

# ADOPTED OPERATING AND CAPITAL BUDGET

**MESQUITE**

T E X A S

Real. Texas. Service.

## Fiscal Year 2023-2024



**City of Mesquite, Texas**



## About the Cover

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

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

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

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

All of these projects address the City Council goal of Vibrant Economy. You can learn more about Mesquite Economic Development at the City's website [cityofmesquite.com](http://cityofmesquite.com).



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Mesquite  
Texas**

For the Fiscal Year Beginning

**October 01, 2022**

*Christopher P. Morill*

Executive Director

# 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

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

### Municipal Property Tax Rates

Per \$100 Valuation

|  | Fiscal Year<br>2023 | Fiscal Year<br>2024 |
|--|---------------------|---------------------|
| Property Tax Rate                                  | 0.65814             | 0.69000             |
| No-New-Revenue Tax Rate                            | 0.65295             | 0.63596             |
| No-New-Revenue Maintenance and Operations Tax Rate | 0.44891             | 0.43517             |
| Voter-Approval Tax Rate                            | 0.65814             | 0.63811             |
| Debt Rate  | 0.20404             | 0.20079             |

### Total Municipal Debt Obligations

**\$259,305,000**

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.

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

## City of Mesquite, Texas

### Adopted 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       |



# Introduction

Understanding the Budget  
Budget Process  
Budget Calendar  
City Council  
Organizational Charts  
Summaries of Staffing Levels



## Understanding the Budget

The City of Mesquite's adopted budget is produced in conformance with guidelines developed for use by local governments and is intended to ensure proficiency in four major categories as follows:

1. Policy Document - The budget should serve as a policy document for elected officials and management to convey how the organization will operate and what process will be used to adopt and amend the annual budget.
2. Financial Plan - The budget should serve as a financial plan describing all sources of funding, including summaries of revenues and expenditures for multiple years, and changes in fund balances.
3. Operations Guide - The budget should serve as an operations guide for departments that receive funding through the budget by identifying the resources to be provided and the objectives to be met.
4. Communications Device - The budget should serve as a communications device to convey essential information to the diverse groups who use the budget information, such as elected officials, the public, bond rating agencies and investors.

To help ensure that the budget document meets the above criteria and contributes to the effectiveness of communication to its readers, the budget document is organized into the following sections:

### Organizational Structure

This section provides information about elected officials and the City of Mesquite organization. Included in this section are an organizational chart, information about the City Council's advisory boards and commissions and information on all authorized full-time and part-time staffing positions by fund.

### Budget Message

The Budget Message includes the strategic goals and objectives of the City, a formal transmittal letter designed to summarize major issues facing the City of Mesquite and briefly explains key budget decisions and major initiatives to be taken including long range financial plans. This section also includes budget information on the General Fund and other major funds, detailing significant revenue and expenditure changes, growth, projections and tax rate history.

### Financial Summaries

This section describes the City's fund structure and presents the budget information for each appropriated fund on detailed schedules with summaries of revenues, expenditures and other financing sources. These financial schedules show actual historical results from the prior fiscal year, the current year adopted and amended budgets, and the budget year.

### Budgetary and Financial Policies

This section contains all of the City's budgetary and financial policies that guide the budget process each year.

### Department Profiles

The Department Profiles section of the budget includes each department's mission, description of responsibilities, accomplishments for previous year, key objectives and performance measures, budget and personnel summaries over a three-year time frame by division.

### Capital Budget

The Capital Budget section summarizes all capital expenditures included in both the operating budget and the first year budget of the Capital Improvement Program.

### Statistical

This section offers demographic information and graphical representation of local economic and financial indicators, or benchmarks, that the City uses to assess its overall financial health.

### Outstanding Debt

The Outstanding Debt section contains ordinances that adopt the budget and establish the tax rate. This section also offers schedules of the City's total outstanding general obligation and revenue debt. Debt service costs (amount of principal and interest) for each bond issue are shown for the budget year and for each fiscal year until the bonds are retired.

### Glossary

The Glossary section defines technical terms related to finance and accounting, as well as non-financial terms related to the City's programs and activities. Common acronyms and abbreviations are also defined to assist readers in understanding terminology.

## 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.

## Elected Officials



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



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



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



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



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



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



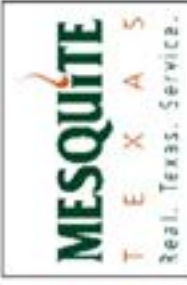
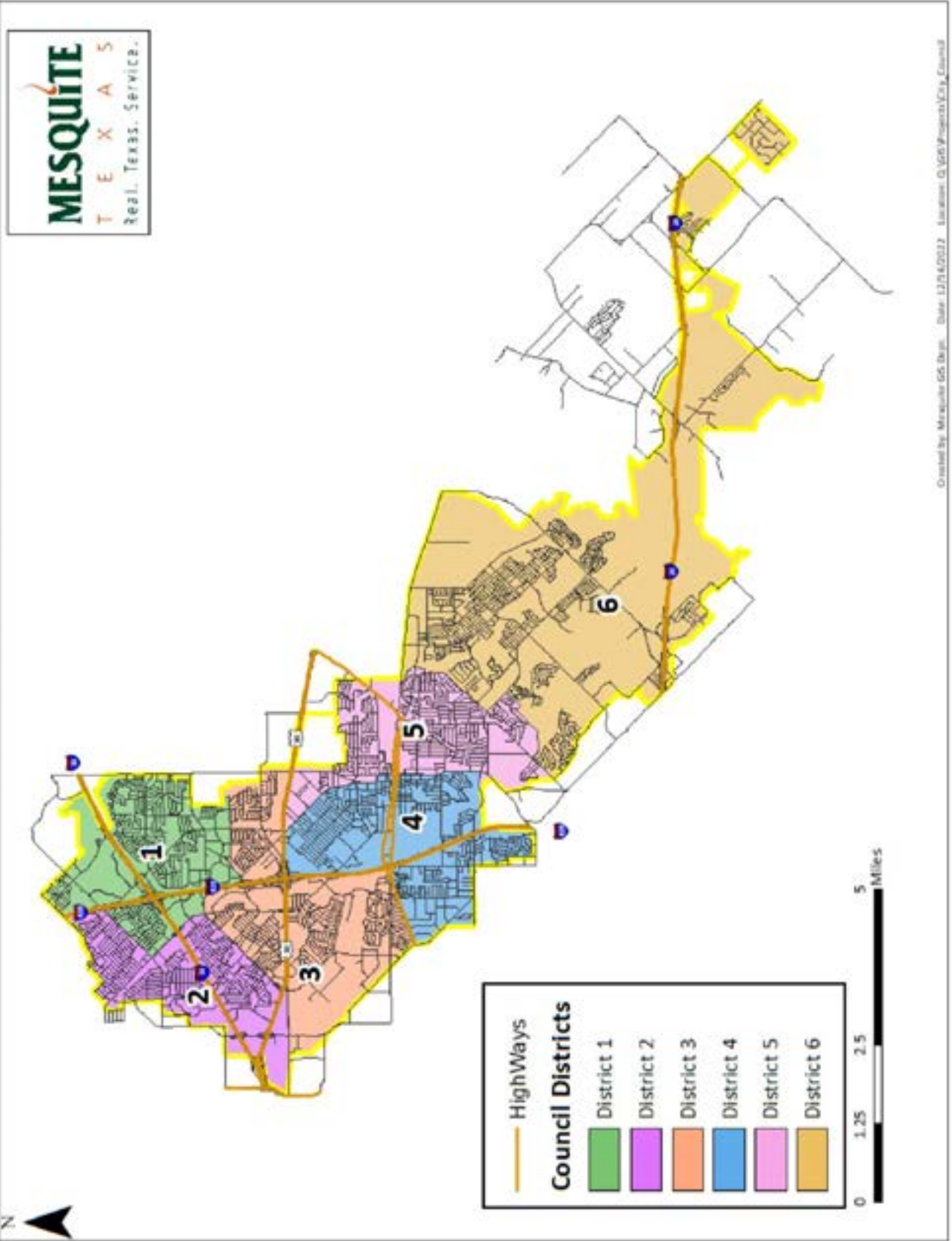
**Debbie Anderson**  
Councilmember  
District 6  
Term Expires: Nov. 2023  
1<sup>st</sup> Term

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

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

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

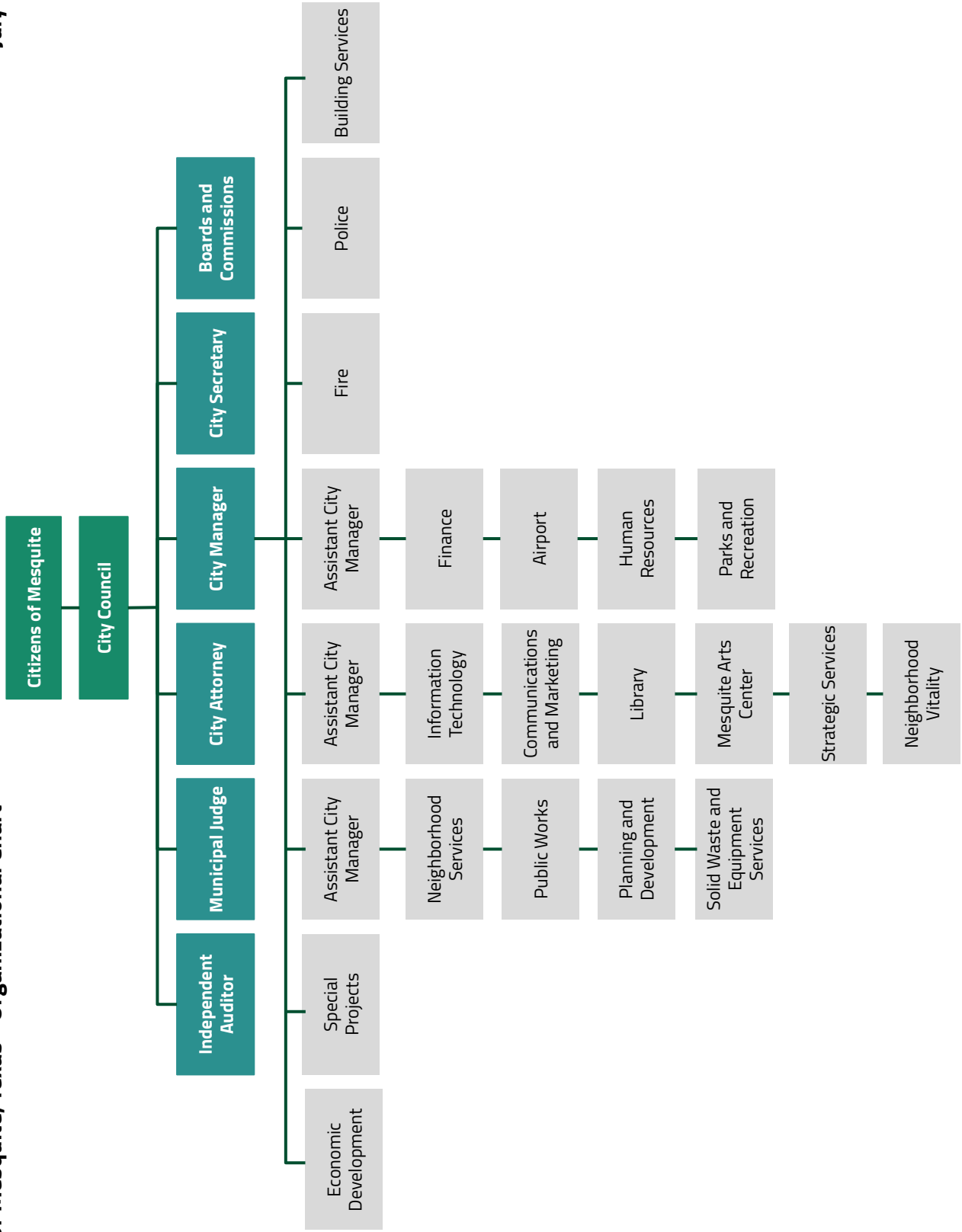
# Mesquite City Council Districts



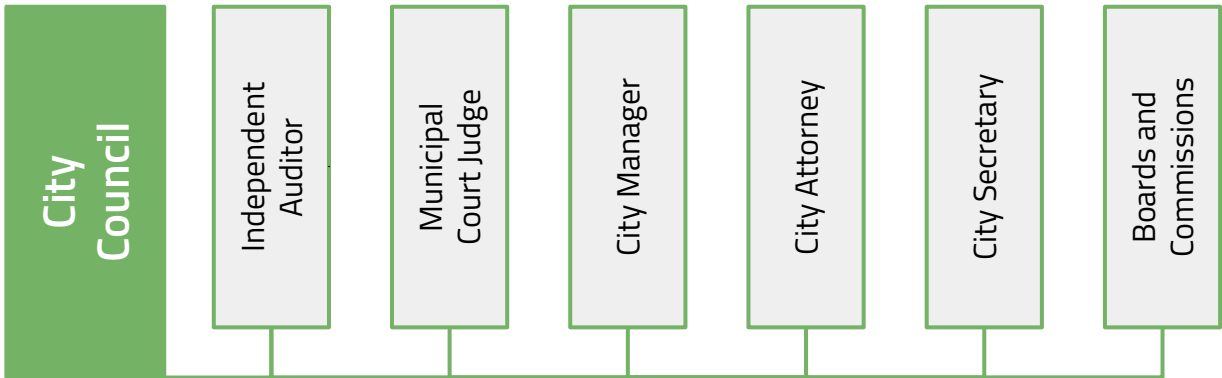
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City of Mesquite, Texas - Organizational Chart

July 1, 2023



### City Council — Appointed Positions



The City Council consists of the Mayor and six Councilmembers. Councilmembers serve a two-year term and are responsible for appointing the Municipal Court Judge, City Manager, City Attorney, City Secretary, and members of various boards and commissions. The Mayor is elected at large. Councilmembers for place 1 through 6 are elected by the qualified voters of their respective districts.

The City Charter mandates that the City Council selects a competent public accountant to audit the books and accounts of the City on an annual basis.

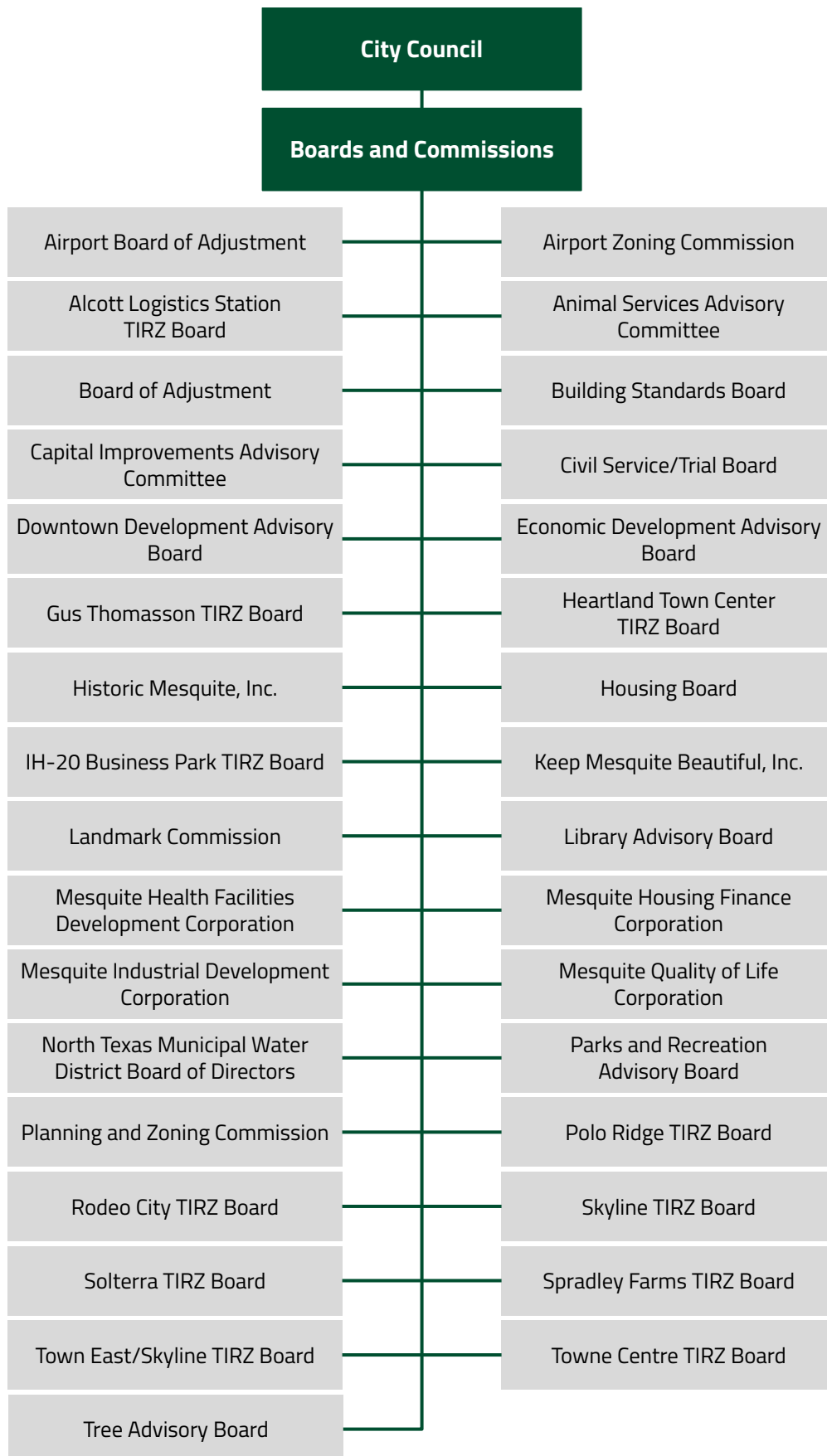
The Municipal Court Judge is responsible for presiding over the municipal court as created and defined by the City Charter. Jurisdiction is limited to the territorial limits of the City for all criminal cases arising under the ordinances of the City.

The City Manager serves as the administrative head of the municipal government and shall be responsible for the efficient administration of all departments. The City Manager is also charged with seeing that all laws and ordinances of the City are enforced.

The City Attorney is responsible for furnishing legal advice to City officials and personnel; represents the City in suits, litigations, and hearings; prepares ordinances, resolutions, contracts, and all other legal instruments; and prosecutes cases involving infractions of City ordinances and state law heard in the Municipal Court.

The City Secretary is charged with keeping accurate minutes of City Council meetings and preserving all books, papers, documents, records, and files of the Council. Custody of the seal of the City rests with the City Secretary.

The City has several boards and commissions which serve in advisory capacities to the City Council. A complete listing of these Boards and Commissions, along with their functions, may be found on the following pages.



## Boards and Commissions

The City of Mesquite has 33 boards and commissions that serve in advisory capacities relating to various areas of local government control. The City Council is responsible for appointing members to the various boards and commissions. All members of boards and commissions serve without compensation.

1. Airport Board of Adjustment – The five regular members and two alternate members of the Board of Adjustment shall serve as the members of the Airport Board of Adjustment. The Board holds quasi-judicial public hearings to determine requests made by property owners, and other authorized persons, for special exceptions, variances, and appeals of administrative interpretations or decisions made by an administrative official (or the Administrative Agency) under the City Code or Mesquite Zoning Ordinance regarding Airport Zoning as authorized by state law and local ordinance.
2. Airport Zoning Commission - The seven regular members and two alternate members of the Planning and Zoning Commission shall serve as members of the Airport Zoning Commission. The Commission hears, recommends, or determines any matter relating to airport zoning and airport land use issues, changes to the City Code and Mesquite Zoning Ordinance regarding airport zoning boundaries and airport zoning regulations, and amendment to and update of the Comprehensive Plan when said plan involves airport zoning boundaries and regulations, and any other items related to the physical development of the Mesquite Metro Airport as may be specified or required under the City Code, Mesquite Zoning Ordinance, the Chapter or the laws of the State.
3. Alcott Logistics Station Tax Increment Reinvestment Zone No. 14 Board of Directors – The seven-member board shall make recommendations to the City Council concerning the administration, management, and operation of the Zone. The Board shall prepare or cause to be prepared and adopt a project plan and a reinvestment zone financing plan for the Zone and shall submit the plan to the City Council for approval. The Board shall consider amendments to the plan on its own initiative or upon submission by the City Council, but amendments considered by the Board shall not take effect unless and until adopted by the City Council.
4. Animal Services Advisory Committee – The nine-member board, as required by Texas Health and Safety Code, Chapter 823, serves in an advisory capacity and shall make recommendations to the City Council and City Staff regarding animal shelter operations and other related matters.
5. Board of Adjustment – The five regular members and two alternate members board holds quasi-judicial public hearings to determine requests made by property owners and other authorized persons, for special exceptions, variances, and appeals of administrative interpretations or decisions made under the Mesquite Zoning Ordinance by an administrative official as authorized by state law and local ordinance. The Board of Adjustment may also hear and decide other matters as may be authorized by an ordinance adopted by the City Council.
6. Building Standards Board – The seven regular members and two alternate members board hears and decides appeals of administrative interpretations or decisions made by an administrative official including the Building Official and Fire Code Official, in the application, enforcement or interpretation of the Building Codes or Fire Codes as adopted by the City.
7. Capital Improvements Advisory Committee – The seven regular members and two alternate members of the Planning and Zoning Commission shall serve as members of the Capital Improvements Advisory Committee along with one regular member who is a representative of the City's extraterritorial jurisdiction (ETJ). When no member of the Planning and Zoning Commission is a representative of the real estate, development or building industry, then one additional regular member shall be appointed who is a representative of the real estate, development or building industry. The Committee shall advise and assist the City in adopting, updating or revising the land use assumptions, capital improvements plan and impact fee and provides other impact fee advisory services as directed by the City Council.
8. Civil Service Commission and Trial (Personnel) Board – The three-member Civil Service Commission is charged with hearing appeals from Fire and Police commissioned officers concerning the administration of Chapter 143 and City of Mesquite Services Policies. The Commission members serve in a dual role as Trial (Personnel) Board members and hears appeals from General Government Employees, who are covered under a City established Civil Service System, concerning suspension, demotion, and termination and has final jurisdiction to hear and decide all appeals made to it by any discharged, suspended or reduced officer or employee in the classified service of General Government Employees.
9. Downtown Development Advisory Board - The twelve-member board shall serve in an advisory capacity regarding Downtown Mesquite development initiatives, programs, and other downtown related projects.
10. Economic Development Advisory Board - The seven members of the Mesquite Quality of Life Corporation Board of Directors shall serve as members of the Economic Development Advisory Board. The Board shall serve in an advisory capacity regarding Mesquite development initiatives, programs, and other economic development related projects.

11. Gus Thomasson Tax Increment Reinvestment Zone No. 8 Board of Directors – The seven-member board shall make recommendations to the City Council concerning the administration of the Tax Increment Finance Act in the Zone. The Board shall prepare and adopt a project plan and reinvestment zone financing plan for the Zone and must submit such plans to the City Council for approval. The Board shall possess all powers necessary to prepare, implement, and monitor the project plan for the Zone as the City Council considers advisable, including the submission of an annual report on the status of the Zone provided, however, the Board is not authorized to issue bonds, impose taxes or fees, exercise the power of eminent domain or give final approval to the project plan for the Zone.
12. Heartland Town Center Tax Increment Reinvestment Zone No. 11 Board of Directors – The seven-member board shall make recommendations to the City Council concerning the administration, management, and operation of the Zone. The Board shall prepare or cause to be prepared and adopt a project plan and a reinvestment zone financing plan for the Zone and shall submit the plan to the City Council for approval. The Board shall consider amendments to the plan on its own initiative or upon submission by the City Council, but amendments considered by the Board shall not take effect unless and until adopted by the City Council.
13. Historic Mesquite, Inc. Board of Directors – The eighteen-member board (nine members appointed by the Board and nine members appointed by the City Council) shall provide leadership to search records and build on the past to preserve the history of the community, to encourage other organizations to be historically minded for the common goal of preservation, to be a resource for the education of future generations as well as those in the community, to identify areas and places of historical significance, to develop and maintain a historical museum and visitors' center, to preserve and accumulate local history, including sites, artifacts, genealogy data and all items pertaining to all periods of local history, to determine ways and means to accomplish these goals, including total community involvement, and to develop a long-range plan for preservation of Mesquite's heritage.
14. Housing Board – The five regular members and two alternate members board performs certain functions in connection with the administration of the Housing Assistance Payments Program and the Housing Rehabilitation Program.
15. IH-20 Business Park Tax Increment Reinvestment Zone No. 12 Board of Directors – The seven-member board shall make recommendations to the City Council concerning the administration, management, and operation of the Zone. The Board shall prepare or cause to be prepared and adopt a project plan and reinvestment zone financing plan for the Zone as required by the Tax Increment Financing Act and shall submit such plans to the City Council for approval. The Board shall consider amendments to the plan on its own initiative or upon submission by the City Council, but amendments considered by the board shall not take effect unless and until adopted by the City Council.
16. Keep Mesquite Beautiful, Inc. Board of Directors – The twenty-member board (Thirteen members appointed by the Board and seven members appointed by City Council) is devoted to the implementation and maintenance of the Keep America Beautiful System. The purposes and aims of this non-profit 501(c)3 organization is to inspire, educate and engage the Mesquite community to recycle, reduce litter and beautify the City of Mesquite.
17. Landmark Commission – The seven regular members and two alternate members commission works to protect, enhance, and promote landmarks and districts of historical, cultural, and architectural importance in the City of Mesquite. The Landmark Commission shall have final decision-making authority in some decisions and in others shall make recommendations to the Planning and Zoning Commission and/or City Council and any other decision-making person or body as required by law.
18. Library Advisory Board – The seven-member board acts in an advisory capacity with regard to the City's library services and library facilities.
19. Mesquite Health Facilities Development Corporation – The seven-member nonprofit corporation was established under the provisions of the Health Facilities Development Act in order to provide tax-exempt financing to acquire, construct or improve health facilities to assist the maintenance of public health.
20. Mesquite Housing Finance Corporation – The seven-member nonprofit corporation was established under the provisions of the Housing Finance Corporation Act of 1979 in order to provide a means of financing the cost of residential ownership and development that will provide decent, safe, and sanitary housing at affordable prices for residents of the City of Mesquite.
21. Mesquite Industrial Development Corporation – The seven-member nonprofit corporation was established under the provisions of the Texas Development Corporation Act of 1979 in order to provide financing for industrial projects through the sale of tax- exempt bonds.
22. Mesquite Quality of Life Corporation Board of Directors - The seven-member nonprofit corporation is governed by the Texas Development Corporation Act of 1979, Vernon's Annotated Civil Statutes, Article 5190.6, Section 4B. The Corporation is authorized to study and fund permissible projects limited to 1) Transportation, 2) Public Safety and 3) Public Parks and Recreation.

23. North Texas Municipal Water District Board of Directors – The Board is composed of directors appointed by the governing body of each participating city. Each city appoints at least one person to serve as a member of the board. Cities having a population of 5,000 or more are entitled to appoint two directors. Two representatives of the City of Mesquite serve on the board and are authorized to do all things necessary to make water available for municipal and industrial uses.
24. Parks and Recreation Advisory Board – The seven regular members and two alternate members board serves in an advisory with regards to the City’s Parks and Recreation services and facilities.
25. Planning and Zoning Commission – The seven regular members and two alternate members commission hears, recommends or determines any matter relating to land use issues, including planning, zoning, or subdivision plats, changes to the Zoning Ordinance and amendment to and update of the Comprehensive Plan and any other items related to the physical development of the City, as may be specified or required under the Zoning Ordinance, The Chapter or the laws of the State.
26. Polo Ridge Tax Increment Reinvestment Zone No. 10 Board of Directors - The seven-member board established under the provisions of the Tax Increment Financing Act, shall make recommendations to the City Council concerning the administration, management and operation of the Zone. The Board shall prepare or cause to be prepared and adopt a project plan and a reinvestment zone financing plan for the Zone as required by the Act and shall submit the plan to the City Council for approval. The Board shall consider amendments to the plan on its own initiative or upon submission by the City Council, but amendments considered by the Board shall not take effect unless and until adopted by the City Council.
27. Rodeo City Tax Increment Reinvestment Zone No. 1 Board of Directors - The seven-member board established under the provisions of the Tax Increment Financing Act, shall make recommendations to the City Council concerning the administration of the Zone. It shall prepare and adopt a project plan and reinvestment zoning financing plan for the Zone and must submit such plans to the City Council for approval. The Board shall possess all powers necessary to prepare, implement and monitor such project plans for the Zone as the City Council considers advisable, including the submission of an annual report on the status of the Zone.
28. Skyline Tax Increment Reinvestment Zone No. 7 Board of Directors - The seven-member board established under the provisions of the Tax Increment Financing Act, shall make recommendations to the City Council concerning the administration of the Act in the Zone. The Board shall prepare and adopt a project plan and reinvestment zoning financing plan for the Zone and must submit such plans to the City Council for approval. The Board shall possess all powers necessary to prepare, implement and monitor such project plan for the Zone as the City Council considers advisable, including the submission of an annual report on the status of the Zone provided, however, the Board is not authorized to issue bonds, impose taxes or fees, exercise the power of eminent domain or give final approval to the project plan for the Zone.
29. Solterra Tax Increment Reinvestment Zone No. 15 Board of Directors - The seven-member board established under the provisions of the Tax Increment Financing Act, shall make recommendations to the City Council concerning the administration, management, and operation of the Zone. The Board shall prepare or cause to be prepared and adopt a project plan and a reinvestment zone financing plan for the Zone as required by the Act and shall and shall submit the plan to the City Council for approval. The Board shall consider amendments to the plan on its own initiative or upon submission by the City Council, but amendments considered by the Board shall not take effect unless and until adopted by the City Council.
30. Spradley Farms Tax Increment Reinvestment Zone No. 13 Board of Directors - The seven-member board established under the provisions of the Tax Increment Financing Act, shall make recommendations to the City Council concerning the administration, management, and operation of the Zone. The Board shall prepare and adopt a project plan and a reinvestment zone financing plan for the Zone as required by the Act and shall submit the plan to the City Council for approval. The Board shall consider amendments to the plan on its own initiative or upon submission by the City Council, but amendments considered by the board shall not take effect unless and until adopted by the City Council.
31. Town East/Skyline Tax Increment Reinvestment Zone No. 9 Board of Directors - The seven-member board established under the provisions of the Tax Increment Financing Act, shall make recommendations to the City Council concerning the administration of the Act in the Zone. The Board shall prepare and adopt a project plan and reinvestment zoning financing plan for the Zone and must submit such plans to the City Council for approval. The board shall possess all powers necessary to prepare, implement, and monitor such project plan for the Zone as the City Council considers advisable, including the submission of an annual report on the status of the Zone provided, however, the board is not authorized to issue bonds, impose taxes or fees, exercise the power of eminent domain or give final approval to the project plan for the Zone.

32. Towne Centre Tax Increment Reinvestment Zone No. 2 Board of Directors - The seven-member board established under the provisions of the Tax Increment Financing Act, consists of three elected officials, three representatives within the Zone and one staff member. The board shall make recommendations to the City Council concerning the administration of the Act in the Zone. The board shall prepare and adopt a project plan and reinvestment zoning financing plan for the Zone and must submit such plans to the City Council for approval. The board shall possess all powers necessary to prepare, implement, and monitor such project plan for the Zone as the City Council considers advisable, including the submission of an annual report on the status of the Zone provided, however, the board is not authorized to issue bonds, impose taxes or fees, exercise the power of eminent domain or give final approval to the project plan for the Zone.
33. Tree Advisory Board – The seven regular members and two alternate members of the Parks and Recreation Advisory Board shall serve as members of the Tree Advisory Board. The board shall study the needs of the City in connection with its tree planting program, make recommendations to advise the City Arborist in the promotion and implementation of the City's tree planting program and assist the City Parks and Recreation staff in annually celebrating Arbor Day.

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

### Staffing By Fund - All Personnel

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

### Full-time Staffing

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

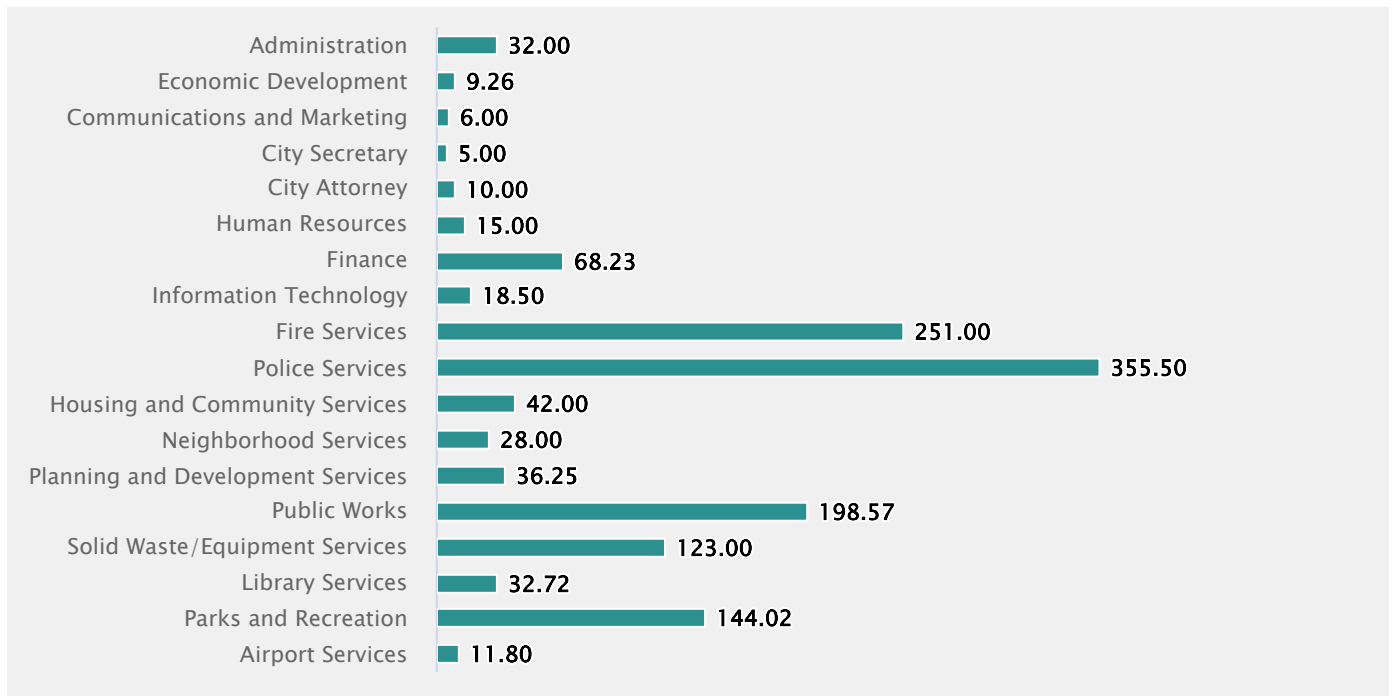
### Full-time Equivalent (FTE) Staffing

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

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

| Department                              | Actual 2021-22  | Adopted 2022-23 | Amended 2022-23 | Adopted 2023-24 | Variance     |
|---|-----------------|-----------------|-----------------|-----------------|--------------|
| Administration                          | 32.00           | 32.00           | 32.00           | 32.00           | 0.00         |
| Economic Development                    | 8.26            | 9.26            | 9.26            | 9.26            | 0.00         |
| Communications and Marketing            | 5.00            | 6.00            | 6.00            | 6.00            | 0.00         |
| City Secretary                          | 5.00            | 5.00            | 5.00            | 5.00            | 0.00         |
| City Attorney                           | 9.00            | 9.00            | 10.00           | 10.00           | 0.00         |
| Human Resources                         | 15.00           | 15.00           | 15.00           | 15.00           | 0.00         |
| Finance                                 | 66.73           | 67.23           | 68.23           | 68.23           | 0.00         |
| Information Technology                  | 18.50           | 18.50           | 18.50           | 18.50           | 0.00         |
| Fire Services                           | 227.00          | 236.00          | 237.00          | 251.00          | 14.00        |
| Police Services                         | 348.50          | 351.50          | 351.50          | 355.50          | 4.00         |
| Housing and Community Services          | 41.50           | 41.50           | 41.50           | 42.00           | 0.50         |
| Neighborhood Services                   | 19.00           | 21.00           | 21.00           | 28.00           | 7.00         |
| Planning and Development Services       | 36.25           | 36.25           | 37.25           | 36.25           | -1.00        |
| Public Works                            | 198.57          | 198.57          | 198.57          | 198.57          | 0.00         |
| Solid Waste/Equipment Services          | 89.50           | 91.50           | 92.00           | 123.00          | 31.00        |
| Library Services                        | 32.72           | 32.72           | 32.72           | 32.72           | 0.00         |
| Parks and Recreation                    | 147.02          | 149.02          | 142.02          | 144.02          | 2.00         |
| Airport Services                        | 11.40           | 11.40           | 11.40           | 11.80           | 0.40         |
| <b>Total Authorized Staffing Levels</b> | <b>1,310.95</b> | <b>1,331.45</b> | <b>1,328.95</b> | <b>1,386.85</b> | <b>57.90</b> |

### City of Mesquite Departmental Staffing 2023-24



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

### Administration

| Division                    | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 | Variance |
|-----------------------------|-------------------|--------------------|--------------------|--------------------|----------|
| City Administration         | 8.00              | 8.00               | 8.00               | 8.00               | -        |
| Mesquite Arts Center        | 2.00              | 2.00               | 2.00               | 2.00               | -        |
| Facility Maintenance        | 21.00             | 21.00              | 21.00              | 21.00              | -        |
| Strategic Services          | 1.00              | 1.00               | 1.00               | 1.00               | -        |
| <b>Total Administration</b> | <b>32.00</b>      | <b>32.00</b>       | <b>32.00</b>       | <b>32.00</b>       | <b>-</b> |

### Economic Development

| Division                          | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 | Variance |
|-----------------------------------|-------------------|--------------------|--------------------|--------------------|----------|
| Economic Development              | 2.00              | 3.00               | 3.00               | 3.00               | -        |
| Mesquite Downtown                 | 2.00              | 2.00               | 2.00               | 2.00               | -        |
| Convention and Visitors Bureau    | 4.26              | 4.26               | 4.26               | 4.26               | -        |
| <b>Total Economic Development</b> | <b>8.26</b>       | <b>9.26</b>        | <b>9.26</b>        | <b>9.26</b>        | <b>-</b> |

### Communications and Marketing

| Division                                  | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 | Variance |
|---|-------------------|--------------------|--------------------|--------------------|----------|
| Communications and Marketing              | 5.00              | 6.00               | 6.00               | 6.00               | -        |
| <b>Total Communications and Marketing</b> | <b>5.00</b>       | <b>6.00</b>        | <b>6.00</b>        | <b>6.00</b>        | <b>-</b> |

### City Secretary

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

### City Attorney

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

### Human Resources

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

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

### Finance

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

### Information Technology

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

### Fire Services

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

### Police Services

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

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

### Housing and Community Services

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

### Neighborhood Services

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

### Planning and Development Services

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

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

### Public Works

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

### Solid Waste/Equipment Services

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

### Library Services

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

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

### Parks and Recreation

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

### Airport Services

| Division                                | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 | Variance     |
|---|-------------------|--------------------|--------------------|--------------------|--------------|
| Municipal Airport Operation             | 11.40             | 11.40              | 11.40              | 11.80              | 0.40         |
| <b>Total Airport Services</b>           | <b>11.40</b>      | <b>11.40</b>       | <b>11.40</b>       | <b>11.80</b>       | <b>0.40</b>  |
| <b>Total Authorized Staffing Levels</b> | <b>1,297.69</b>   | <b>1,316.19</b>    | <b>1,313.69</b>    | <b>1,371.59</b>    | <b>57.90</b> |

Note: Staffing changes are detailed in Department Profiles section.



# Budget Message

**Strategic Goals and Objectives**  
**City Manager's Letter**  
**Budget Overview**  
**Long Range Financial Plans**  
**Fund Review**





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# STRATEGIC GOALS AND OBJECTIVES 2023-2024



## DEVELOPMENT OF STRATEGIC GOALS AND OBJECTIVES

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

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

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



## Safe Community

- 1.1 Maintain staffing levels in 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
- 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

## Attractive Neighborhoods

- 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
- 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

## Improved Transportation and Mobility

- 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
- 3.3 Expand and repair the thoroughfare and trail network in the City
- 3.4 Identify strategies for regional transportation expansion and funding

## Vibrant Economy

- 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
- 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

## High Performing/Transparent Government

- 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
- 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

## Quality Recreation And Culture

- 6.1 Implement long range plans for Parks, Libraries and Arts
- 6.2 Identify opportunities for green space and recreational amenities in areas with limited access to parks and open space
- 6.3 Improve community involvement in cultural, educational and recreational programs and activities
- 6.4 Identify partnerships to enhance and improve recreational programming and facilities

**Daniel Alemán Jr.**  
Mayor

**Jeff Casper**  
District 1

**Kenny Green**  
District 2

**Jennifer Vidler**  
District 3

**Tandy Boroughs**  
District 4

**B.W. Smith**  
District 5

**Debbie Anderson**  
District 6

**Cliff Keheley**  
City Manager

October 1, 2023

Honorable Mayor and City Council:

The City of Mesquite utilized the Budgeting for Outcomes (BFO) methodology for the 2023-24 Budget to guide the organization and address the needs of the community. In preparing the budget, the City followed the performance management model of success to better address the needs of the community.



The budget reflects input from citizens based on the results of the 2021 Mesquite Community Attitude and Satisfaction Survey that was conducted in the fall of 2021 along with the Citizen Budget Priorities Survey that was conducted during June and July 2023 leading up to the Budget Town Hall meeting in July 2023. This gained insight on priorities of the community in relation to the Strategic Goals and Objectives set by City Council which include Safe Community, Attractive Neighborhoods, Improved Transportation and Mobility, Vibrant Economy, High Performing/Transparent Government, and Quality Recreation and Culture with the top priorities of public safety, street maintenance, and vibrant economy for fiscal year 2023-24.

With Mesquite's main budget challenges for fiscal year 2023-24 of limited property tax revenue, availability of workforce and competitive pay plans, aging infrastructure, and preparing for the growth of the community, many discussions took place to address these challenges in conjunction with progress towards the Strategic Goals and Objectives of the community.



For fiscal year 2023-24, City Council adopted a budget on August 21, 2023, that required a voter approval tax rate election to increase the tax rate to 0.69000 per \$100 valuation that includes:


- Fourteen additional firefighter positions for Mesquite Trinity Pointe,
- Four additional police officers,
- Two additional residential solid waste crews,
- The addition of a new commercial solid waste program, and
- Additional funding for roadway, park, and public safety projects.

In addition, the 2023-24 budget includes five percent merit increases for all General Government employees on their anniversary date, five percent pay increases for all sworn public safety positions on January 1, 2024, and the addition of a seventh step for sworn public safety positions. Market adjustment considerations to various positions throughout the City to encourage competitive pay for retention and recruitment efforts have also been included in the 2023-24 budget.

The Budget Message section of this document will provide more information regarding the development of the budget, challenges, highlights, long range financial plans along with an explanation of projected revenues, expenditures, and fund balances.

I would like to thank City staff for their commitment to providing high quality customer experiences for our citizens, and I appreciate the City Council's leadership, direction, vision, and support to City staff in meeting the needs of our growing, but also aging city.

Respectfully,

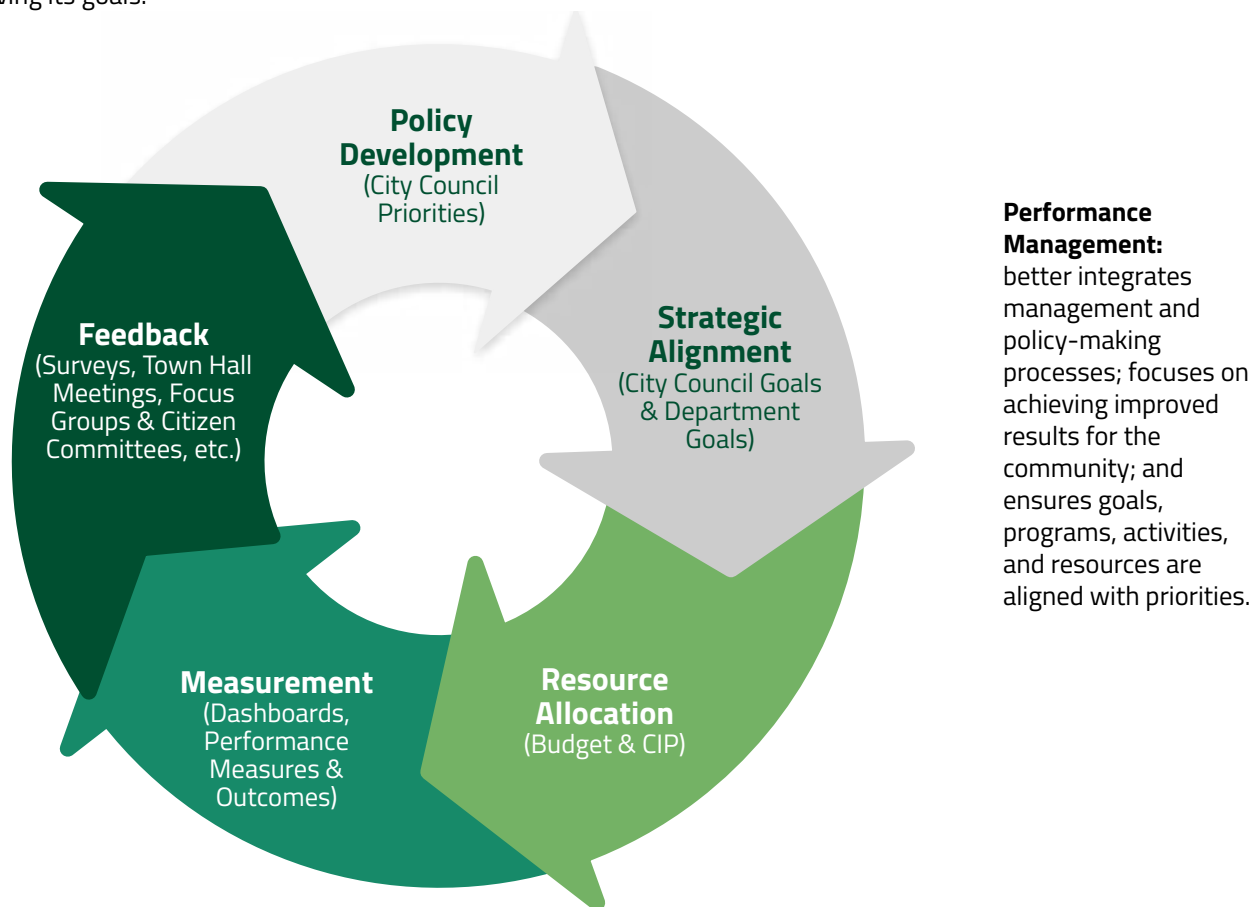


Cliff Keheley  
City Manager

## BUDGET OVERVIEW

### Budget Development

The budget continues to be developed using a hybrid form of the budgeting process known as Budgeting for Outcomes (BFO). This performance management framework includes greater citizen participation and community engagement in order to better align City resources with the City Council's strategic goals and objectives. BFO is a performance budgeting process that begins with identifying priorities that reflect the outcomes citizens want, based on collaborative input, and then leads to the development of strategies and programs aimed at accomplishing those priorities. Proposed programs and services are then ranked according to this strategic alignment and are funded within each major, high-level priority, based on their prospects for achieving desired results. Critical to this process is the ongoing measurement and evaluation of program performance to determine the effectiveness of adopted strategies and programs. These key performance measures are published within the Department Profile section of the Budget Document and show the public how the City is progressing towards achieving its goals.



The City of Mesquite conducted a 2021 Mesquite Community Attitude and Satisfaction Survey. The survey was administered by ETC Institute, a national leader in conducting customer satisfaction surveys for governmental organizations. Randomly selected Mesquite citizens were contacted in December 2021 to participate in the survey questionnaire by mail or online to ensure a scientific representation of the community. The survey then opened to the public for additional input on February 1, 2022. ETC tabulated the results and presented them at the March 21, 2022 City Council meeting. A new survey was conducted during October and November 2023; however, results were not available to be published in this document. The purpose of the survey is to assess citizen satisfaction with the delivery of City services; compare the City's performance with citizens regionally and nationally; analyze trend results from previous years; and help determine community priorities. The highlights of the 2021 Mesquite Community survey include:

- Sixty-six percent of residents rated the quality of life in Mesquite as an excellent or good place to live which is 16 percent above the national average.
- Mesquite rates above the national average in 40 of the 67 areas assessed.

- Citizens noted their top priorities for City Services are maintenance of streets and sidewalks, enforcement of city codes and ordinances, traffic flow on city streets, and public safety.

A complete report of the 2021 survey is available on the City's website or by clicking the link below:

- [2021 Mesquite Community Survey](#)

Results of the survey allow the City to objectively begin the budget process with an understanding of the citizens perspective of top issues facing the City, top priorities for City services, and their overall satisfaction with City services. Community surveys are conducted periodically for continual citizen input.

The next step in the hybrid BFO process is multi-year revenue projections completed by February. These revenue projections effectively set the amount available for the City Council to "purchase" new programs and services that will help achieve their key strategic outcomes. The strategic plan becomes the directional basis for the various budget requests (a.k.a. Budget Offers) the organization submits for consideration in the budget. From March through April, City staff collaborate across department and division silos to prepare budget offers in response to the strategic plan to answer five key questions when developing their offers: (1) What outcomes will be produced if their offer is funded? (2) What is their plan for producing those outcomes? (3) What problem are they solving for Mesquite? (4) How will they know if they are on track and successful? and (5) What are the consequences of not funding the offer? Going forward, a much greater effort will be made on including performance measures that measure program effectiveness and progress toward defined targets and results.

During May, the Budget Office works closely with City staff to refine their budget offers to be as efficient and effective as possible. Budget offers are reviewed during May and June by the City management team and prioritized based on impact in the community, alignment with strategic goals and objectives of City Council, feasible plan or strategy to accomplish the outcome, and ability to measure the outcome. The management team then allocates funding to budget offers by priority until available funds are allocated. The allocated budget offers are then recommended for inclusion in the City Manager's recommended budget.

In an effort to include citizens throughout the budget process, a Citizen Budget Priorities Survey is conducted at the end of June leading up to the Budget Town Hall meeting that is normally scheduled during the month of July. In addition to the Budget Town Hall meeting, the City prepares a budget educational video to go along with the Citizen Budget Priorities survey. The video along with the results of the survey for fiscal year 2024 are available on the City Website or by clicking the link below:

- [City of Mesquite Budget Educational Information](#)

As indicated with the community survey, the results of the Citizen Budget Priorities Survey showed public safety, attractive neighborhoods, and street maintenance as the top priorities with citizen support in paying more to improve the quality of top priorities. This survey also confirmed the citizen's top strategic priority of Safe Community.

This year City staff conducted an in-person town hall meeting on July 18, 2023. At this year's town hall meeting, City staff briefed the public on the budget process including the City Manager's model of success, City Council's priorities, budget challenges, budget information and input opportunities, results of the Citizen Budget Priorities Survey, annual budget process, fiscal year 2024 proposed budget, budget and financial transparency, important budget dates for citizens along with open question and answer session. Citizens participated in two activities that allowed them to allocate their tax dollars between City Services and rank the strategic priorities of the City with public safety being the top priority. The video of the event is available on the City Website or by clicking the link above.

The next step of the budget process is the budget workshop in order to brief the City Council on the proposed strategies for the budget and accumulate their recommendations for the budget. At this year's budget workshop held on July 22, 2023, City management and staff briefed the City Council on the City's current state and proposed budget for fiscal year 2024. Strategies were presented to continue making progress towards City Council's goals and objectives. From this, the City Council gave direction on programs and services that they would like included in the City Manager's recommended budget along with a tax rate discussion for fiscal year 2024. The video of the workshop is available on the City Website or by clicking the link above.

The City Manager's recommended budget was submitted to the City Council prior to August 15 in accordance with City Charter requirements. In addition to the Budget Workshop, the City Council held three public hearings on the proposed budget with the final one on August 7, 2023. City Council adopted the 2023-24 budget at the Council meeting on August 21, 2023.

## Budget Challenges

As with many other cities, Mesquite's main challenges for fiscal year 2023-24 are limited property tax revenue increases, availability of workforce and competitive pay plans, aging infrastructure and preparing for the growth of the community.

### Limited Property Tax Revenue Increases

Senate Bill 2, which became effective with the 2020-21 budget, placed a 3.5 percent cap on property tax rates. The cap limits the amount of revenue that can be realized from property values without a voter approval. In the past it was eight percent, so this minimizes the increase in revenues from property taxes without voter approval. Property tax is the largest revenue source for the General Fund operations and restrictions on the source limits the amount of revenue available to address the needs of the City. The City continues to look for other revenue sources to address critical needs through fees and grant opportunities. For fiscal year 2023-24, the City held a voter approval tax rate election to adopt the rate of \$0.69000 in an effort to fund the City's needs.

### Availability of Workforce and Competitive Pay

As with other employers, the labor shortages have directly impacted the City of Mesquite. It costs more to attract qualified applicants and retain employees with the need for competitive wages and benefits. The fiscal year 2023-24 budget includes merit increases and additional funding to address pay disparities with the market. The budget includes a five percent merit increase for general government employees on their anniversary date and for sworn public safety employees effective January 1, 2023. The budget also includes five-percent annual step increases for police officers and firefighters who have less than six years of service with the City and an additional step added for public safety positions.

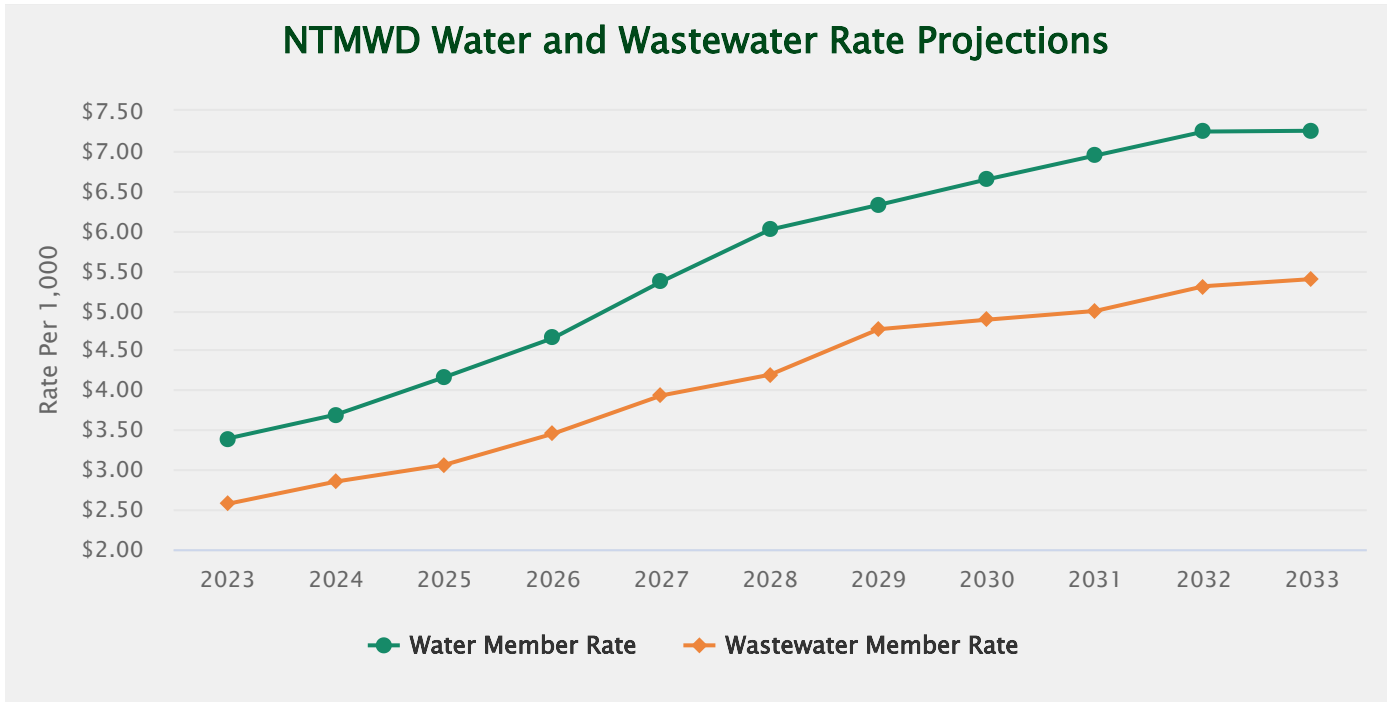
The fiscal year 2023-24 budget includes additional funding for sustaining current benefit programs like the Texas Municipal Retirement System (TMRS) and medical insurance fund. The City's required contribution rate for the TMRS starting January 1, 2024 is 19.01 percent with 100 percent updated service credits auto renewing and a 50 percent cost of living adjustment (COLA) on an ad hoc basis; however, the City has opted to contribute 21 percent to improve the unfunded liability and stabilize future contribution rates. Cost of living adjustments will be decided each budget year. With continued rising health care costs, additional contributions were needed to fund the medical insurance fund for fiscal year 2023-24. The City is self-insured and employees contribute a portion of their wages to pay for medical and dental insurance premiums with the City contributing a portion of the costs as a benefit. The fiscal year 2023-24 budget includes a ten percent increase for employer contributions and five percent rate increase for employee and retiree contributions in order to cover projected expenses for the operating year.

### Aging Infrastructure

The City is also facing impacts of an aging City. The City of Mesquite was one of the first cities within Dallas County; therefore, there is infrastructure that is 30 to 50 years old. Like most municipalities, the City of Mesquite issues tax exempt bonds for capital projects. It is the best way to manage the impact of fluctuations in capital needs on the tax rate from year to year and allows taxpayers that will benefit from the project to help in paying for the project over the life of the asset. With aging infrastructure and rising costs to replace or reconstruct infrastructure there is more demand for projects than debt capacity available for the City; therefore, the City is having to look at new revenue resources and identify infrastructure financing strategies to manage the need.

The City of Mesquite is also impacted by infrastructure needs of North Texas Municipal Water District. The City is one of 13 cities that are members of the North Texas Municipal Water District (NTMWD), a regional supplier of wholesale treated water for its member cities as well as additional customer cities and special districts, which together comprise over 1.8 million individual consumers. NTMWD sets its rates at cost, with no profits or taxes included. The District was created in 1951 during the historic seven-year drought of 1949-1956, and the rate structure that member cities and the District contractually agreed to was based upon a commonly used rate design principle called "Take or Pay" in order to guarantee the delivery to any member city the amount of water that it needs at any given time. Take or Pay is a common rate design for such long-term contracts that adds security for both parties, whereby the service provider is ensured adequate revenues to recover what it will invest over time and the buyer is guaranteed security of supply based on their peak demand of any given year. However, over years with water conservation measures and changes in residential watering habits, internal inequities became more noticeable among member cities as many cities were paying well over consumption amounts for many years based on their peak demand being set by a record consumption many years ago. Even after the 13 member cities and NTMWD were able to negotiate an amended contract and settlement agreement to better control costs to member cities, NTMWD still has to establish rates to generate current and future revenues to finance the vast capital improvements needed to cover over 2,200

square miles across ten counties and 80 communities that currently serves 2 million people and expected to double in size by 2050. As a result, NTMWD raised their water and wastewater rates for fiscal year 2023-24 which required the City to increase water and sewer rates for its customers by a combined five percent for fiscal year 2023-24. This will be an ongoing challenge as NTMWD projects the current wholesale water rates of \$3.69 to increase about 53 percent to \$7.25 and wastewater rates to increase 66 percent from \$2.85 to \$5.39 by the year 2033. The chart below is NTMWD’s own projections for wholesale water and wastewater rate increases to the year 2033.



Long-range financial plans along with capital improvement plans help to manage this challenge.

**Preparing for the Growth of the Community**

Another challenge facing the City of Mesquite for fiscal year 2023-24 and future years is keeping up with growth in the City. As one of the largest cities in Texas, Mesquite still has room to grow which requires additional staffing and infrastructure needs to keep up with the demands of the community. Ten thousand plus homes are expected to be added to the City within the next decade as well as large growth in the City’s industrial sector in the next three to ten years. For fiscal year 2022-23, the City’s growth included 111 new businesses, 413 new primary building residential permits, 32 new primary commercial building permits along with thousands of additions and remodels for existing residential and commercial buildings. With growth comes the need for additional staffing and programs.

For fiscal year 2024, the City added fifty-eight full-time positions to continue addressing the strategic goals and objectives of City Council and adhere to the City Charter Requirement for sworn police officer staffing. As the population increases so does the need for additional sworn police officer staffing. 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. Population figures provided by the North Central Texas Council of Governments estimate there are 154,043 people residing in the City of Mesquite as of January 1, 2023. Based on Article III, Section 24a of the Mesquite City Charter, a minimum of 247 officers is mandated. The 2023-24 budget provides authorization for 259 sworn police officer positions, or twelve more officers than the Charter minimum requirement.

Program additions for fiscal year 2024 include two new residential solid waste crews and the City’s new commercial solid waste program. Each of the residential solid waste crews includes a crew chief and a helper. The crews will add much needed residential routes to the City’s neighborhoods to enhance collection efforts to alleviate solid waste woes and debris. The new commercial solid waste program will enhance solid waste services for commercial customers throughout the City by maintaining the current rates to a third-party provider while providing excellent collection provisions.

## Budget Highlights

For fiscal year 2023-24, City Council should be aware of the following highlights:

- > Property tax rate increase of \$0.03186, from \$0.65814 to \$0.69000
- > The addition of the Commercial Solid Waste program
- > Residential Solid Waste Fee increase of \$2 from \$24.25 to \$26.25
- > Two additional residential solid waste crews
- > One Transfer Station Heavy Operator for Residential Solid Waste
- > Increase in Debt Service per the required debt service payment schedules
- > Required contribution to the Texas Municipal Retirement System (TMRS) that includes cost of living adjustment (COLA) for retirees
- > Increase in the City's contribution to the Group Medical Insurance and the General Liability Funds to follow the Internal Service Funds Reserve Policy
- > Salary market adjustments
- > Continuation of Star Transit with the ending of available grant funding
- > Continuation of the Community Care Team with the ending of available grant funding
- > Required five percent step increases for sworn public safety who have less than six years of service
- > Fourteen additional firefighters for Mesquite Trinity Pointe Public Safety Facility
- > Four additional Police Officers per City Charter
- > Five percent merit increases for General Government employees on their anniversary date and sworn public safety effective January 1, 2024
- > Multi-Family Enhancement program
- > Roadway improvements
- > Seven percent proposed rate increase for water and a three percent proposed rate increase for sewer to offset increases from North Texas Municipal Water District (NTMWD)
- > No rate increase for Drainage Utility District (DUD)

# LONG RANGE FINANCIAL PLANS

## Introduction

With the strategic goal of a High Performing/Transparent Government, one of the objectives is to maintain adequate financial reserves and long range financial plans. In 2019, the City contracted with GFOA to conduct a risk based analysis for the following funds: General Fund, Water and Sewer Fund, and Group Medical Insurance Fund. From this analysis, the City updated its financial policies during fiscal year 2019 to provide a plan of action in order to improve fund balance reserves for the future. In addition, City Council adopted a policy that requires the Finance Department to prepare long range financial plans for all operating funds and internal service funds each year during the budget process. A summary of the policy is provided in the Budgetary and Financial Policies section of the budget document. The fund reserve policies along with long range financial plans are critical to the budget process.

## Methodology

Assumptions are identified for each long range financial plan and used in the forecasting calculations. Conservative assumptions based on prior year trends, known major revenue or expense changes and debt obligations are used to develop future budget projections. The long range financial plans are a work in progress, as they are periodically updated throughout the fiscal year to reflect changing organizational priorities and economic conditions.

## Structure

Each long range financial plan is structured with a list of major revenue categories, major expenditure/expense categories, fund balance analysis, metrics for sustaining the fund, and assumptions. Financial data is provided for fiscal year 2022, amended fiscal year 2023, adopted fiscal year 2024, and projections for fiscal years 2025 through 2029. Components of the long range financial plans are dependent on the needs of the fund and adhering to the budgetary and financial policies for each fund.

- For the General Fund, days of working reserve policy is between 60 to 90 days and debt service cost should not exceed 25 percent of operating revenues per debt management policy. Days of working capital is based on unassigned fund balance to total revenues.
- For the Water and Sewer Fund, the days of working capital reserve policy is between 60 and 120 days, minimum 3 months or 25 percent of operating expenses including transfers out, and minimum days of working capital equal to three months or 25 percent of debt service payments in subsequent fiscal year. Required average coverage ratio is 1.50 or higher per debt management policy.
- For the Drainage Utility District Fund, the days of working capital reserve policy is between 60 to 120 days, minimum 3 months or 25 percent of operating expenses including transfers out, and minimum days of working capital equal to three months or 25 percent of debt service payments in subsequent fiscal year. Required average coverage ratio is 1.25 or higher per debt management policy.
- For the Airport Operating Fund and Golf Operating Fund, the days of working capital reserve policy is between 30 to 90 days, minimum one month or 8.33 percent of operating expenses including transfers out and minimum days of working capital equal to one month or 8.33 percent of debt service payments in subsequent fiscal year.
- For the Group Medical Insurance Fund and General Liability Insurance Fund, the annual budget must provide adequate revenues to cover expenses for each operating year with a fund balance reserve goal of three months or 25 percent of total expenses.

### City of Mesquite Long Range Financial Plan / General Fund Fiscal Year 2024-2029

|  | Fiscal Year<br>Actual<br>2021-22 | Fiscal Year<br>Amended<br>2022-23 | Fiscal Year<br>Adopted<br>2023-24 | Fiscal Year<br>Projected<br>2024-25 | Fiscal Year<br>Projected<br>2025-26 | Fiscal Year<br>Projected<br>2026-27 | Fiscal Year<br>Projected<br>2027-28 | Fiscal Year<br>Projected<br>2028-29 |
|--|----------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues:</b>                         |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| General Property Taxes                   | \$ 68,454,469                    | \$ 71,744,500                     | \$ 83,467,770                     | \$ 87,223,820                       | \$ 91,148,892                       | \$ 95,250,592                       | \$ 98,108,110                       | \$101,051,353                       |
| Enterprise Funds PILOT/<br>Franchise Fee | 5,184,700                        | 5,437,870                         | 6,222,790                         | 6,347,246                           | 6,474,191                           | 6,603,675                           | 6,735,748                           | 6,870,463                           |
| Gross Receipts Taxes                     | 8,053,578                        | 8,030,000                         | 7,023,930                         | 7,066,074                           | 7,108,470                           | 7,151,121                           | 7,194,028                           | 7,237,192                           |
| City Sales Taxes                         | 43,675,437                       | 45,392,000                        | 45,845,920                        | 45,767,846                          | 46,225,524                          | 46,687,780                          | 47,154,658                          | 47,626,204                          |
| Licenses and Permits                     | 5,053,640                        | 3,532,200                         | 3,756,470                         | 4,056,988                           | 4,381,547                           | 4,732,071                           | 5,110,636                           | 5,519,487                           |
| Fines and Forfeitures                    | 2,844,057                        | 3,087,000                         | 3,088,800                         | 3,107,333                           | 3,125,977                           | 3,144,733                           | 3,163,601                           | 3,182,583                           |
| Interest Income                          | 6,131                            | 1,824,000                         | 1,834,800                         | 1,845,809                           | 1,856,884                           | 1,868,025                           | 1,879,233                           | 1,890,509                           |
| Charges for Current<br>Service           | 19,264,613                       | 20,149,300                        | 29,361,650                        | 33,402,187                          | 34,404,253                          | 35,436,380                          | 36,499,472                          | 37,594,456                          |
| Contributions and<br>Donations           | 77,971                           | 68,000                            | 98,000                            | 98,588                              | 99,180                              | 99,775                              | 100,373                             | 100,975                             |
| Other Revenues                           | 983,407                          | 902,600                           | 877,600                           | 882,866                             | 888,163                             | 893,492                             | 898,853                             | 904,246                             |
| Transfers In                             | 1,626,440                        | 1,250,000                         | 1,534,000                         | 1,543,204                           | 1,552,463                           | 1,561,778                           | 1,571,149                           | 1,580,576                           |
| <b>Total Revenues</b>                    | <b>\$155,224,443</b>             | <b>\$161,417,470</b>              | <b>\$183,111,730</b>              | <b>\$191,341,961</b>                | <b>\$197,265,544</b>                | <b>\$203,429,422</b>                | <b>\$208,415,861</b>                | <b>\$213,558,045</b>                |

|                                      |                      |                      |                      |                      |                      |                      |                      |                      |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Operating Expenditures:</b>       |                      |                      |                      |                      |                      |                      |                      |                      |
| Fire Service                         | \$ 34,105,397        | \$ 37,062,690        | \$ 42,412,470        | \$ 44,544,199        | \$ 45,879,184        | \$ 49,772,463        | \$ 51,113,059        | \$ 52,135,320        |
| General Government                   | 15,048,746           | 17,282,800           | 17,719,740           | 18,074,135           | 18,435,618           | 18,804,330           | 19,180,417           | 19,564,025           |
| Housing and Community<br>Services    | 1,987,332            | 2,435,910            | 2,937,890            | 2,996,648            | 3,056,581            | 3,117,713            | 3,180,067            | 3,243,668            |
| Police Service                       | 43,062,652           | 46,502,370           | 49,494,860           | 51,126,559           | 52,775,175           | 54,372,272           | 56,067,725           | 57,189,080           |
| Library Services                     | 2,499,056            | 2,993,950            | 3,102,870            | 3,164,927            | 3,228,226            | 3,292,790            | 3,358,646            | 3,425,819            |
| Neighborhood Services                | 1,611,329            | 2,181,370            | 3,052,570            | 3,113,621            | 3,175,893            | 3,239,411            | 3,304,200            | 3,370,284            |
| Parks and Recreation                 | 3,412,533            | 5,939,850            | 6,677,570            | 6,811,121            | 6,947,343            | 7,086,290            | 7,228,016            | 7,372,576            |
| Planning and<br>Development Services | 3,068,345            | 3,718,620            | 3,978,740            | 4,058,315            | 4,139,481            | 4,222,271            | 4,306,716            | 4,392,851            |
| Public Works                         | 5,776,632            | 6,357,840            | 7,321,220            | 7,467,644            | 7,616,997            | 7,769,337            | 7,924,724            | 8,083,218            |
| Solid Waste/Equipment<br>Services    | 9,824,008            | 11,386,960           | 16,355,490           | 16,682,600           | 17,016,252           | 17,356,577           | 17,703,709           | 18,057,783           |
| Other Expenditures                   | 3,537,829            | 2,316,450            | 3,781,340            | 3,856,967            | 3,934,106            | 4,012,788            | 4,093,044            | 4,174,905            |
| Cost Allocation<br>Reimbursements    | (3,022,947)          | (2,666,760)          | (2,409,930)          | (2,458,129)          | (2,507,292)          | (2,047,437)          | (2,088,386)          | (2,130,153)          |
| Transfers Out                        | 28,935,895           | 22,677,000           | 28,686,900           | 31,261,245           | 32,219,953           | 32,012,899           | 32,053,649           | 32,258,878           |
| <b>Total Expenditures</b>            | <b>\$149,846,807</b> | <b>\$158,189,050</b> | <b>\$183,111,730</b> | <b>\$190,699,852</b> | <b>\$195,917,518</b> | <b>\$203,011,705</b> | <b>\$207,425,585</b> | <b>\$211,138,253</b> |

|   |              |              |      |            |              |            |            |              |
|---|--------------|--------------|------|------------|--------------|------------|------------|--------------|
| <b>Excess (Deficiency)<br/>Revenues Over<br/>Expenditures</b> | \$ 5,377,636 | \$ 3,228,420 | \$ - | \$ 642,109 | \$ 1,348,026 | \$ 417,717 | \$ 990,276 | \$ 2,419,792 |
|---|--------------|--------------|------|------------|--------------|------------|------------|--------------|

|  |               |               |               |               |               |               |               |               |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>Unassigned Beginning<br/>Fund Balance</b> | \$ 25,913,709 | \$ 30,244,716 | \$ 33,473,136 | \$ 33,473,136 | \$ 34,115,245 | \$ 35,463,271 | \$ 35,880,988 | \$ 36,871,265 |
| Change in Unassigned Fund<br>Balance         | \$ 4,331,007  | \$ 3,228,420  | \$ -          | \$ 642,109    | \$ 1,348,026  | \$ 417,717    | \$ 990,276    | \$ 2,419,792  |
| <b>Unassigned Ending Fund<br/>Balance</b>    | \$ 30,244,716 | \$ 33,473,136 | \$ 33,473,136 | \$ 34,115,245 | \$ 35,463,271 | \$ 35,880,988 | \$ 36,871,265 | \$ 39,291,056 |

## City of Mesquite Long Range Financial Plan / General Fund Fiscal Year 2024-2029

|  | Fiscal Year<br>Actual<br>2021-22 | Fiscal Year<br>Amended<br>2022-23 | Fiscal Year<br>Adopted<br>2023-24 | Fiscal Year<br>Projected<br>2024-25 | Fiscal Year<br>Projected<br>2025-26 | Fiscal Year<br>Projected<br>2026-27 | Fiscal Year<br>Projected<br>2027-28 | Fiscal Year<br>Projected<br>2028-29 |
|--|----------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>Non-spendable/Assigned<br/>Beginning Fund Balance</b> | \$ 2,106,086                     | \$ 3,152,330                      | \$ 3,152,330                      | \$ 3,152,330                        | \$ 3,152,330                        | \$ 3,152,330                        | \$ 3,152,330                        | \$ 3,152,330                        |
| Change in Non-spendable/<br>Assigned Fund Balance        | \$ 1,046,244                     | \$ -                              | \$ -                              | \$ -                                | \$ -                                | \$ -                                | \$ -                                | \$ -                                |
| <b>Non-spendable/Assigned<br/>Ending Fund Balance</b>    | \$ 3,152,330                     | \$ 3,152,330                      | \$ 3,152,330                      | \$ 3,152,330                        | \$ 3,152,330                        | \$ 3,152,330                        | \$ 3,152,330                        | \$ 3,152,330                        |
| <b>Total Fund Balance</b>                                | <b>\$ 33,397,046</b>             | <b>\$ 36,625,466</b>              | <b>\$ 36,625,466</b>              | <b>\$ 37,267,575</b>                | <b>\$ 38,615,601</b>                | <b>\$ 39,033,318</b>                | <b>\$ 40,023,595</b>                | <b>\$ 42,443,386</b>                |

|   |    |    |    |    |    |    |    |    |
|---|----|----|----|----|----|----|----|----|
| <b>Days of Working Capital<br/>(Unassigned)</b> | 71 | 76 | 67 | 65 | 66 | 64 | 65 | 67 |
|---|----|----|----|----|----|----|----|----|

Days of Working Capital Goal = 60 - 90 days; Calculated using Total Revenues

|  |        |        |        |        |        |        |        |        |
|--|--------|--------|--------|--------|--------|--------|--------|--------|
| <b>Debt Service as % of<br/>Revenues</b> | 13.01% | 13.83% | 15.48% | 14.33% | 14.08% | 13.84% | 13.58% | 13.31% |
|--|--------|--------|--------|--------|--------|--------|--------|--------|

Debt service cost shall not exceed 25 % of operating revenues

**Assumptions:**

|   |        |        |        |        |        |
|---|--------|--------|--------|--------|--------|
| General Property Taxes revenue growth       | 4.50 % | 4.50 % | 4.50 % | 3.00 % | 3.00 % |
| City Sales Tax revenue growth               | 1.00 % | 1.00 % | 1.00 % | 1.00 % | 1.00 % |
| Licenses and Permits growth                 | 8.00 % | 8.00 % | 8.00 % | 8.00 % | 8.00 % |
| Charges for Services growth                 | 3.00 % | 3.00 % | 3.00 % | 3.00 % | 3.00 % |
| Enterprise Funds PILOT/Franchise Fee growth | 2.00 % | 2.00 % | 2.00 % | 2.00 % | 2.00 % |
| All other revenue growth                    | 0.60 % | 0.60 % | 0.60 % | 0.60 % | 0.60 % |
| Expenditure growth in all departments       | 2.00 % | 2.00 % | 2.00 % | 2.00 % | 2.00 % |

Transfer Out for Debt Service is based on Debt Service Schedule and includes bond funding for Mesquite Trinity Pointe Public Safety Facility and Equipment and Commercial Solid Waste Facility and Equipment starting in Fiscal Year 2023-24

Includes additional revenue changes in Gross Receipts Taxes and Charges for Current Services and expenditure changes in Public Works for addition of Commercial Solid Waste Program effective February 1, 2024

Includes additional funding for future public safety personnel growth in Fire and Police Services for Mesquite Trinity Pointe Public Safety Facility and City Charter requirements

All other expenditures are set numbers

## Long Range Financial Plan / Water and Sewer Operating Fund Fiscal Year 2024-2029

|   | Fiscal Year<br>Actual<br>2021-22 | Fiscal Year<br>Amended<br>2022-23 | Fiscal Year<br>Adopted<br>2023-24 | Fiscal Year<br>Projected<br>2024-25 | Fiscal Year<br>Projected<br>2025-26 | Fiscal Year<br>Projected<br>2026-27 | Fiscal Year<br>Projected<br>2027-28 | Fiscal Year<br>Projected<br>2028-29 |
|---|----------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues:</b>                                |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| Interest Income                                 | \$ (129,690)                     | \$ 2,000,000                      | \$ 2,000,000                      | \$ 2,012,000                        | \$ 2,024,072                        | \$ 2,036,216                        | \$ 2,048,434                        | \$ 2,060,724                        |
| Water Sales                                     | 41,227,845                       | 41,670,260                        | 44,587,160                        | 48,167,518                          | 51,926,894                          | 55,875,239                          | 60,019,001                          | 63,019,951                          |
| Water Taps and Connections                      | 217,682                          | 156,000                           | 160,000                           | 166,400                             | 173,056                             | 179,978                             | 187,177                             | 194,664                             |
| Penalty Income                                  | 846,016                          | 850,000                           | 850,000                           | 884,000                             | 919,360                             | 956,134                             | 994,380                             | 1,034,155                           |
| Collection/Charged off Bills                    | 7,990                            | 10,400                            | 10,400                            | 10,816                              | 11,249                              | 11,699                              | 12,167                              | 12,653                              |
| Reconnect Fees & Transfer Fees                  | 331,222                          | 231,000                           | 351,000                           | 365,040                             | 379,642                             | 394,827                             | 410,620                             | 427,045                             |
| Sale of Bulk Water                              | 3,837,592                        | 4,300,000                         | 4,300,000                         | 4,472,000                           | 4,650,880                           | 4,836,915                           | 5,030,392                           | 5,231,607                           |
| Sewer Service                                   | 30,590,784                       | 33,400,220                        | 34,402,220                        | 36,122,331                          | 37,928,448                          | 39,824,870                          | 41,816,113                          | 43,906,919                          |
| Lower East Fork Sewer Line                      | 1,507,886                        | 1,558,100                         | 1,558,100                         | 1,992,500                           | 1,139,600                           | 1,160,500                           | 1,183,600                           | 1,204,900                           |
| Sewer Backflow Inspections                      | 67,000                           | 67,000                            | 67,000                            | 69,680                              | 72,467                              | 75,366                              | 78,381                              | 81,516                              |
| Miscellaneous                                   | 636,460                          | 574,400                           | 574,400                           | 597,376                             | 621,271                             | 646,122                             | 671,967                             | 698,845                             |
| <b>Total Revenues</b>                           | <b>\$ 79,140,787</b>             | <b>\$ 84,817,380</b>              | <b>\$ 88,860,280</b>              | <b>\$ 94,859,661</b>                | <b>\$ 99,846,938</b>                | <b>\$105,997,867</b>                | <b>\$112,452,231</b>                | <b>\$117,872,981</b>                |
| <b>Operating Expenses:</b>                      |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| Utility Billing                                 | \$ 2,245,203                     | \$ 2,329,850                      | \$ 2,436,770                      | \$ 2,509,873                        | \$ 2,585,169                        | \$ 2,662,724                        | \$ 2,742,606                        | \$ 2,824,884                        |
| GIS Operations                                  | 1,092,001                        | 924,730                           | 983,280                           | 1,012,778                           | 1,043,161                           | 1,074,456                           | 1,106,690                           | 1,139,891                           |
| Water Sewer Engineering                         | 385,153                          | 533,900                           | 648,440                           | 667,893                             | 687,930                             | 708,568                             | 729,825                             | 751,719                             |
| Water Sewer Streets                             | 199,709                          | 301,100                           | 310,500                           | 319,815                             | 329,409                             | 339,292                             | 349,470                             | 359,955                             |
| Administration                                  | 734,240                          | 989,700                           | 984,110                           | 1,013,633                           | 1,044,042                           | 1,075,363                           | 1,107,624                           | 1,140,853                           |
| Water Production                                | 26,380,870                       | 28,905,590                        | 31,804,490                        | 33,950,891                          | 36,245,142                          | 39,380,035                          | 41,677,344                          | 43,716,240                          |
| Meter Services                                  | 1,194,838                        | 1,323,190                         | 1,447,750                         | 1,491,183                           | 1,535,918                           | 1,581,996                           | 1,629,456                           | 1,678,340                           |
| Water Distribution                              | 1,961,536                        | 2,408,880                         | 2,794,390                         | 2,878,222                           | 2,964,569                           | 3,053,506                           | 3,145,111                           | 3,239,464                           |
| Wastewater Collection                           | 1,734,949                        | 2,109,950                         | 2,469,610                         | 2,543,698                           | 2,620,009                           | 2,698,609                           | 2,779,567                           | 2,862,955                           |
| Wastewater Treatment                            | 11,748,505                       | 14,137,400                        | 15,060,720                        | 17,087,258                          | 18,108,738                          | 19,371,192                          | 20,144,712                          | 20,949,132                          |
| NTMWD-East Fork Sewer Line                      | 1,400,192                        | 1,558,100                         | 1,731,400                         | 1,992,500                           | 1,139,600                           | 1,160,500                           | 1,183,600                           | 1,204,900                           |
| Other Expenditures                              | 494,650                          | 1,348,200                         | 821,450                           | 846,094                             | 871,477                             | 897,621                             | 924,550                             | 952,286                             |
| Capital Outlay                                  | 37,880                           | 1,786,680                         | 750,000                           | 772,500                             | 795,675                             | 819,545                             | 844,132                             | 869,456                             |
| Transfer Out - GO Debt Service Fund             | 730,220                          | 487,900                           | 837,270                           | 537,000                             | -                                   | -                                   | -                                   | -                                   |
| Transfer Out - W&S Debt Service Fund            | 11,804,890                       | 13,200,000                        | 15,950,000                        | 16,900,000                          | 18,400,000                          | 19,700,000                          | 20,900,000                          | 22,000,000                          |
| Transfer Out - General Liability Insurance Fund | 750,000                          | 500,000                           | 500,000                           | 500,000                             | 500,000                             | -                                   | -                                   | -                                   |
| Reserves  | 947,658                          | 726,810                           | 741,000                           | 763,230                             | 786,127                             | 809,711                             | 834,002                             | 859,022                             |
| Cost Allocation                                 | 5,987,590                        | 6,318,170                         | 7,226,900                         | 7,443,707                           | 7,667,018                           | 7,111,156                           | 7,324,491                           | 7,544,225                           |
| <b>Total Expenses</b>                           | <b>\$ 69,830,084</b>             | <b>\$ 79,890,150</b>              | <b>\$ 87,498,080</b>              | <b>\$ 93,230,275</b>                | <b>\$ 97,323,985</b>                | <b>\$102,444,274</b>                | <b>\$107,423,180</b>                | <b>\$112,093,321</b>                |

## Long Range Financial Plan / Water and Sewer Operating Fund Fiscal Year 2024-2029

|  | Fiscal Year<br>Actual<br>2021-22 | Fiscal Year<br>Amended<br>2022-23 | Fiscal Year<br>Adopted<br>2023-24 | Fiscal Year<br>Projected<br>2024-25 | Fiscal Year<br>Projected<br>2025-26 | Fiscal Year<br>Projected<br>2026-27 | Fiscal Year<br>Projected<br>2027-28 | Fiscal Year<br>Projected<br>2028-29 |
|--|----------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>Excess (Deficiency)</b>   |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| <b>Revenues Over Expenses</b>  | \$ 9,310,703                     | \$ 4,927,230                      | \$ 1,362,200                      | \$ 1,629,386                        | \$ 2,522,953                        | \$ 3,553,593                        | \$ 5,029,052                        | \$ 5,779,660                        |
| <b>Working Capital,<br/>October 1</b>  | \$ 56,568,403                    | \$ 65,879,106                     | \$ 70,806,336                     | \$ 72,168,536                       | \$ 73,797,922                       | \$ 76,320,875                       | \$ 79,874,468                       | \$ 84,903,520                       |
| <b>Working Capital,<br/>September 30</b>   | <b>\$ 65,879,106</b>             | <b>\$ 70,806,336</b>              | <b>\$ 72,168,536</b>              | <b>\$ 73,797,922</b>                | <b>\$ 76,320,875</b>                | <b>\$ 79,874,468</b>                | <b>\$ 84,903,520</b>                | <b>\$ 90,683,179</b>                |
| <b>Days of Working Capital</b>   | 304                              | 305                               | 296                               | 284                                 | 279                                 | 275                                 | 276                                 | 281                                 |
| <b>Days of Working Capital Reserve Policy = 60 - 120 Days; Calculated using Total Revenues</b>                         |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| <b>Working Capital as % of<br/>Expenses</b>  | 94.34%                           | 88.63%                            | 82.48%                            | 79.16%                              | 78.42%                              | 77.97%                              | 79.04%                              | 80.90%                              |
| <b>Days of Working Capital Reserve Policy = minimum 25% (3 months) of operating expenses including transfers out</b>   |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| <b>Working Capital as % of<br/>Subsequent Fiscal Year<br/>Debt Service</b>   | 481%                             | 422%                              | 414%                              | 401%                                | 387%                                | 382%                                | 386%                                | 412%                                |
| <b>Days of Working Capital Reserve Policy = minimum 25% (3 months) of subsequent fiscal year debt service payments</b> |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| <b>Average Annual Debt<br/>Service Coverage Ratio</b>  | 2.1                              | 1.57                              | 1.77                              | 1.75                                | 1.84                                | 1.93                                | 2.06                                | 1.84                                |
| <b>Required Average Coverage Ratio = 1.50 or higher</b>  |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| <b>Assumptions:</b>  |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| Revenue from water rate increase   |                                  |                                   |                                   | 5.00 %                              | 5.00 %                              | 5.00 %                              | 5.00 %                              | 5.00 %                              |
| Additional water sales from AMI Project  |                                  |                                   | \$ 2,702,000                      | \$ 4,053,000                        | \$ 5,405,000                        | \$ 6,755,000                        | \$ 6,755,000                        |                                     |
| Revenue from sewer rate increase   |                                  |                                   |                                   | 5.00 %                              | 5.00 %                              | 5.00 %                              | 5.00 %                              | 5.00 %                              |
| All other revenue growth   |                                  |                                   |                                   | 4.00 %                              | 4.00 %                              | 4.00 %                              | 4.00 %                              | 4.00 %                              |
| NTMWD water expense increase   |                                  |                                   |                                   | 7.00 %                              | 7.00 %                              | 9.00 %                              | 6.00 %                              | 5.00 %                              |
| NTMWD wastewater expense Increase  |                                  |                                   |                                   | 11.00 %                             | 6.00 %                              | 7.00 %                              | 4.00 %                              | 4.00 %                              |
| All other expenses growth  |                                  |                                   |                                   | 3.00 %                              | 3.00 %                              | 3.00 %                              | 3.00 %                              | 3.00 %                              |
| Transfer Out for Debt Service is based on Debt Service Schedule  |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| All other expenses are set numbers   |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |

## Long Range Financial Plan / Drainage Utility District Operating Fund Fiscal Year 2024-2029

|  | Fiscal Year<br>Actual<br>2021-22 | Fiscal Year<br>Amended<br>2022-23 | Fiscal Year<br>Adopted<br>2023-24 | Fiscal Year<br>Projected<br>2024-25 | Fiscal Year<br>Projected<br>2025-26 | Fiscal Year<br>Projected<br>2026-27 | Fiscal Year<br>Projected<br>2027-28 | Fiscal Year<br>Projected<br>2028-29 |
|--|----------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues:</b>   |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| Interest Income  | \$ 3,672                         | \$ 60,000                         | \$ 60,360                         | \$ 60,722                           | \$ 61,086                           | \$ 61,453                           | \$ 61,822                           | \$ 62,193                           |
| Residential Drainage Fees  | 2,244,568                        | 2,270,030                         | 2,324,960                         | 2,382,160                           | 2,435,531                           | 2,485,480                           | 2,530,034                           | 2,570,816                           |
| Commercial Drainage Fees   | 3,206,885                        | 3,045,000                         | 3,090,680                         | 3,137,040                           | 3,184,096                           | 3,231,857                           | 3,280,335                           | 3,329,540                           |
| <b>Total Revenues</b>  | <b>\$ 5,455,125</b>              | <b>\$ 5,375,030</b>               | <b>\$ 5,476,000</b>               | <b>\$ 5,579,922</b>                 | <b>\$ 5,680,713</b>                 | <b>\$ 5,778,790</b>                 | <b>\$ 5,872,191</b>                 | <b>\$ 5,962,549</b>                 |
| <b>Operating Expenses:</b>   |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| TPDES Permit Program Operations  | \$ 792,171                       | \$ 941,060                        | \$ 1,000,450                      | \$ 1,030,464                        | \$ 1,061,377                        | \$ 1,093,219                        | \$ 1,126,015                        | \$ 1,159,796                        |
| Street Sweeping Program  | 201,198                          | 272,850                           | 289,970                           | 298,669                             | 307,629                             | 316,858                             | 326,364                             | 336,155                             |
| Drainage Maintenance and Construction  | 212,585                          | 311,670                           | 396,170                           | 408,055                             | 420,297                             | 432,906                             | 445,893                             | 459,270                             |
| Cost Allocation  | 709,891                          | 748,960                           | 755,820                           | 778,495                             | 801,849                             | 825,905                             | 850,682                             | 876,203                             |
| Capital Outlay   | 513,055                          | 296,000                           | 390,000                           | 150,000                             | 150,000                             | 150,000                             | 150,000                             | 150,000                             |
| Transfer Out - DUD Debt Service Fund   | 301,100                          | 377,350                           | 380,200                           | 377,600                             | 379,600                             | 376,100                             | 377,300                             | 378,100                             |
| Transfer Out - Capital Project Fund  | 2,500,000                        | 2,500,000                         | 2,500,000                         | 2,500,000                           | 2,500,000                           | 2,500,000                           | 2,500,000                           | 2,500,000                           |
| <b>Total Expenses</b>  | <b>\$ 5,230,000</b>              | <b>\$ 5,447,890</b>               | <b>\$ 5,712,610</b>               | <b>\$ 5,543,283</b>                 | <b>\$ 5,620,752</b>                 | <b>\$ 5,694,988</b>                 | <b>\$ 5,776,254</b>                 | <b>\$ 5,859,524</b>                 |
| <b>Excess (Deficiency)<br/>Revenues Over Expenses</b>  | <b>\$ 225,125</b>                | <b>\$ (72,860)</b>                | <b>\$ (236,610)</b>               | <b>\$ 36,639</b>                    | <b>\$ 59,961</b>                    | <b>\$ 83,802</b>                    | <b>\$ 95,937</b>                    | <b>\$ 103,025</b>                   |
| <b>Working Capital,<br/>October 1</b>  | <b>\$ 2,219,746</b>              | <b>\$ 2,444,871</b>               | <b>\$ 2,372,011</b>               | <b>\$ 2,135,401</b>                 | <b>\$ 2,172,040</b>                 | <b>\$ 2,232,001</b>                 | <b>\$ 2,315,803</b>                 | <b>\$ 2,411,740</b>                 |
| <b>Working Capital,<br/>September 30</b>   | <b>\$ 2,444,871</b>              | <b>\$ 2,372,011</b>               | <b>\$ 2,135,401</b>               | <b>\$ 2,172,040</b>                 | <b>\$ 2,232,001</b>                 | <b>\$ 2,315,803</b>                 | <b>\$ 2,411,740</b>                 | <b>\$ 2,514,765</b>                 |
| <b>Days of Working Capital</b>   | 164                              | 161                               | 142                               | 142                                 | 143                                 | 146                                 | 150                                 | 154                                 |
| <b>Days of Working Capital Reserve Policy = 60 - 120 Days; Calculated using Total Revenues</b>                         |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| <b>Working Capital as % of Expenditures</b>  | 46.75%                           | 43.54%                            | 37.38%                            | 39.18%                              | 39.71%                              | 40.66%                              | 41.75%                              | 42.92%                              |
| <b>Days of Working Capital Reserve Policy = minimum 25% (3 months) of operating expenses including transfers out</b>   |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| <b>Working Capital as % of Subsequent Fiscal Year Debt Service</b>   | 648%                             | 624%                              | 566%                              | 572%                                | 593%                                | 614%                                | 638%                                | 665%                                |
| <b>Days of Working Capital Reserve Policy = minimum 25% (3 months) of subsequent fiscal year debt service payments</b> |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| <b>Avg Annual Debt Service Coverage Ratio</b>  | 4.67                             | 4.11                              | 4.05                              | 4.12                                | 4.19                                | 4.25                                | 4.32                                | 4.38                                |
| <b>Required Average Coverage Ratio = 1.25 or higher</b>  |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |

## Long Range Financial Plan / Drainage Utility District Operating Fund Fiscal Year 2024-2029

|   | Fiscal Year<br>Actual<br>2021-22 | Fiscal Year<br>Amended<br>2022-23 | Fiscal Year<br>Adopted<br>2023-24 | Fiscal Year<br>Projected<br>2024-25 | Fiscal Year<br>Projected<br>2025-26 | Fiscal Year<br>Projected<br>2026-27 | Fiscal Year<br>Projected<br>2027-28 | Fiscal Year<br>Projected<br>2028-29 |
|---|----------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>Assumptions:</b>   |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| Residential Drainage Fee growth based estimated new home development provided by Planning and Development |                                  |                                   |                                   | 2.46%                               | 2.24%                               | 2.05%                               | 1.79%                               | 1.61%                               |
| Commercial Drainage Fee growth for development  |                                  |                                   |                                   | 1.50 %                              | 1.50 %                              | 1.50 %                              | 1.50 %                              | 1.50 %                              |
| Expenses growth   |                                  |                                   |                                   | 3.00 %                              | 3.00 %                              | 3.00 %                              | 3.00 %                              | 3.00 %                              |
| Capital Outlay \$150,000 per year starting in FY2023-24   |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| Transfer Out to DUD Debt Service is from Debt Service schedule  |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| Transfer Out to DUD Capital Projects is from Capital Project Planning schedule                            |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |

### City of Mesquite Long Range Financial Plan / Airport Operating Fund Fiscal Year 2024-2029

|                                 | Fiscal Year<br>Actual<br>2021-22 | Fiscal Year<br>Amended<br>2022-23 | Fiscal Year<br>Adopted<br>2023-24 | Fiscal Year<br>Projected<br>2024-25 | Fiscal Year<br>Projected<br>2025-26 | Fiscal Year<br>Projected<br>2026-27 | Fiscal Year<br>Projected<br>2027-28 | Fiscal Year<br>Projected<br>2028-29 |
|---------------------------------|----------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues:</b>                |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| Other Revenues                  | \$ 65,865                        | \$ 66,000                         | \$ 116,000                        | \$ 50,000                           | \$ 50,000                           | \$ 50,000                           | \$ 50,000                           | \$ 50,000                           |
| Hangar Rentals                  | 858,895                          | 982,960                           | 1,099,880                         | 1,132,876                           | 1,166,863                           | 1,201,869                           | 1,237,925                           | 1,275,062                           |
| Tie Downs                       | 50,666                           | 34,000                            | 55,000                            | 56,650                              | 58,350                              | 60,100                              | 61,903                              | 63,760                              |
| Fuel Sales                      | 2,111,883                        | 2,396,000                         | 2,160,000                         | 2,268,000                           | 2,381,400                           | 2,500,470                           | 2,625,494                           | 2,756,768                           |
| Oil Sales                       | 3,681                            | 4,500                             | 6,000                             | 6,000                               | 6,000                               | 6,000                               | 6,000                               | 6,000                               |
| Airport Lease Receipts          | 29,330                           | 26,680                            | 27,000                            | 27,810                              | 28,644                              | 29,504                              | 30,389                              | 31,300                              |
| Airport Misc Supplies           | 21,328                           | 65,000                            | 20,000                            | 20,000                              | 20,000                              | 20,000                              | 20,000                              | 20,000                              |
| Airport Tenant Utility Receipts | 5,504                            | 5,000                             | 5,000                             | 5,000                               | 5,000                               | 5,000                               | 5,000                               | 5,000                               |
| Sale of Land                    | 1,956,669                        | -                                 | -                                 | -                                   | -                                   | -                                   | -                                   | -                                   |
| <b>Total Revenues</b>           | <b>\$ 5,103,821</b>              | <b>\$ 3,580,140</b>               | <b>\$ 3,488,880</b>               | <b>\$ 3,566,336</b>                 | <b>\$ 3,716,257</b>                 | <b>\$ 3,872,943</b>                 | <b>\$ 4,036,711</b>                 | <b>\$ 4,207,890</b>                 |

|                                     |                     |                     |                     |                     |                     |                     |                     |                     |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Operating Expenses:</b>          |                     |                     |                     |                     |                     |                     |                     |                     |
| Personal Services                   | \$ 704,248          | \$ 796,300          | \$ 938,940          | \$ 967,108          | \$ 996,121          | \$ 1,026,005        | \$ 1,056,785        | \$ 1,088,489        |
| Supplies - Other                    | 32,632              | 32,350              | 43,350              | 44,651              | 45,990              | 47,370              | 48,791              | 50,255              |
| Supplies - Fuel                     | 1,493,470           | 1,692,500           | 1,584,600           | 1,587,600           | 1,666,980           | 1,750,329           | 1,837,845           | 1,929,738           |
| Contractual Services                | 420,967             | 516,070             | 509,890             | 525,187             | 540,942             | 557,171             | 573,886             | 591,102             |
| Capital Outlay                      | (40,532)            | 130,900             | 94,000              | 188,000             | 234,450             | 400,000             | 400,000             | 154,450             |
| Transfer Out - GO Debt Service Fund | 318,150             | 318,150             | 318,150             | 318,150             | 118,340             | 118,340             | 118,340             | 118,340             |
| Transfer Out - Capital Projects     | 2,280,000           | -                   | 50,000              | -                   | 198,750             | 198,750             | 198,750             | 198,750             |
| <b>Total Expenses</b>               | <b>\$ 5,208,935</b> | <b>\$ 3,486,270</b> | <b>\$ 3,538,930</b> | <b>\$ 3,630,696</b> | <b>\$ 3,801,573</b> | <b>\$ 4,097,965</b> | <b>\$ 4,234,397</b> | <b>\$ 4,131,124</b> |

**Excess (Deficiency)**

|                               |              |           |             |             |             |              |              |           |
|-------------------------------|--------------|-----------|-------------|-------------|-------------|--------------|--------------|-----------|
| <b>Revenues Over Expenses</b> | \$ (105,114) | \$ 93,870 | \$ (50,050) | \$ (64,360) | \$ (85,316) | \$ (225,022) | \$ (197,686) | \$ 76,766 |
|-------------------------------|--------------|-----------|-------------|-------------|-------------|--------------|--------------|-----------|

|                                   |            |            |            |            |            |            |           |              |
|-----------------------------------|------------|------------|------------|------------|------------|------------|-----------|--------------|
| <b>Working Capital, October 1</b> | \$ 502,910 | \$ 397,796 | \$ 491,666 | \$ 441,616 | \$ 377,256 | \$ 291,940 | \$ 66,918 | \$ (130,768) |
|-----------------------------------|------------|------------|------------|------------|------------|------------|-----------|--------------|

|                                      |                   |                   |                   |                   |                   |                  |                     |                    |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|---------------------|--------------------|
| <b>Working Capital, September 30</b> | <b>\$ 397,796</b> | <b>\$ 491,666</b> | <b>\$ 441,616</b> | <b>\$ 377,256</b> | <b>\$ 291,940</b> | <b>\$ 66,918</b> | <b>\$ (130,768)</b> | <b>\$ (54,002)</b> |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|---------------------|--------------------|

|                                |    |    |    |    |    |   |      |     |
|--------------------------------|----|----|----|----|----|---|------|-----|
| <b>Days of Working Capital</b> | 28 | 50 | 46 | 39 | 29 | 6 | (12) | (5) |
|--------------------------------|----|----|----|----|----|---|------|-----|

Days of Working Capital Reserve Policy = 30 - 90 Days; Calculated using Total Revenues

**Assumptions:**

|   |        |        |        |        |        |        |        |
|---|--------|--------|--------|--------|--------|--------|--------|
| Hanger Rental Sales Growth (additional growth in FY2023-24 expected for new hangar space available)                               | 3.00 % | 3.00 % | 3.00 % | 3.00 % | 3.00 % | 3.00 % | 3.00 % |
| Fuel Sales Growth with a profit margin of 30%   | 3.00 % | 3.00 % | 5.00 % | 5.00 % | 5.00 % | 5.00 % | 5.00 % |
| Other revenues are flat   |        |        |        |        |        |        |        |
| Expenses growth except fuel, capital, transfer out to debt service and transfer out to capital projects reserve fund              | 3.00 % | 3.00 % | 3.00 % | 3.00 % | 3.00 % | 3.00 % | 3.00 % |
| Fuel cost 70% of fuel sales   |        |        |        |        |        |        |        |
| Capital Outlay is per Airport capital plan  |        |        |        |        |        |        |        |
| Transfer Out to GO Debt Service is based on debt service schedule   |        |        |        |        |        |        |        |
| Transfer Out to Capital Projects to reimburse Capital Projects Reserve Fund for additional cost to construct FBO Transient Hangar |        |        |        |        |        |        |        |

## City of Mesquite Long Range Financial Plan / Golf Course Operating Fund Fiscal Year 2024-2029

|                               | Fiscal Year<br>Actual<br>2021-22 | Fiscal Year<br>Amended<br>2022-23 | Fiscal Year<br>Adopted<br>2023-24 | Fiscal Year<br>Projected<br>2024-25 | Fiscal Year<br>Projected<br>2025-26 | Fiscal Year<br>Projected<br>2026-27 | Fiscal Year<br>Projected<br>2027-28 | Fiscal Year<br>Projected<br>2028-29 |
|-------------------------------|----------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues:</b>              |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| Other Revenues                | \$ 43,397                        | \$ 36,000                         | \$ 39,000                         | \$ 40,170                           | \$ 41,375                           | \$ 42,616                           | \$ 43,895                           | \$ 45,212                           |
| Golf Lessons                  | -                                | -                                 | 24,000                            | 24,720                              | 25,462                              | 26,225                              | 27,012                              | 27,823                              |
| Green Fees                    | 712,565                          | 697,000                           | 907,000                           | 934,210                             | 962,236                             | 991,103                             | 1,020,836                           | 1,051,462                           |
| Cart Rental Fees              | 378,485                          | 370,000                           | 394,000                           | 405,820                             | 417,995                             | 430,534                             | 443,450                             | 456,754                             |
| Driving Range Fees            | 113,601                          | 103,000                           | 105,000                           | 108,150                             | 111,395                             | 114,736                             | 118,178                             | 121,724                             |
| Concessions                   | 92,783                           | 87,000                            | 95,000                            | 97,850                              | 100,786                             | 103,809                             | 106,923                             | 110,131                             |
| Pro Shop Merchandise<br>Sales | 56,847                           | 55,000                            | 56,000                            | 57,680                              | 59,410                              | 61,193                              | 63,028                              | 64,919                              |
| <b>Total Revenues</b>         | <b>\$ 1,397,678</b>              | <b>\$ 1,348,000</b>               | <b>\$ 1,620,000</b>               | <b>\$ 1,668,600</b>                 | <b>\$ 1,718,659</b>                 | <b>\$ 1,770,216</b>                 | <b>\$ 1,823,322</b>                 | <b>\$ 1,878,025</b>                 |

|                                    |                     |                     |                     |                     |                     |                     |                     |                     |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Operating Expenses:</b>         |                     |                     |                     |                     |                     |                     |                     |                     |
| Personal Services                  | \$ 731,368          | \$ 832,540          | \$ 940,030          | \$ 968,231          | \$ 997,278          | \$ 1,027,196        | \$ 1,058,012        | \$ 1,089,752        |
| Supplies - Other                   | 102,960             | 108,500             | 119,000             | 122,570             | 126,247             | 130,035             | 133,936             | 137,954             |
| Supplies - Pro Shop<br>Merchandise | 48,169              | 46,500              | 50,000              | 46,144              | 47,528              | 48,954              | 50,423              | 51,935              |
| Contractual Services               | 229,268             | 230,180             | 321,430             | 331,073             | 341,005             | 351,235             | 361,772             | 372,625             |
| Capital Outlay                     | 1,121               | -                   | 4,050               | 2,000               | 2,000               | 2,000               | 2,000               | 2,000               |
| Capital Lease - Golf<br>Carts      | 82,236              | 119,210             | 136,100             | 136,100             | 136,100             | 136,100             | 140,183             | 140,183             |
| <b>Total Expenses</b>              | <b>\$ 1,195,122</b> | <b>\$ 1,336,930</b> | <b>\$ 1,570,610</b> | <b>\$ 1,606,118</b> | <b>\$ 1,650,158</b> | <b>\$ 1,695,520</b> | <b>\$ 1,746,326</b> | <b>\$ 1,794,449</b> |

|   |                   |                  |                  |                  |                  |                  |                  |                  |
|---|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Excess (Deficiency)<br/>Revenues Over Expenses</b> | <b>\$ 202,556</b> | <b>\$ 11,070</b> | <b>\$ 49,390</b> | <b>\$ 62,482</b> | <b>\$ 68,501</b> | <b>\$ 74,696</b> | <b>\$ 76,996</b> | <b>\$ 83,576</b> |
|---|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|

|                                   |                    |                   |                   |                   |                   |                   |                   |                   |
|-----------------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Working Capital, October 1</b> | <b>\$ (51,251)</b> | <b>\$ 151,305</b> | <b>\$ 162,375</b> | <b>\$ 211,765</b> | <b>\$ 274,247</b> | <b>\$ 342,748</b> | <b>\$ 417,444</b> | <b>\$ 494,440</b> |
|-----------------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|

|  |                   |                   |                   |                   |                   |                   |                   |                   |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Working Capital,<br/>September 30</b> | <b>\$ 151,305</b> | <b>\$ 162,375</b> | <b>\$ 211,765</b> | <b>\$ 274,247</b> | <b>\$ 342,748</b> | <b>\$ 417,444</b> | <b>\$ 494,440</b> | <b>\$ 578,016</b> |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|

|                                |    |    |    |    |    |    |    |     |
|--------------------------------|----|----|----|----|----|----|----|-----|
| <b>Days of Working Capital</b> | 40 | 44 | 48 | 60 | 73 | 86 | 99 | 112 |
|--------------------------------|----|----|----|----|----|----|----|-----|

Days of Working Capital Reserve Policy = 30 - 90 Days; Calculated using Total Revenues

|   |        |        |        |        |        |        |        |        |
|---|--------|--------|--------|--------|--------|--------|--------|--------|
| <b>Working Capital as % of<br/>Expenses</b> | 12.66% | 12.15% | 13.48% | 17.08% | 20.77% | 24.62% | 28.31% | 32.21% |
|---|--------|--------|--------|--------|--------|--------|--------|--------|

Days of Working Capital Reserve Policy = minimum 8.33% (1 month) of operating expenses including transfers out

|  |      |      |      |      |      |      |      |      |
|--|------|------|------|------|------|------|------|------|
| <b>Working Capital as % of<br/>Subsequent Fiscal Year<br/>Debt Service</b> | N/A* | N/A* | N/A* | N/A* | N/A* | N/A* | N/A* | N/A* |
|--|------|------|------|------|------|------|------|------|

Days of Working Capital Reserve Policy = minimum 8.33% (1 month) of subsequent fiscal year debt service payments

\*N/A - Golf Course Operating Fund does not currently have debt service obligations.

**Assumptions:**

|                |        |        |        |        |        |
|----------------|--------|--------|--------|--------|--------|
| Revenue growth | 3.00 % | 3.00 % | 3.00 % | 3.00 % | 3.00 % |
|----------------|--------|--------|--------|--------|--------|

|   |        |        |        |        |        |
|---|--------|--------|--------|--------|--------|
| Expense growth except for pro shop merchandise, capital outlay and capital lease for golf carts | 3.00 % | 3.00 % | 3.00 % | 3.00 % | 3.00 % |
|---|--------|--------|--------|--------|--------|

Pro Shop Sales profit margin of 20%; Pro Shop Merchandise 80% cost of sales

Capital Outlay \$2,000 per year beginning in FY2024-25

Capital Lease for golf carts to renew every four years; potential cost increase in FY2027-28

## City of Mesquite Long Range Financial Plan / Group Medical Insurance Fund Fiscal Year 2024-2029

|   | Fiscal Year<br>Actual<br>2021-22 | Fiscal Year<br>Amended<br>2022-23 | Fiscal Year<br>Adopted<br>2023-24 | Fiscal Year<br>Projected<br>2024-25 | Fiscal Year<br>Projected<br>2025-26 | Fiscal Year<br>Projected<br>2026-27 | Fiscal Year<br>Projected<br>2027-28 | Fiscal Year<br>Projected<br>2028-29 |
|---|----------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues:</b>                            |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| Interest Income                             | (2,453)                          | 82,000                            | -                                 | -                                   | -                                   | -                                   | -                                   | -                                   |
| Retirees Medical<br>Insurance Contributions | \$ 1,519,767                     | \$ 1,756,150                      | \$ 1,843,960                      | \$ 1,936,158                        | \$ 2,032,966                        | \$ 2,134,614                        | \$ 2,241,345                        | \$ 2,353,412                        |
| Vision Insurance<br>Premiums                | 127,261                          | 126,000                           | 126,000                           | 132,300                             | 138,915                             | 145,861                             | 153,154                             | 160,811                             |
| Life Insurance<br>Premiums                  | 70,751                           | 57,000                            | 57,000                            | 59,850                              | 62,843                              | 65,985                              | 69,284                              | 72,748                              |
| Dental Insurance<br>Premiums                | 911,730                          | 880,000                           | 880,000                           | 924,000                             | 970,200                             | 1,018,710                           | 1,069,646                           | 1,123,128                           |
| Supplemental Life<br>Insurance Premiums     | 135,815                          | -                                 | -                                 | -                                   | -                                   | -                                   | -                                   | -                                   |
| Long-term Disability<br>Premiums            | 140,508                          | 130,000                           | 130,000                           | 136,500                             | 143,325                             | 150,491                             | 158,016                             | 165,917                             |
| Health Insurance<br>Surcharges              | 96,283                           | 100,000                           | 100,000                           | 105,000                             | 110,250                             | 115,763                             | 121,551                             | 127,628                             |
| Critical Care Premiums                      | 46,611                           | -                                 | -                                 | -                                   | -                                   | -                                   | -                                   | -                                   |
| Health Claims<br>Reimbursements             | 562,907                          | 250,000                           | 250,000                           | 250,000                             | 250,000                             | 250,000                             | 250,000                             | 250,000                             |
| Other Revenues                              | 6,693                            | -                                 | -                                 | -                                   | -                                   | -                                   | -                                   | -                                   |
| Employer Contributions                      | 12,501,009                       | 13,734,500                        | 15,105,340                        | 15,860,607                          | 16,653,637                          | 17,486,319                          | 18,360,635                          | 19,278,667                          |
| Employee Contributions                      | 1,830,980                        | 1,865,560                         | 1,958,840                         | 2,056,782                           | 2,159,621                           | 2,267,602                           | 2,380,982                           | 2,500,031                           |
| Health Clinic Copays                        | 48,265                           | 43,500                            | 43,500                            | 45,675                              | 47,959                              | 50,357                              | 52,875                              | 55,518                              |
| Health Clinic Pharmacy<br>Copays            | 299,842                          | 330,000                           | 330,000                           | 346,500                             | 363,825                             | 382,016                             | 401,117                             | 421,173                             |
| Transfer In - General<br>Fund               | 550,000                          | -                                 | -                                 | -                                   | -                                   | -                                   | -                                   | -                                   |
| <b>Total Revenues</b>                       | <b>\$ 18,845,969</b>             | <b>\$ 19,354,710</b>              | <b>\$ 20,824,640</b>              | <b>\$ 21,853,372</b>                | <b>\$ 22,933,541</b>                | <b>\$ 24,067,718</b>                | <b>\$ 25,258,605</b>                | <b>\$ 26,509,033</b>                |
| <b>Expenses:</b>                            |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| Miscellaneous                               | \$ 9,983                         | \$ 11,810                         | \$ 12,010                         | \$ 12,370                           | \$ 12,741                           | \$ 13,124                           | \$ 13,517                           | \$ 13,923                           |
| Professional Services                       | 73,915                           | 160,000                           | 160,000                           | 164,800                             | 169,744                             | 174,836                             | 180,081                             | 185,484                             |
| Employee Wellness<br>Program                | 222,260                          | 257,500                           | 258,000                           | 265,740                             | 273,712                             | 281,924                             | 290,381                             | 299,093                             |
| Health Clinic Operating                     | 390,061                          | 508,700                           | 508,700                           | 523,961                             | 539,680                             | 555,870                             | 572,546                             | 589,723                             |
| Health Claims                               | 10,089,648                       | 10,100,000                        | 10,800,000                        | 11,124,000                          | 11,457,720                          | 11,801,452                          | 12,155,495                          | 12,520,160                          |
| Pharmaceutical                              | 2,909,729                        | 3,000,000                         | 3,450,000                         | 3,553,500                           | 3,660,105                           | 3,769,908                           | 3,883,005                           | 3,999,496                           |
| HSA Contributions                           | 784,350                          | 1,161,640                         | 1,161,640                         | 1,196,489                           | 1,232,384                           | 1,269,355                           | 1,307,436                           | 1,346,659                           |
| Administrative Fee -<br>Medical             | 171,709                          | 422,250                           | -                                 | -                                   | -                                   | -                                   | -                                   | -                                   |
| Stop Loss Coverage<br>Premium               | 858,332                          | 920,000                           | 975,000                           | 1,004,250                           | 1,034,378                           | 1,065,409                           | 1,097,371                           | 1,130,292                           |
| Dental Premiums -<br>Indemnity              | 835,299                          | 850,000                           | 955,000                           | 983,650                             | 1,013,160                           | 1,043,554                           | 1,074,861                           | 1,107,107                           |
| Dental Premiums -<br>Managed Care           | 76,778                           | 80,000                            | 80,000                            | 82,400                              | 84,872                              | 87,418                              | 90,041                              | 92,742                              |
| Health Claims - Vision                      | 117,746                          | 127,500                           | 127,500                           | 131,325                             | 135,265                             | 139,323                             | 143,502                             | 147,807                             |
| Employee Assistance<br>Program              | 25,494                           | 30,000                            | 30,000                            | 30,900                              | 31,827                              | 32,782                              | 33,765                              | 34,778                              |
| Medicare Supplement<br>Premiums             | 1,223,188                        | 1,418,000                         | 1,418,000                         | 1,460,540                           | 1,504,356                           | 1,549,487                           | 1,595,971                           | 1,643,851                           |

### City of Mesquite Long Range Financial Plan / Group Medical Insurance Fund Fiscal Year 2024-2029

|                               | Fiscal Year<br>Actual<br>2021-22 | Fiscal Year<br>Amended<br>2022-23 | Fiscal Year<br>Adopted<br>2023-24 | Fiscal Year<br>Projected<br>2024-25 | Fiscal Year<br>Projected<br>2025-26 | Fiscal Year<br>Projected<br>2026-27 | Fiscal Year<br>Projected<br>2027-28 | Fiscal Year<br>Projected<br>2028-29 |
|-------------------------------|----------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Critical Care Premiums        | 46,407                           | -                                 | -                                 | -                                   | -                                   | -                                   | -                                   | -                                   |
| Life Insurance Premiums       | 194,821                          | 100,000                           | 100,000                           | 103,000                             | 106,090                             | 109,273                             | 112,551                             | 115,927                             |
| Long-term Disability Premiums | 126,375                          | 140,000                           | 140,000                           | 144,200                             | 148,526                             | 152,982                             | 157,571                             | 162,298                             |
| Reserve Funding Claims        | (169,477)                        | -                                 | -                                 | -                                   | -                                   | -                                   | -                                   | -                                   |
| <b>Total Expenses</b>         | <b>\$ 17,986,618</b>             | <b>\$ 19,287,400</b>              | <b>\$ 20,175,850</b>              | <b>\$ 20,781,125</b>                | <b>\$ 21,404,560</b>                | <b>\$ 22,046,697</b>                | <b>\$ 22,708,094</b>                | <b>\$ 23,389,340</b>                |

**Excess (Deficiency)**

|                               |            |           |            |              |              |              |              |              |
|-------------------------------|------------|-----------|------------|--------------|--------------|--------------|--------------|--------------|
| <b>Revenues Over Expenses</b> | \$ 859,351 | \$ 67,310 | \$ 648,790 | \$ 1,072,247 | \$ 1,528,981 | \$ 2,021,021 | \$ 2,550,511 | \$ 3,119,693 |
|-------------------------------|------------|-----------|------------|--------------|--------------|--------------|--------------|--------------|

**Fund Reserve Policy - annual budget must provide adequate revenues to cover expenses for each operating year**

|                                      |                   |                   |                     |                     |                     |                     |                     |                      |
|--------------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| <b>Fund Balance, October 1</b>       | \$ -              | \$ 859,351        | \$ 926,661          | \$ 1,575,451        | \$ 2,647,698        | \$ 4,176,679        | \$ 6,197,700        | \$ 8,748,211         |
| <b>Fund Balance, September 30</b>    | <b>\$ 859,351</b> | <b>\$ 926,661</b> | <b>\$ 1,575,451</b> | <b>\$ 2,647,698</b> | <b>\$ 4,176,679</b> | <b>\$ 6,197,700</b> | <b>\$ 8,748,211</b> | <b>\$ 11,867,904</b> |
| <b>Fund Balance Reserve Goal</b>     | \$ 4,496,655      | \$ 4,821,850      | \$ 5,043,963        | \$ 5,195,281        | \$ 5,351,140        | \$ 5,511,674        | \$ 5,677,024        | \$ 5,847,335         |
| <b>Fund Balance as % of Expenses</b> | 4.78%             | 4.80%             | 7.81%               | 12.74%              | 19.51%              | 28.11%              | 38.52%              | 50.74%               |

**Fund Balance Reserve Goal = 25% of total expenses**

**Assumptions:**

|   |        |        |        |        |        |        |        |
|---|--------|--------|--------|--------|--------|--------|--------|
| Employer Contributions increase                                     | 5.00 % | 5.00 % | 5.00 % | 5.00 % | 5.00 % | 5.00 % | 5.00 % |
| Employee Contributions increase                                     | 5.00 % | 5.00 % | 5.00 % | 5.00 % | 5.00 % | 5.00 % | 5.00 % |
| Retiree Contributions increase                                      | 5.00 % | 5.00 % | 5.00 % | 5.00 % | 5.00 % | 5.00 % | 5.00 % |
| Revenue growth excluding transfers and health claims reimbursements | 5.00 % | 5.00 % | 5.00 % | 5.00 % | 5.00 % | 5.00 % | 5.00 % |
| Expense growth  | 3.00 % | 3.00 % | 3.00 % | 3.00 % | 3.00 % | 3.00 % | 3.00 % |

Additional increases in expenses would be offset by increases in Employer, Employee, and Retiree contributions

### City of Mesquite Long Range Financial Plan / General Liability Insurance Fund Fiscal Year 2024-2029

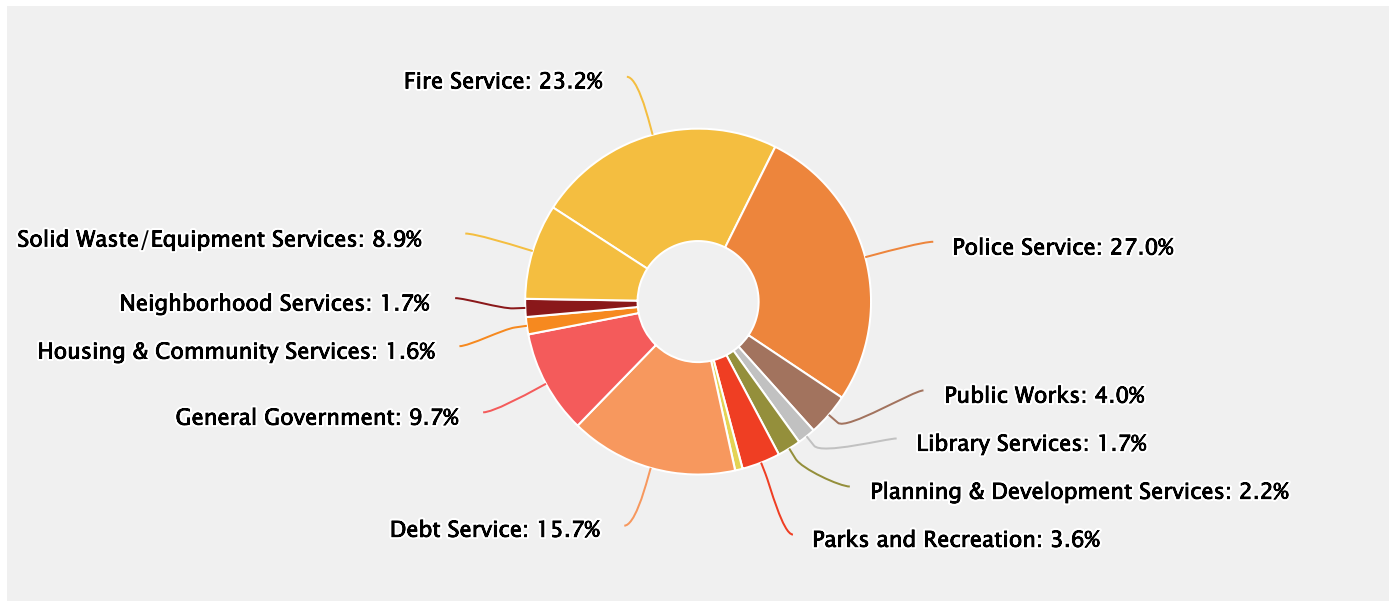
|  | Fiscal Year<br>Actual<br>2021-22 | Fiscal Year<br>Amended<br>2022-23 | Fiscal Year<br>Adopted<br>2023-24 | Fiscal Year<br>Projected<br>2024-25 | Fiscal Year<br>Projected<br>2025-26 | Fiscal Year<br>Projected<br>2026-27 | Fiscal Year<br>Projected<br>2027-28 | Fiscal Year<br>Projected<br>2028-29 |
|--|----------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues:</b>   |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| Interest Income  | \$ (3,316)                       | \$ 116,000                        | \$ 119,480                        | \$ 123,064                          | \$ 126,756                          | \$ 130,559                          | \$ 134,476                          | \$ 138,510                          |
| Other Revenue  | 241,086                          | 260,000                           | 267,800                           | 275,834                             | 284,109                             | 292,632                             | 301,411                             | 310,454                             |
| Workers' Compensation<br>Contributions   | 2,132,190                        | 2,354,090                         | 2,774,310                         | 2,857,539                           | 2,943,265                           | 3,031,563                           | 3,122,510                           | 3,216,186                           |
| General Liability<br>Contributions   | 1,500,000                        | 2,550,000                         | 2,626,500                         | 2,705,295                           | 2,786,454                           | 2,870,047                           | 2,956,149                           | 3,044,833                           |
| <b>Total Revenues</b>  | <b>\$ 3,869,960</b>              | <b>\$ 5,280,090</b>               | <b>\$ 5,788,090</b>               | <b>\$ 5,961,732</b>                 | <b>\$ 6,140,584</b>                 | <b>\$ 6,324,801</b>                 | <b>\$ 6,514,546</b>                 | <b>\$ 6,709,983</b>                 |
| <b>Expenses:</b>   |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| Personal Services  | \$ 420,467                       | \$ 483,650                        | \$ 491,990                        | \$ 506,750                          | \$ 521,952                          | \$ 537,611                          | \$ 553,739                          | \$ 570,351                          |
| Other Expenditures   | 106,523                          | 225,460                           | 232,060                           | 239,022                             | 246,192                             | 253,578                             | 261,186                             | 269,021                             |
| Legal Services/Court<br>Costs  | 190,435                          | 230,000                           | 236,900                           | 244,007                             | 251,327                             | 258,867                             | 266,633                             | 274,632                             |
| General Liability Claims   | 748,723                          | 1,050,000                         | 1,081,500                         | 1,113,945                           | 1,147,363                           | 1,181,784                           | 1,217,238                           | 1,253,755                           |
| Workers' Compensation<br>Claims  | 1,370,578                        | 1,500,000                         | 1,545,000                         | 1,591,350                           | 1,639,091                           | 1,688,263                           | 1,738,911                           | 1,791,078                           |
| Insurance Premiums   | 1,334,007                        | 1,750,000                         | 1,920,100                         | 1,977,703                           | 2,037,034                           | 2,098,145                           | 2,161,089                           | 2,225,922                           |
| Reserve Funding Claims   | (379,821)                        | -                                 | -                                 | -                                   | -                                   | -                                   | -                                   | -                                   |
| <b>Total Expenses</b>  | <b>\$ 3,790,912</b>              | <b>\$ 5,239,110</b>               | <b>\$ 5,507,550</b>               | <b>\$ 5,672,777</b>                 | <b>\$ 5,842,959</b>                 | <b>\$ 6,018,248</b>                 | <b>\$ 6,198,796</b>                 | <b>\$ 6,384,759</b>                 |
| <b>Excess (Deficiency)<br/>Revenues Over Expenses</b>  | <b>\$ 79,048</b>                 | <b>\$ 40,980</b>                  | <b>\$ 280,540</b>                 | <b>\$ 288,955</b>                   | <b>\$ 297,625</b>                   | <b>\$ 306,553</b>                   | <b>\$ 315,750</b>                   | <b>\$ 325,224</b>                   |
| <b>Fund Reserve Policy - annual budget must provide adequate revenues to cover expenses for each operating year</b>      |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| <b>Fund Balance, October 1</b>   | <b>\$ -</b>                      | <b>\$ 79,048</b>                  | <b>\$ 120,028</b>                 | <b>\$ 400,568</b>                   | <b>\$ 689,523</b>                   | <b>\$ 987,148</b>                   | <b>\$ 1,293,701</b>                 | <b>\$ 1,609,451</b>                 |
| <b>Fund Balance, September<br/>30</b>  | <b>\$ 79,048</b>                 | <b>\$ 120,028</b>                 | <b>\$ 400,568</b>                 | <b>\$ 689,523</b>                   | <b>\$ 987,148</b>                   | <b>\$ 1,293,701</b>                 | <b>\$ 1,609,451</b>                 | <b>\$ 1,934,675</b>                 |
| <b>Fund Balance Reserve Goal</b>   | <b>\$ 947,728</b>                | <b>\$ 1,309,778</b>               | <b>\$ 1,376,888</b>               | <b>\$ 1,418,194</b>                 | <b>\$ 1,460,740</b>                 | <b>\$ 1,504,562</b>                 | <b>\$ 1,549,699</b>                 | <b>\$ 1,596,190</b>                 |
| <b>Fund Balance as % of<br/>Expenditures</b>   | 2.09%                            | 2.29%                             | 7.27%                             | 12.15%                              | 16.89%                              | 21.50%                              | 25.96%                              | 30.30%                              |
| <b>Fund Balance Reserve Goal = 25% of total expenses</b>   |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| <b>Assumptions:</b>  |                                  |                                   |                                   |                                     |                                     |                                     |                                     |                                     |
| Revenue growth (Worker's Compensation and General Liability contributions will be increased as needed to cover expenses) |                                  |                                   |                                   | 3.00%                               | 3.00%                               | 3.00%                               | 3.00%                               | 3.00%                               |
| Expense growth   |                                  |                                   |                                   | 3.00%                               | 3.00%                               | 3.00%                               | 3.00%                               | 3.00%                               |

## GENERAL FUND

The City of Mesquite provides a variety of services within the General Fund. These services are segregated into and accounted for by the types of services provided. The largest budgets within the General Fund are the Police and Fire Departments. Public safety is one of the top priorities of the City Council and in 2023-24 the City of Mesquite will spend approximately 50% of its General Fund budget for public safety. Other categories of expenditures may be found in the chart below.

### General Fund Expenditures

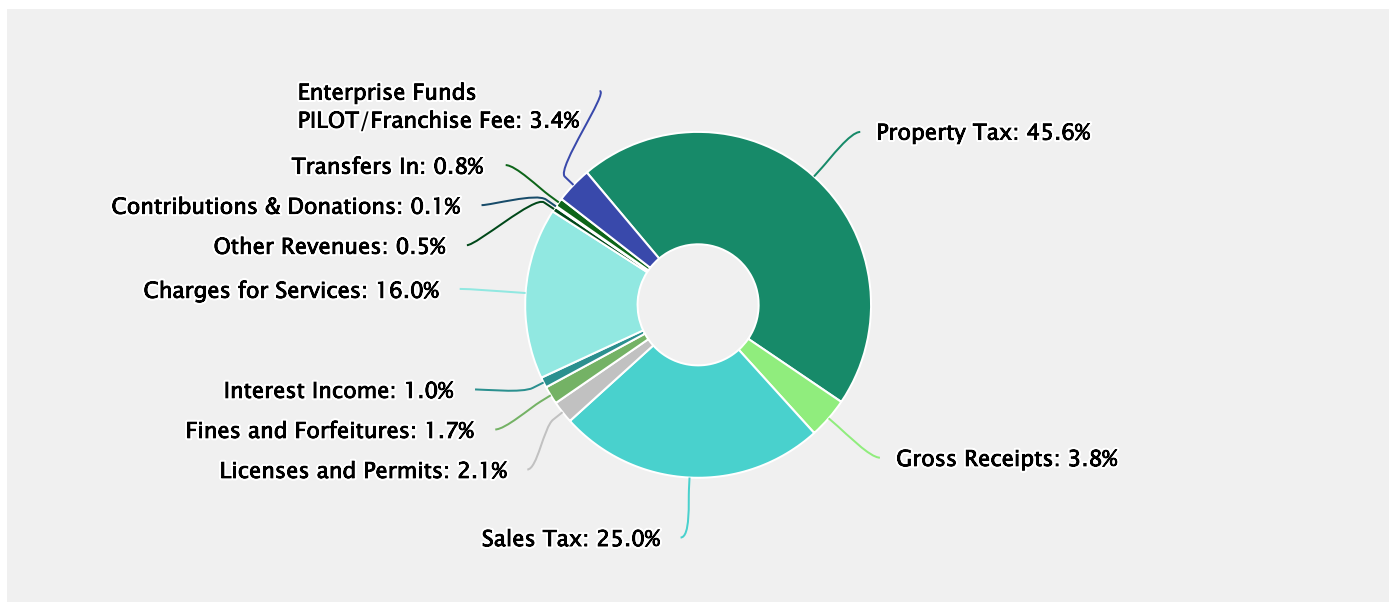
Fiscal Year 2023-24



Financing of the City’s General Fund operations is derived from numerous revenue sources. General property taxes are the most significant source of revenue with sales taxes also contributing a substantial amount. These two revenue sources combine for 71 percent of all General Fund revenues. Other revenue sources that help offset expenditures are shown below.

### General Fund Revenues

Fiscal Year 2023-24



## GENERAL FUND REVENUES

The General Fund revenue sources are expected to generate \$183,111,730, an increase of \$21,694,260, or 13.4 percent from the amended fiscal year 2022-23 budget. Major revenue changes include \$11,723,270 in additional property tax revenue which is a 16.58 percent increase from last year's budget. Sales tax revenues have seen major increases over the past few years, but the City remains optimistically cautious with a one percent increase based on historical trends. Charges for services are expected to increase by \$9,212,350 primarily from the City's new commercial solid waste program. Enterprise Funds Payment in Lieu of Taxes (PILOT) and Franchise Fees increase of \$784,920 is from the cost allocation plan updates that include the Water and Sewer Operating and the Drainage Utility District Operating funds. All other revenues sources are projected to remain relatively flat for fiscal year 2023-24.

### General Fund Revenue Increase/Decrease From Prior Year

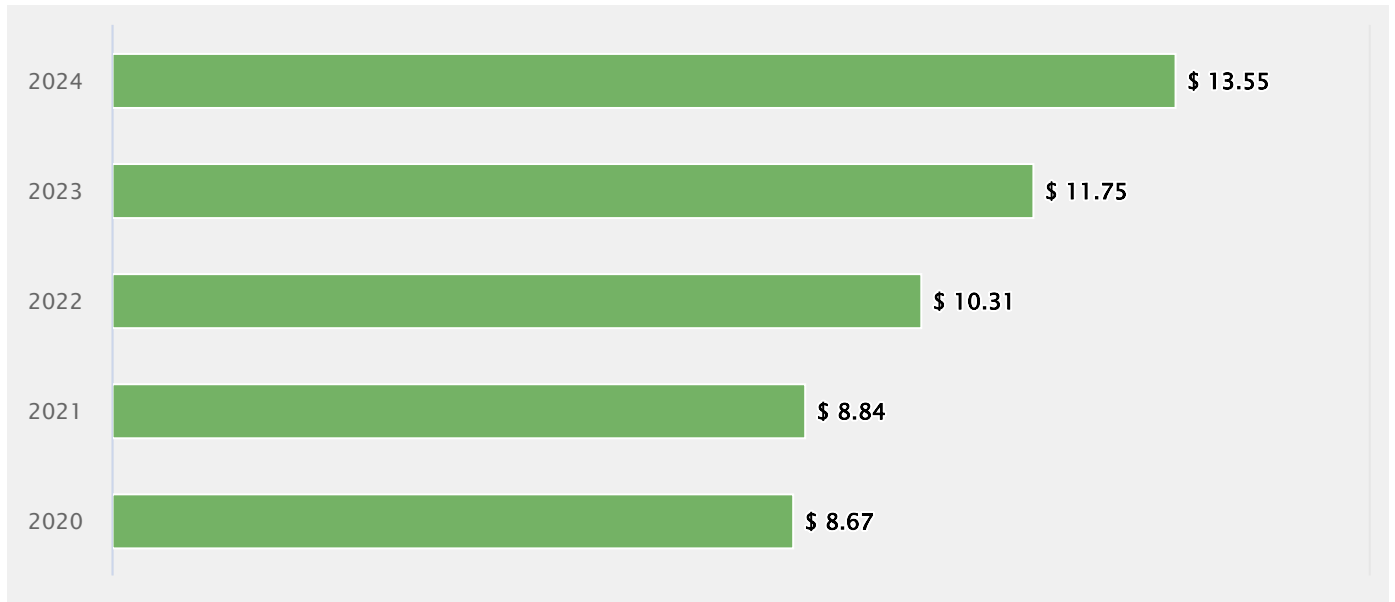
|                                      |               |
|--------------------------------------|---------------|
| Property Tax                         | \$ 11,723,270 |
| Gross Receipts                       | \$ -1,006,070 |
| Sales Tax                            | \$ 453,920    |
| Licenses/Permits                     | \$ 224,270    |
| Fines/Forfeitures                    | \$ 1,800      |
| Interest Income                      | \$ 10,800     |
| Charges for Services                 | \$ 9,212,350  |
| Other Revenues                       | \$ -25,000    |
| Contributions & Donations            | \$ 30,000     |
| Intergovernmental                    | \$ 0          |
| Transfers In                         | \$ 284,000    |
| Enterprise Funds PILOT/Franchise Fee | \$ 784,920    |

### General Property Tax

Property taxes are levied each year on October 1 on the assessed values as of the prior January 1 for all real and personal property located in the City. Assessed values are established by the Dallas Central Appraisal District (DCAD) and Kaufman County Appraisal District (KCAD) at 100 percent of estimated market value of property subject to taxation. Taxes are due October 1, immediately following the January lien date, and are typically delinquent after the following January 31. Penalty and interest are charged at twenty percent on delinquent taxes beginning February 1. Certified taxable property valuations, provided to the City by DCAD and KCAD on July 25, 2023, totaled \$13,545,589,332. Included in this amount is \$1,946,882,556 in value of homeowners over 65 years of age, disabled persons and value within the City's Tax Increment Reinvestment Zones (TIRZ). Taxes levied and collected on TIRZ areas are not available to fund General Fund operations; therefore, the net taxable valuation available for General Fund operations is \$11,598,706,776. The City's adopted tax rate is set at \$0.69000 per \$100 of assessed valuation. This tax rate is five cents below the previous year's tax rate of .70862, but provides additional revenue through increased valuation in the tax roll and new property added to the tax roll with no tax election required for fiscal year 2023-24.

## Certified Taxable Valuation

**Fiscal Year 2020-2024**  
**(Billions)**



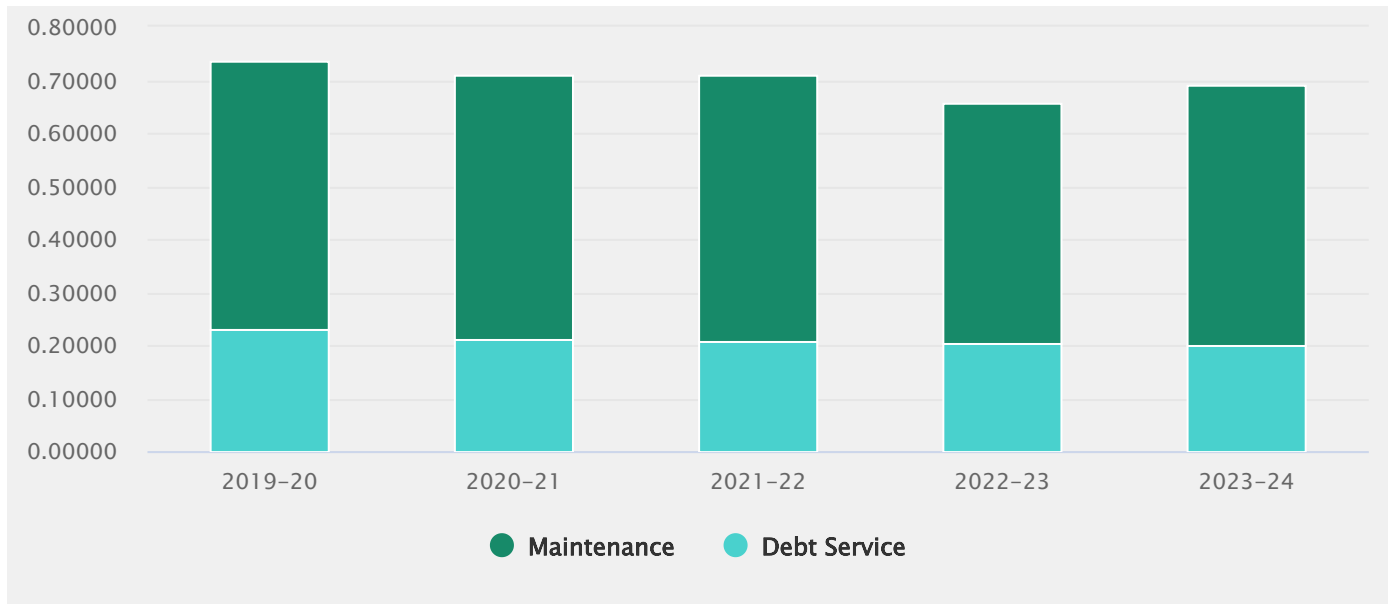
Mesquite’s certified taxable assessed valuation on July 25, 2023 was \$ 13.5 billion, an increase of \$ 1.79 billion (15.24%) more than the previous year. The tax rate applied to the net assessed valuation is \$0.69000 per \$ 100 of valuation.

| <b>Property Tax Calculation</b>             |                   |
|---|-------------------|
| Total Taxable Assessed Valuation            | \$ 13,545,589,332 |
| Less: Exempt Valuation                      | (1,946,882,556)   |
| Net General Fund Taxable Assessed Valuation | \$ 11,598,706,776 |
| Adopted Tax Rate                            | \$0.69000/\$100   |
| Total Tax Levy @ 100% Collection            | \$ 80,031,077     |
| Estimated Over 65/Disabled Levy             | 3,646,863         |
| Net Tax Levy                                | 83,677,940        |
| Total Anticipated Tax Collections @ 98.5%   | \$ 82,422,770     |
| <b>Distribution of Tax Collections</b>      |                   |
| Debt Service                                | \$ 23,288,789     |
| Maintenance and Operations                  | 59,133,981        |
| Total Distribution                          | \$ 82,422,770     |

General Fund property tax revenues are estimated at \$00 (inclusive of delinquent taxes and related penalty and interest charges) and accounts for 0.0 percent of all General Fund revenue.

## Tax Rate Distribution

Fiscal Year 2020-2024



| Fiscal Year | Valuation* | Tax Rate | Maintenance | Debt Service |
|-------------|------------|----------|-------------|--------------|
| 2019-20     | 8,668,956  | 0.73400  | 0.50390     | 0.23010      |
| 2020-21     | 8,839,741  | 0.70862  | 0.49764     | 0.21099      |
| 2021-22     | 10,308,921 | 0.70862  | 0.50128     | 0.20734      |
| 2022-23     | 11,754,304 | 0.65814  | 0.45410     | 0.20404      |
| 2023-24     | 13,545,589 | 0.69000  | 0.48921     | 0.20079      |

\* Amounts expressed in thousands and include TIRZ valuations, exemptions and tax abatements.

There are two components of the tax rate. The first component is for maintenance and operations while the second component relates to debt service requirements. When the City issues long-term debt it insures its repayment by levying a tax sufficient to cover principal and interest requirements. Revenues generated from tax rates that exceed this amount may be used for the general operations of the government. The chart above depicts the distribution of tax rates for the past five years.

The following example will demonstrate how the tax rate is distributed.

The City sends a 2023 tax bill to a family in Mesquite that owns a \$100,000 home. The tax rate adopted for that fiscal year (2023-24) is \$0.69000 per \$100.00 of valuation. Therefore, the tax on the home is \$690.00. When the tax bill is paid the City divides the payment into two portions - one is for debt service and one for ongoing operations of City services. In this example \$200.79 would be used for debt service requirements while the remaining \$489.21 would be used to fund City operations.

### Gross Receipts Taxes

Some businesses use public rights-of-way to provide services to the general public and by State law, or through contractual agreements. These companies pay fees to the City for the privilege of using its rights-of-way. These fees may be based on a formula or a percentage of a company's revenues (gross receipts). Cable television providers pay a fee equal to five percent of the company's annual gross revenues from subscribers in the City. Telephone gross receipts are based on the number of access lines and a formula as set forth in House Bill 1777, which was adopted by the Texas State Legislature. Electric gross receipts are based on a formula using kilowatt-hours consumed by utility customers in the City as the baseline measure. Gross receipts are expected to decrease by -\$1,006,070.

## City Sales Taxes

Sales tax revenues are derived from a two percent local tax levied on all retail sales, leases and rentals of most goods and taxable services within the City. As the second largest revenue source for the General Fund after property taxes, sales tax has continued to trend upward. The last three fiscal years have been significant due to recovery from the pandemic and inflation; however, prior to the pandemic sales tax trended approximately one and a half percent per year. For fiscal year 2023-24, sales tax revenues are conservatively estimated to increase one percent to \$45,533,830 along with the City's mixed beverage sales tax to \$312,090 for a combined total of \$45,845,920.

## Licenses and Permits

License and permit revenues include fees charged by the City for certain types of operator licenses and permits for construction and other items regulated by City ordinances. All license and permit fees were reviewed for fiscal year 2023-24 and no significant changes were proposed for fiscal year 2023-24. During the amended budget process for fiscal year 2023-24 this revenue category will be reviewed and adjusted based on development changes. The total budget for fiscal year 2023-24 is \$3,756,470.

## Fines and Forfeitures

Revenues in this category are the result of traffic, criminal or City ordinance violations and other related fees. All fines were reviewed for fiscal year 2023-24 with few changes proposed for fiscal year 2023-24. During the amended budget process for fiscal year 2023-24 this revenue category will be reviewed and adjusted for revenue changes related to violation activity. The total budget for fiscal year 2023-24 is \$3,088,800.

## Charges for Current Services

This revenue category accounts for funds earned by the City in exchange for specific types of services it provides. Examples include fees for residential garbage collection, ambulance service, parks and recreation programs, and high grass and weed maintenance. Total charges for services for fiscal year 2023-24 are projected at \$29,361,650, or a \$9,212,350 increase. The major change in this revenue category is the approved \$2.00 per month increase in the residential solid waste fee and the City's new commercial solid waste program. All charges for current services were reviewed for fiscal year 2023-24 and updated. Updated fees were adopted for fiscal year 2023-24 with an effective date of October 1, 2023. During the amended budget process for fiscal year 2023-24, this revenue category will be reviewed and adjusted for revenue changes related to the implementation of the updated fees.

## Other Revenues

Other revenues include several miscellaneous revenues from sale of City approved garbage bags to proceeds from the disposal of City property through annual auctions. Other revenues are budgeted for a total of \$877,600 for fiscal year 2023-24 with few proposed changes.

## Contributions and Donations

This revenue category in the General fund is for contributions and donations to the Parks and Recreation department for special events. Special events were affected by the pandemic and have mostly recovered for 2022-23; therefore, no significant changes are estimated for fiscal year 2023-24. Total budget for contributions and donations is \$98,000 for the 2023-24 budget year.

## Transfers In

Transfers In has increased for the new year with a total budget of \$1,534,000. The 2023-24 budget includes transfers in from Special Revenue Funds like Photo Enforcement Fund, Child Safety Fund, and 911 Service Fee Fund to offset public safety expenses in the amount of \$1,240,000 and \$294,000 from the Capital Projects Reserve Fund for TIRZ administration that is consistent with prior years.

## Enterprise Funds Payment in Lieu of Taxes (PILOT) / Franchise Fee

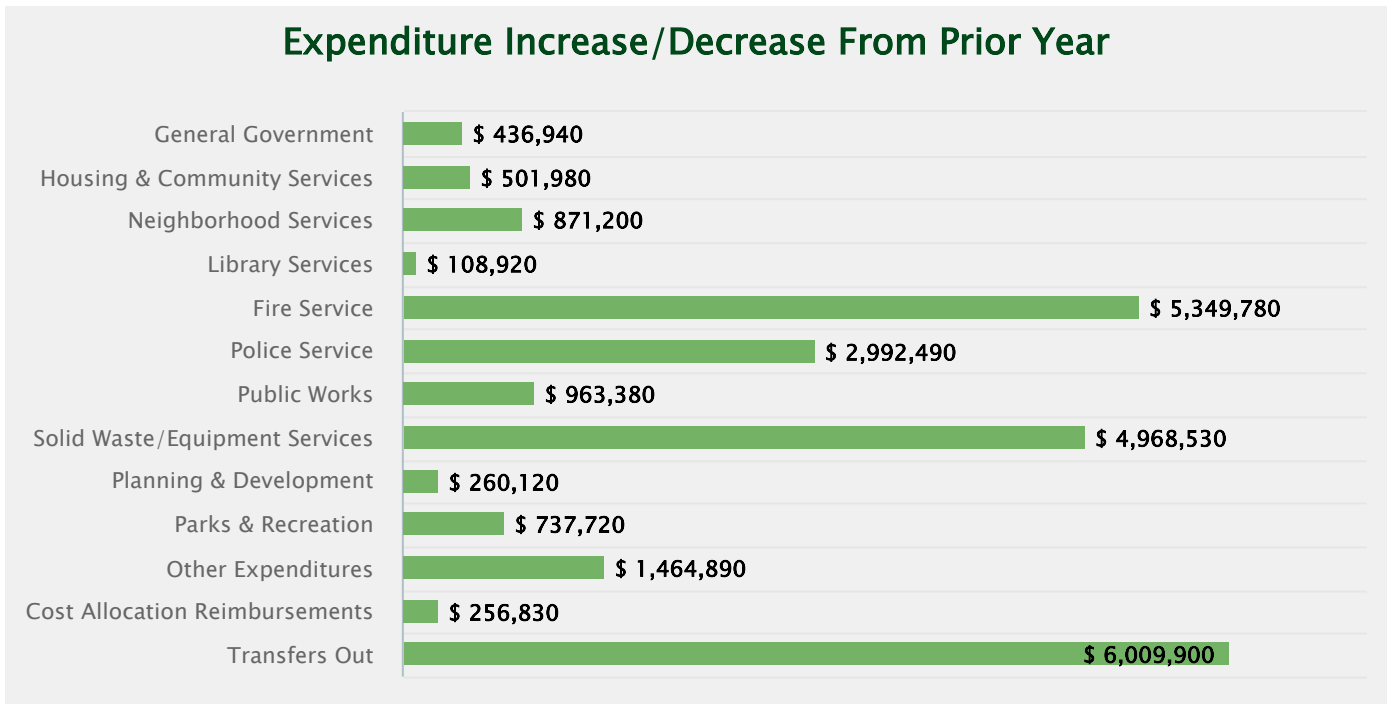
Enterprise funds PILOT and franchise fees increase of \$784,920 is from the cost allocation plan updates that include the Water and Sewer Operating and the Drainage Utility District (DUD) Operating funds. Total budget is \$6,222,790 with \$5,612,800 from Water and Sewer Operating Funds and \$609,990 from the DUD Operating Fund.

## GENERAL FUND EXPENDITURES

The General Fund expenditures total \$183,111,730, an increase of \$24,922,680, or 15.75 percent as compared to the 2022-23 amended budget. The increase is comprised of the major changes noted below:

- Staffing Changes include positions added from approved budget offers.
  - > Fourteen additional firefighter positions for Mesquite Trinity Pointe Public Safety Facility.
  - > Four police officers including an additional School Resource Officer.
  - > Bilingual communications position to improve communication with Spanish speaking residents and neighborhoods.
  - > Two Community Care Team members.
  - > Two Code Enforcement positions for enhancement of the Multi-Family Program.
  - > Two Residential Solid Waste crews consisting of one supervisor and one helper in each.
  - > One Transfer Station Heavy Equipment Operator.
- Compensation Adjustments:
  - > Five percent merit increase for all general government employees on their anniversary date.
  - > Five percent merit increase for all sworn public safety employees effective January 1, 2024.
  - > Additional step for public safety
  - > Five percent step increase for sworn public safety staff who have less than six years of service.
  - > Market adjustment and incentive pay adjustments to address competitive pay.
  - > Increase for required contribution to Texas Municipal Retirement System (TMRS) for automatic renewing of updated services credits and a 50 percent cost of living adjustment (COLA) on an ad hoc basis.
  - > Increase of the City's contribution to the Group Medical Insurance Fund to follow the Internal Service Funds Reserve Policy.
  - > Increases for worker's compensation and general liability expenses to fund the General Liability Fund and follow the Internal Service Funds Reserve Policy.
- Service and Program Increases:
  - > Increase in Debt Service per the required debt service payment schedules and additional funding for roadway, park and public safety projects.
  - > Increase in operational expenses due to inflation.
  - > Addition of Commercial Solid Waste program.

The General Fund budget is expected to change by \$24,922,680. The graph below highlights expenditure increases and decreases among categories:



## FUND BALANCE

City Council approved a new General Fund Reserve Policy in January 2019. The policy requires maintaining a minimum unassigned fund balance equivalent to 60 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 adopted revenue budget is \$183,111,730; therefore, the minimum unassigned fund balance per policy is \$30,100,558. The 2023-24 proposed ending unassigned fund balance for the General Fund is \$33,473,136 or 67 days of working capital which leaves 7 days or \$3,372,578 in excess of the minimum balance requirement for 2023-24. Excess of minimum balance requirements is needed to manage the General Fund’s long range financial plan.

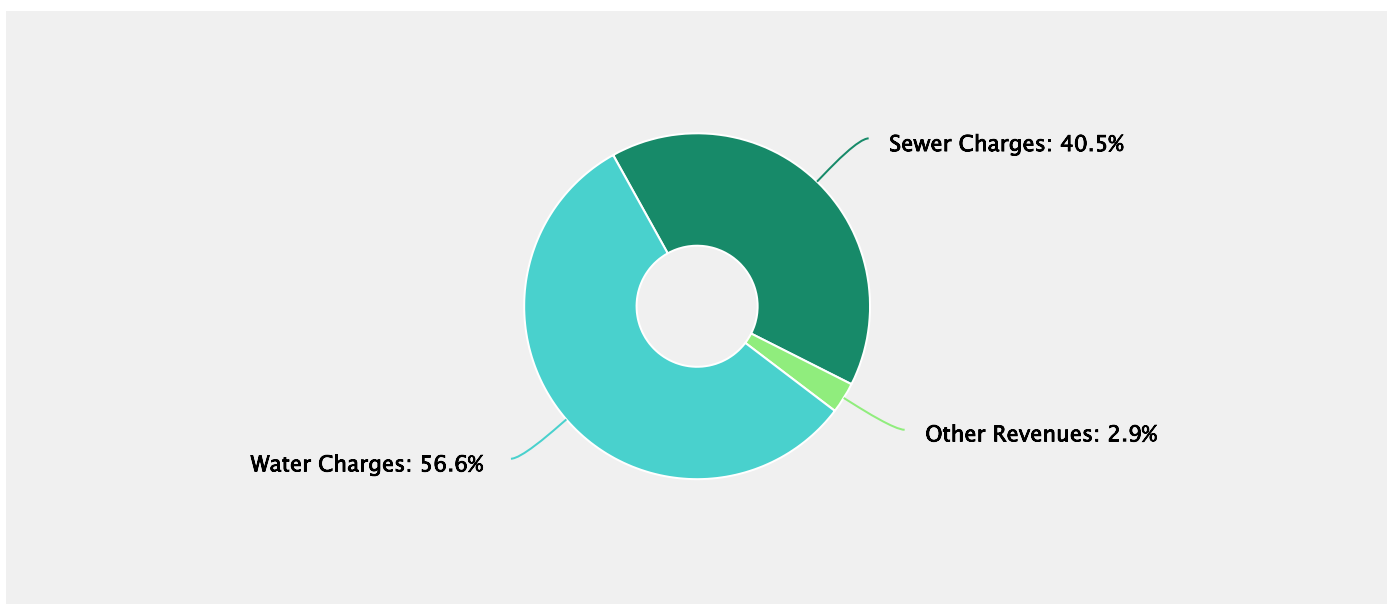
## Water and Sewer Operating Fund

The Water and Sewer Operating Fund accounts for the operating and maintenance costs for providing water and wastewater services to the general public and is financed through customer charges. Water and wastewater operations include the distribution of water and sewer, but do not include the purchase and treatment of raw water or the treatment of wastewater, as these services are performed by the North Texas Municipal Water District (NTMWD), a separate political subdivision of the State of Texas.

The City's water and sewer system anticipates gross revenues of \$88,860,280. Nearly all of gross income, 97.1 percent, comes from water sales and sewer service charges. Other revenue is derived from interest income and other miscellaneous reimbursements. The City supplies water to more than 154,000 residents and businesses and has approximately 43,000 monthly billing accounts.

## Water and Sewer Revenues

Fiscal Year 2023-24



The 2023-24 Water and Sewer Operating Fund expense budget totals \$87,498,080, an increase of \$7,607,930 from the 2022-23 amended budget. There are several major changes that attributed to the overall increase including:

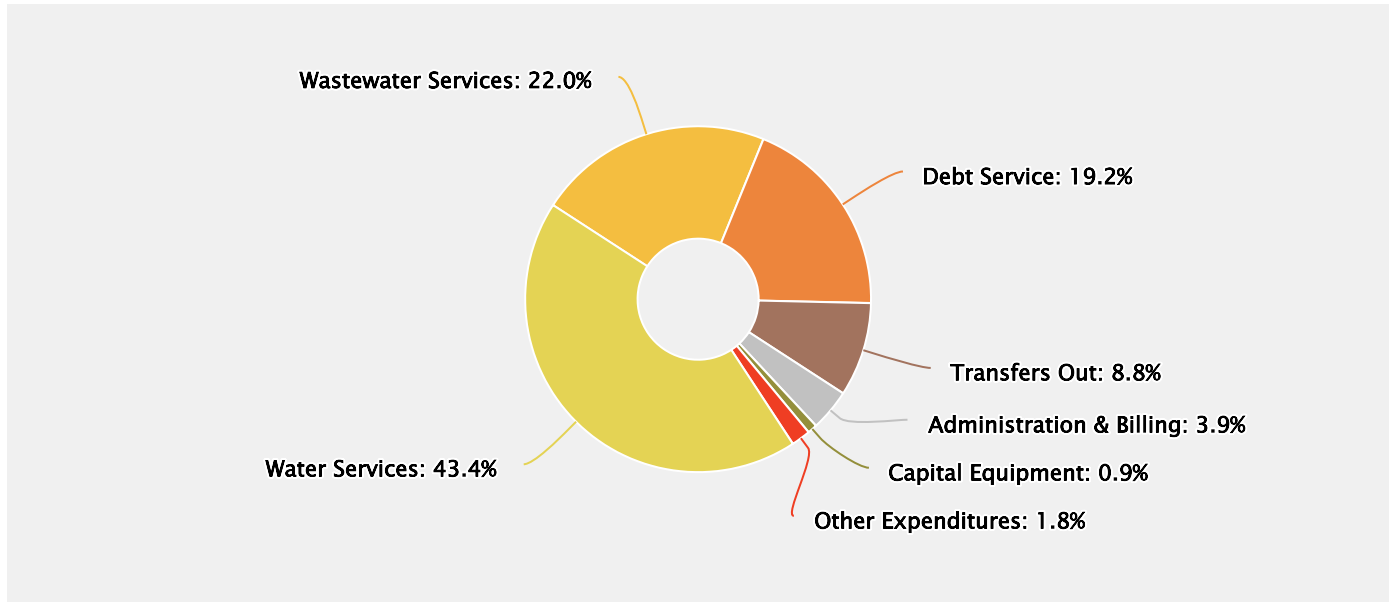
- Seven percent increase from North Texas Municipal Water District (NTMWD) for purchased water.
- Three percent increase in wastewater treatment costs from NTMWD.
- Increase in debt service requirements as a result of new infrastructure projects.
- Other operating expenses for employee compensation, cost allocation, chiller plant improvements, supplies, and contractual services.

The budget also includes \$750,000 in capital expenses for routine vehicle and equipment replacements. The updates to the cost allocation plan for fiscal year 2023-24 generated an increase of \$908,730 to the General Fund from the Water and Sewer Fund.

Water production and distribution account for 43.4 percent of the total expense budget. Included in this amount is \$29.66 million for the purchase of treated water from NTMWD. Another 22.0 percent of the budget is related to wastewater collection and treatment, with the remaining budget being divided among transfers out, debt service requirements, administrative overhead, and miscellaneous items.

## Water and Sewer Expenses

Fiscal Year 2023-24



### NTMWD Contractual Obligations

NTMWD continues to navigate a challenging economic environment with supply chain issues and inflation. The NTMWD Board of Directors and Staff work to meet the District’s contractual obligation to the participating members and customers. The fiscal year 2023-24 budget includes the financial impact to address the people, product and planning costs to sustain reliable water and wastewater services. There are ongoing needs to address the regulatory requirements, aging infrastructure and growth of the District. NTMWD is actively working on more than \$2 billion in construction projects. With these capital improvement needs along with increased operating costs, NTMWD increased the member city water rate nine percent for 2023-24 from \$3.39 to \$3.69 per 1,000 gallons.

The following table summarizes NTMWD’s proposed wholesale water rates based on the transition of the minimum take or pay rate structure to the new annual minimum based on the revised contract. Historically the City’s minimum “Take or pay” was 8,297,666,000 gallons per year which the City was obligated to pay for, even if consumption ended up less than 8,297,666,000 gallons. This minimum represented the peak historical yearly consumption of the City, which took place during one of the hottest years on record. To illustrate, “take or pay” in fiscal year 2022-23 cost the City \$26,671,574 for 7,867,721,000 gallons of treated water even though the City actually consumed, or “took” 6,906,777,000 gallons. The City was contractually obligated to “pay” for 960,944,000 gallons of water that was never treated or consumed, which at \$3.39 per 1,000 gallons equates to \$3.26 million. However, NTMWD does reimburse the City for unused chemicals and electricity savings from not having to treat unused water and wastewater. In 2023, these rebates totaled \$1,262,158 so the net cost of “take or pay” was \$1.99 million.

With the revised contract that began with fiscal year 2021-22, there will be a phased in approach of moving towards full implementation of a five-year rolling average of actual consumption by fiscal year 2023-24.

## NTMWD Water Minimums

### Fiscal Years 2019-20 to 2023-24

| Fiscal Year | Minimum Gallons | Unit Cost/ 1,000 Gals | Total Cost of Water | Minimum Gallon Increase | Annual Cost Increase |
|-------------|-----------------|-----------------------|---------------------|-------------------------|----------------------|
| 2023-24     | 7,819,360,000   | \$3.69                | \$28,853,438        | -                       | \$2,181,864          |
| 2022-23     | 7,867,721,000   | \$3.39                | \$26,671,574        | -                       | \$1,991,423          |
| 2021-22     | 8,254,231,000   | \$2.99                | \$24,680,151        | -                       | \$(129,870)          |
| 2020-21     | 8,297,666,000   | \$2.99                | \$24,810,021        | -                       | \$-                  |
| 2019-20     | 8,297,666,000   | \$2.99                | \$24,810,021        | -                       | \$580,836            |

NTMWD also increased the City's cost of wastewater treatment and pre-treatment by \$1,678,799 for fiscal year 2023-24. This includes an increased wastewater treatment rate of eleven percent.

### NTMWD Lower East Fork Sewer Line

In 2006, the City entered into an agreement with the Kingsborough Municipal Utility Districts (MUDs) and NTMWD to provide sewer service to the MUDs, which are located in the City's Extra-Territorial Jurisdiction. NTMWD constructed the Lower East Fork Sewer Interceptor System (LEFIS) to serve the MUDs and the City's portion of debt service for the sewer line averages \$130,000 per month; however, all costs are passed on to the MUDs and there is a corresponding revenue line item in the budget. NTMWD has indicated that the 2023-24 LEFIS debt service payment will be approximately \$1,731,400.

### Rate Increases

During fiscal year 2018, the City had a water and wastewater rate study and financial forecast prepared by an independent third party. The study determined rate increases that are needed each year in order to fund operating cost increases, NTMWD increases, debt service costs for needed capital improvements as well as meet debt coverage requirements and ensure the continued financial health of the water and sewer fund. The study also noted that the City of Mesquite's monthly charges compare favorably to most NTMWD member cities and residential monthly water usage per connection is among the lowest of NTMWD member cities. With rising costs and capital improvement needs, NTMWD decided to raise its rate by nine percent from \$3.39 to \$3.69 per 1,000 gallons for fiscal year 2023-24. As a result, the City approved a combined increase of five percent for water and sewer rates effective October 1, 2023 to offset the increases imposed by NTMWD. The water and wastewater rate study from 2018 is currently being updated for future budget planning purposes. The table below shows current residential water and sewer rates compared to the last four years.

## Residential Water and Sewer Rate Increases

### Fiscal Years 2019-20 to 2023-24

| Description                             | 2019-20 |        | 2020-21 |        | 2021-22 |        | 2023-24 |        | 2023-24 |        |
|---|---------|--------|---------|--------|---------|--------|---------|--------|---------|--------|
| <b>Water Rates</b>                      |         |        |         |        |         |        |         |        |         |        |
| <b>Minimum Bill:</b>                    |         |        |         |        |         |        |         |        |         |        |
| .0625 inch meter                        | \$      | 15.16  | \$      | 15.16  | \$      | 15.16  | \$      | 16.52  | \$      | 17.68  |
| 1.000 inch meter                        |         | 21.06  |         | 21.06  |         | 21.06  |         | 22.96  |         | 24.57  |
| 1.500 inch meter                        |         | 28.06  |         | 28.06  |         | 28.06  |         | 30.59  |         | 32.73  |
| 2.000 inch meter                        |         | 35.06  |         | 35.06  |         | 35.06  |         | 38.22  |         | 40.90  |
| 3.000 inch meter                        |         | 42.06  |         | 42.06  |         | 42.06  |         | 45.85  |         | 49.06  |
| 4.000 inch meter                        |         | 49.06  |         | 49.06  |         | 49.06  |         | 53.48  |         | 57.22  |
| 6.000 inch meter                        |         | 54.90  |         | 54.90  |         | 54.90  |         | 59.84  |         | 64.03  |
| <b>Volumetric Rates:</b>                |         |        |         |        |         |        |         |        |         |        |
| 0 - 1,000 Gallons                       | \$      | -      | \$      | -      | \$      | -      | \$      | -      | \$      | -      |
| 1,001 - 5,000 Gallons                   |         | 6.58   |         | 6.58   |         | 6.58   |         | 7.17   |         | 7.67   |
| 5,001 - 10,000 Gallons                  |         | 7.08   |         | 7.08   |         | 7.08   |         | 7.72   |         | 8.26   |
| 10,001 - 50,000 Gallons                 |         | 7.43   |         | 7.43   |         | 7.43   |         | 8.10   |         | 8.67   |
| 50,001 - 70,000 Gallons                 |         | 7.78   |         | 7.78   |         | 7.78   |         | 8.48   |         | 9.07   |
| 70,001 - 500,000 Gallons                |         | 8.14   |         | 8.14   |         | 8.14   |         | 8.87   |         | 9.49   |
| Over 500,000 Gallons                    |         | 6.73   |         | 6.73   |         | 6.73   |         | 7.34   |         | 7.85   |
| <b>Sewer Rates</b>                      |         |        |         |        |         |        |         |        |         |        |
| Minimum Bill (includes 1,000 gallons)   | \$      | 16.39  | \$      | 16.39  | \$      | 16.39  | \$      | 17.87  | \$      | 18.41  |
| Volumetric Rate per 1,000 gallons       |         | 6.44   |         | 6.44   |         | 6.44   |         | 7.02   |         | 7.23   |
| <b>Average Monthly Cost to Customer</b> |         |        |         |        |         |        |         |        |         |        |
| Family of 5 (9,200 Gallons)             | \$      | 132.69 | \$      | 132.69 | \$      | 132.69 | \$      | 144.63 | \$      | 152.07 |
| Average Monthly Increase                | \$      | 5.77   | \$      | -      | \$      | -      | \$      | 11.95  | \$      | 7.44   |
| Average % Change                        |         | 4.5%   |         | 0.0%   |         | 0.0%   |         | 9.0%   |         | 5.1%   |
| Single Over 65 (3,800 Gallons)          | \$      | 68.01  | \$      | 68.01  | \$      | 68.01  | \$      | 74.12  | \$      | 77.81  |
| Average Monthly Increase                | \$      | 2.92   | \$      | -      | \$      | -      | \$      | 6.12   | \$      | 3.69   |
| Average % Change                        |         | 4.5%   |         | 0.0%   |         | 0.0%   |         | 9.0%   |         | 5.0%   |

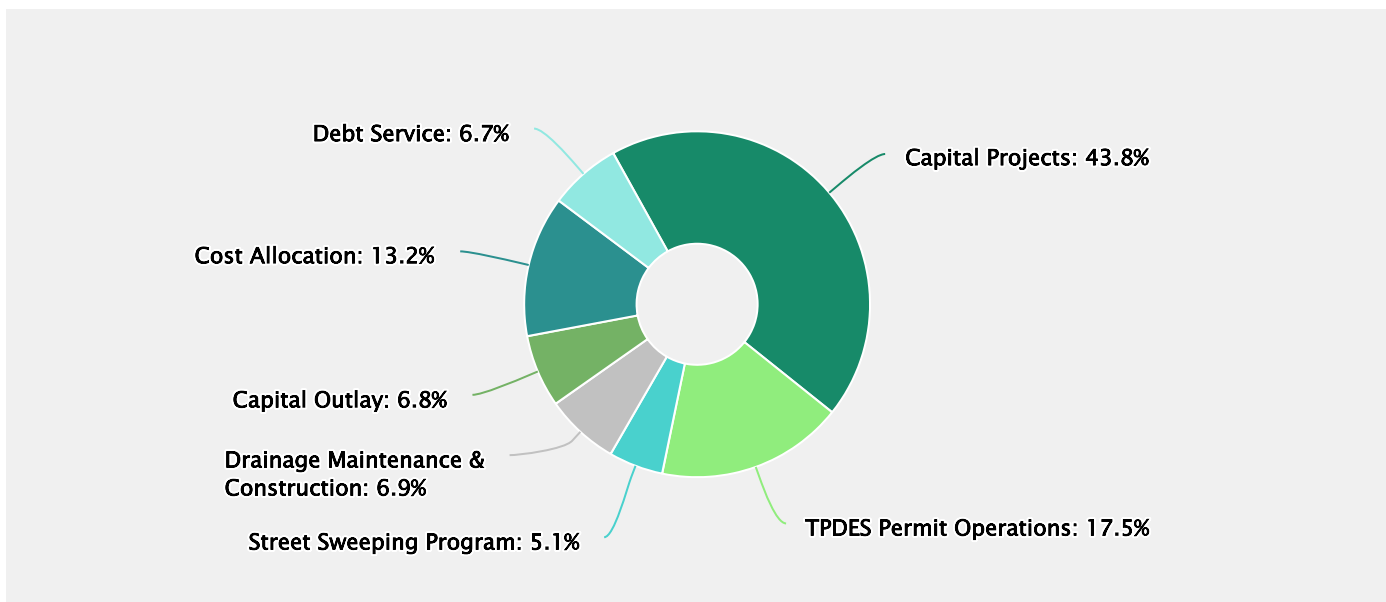
The City’s water and sewer rate increases will add an estimated \$3.9 million in new revenues for fiscal year 2023-24 to offset NTMWD’s increases. The projected ending balance of working capital for the Water and Sewer Fund is \$72,168,536 an increase of \$1,362,200, and will be sufficient to meet the City’s 1.5 bond coverage requirement and over 120 days of working capital reserve.

## DRAINAGE UTILITY DISTRICT OPERATING FUND

The Drainage Utility District (DUD) Fund was created in 1992 under Chapter 402 of the Local Government Code (now Chapter 552) as a dedicated source of revenues to fund drainage improvement and erosion control projects to reduce and eliminate household flooding in Mesquite. The DUD Fund also accounts for those expenses incurred as a result of the federal mandated and state administered Pollutant Discharge Elimination System (TPDES) permit program. This program requires the City to educate the general public about pollutants and their presence in stormwater runoff, adopt a comprehensive stormwater ordinance, and operate a street sweeping program.

### Drainage Utility District Expenses

Fiscal Year 2023-24



The DUD Fund expense budget totals \$5,712,610, which is more than the 2022-23 amended budget and covers the following activities:

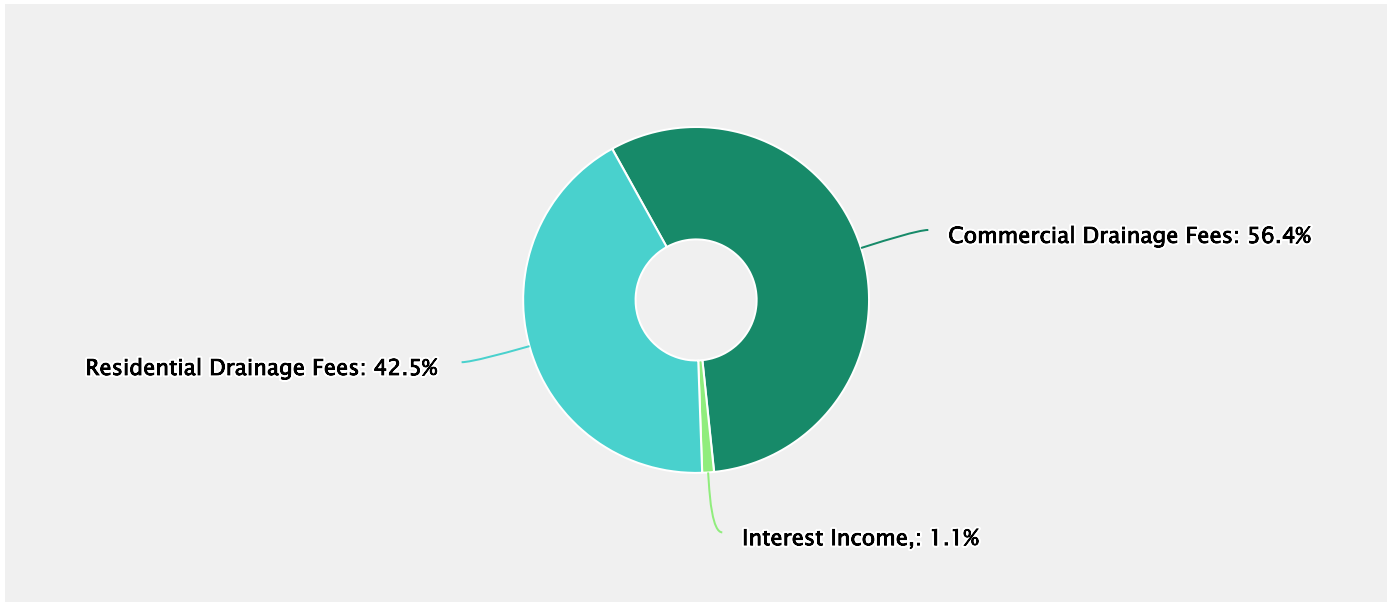
|   |           |                  |
|---|-----------|------------------|
| TPDES Permit Operations                     | \$        | 1,000,450        |
| Street Sweeping Program                     |           | 289,970          |
| Drainage Maintenance & Construction Program |           | 396,170          |
| Capital Outlay                              |           | 390,000          |
| Cost Allocation                             |           | 755,820          |
| Debt Service                                |           | 380,200          |
| Capital Projects                            |           | 2,500,000        |
| <b>Total DUD Expenses</b>                   | <b>\$</b> | <b>5,712,610</b> |

The DUD fund expenses increased by \$264,720 for fiscal year 2023-24. The major expense changes are attributed to employee compensation, capital outlay, cost allocation, and contractual services.

Funding for the DUD Fund comes from monthly drainage charges to commercial and residential customers and interest earnings. For fiscal year 2023-24, the residential drainage fee remained at \$5.00 per month with no increase. Residential customers are charged this fee per month with their utility bill, whereas customers owning all other developed property not exempt by State law are charged a fee per 100 square feet of impervious area per month. The commercial drainage fee remained at \$0.15 per 100 square feet of impervious area for fiscal year 2023-24. The \$100,970 increase in revenue is based on estimated growth in residential and commercial customers with no fee changes for fiscal year 2023-24.

## Drainage Utility District Revenues

Fiscal Year 2023-24



Capital projects designed to reduce flooding and minimize erosion are funded on a pay-as-you-go basis along with DUD bonded debt from 2019 and 2022 to fund various capital projects essential to the overall drainage projects of the City. A complete description of DUD capital projects may be found in the Capital Budget section of this budget document.

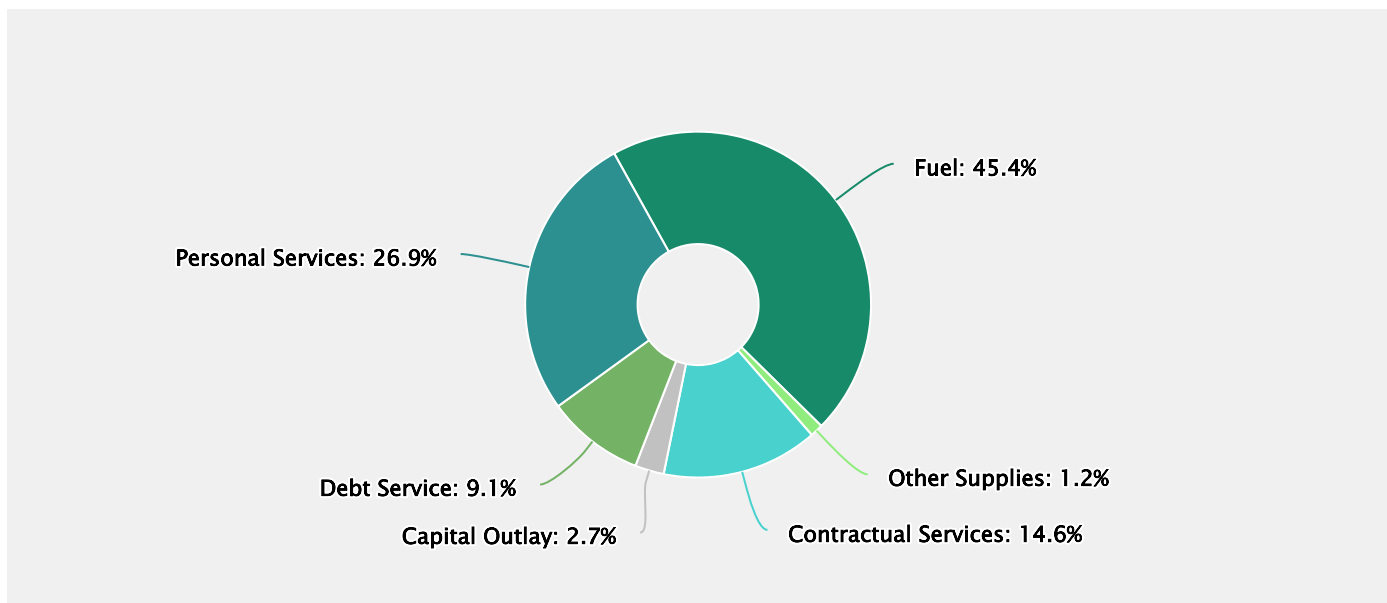
The projected ending balance of working capital for the DUD Operating fund is \$2,135,401, a decrease of (\$236,610), but will be sufficient to meet the City's 1.25 bond coverage requirement and over 120 days of working capital reserve.

## AIRPORT OPERATING FUND

The Mesquite Metro Airport operates in southeast Mesquite adjacent to Lawson Road and Scyene Road. The Airport has a mixture of aircraft including single engine and multi-engine planes, jets and helicopters that call Mesquite home. Total revenues for the Airport Operating Fund are projected to be \$3,488,880, with over sixty percent of total revenues coming from fuel sales for aircraft that hangar at the airport and other aircraft stopping en route to other destinations. Thirty percent of Airport revenues come from hangar rentals by local pilots. Overall, revenues are expected to decrease by approximately two and one half percent from the 2022-23 amended budget due to an decrease in fuel sales from anticipated activity in fiscal year 2023-24.

### Municipal Airport Expenses

Fiscal Year 2023-24



The 2023-24 Airport operating budget includes expenses of \$3,538,930. The chart above summarizes the expense categories for the 2023-24 Airport budget. The debt service transfer to the General Obligation Debt Service Fund is the Airport's proportionate share of principal and interest payments for public, non-private activity, hangar improvements at the Airport that were funded with taxable bonds. Contractual services include maintenance of navigational aid systems and a self-serve fuel system as well as other maintenance improvements at the Airport. Major expense changes for fiscal year 2023-24 are related to employee compensation, fuel supplies, and capital.

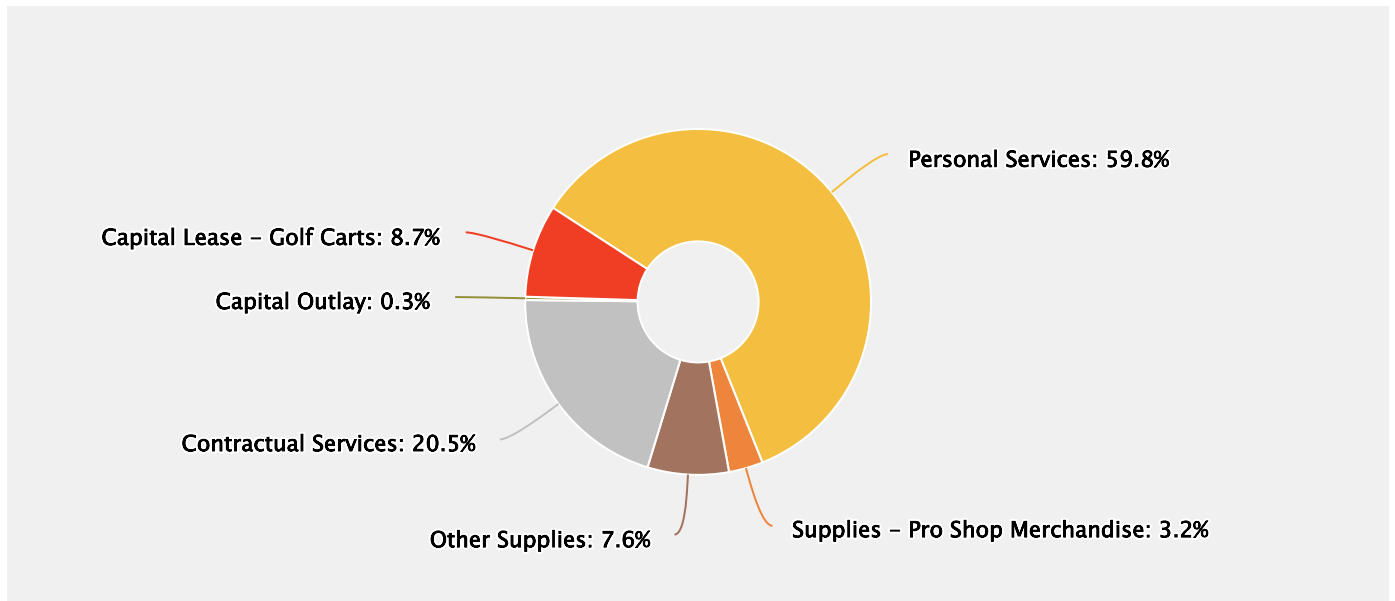
The projected ending balance of working capital for the Airport Operating fund is \$441,616, an increase of \$50,050 and meets the City's minimum reserve policy for the fund of 30 days of working capital reserve with a projected 46 days of working capital for fiscal year 2023-24.

## GOLF COURSE OPERATING FUND

The City of Mesquite owns and operates a 154-acre, 18-hole public golf course. Golf course operations are a separate enterprise fund to track users’ fees for use of the golf course as related to expenses to run the golf course operations. User fees are set to cover the costs of running golf course operations. Total revenue budget is \$1,620,000 that includes increased golf activity for fiscal year 2023-24. Golf course revenues are comprised of green fees (56 percent) and cart rental fees (24 percent) with driving range fees, concessions, pro shop sales, golf lesson, and other revenues making up the balance. Total expense budget is \$1,570,610. Approximately sixty percent of expenses are for personal service costs needed to run the golf course and provide necessary maintenance of the course. Fiscal year 2023-24 includes a \$233,680 increase for employee compensation, supplies and maintenance of the course, and the golf cart lease.

### Golf Course Expenses

Fiscal Year 2023-24



The projected ending balance of working capital for the Golf Course Operating fund is \$211,765, an increase of \$49,390 to help improve the days of working capital. While the fund does not currently meet the City’s minimum fund reserve policy for working capital, the fund is considered compliant per the policy as long as the financial position shows continuous improvement each fiscal year.

## GENERAL OBLIGATION BOND DEBT SERVICE FUND

The General Obligation Bond Debt Service Fund is used for the accumulation of resources for and the payment of general obligation long-term principal, interest and related costs on general obligation bonds, certificates of obligation and other contractual obligations issued by the City. Also known as “full faith and credit” bonds, payment of principal and interest on this type of debt is backed by the City’s pledge to levy ad valorem (property) taxes sufficient to meet annual debt service requirements. Total debt service for all general obligation debt in 2023-24 is \$34,584,330 and includes scheduled debt service payments on outstanding debt plus estimated accrued interest on new debt issuances and fiscal agent fees. Revenues for the General Obligation Debt Service Fund are transferred in from the General Fund, Airport Operating Fund, Water and Sewer Operating Fund, Roadway Impact Fee Fund, Tax Increment Reinvestment Zones (TIRZ) funds, Hotel Occupancy Tax Fund and the Mesquite Quality of Life Corporation 4B Sales Tax Fund along with interest income. The General Fund portion (that is backed by the property tax) of contributions to the General Obligation Debt Service Fund is expected to increase by \$6,009,900 from the 2022-23 amended budget and is attributed to the combined maturation schedule of all outstanding debt. The projected ending fund balance is \$1,706,134. Unlike revenue bond debt service funds, which require a minimum fund balance according to bond covenants, the General Obligation Bond Debt Service Fund does not require a minimum fund balance, but is maintained at a level reasonably sufficient to anticipate any decline in supporting revenue sources.

## WATER AND SEWER REVENUE BOND DEBT SERVICE FUND

The Water and Sewer Revenue Bond Debt Service Fund is used for the accumulation of and the payment of long-term principal, interest and related costs associated with the Water and Sewer system’s outstanding debt issues. The revenue debt service requirements for 2023-24 are \$17,323,300, an increase of \$2,768,900 from the 2022-23 amended budget. Debt service requirements are the result of ongoing water and sewer capital improvements to maintain the City’s aging water and sewer infrastructure. Water and Sewer Revenue Bond Debt Service Fund revenues are transferred in from the Water and Sewer Operating Fund and Water and Sewer Impact Fee Fund. Current bond covenants require a minimum fund balance of \$3,558,652. The projected fund balance for fiscal year 2023-24 of \$3,741,724 is above the minimum required by the bond covenants.

## WATER AND SEWER REVENUE RESERVE FUND

The Water and Sewer Revenue Reserve Fund was established by bond covenants as a cash reserve fund to retire water and sewer bonds and paying principal and interest on any revenue bonds when and to the extent the amounts in the Revenue Bond Debt Service Fund are insufficient for such purposes. During each year’s bond sale the required balance for the Revenue Reserve fund is calculated and any necessary funding is made available from the bond proceeds of that fiscal year. The fiscal year 2023-24 projected fund balance of \$11,658,651 meets the current bond covenants.

## DUD REVENUE BOND DEBT SERVICE FUND

The DUD Revenue Bond Debt Service Fund is used for the accumulation of and the payment of long-term bond principal, interest and related costs associated with DUD debt issues. DUD debt service requirements for 2023-24 will be \$857,100 including fiscal agent fees. Revenues for the DUD Revenue Bond Debt Service Fund are transferred in from the DUD Operating Fund and Tax Increment Reinvestment Zone (TIRZ) funds. The principal and interest requirements for these bonds are funded from customer drainage utility fees collected in the DUD Operating Fund. There are two current outstanding bond obligations for the DUD Enterprise Fund. The DUD bonded debt of \$8.3 million issued in fiscal year 2018-19 to fund drainage system capital projects that will be paid primarily from the Towne Centre TIRZ funds for the South Mesquite Creek Drainage project that benefits that TIRZ area and \$4 million issued in fiscal year 2021-22 to fund drainage system improvements for South Parkway Road, Lorraine Lane, and Candise Court.

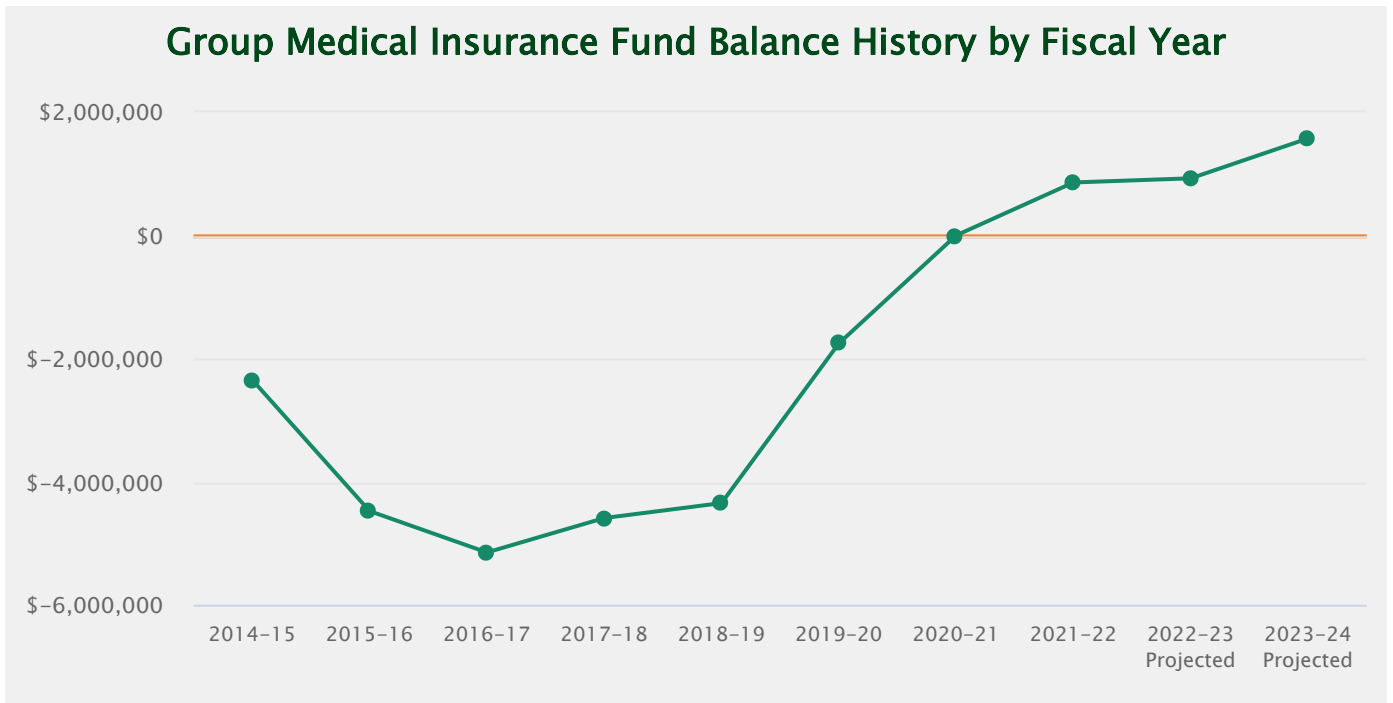
## DUD REVENUE RESERVE FUND

The DUD Revenue Reserve Fund was established by bond covenant in the 1993 DUD bond issue and is solely for the security of DUD issued revenue bonds. The Fund exists for the purposes of (1) retiring the last of the bonds or additional bonds and (2) paying principal and interest on the bonds or additional bonds in the event monies on hand in the interest and sinking fund are insufficient for such purpose. The amount to be accumulated in the Fund shall be equal to the average annual debt service requirements on all outstanding bonds and additional bonds. Current bond covenants require a balance of \$539,910 to be on hand, and as the reserve requirements change over time, any excess cash will be transferred to the DUD Operating Fund.

## GROUP MEDICAL INSURANCE FUND

The City established the Group Medical Insurance Fund in 1981 to account for the provision of group life, health, and dental insurance coverage for employees and their dependents. The City’s health insurance program is a “self-insured” plan funded by both the City and participating employees. The City makes a predetermined contribution to the plan each bi-weekly payroll for group life and health insurance coverage for qualifying City employees and a subsidy toward employee dependent coverage. Employees contribute the balance of dependent health insurance coverage through payroll deductions. All claims are reviewed and processed by an independent insurance company, currently provided by Blue Cross Blue Shield (BCBS). The insurance company pays claims based on the health plan, and the City pays the company for the cost to administer those claims. The cost to administer the City’s plan for fiscal year 2023-24 is \$00, as negotiated with BCBS.

Over the past several years, the plan has experienced extraordinarily high claims activity from time to time in each fiscal year along with overall rising costs in the healthcare industry that has resulted in a negative fund balance for those fiscal years. In an effort to address the negative fund balance, the City Council adopted a fund balance reserve policy in January 2019 that requires adequate revenues to cover expenses each operating year with a plan to fund reserves from excess revenues over expenses as well as one-time revenue sources. Per the policy, continuous improvements shall be shown each year to reduce the deficit with a goal of a minimum level of working capital equivalent to three months of regular, on-going operating expenses. For fiscal year 2023-24, the budget includes a ten percent increase for employer contributions and five percent rate increase for employee and retiree contributions in order to cover projected expenses for the operation. Due to the adopted policy and the increases in contributions, the fund balance continues to improve. Major expense changes include a decrease in administrative fees, an increase in health claims, increases in pharmaceuticals, stop loss insurance, dental premiums, and employee wellness program for public safety medical evaluations. With these changes, the fund is projected to have excess revenues of \$648,790 to continue progress toward improving the fund balance.

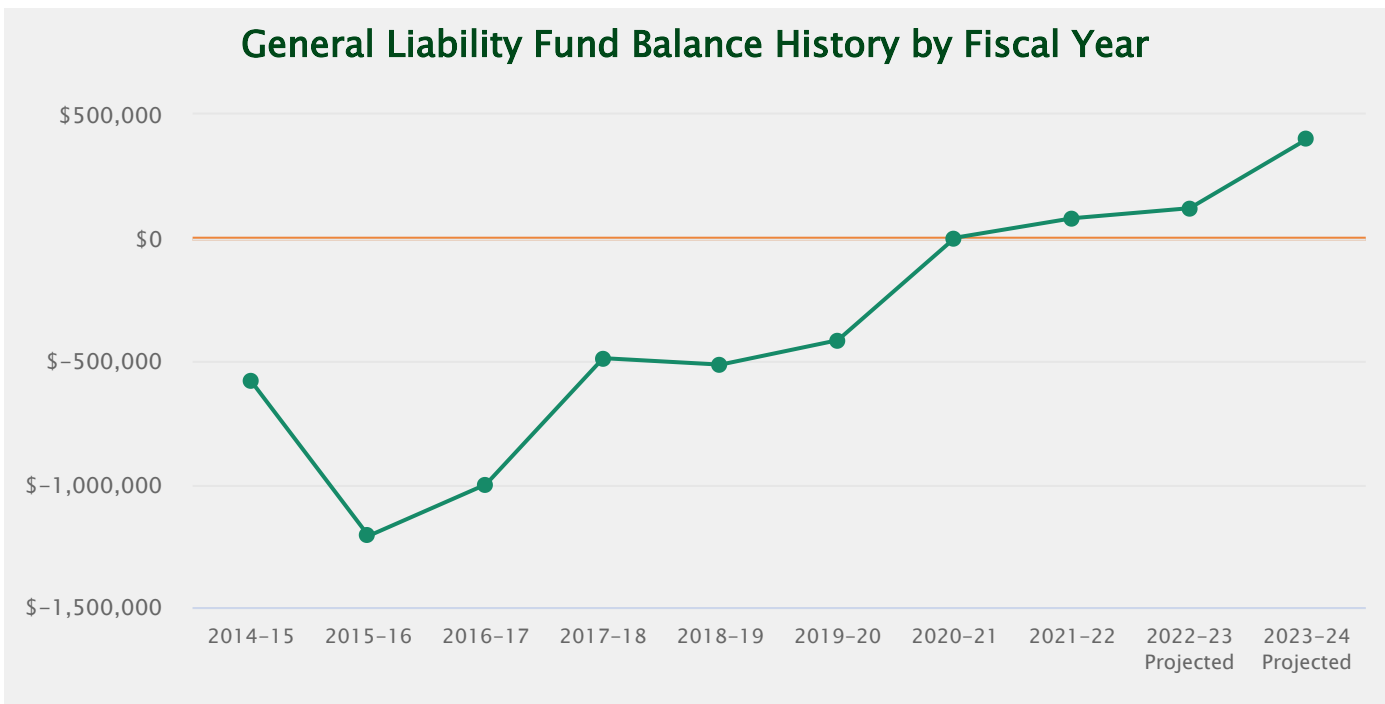


## GENERAL LIABILITY INSURANCE FUND

The City is a member of a self-insurance program known as the Texas Municipal League- Intergovernmental Risk Pool (TM-LIRP), which is created solely by Texas political subdivisions under the Inter-local Cooperation Act. Local governments are authorized under the Inter-local Cooperation Act to enter into contracts with other local governments to provide services or functions that each local government could have performed individually. The Risk Pool provides reassurance that assets of the City are safeguarded against any liability that may come against the City. Insurance coverage is provided for automobile and general liability, property damage, fire and extended coverage, police liability, public officials and employee liability, workers’ compensation and unemployment insurance.

It is projected that the City will pay an estimated \$2.6 million in general liability and workers’ compensation claims during fiscal year 2023-24, and another \$236,900 for outside legal representation. Revenue increases are from the increase in the worker’s compensation and general liability charges to departments across all funds.

Departmental worker’s compensation rates are reviewed every year. Increases have been applied the last two fiscal years along with 2023-24. The increased rates are generating additional funding to cover expenses and improve the fund balance. After several years of a negative fund balance, the City Council adopted a fund balance reserve policy in January 2019 that requires adequate revenues to cover expenses each operating year for the General Liability Insurance Fund with a plan to fund reserves from excess revenues over expenses as well as one-time revenue sources. Per the policy, continuous improvements shall be shown each year to reduce the deficit with a goal of a minimum level of working capital equivalent to three months of regular, on-going operating expenses. The fund is projected to have net income of \$280,540 for fiscal year 2023-24 that will be used to continue improvement of the fund balance.



## HOTEL OCCUPANCY TAX FUND

The Hotel Occupancy Tax Fund consists of revenues obtained through the assessment of a seven percent (7%) “bed” tax on local hotel or motel room rates. Funds generated by the occupancy tax are required to be used in a manner that directly enhances and promotes tourism and the convention and hotel industry. The City Council has chosen to disburse the hotel occupancy tax proceeds to several qualified organizations as allowed by State law. Those allocations include: Mesquite Arts Council (1%); Historic Mesquite, Inc. (1%); City of Mesquite (1%); and four percent (4%) to the Mesquite Convention and Visitors Bureau (CVB). The 2023-24 budget allocation for CVB operations is \$1,031,910.

In 1997, the City entered into a joint venture with John Q. Hammons (Hampton Inn and Suites) for the construction of a Convention Center adjacent to the Mesquite Rodeo. Construction was completed and the Convention Center was officially opened in April 1999. As part of the contractual obligations with John Q. Hammons (now Atrium Hotels), the City remits 50% of the hotel occupancy tax proceeds generated by the Hampton Inn and Suites back to the Hotel for marketing the Conference Center and Exhibit Hall. The Conference Center marketing is projected to be \$165,000 for fiscal year 2023-24. Overall revenues from area hotels have been increasing steadily after the pandemic. A total of \$2,014,000 in hotel occupancy tax revenue is estimated for fiscal year 2023-24 which is a \$114,000 increase. As a result, there are proposed increases in all programs and entities that receive Hotel Occupancy Tax funds with an additional \$398,890 to debt service for Convention Center improvements. The projected ending fund balance for fiscal year 2023-24 is \$2,137,181.

## CONFISCATED SEIZURE FUND

Pursuant to Title 28, Section 524 of the United States Code and Chapter 59 of the Texas Code of Criminal Procedure, the City of Mesquite has adopted a budget to account for funds awarded to the City as a result of court forfeitures and contraband. State and federal law allow municipalities to create a special fund for expenses to be used solely for law enforcement purposes. In order for the City to receive forfeiture funds relating to enumerated felony offenses, certain criteria must be met and followed. A summary of these criteria include:

- Property subject to forfeiture must have been seized in conformance with legal guidelines.
- Notification of forfeiture proceeding guidelines must be followed along with a forfeiture hearing.
- A local agreement must be signed between the District Attorney and the municipality spelling out how funds are to be distributed.
- All proceeds awarded to a municipal law enforcement agency must have been approved in a budget adopted by the governing body before they can be spent.
- All law enforcement agencies that receive forfeiture proceeds must have an annual audit performed and supply the Attorney General with certified copies of the audit.

The Confiscated Seizure Fund has an estimated ending fund balance of \$121,193 in fiscal year 2023-24 for any eligible public safety equipment purchases.

## PHOTO ENFORCEMENT FUND

In fiscal year 2017, City Council approved an interlocal agreement with the Mesquite Independent School District (MISD) for the operation of a photo enforcement system to enforce illegal passing violations of vehicles while students are loading or unloading a bus. The interlocal agreement allowed for a 50/50 split of the net proceeds from the traffic violations paid to cover the cost of running the program. The objectives of the photo enforcement program are to reduce the number of vehicles that run flashing stop arms on school buses, thereby reducing violations of traffic laws and thus, reducing the chance of a child being injured or killed. Any remaining net revenue from the program will be used by the City to fund traffic safety programs as noted above. The anticipated revenue from school bus arm violations for fiscal year 2023-24 is \$15,000 with a projected ending fund balance of \$1,212.

## 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 the cities within Dallas County on a quarterly basis. The City anticipates receiving \$175,000 from Dallas County for Fiscal Year 2023-24. The revenue collected will be transferred to the General Fund to help offset school crossing guard expenses that are shared with MISD.

## 9-1-1 SERVICE FEE FUND

Maintenance of the 9-1-1 emergency phone system is supported by a combination of a \$0.75 monthly fee that the City collects from each telephone subscriber within Mesquite and a \$0.50 monthly fee for wireless subscribers. The City collects about \$175,000 from landline users and the State Commission on Emergency Communications collects about \$153 million state-wide each year from mobile phone users. Wireless user fees are deposited in the State Treasury and are then allocated to each jurisdiction based on current population. The City of Mesquite's portion was \$725,000 for fiscal year 2022-23 and projected to be relatively flat in future years. The City expects to collect at total of \$900,000 in 9-1-1 fees for fiscal year 2023-24 and any funds not used for telephone equipment or switching may be used towards operations and maintenance costs of the City's 9-1-1 call center operations in the Police Department, including the salary and benefits of 9-1-1 communications operators. Revenues are sufficient to reimburse the General Fund \$780,000 to help defray the cost of the City's 9-1-1 communications operation, which will leave an ending fund balance of \$57,085.

## COMMUNITY DEVELOPMENT BLOCK GRANT FUND

The City participates in the U.S. Department of Housing and Urban Development's (HUD) Community Development Block Grant (CDBG) program as set forth by HUD rules and regulations. Funds in the CDBG Fund are used specifically for programs and activities designated by HUD that benefit low- to moderate-income individuals. Specific public hearings have been held regarding the use of these funds, and the projects to be funded in fiscal year 2023-24 total \$1,041,662. A list of projects can be found in the Financial Summaries section of this budget document. CDBG funds directly support City Council's priorities and strategic goals, as many of the CDBG projects directly affect and promote neighborhood revitalization, as well as several area non-profit organizations that are eligible and adhere to federal program guidelines. The City receives its annual allotment of block grant funds from HUD based on a formula that measures poverty. Over the past several years the amount has changed slightly and become more project based.

## HOUSING CHOICE VOUCHER PROGRAM

The Housing Choice Voucher program is another federal program of HUD that is administered by the City to assist eligible, low-income families with monthly rent. Through these subsidies, families are able to move to decent, safe and sanitary housing and spend a lower percentage of their income on rent payments. All administrative costs of the City, including staff and benefits, are 100% reimbursed by this federal government program. As such, these grant funds are segregated into a separate fund and are expended and accounted for under federal rules and guidelines. The total fund budget is \$20,663,870 and includes a \$150,000 cost allocation charge for the City's indirect costs to support the program, such as use and maintenance of office space, human resource administration and other indirect costs related to running the program.

## PUBLIC, EDUCATIONAL AND GOVERNMENT ACCESS FUND

The Public, Educational and Government (PEG) Access Fund provides funding for capital equipment needed to operate the City's government and educational access channels on cable television. Cable providers like Charter Communications and AT&T are required by federal law to provide public access channels if a municipality wishes to operate such programs. While the City does not operate a public access channel, it does offer government access programming of City Council meetings and other government related topics, and the local school district and community college district each offer educational programming on the City's behalf through a local agreement.

Charter Communications and AT&T both remit one percent (1%) of their gross revenues attributed to Mesquite subscribers and by law, all funds are segregated into a separate fund called the PEG Fund. The proposed PEG purchases for fiscal year 2023-24 include \$137,700 for new production equipment at the Mesquite Independent School District's production studio in the Technology Excellence Center and \$2,500 for equipment in the City of Mesquite's communications and marketing office. Total revenues for the budget year are estimated at \$246,000 and the ending fund balance is projected at \$812,246.

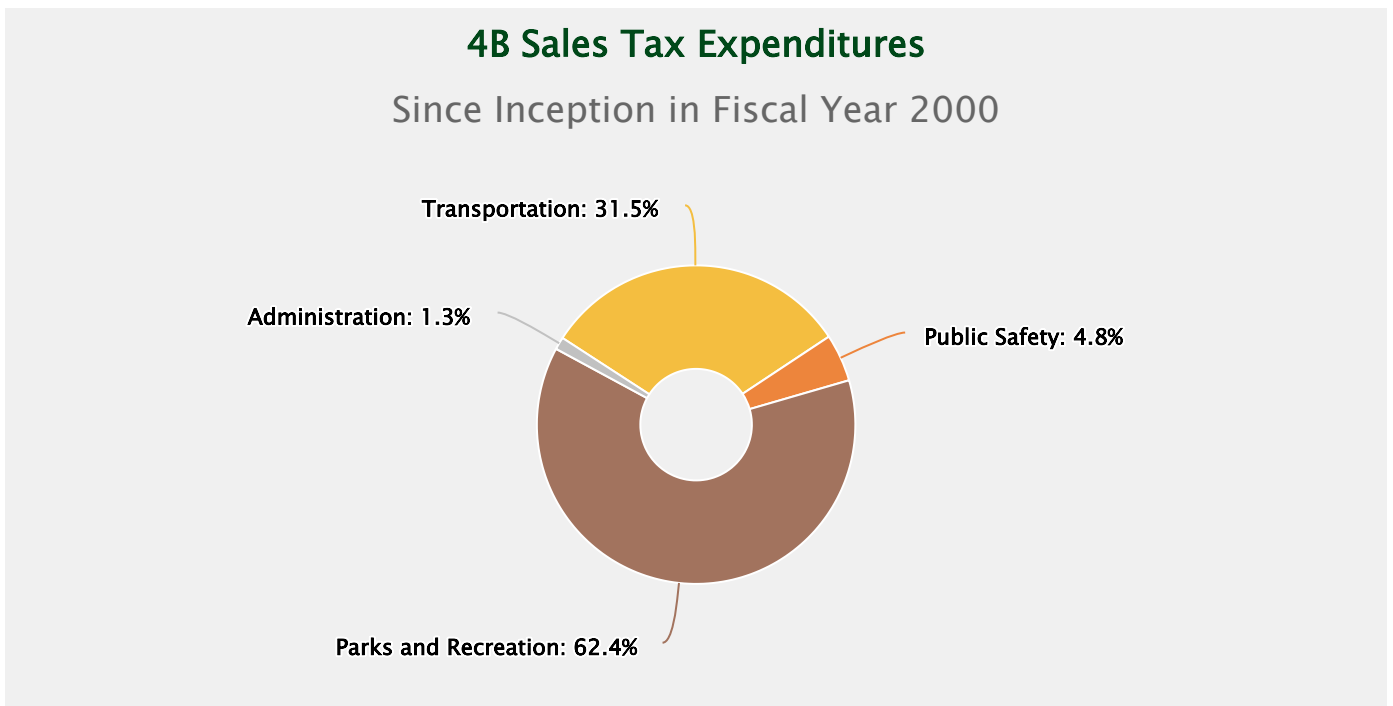
## MESQUITE QUALITY OF LIFE CORPORATION FUND

The Mesquite Quality of Life Corporation Fund (4B Fund) is used to account for the accumulation of resources and the payment of expenditures as recommended by the Mesquite Quality of Life Corporation Board in accordance with State law and approved by the Mesquite City Council. A special election called by a petition of qualified voters was held August 14, 1999 and was approved by voters. The ballot initiative was for "The adoption of a Section 4B sales and use tax at the rate of one-half of one percent to undertake projects as described in Section 4B of Article 5190.6, Vernon's Annotated Civil Statutes, as amended, limited to the following: a) Transportation; b) Public Safety; and c) Public Parks and Recreation. The anticipated allocation

of sales tax for the 4B Fund during fiscal year 2023-24 is \$15,000,000, with total revenues of \$15,336,000. Projects, debt service, and administrative costs planned for this fiscal year total \$13,043,340, with an ending projected fund balance of \$10,052,966.



Created to capitalize on the fact that, at the time 70 percent of shoppers who had visited Town East Mall were from out-of-town and not Mesquite residents, the 4B Sales Tax was designed to shift the tax burden from Mesquite residents and to also pay for most of the capital improvements on a “pay-as-you-go” cash basis, rather than issue traditional debt to finance its infrastructure. Since its inception, the 4B Sales Tax has funded a total of \$262 million in public improvements and park operations. The chart below illustrates the allocation of sales tax revenues across the Fund expenditure categories. It is important to note that City staff administrative costs amount to 1.1 percent of total 4B expenditures.



In accordance with Section 501.054 of the Texas Local Government Code, the Mesquite Quality of Life Corporation entered into a Project Agreement with the City to cover the debt service costs of the Town East Boulevard reconstruction project for the portion of the roadway that serves the Skyline Industrial area. Between 2014 and 2019, \$12.9 million Certificates of Obligations were issued to complete phase one and two of this project. In 2018, the Mesquite Quality of Life Corporation entered into another Project Agreement with the City to cover the debt service costs of reconstructing Scyene Road from Clay Mathis to Lawson and to finish the Gus Thomasson Sustainability project. In 2018, \$4.3 million was issued for the Scyene Road project and \$2 million to finish the Gus Thomasson Sustainability project. Total debt service for these transportation projects is \$1,335,610 for fiscal year 2023-24.

### MESQUITE COURT TECHNOLOGY FUND

The Mesquite Court Technology Fund is authorized by State law under Chapter 102 of the Code of Criminal Procedure. This fund is designated to finance the purchase of technological or security enhancements for the municipal court of record. The 2023-24 budget anticipates revenues of \$60,000 and budget appropriations of \$54,690, leaving an ending fund balance of \$4,271.

## CAPITAL PROJECT FUNDS

These funds account for the financial resources used for the acquisition or construction of major capital facilities and scheduled replacements of fleet vehicles and computer equipment for the General Fund. Just like most people take out a mortgage to finance a home, the City finances large dollar items by selling bonds to investors. The investors can hold the municipal bonds for the 20-year term of the bonds and collect interest in the form of coupons. Sometimes the City will initiate a “call” provision to redeem the bonds after 10 years if interest savings can be realized by refinancing the old bonds under prevailing rates. Since the 1980s, these transactions are done electronically, but the investor is still referred to as the bond holder. The interest and principal of each bond issue is paid over time from operating funds to a bank, which acts as trustee and in turn pays the bond holders. Bond proceeds can come from the sale of general obligation bonds, revenue bonds, or certificates of obligation. Each bond issue, by the year it is issued, is accounted for within its own separate fund to ensure the spending of bond funds commences within three years of issuance and reporting of bond arbitrage is made in accordance with law. A detailed description of the capital projects funded through these bond funds can be found in the Capital Budget section.

## CAPITAL PROJECT RESERVE FUND

The Capital Project Reserve Fund accounts for financial resources generated from one-time local government revenue sources to be expended for various capital projects designated by the City. The Capital Projects Reserve Fund expenditure budget totals \$330,000. The 2023-24 expenditure budget includes funding for furniture replacement, economic incentives, and administration costs of positions that provide administration of the Tax Increment Reinvestment Zone (TIRZ) funds. The projected ending fund balance at fiscal year-end is \$1,760,727.

## TAX INCREMENT REINVESTMENT ZONE (TIRZ) FUNDS

The City of Mesquite has eleven active TIRZs: the 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, Skyline TIRZ, Alcott Logistics TIRZ, and Solterra TIRZ. TIRZs are an economic development tool that local governments can use to finance public improvements within a defined area. These improvements strengthen existing communities and attract new investments. Chapter 311 of the Texas Tax Code governs TIRZs in Texas. A municipality makes an area eligible for TIRZ financing by designating a “reinvestment zone.” Costs of selected public improvements within the reinvestment zone may be paid by future tax revenues flowing from redeveloped or appreciated real properties in the zone. The additional tax dollars generated by growth of real property value in the zone are called the “tax increment.” These funds flow to a tax increment fund for a specified term of years. Funds flowing to the TIRZ funds each year are dispersed according to a plan and agreements approved by a TIRZ Board as prescribed by statutes and the ordinance designating the reinvestment zone.

Only cities may create reinvestment zones for tax increment financing. Once created, other taxing entities may also participate in tax increment financing programs. Each taxing unit may choose to dedicate to the TIRZ Fund all, a part or none of the additional tax revenue attributable to increased real property value in the zone. Below is a brief description of each of the active TIRZ funds. A schedule of revenues and expenditures for each of the funds may be found in the Financial Summaries section of this budget document. The fiscal year 2023-24 budget for each of the TIRZ funds reflects revenues and expenses per the most recent project and finance plan approved by the TIRZ Board.

- The Rodeo City TIRZ No. 1 was originally scheduled to end December 31, 2018, but was extended to December 31, 2049 by Ordinance No. 4634. The TIRZ is for public infrastructure and advancement of economic development to attract businesses and jobs in the area. The fiscal year 2023-24 budget includes \$498,223 for the annual TIRZ amount that goes to reduce the PID assessment, \$50,000 transfer out to Capital Projects Reserve Fund for the City administration of the TIRZ Fund, and \$282,000 transfer out to Capital Projects Reserve Fund for Fire Station No. 4.
- Towne Centre TIRZ No. 2 was originally scheduled to end December 31, 2019, but was extended to December 31, 2039 by Ordinance No. 4686. The TIRZ is for long-term viability of the Town East Mall retail area, retail development along IH-635 corridor, and retail, office, and industrial development in the Downtown Mesquite and Market East areas. The fiscal year 2023-24 budget includes TIRZ Administration Fee, Town East Retail Area Security, Debt Service for South Mesquite Creek Drainage project, Pavement Improvements, Downtown Operations and Maintenance, and Economic Development Incentives.
- The Skyline TIRZ No. 7 area has not been developed to this date and no increment has been established. There is no expected impact from this TIRZ on the fiscal year 2023-24 budget.
- The Gus Thomasson TIRZ No. 8 is to transform the zone into an engaging place for new businesses and new households along with promoting reinvestment in existing properties. This zone includes the IH-30 corridor. The fiscal year 2023-24

budget includes an administrative fee of \$50,000 transferred to the Capital Projects Reserve Fund for City administration of the TIRZ fund and \$50,000 for economic development incentives.

- The Town East / Skyline TIRZ No. 9 is to support industrial and economic development for the Big Town and Skyline Industrial Park areas. The fiscal year 2023-24 budget includes an administrative fee of \$50,000 transferred to the Capital Projects Reserve Fund for City administration of the TIRZ fund and \$929,975 for debt service of Skyline Drive Reconstruction project. The budget also includes \$2,300,000 for construction costs of the Skyline Drive Reconstruction project.
- The Polo Ridge TIRZ No. 10 is to provide public infrastructure for a proposed residential development in the zone. The fiscal year 2023-24 budget includes the annual TIRZ amount of \$24,096 that goes to reduce the PID assessment.
- The Heartland Town Center TIRZ No. 11 is to provide public infrastructure for a proposed residential development in the zone. The fiscal year 2023-24 budget includes the annual TIRZ amount of \$629,296 that goes to reduce the PID assessment.
- The IH-20 Business Park TIRZ No. 12 is to support industrial and economic development for the IH-20 and Mesquite Airport areas. There are no planned expenditures for the fiscal year 2023-24 budget.
- The Spradley Farms TIRZ No. 13 is to provide public infrastructure for a proposed residential development in the zone. The fiscal year 2023-24 budget includes the annual TIRZ amount of \$12,839 that goes to reduce the PID assessment.
- The Alcott Logistics Station TIRZ No. 14 was created in April 2021 to spur industrial development near the Mesquite Airport. The fiscal year 2023-24 budget includes \$23,353 for economic development incentives.
- The Solterra TIRZ No. 15 was created in June 2021 to facilitate mixed-use residential development, restaurant, and retail use. The fiscal year 2023-24 budget includes \$181,083 for developer fees.

## IMPACT FEE FUNDS

Chapter 395 of the Texas Local Government Code authorizes cities to collect fees from new developments to finance new construction or expansion of existing capital improvements. The City has adopted roadway impact fees, and as required by state law, the Impact Fee Fund is used to account for revenues and expenditures in accordance with the City's adopted Impact Fee Policy. Impact fees collected from roadway improvements may be used for reimbursement of debt service associated with previously constructed roadway projects or for newly adopted roadway construction projects. For fiscal year 2023-24, \$2.3 million is planned for general obligation debt service, leaving a projected fund balance of \$4.6 million.

In 2015, water and sewer impact fees were adopted. A new Impact Fee Fund was established for the water and sewer impact fees collected. Impact fees collected from water and sewer improvements may be used for reimbursement of debt service associated with previously constructed water and sewer system projects or for newly adopted water and sewer construction projects. For fiscal year 2023-24, \$1.38 million is planned for water and sewer revenue bond debt service, leaving a projected fund balance of \$1.5 million.

## RESERVED FEE FUND

The Reserved 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 expenditures like the Emergency Notification System annual service fee, sirens, public safety facilities, and technology infrastructure improvements. Estimated revenues for fiscal year 2023-24 total \$405,500 and the projected ending fund balance is \$1.5 million.

## CONFERENCE CENTER CAPITAL REPLACEMENT RESERVE FUND

The Conference Center Capital Replacement Reserve Fund is required by contractual agreements between the City and Atrium Hotels, LP (formerly John Q. Hammons) which manages and operates the City-owned convention center. The purpose of this fund is to accumulate resources for the replacement of capital items as defined in the contractual agreements. To date, this fund has been used to make over \$2.2 million in capital improvements and upgrades to maintain the quality aesthetics of the convention center without any impact to taxpayers. All revenues for the Conference Center Capital Replacement Fund are derived from a ten-percent gross rental receipts fee on exhibit hall operations and a rebate of net conference center room rental charges. Estimated revenues for fiscal year 2023-24 total \$260,350, and the projected ending fund balance is \$378,874. A 20-year capital improvement program is planned to schedule all future improvements and replacement of building components. The 2023-24 budget includes \$50,000 for contractual services for maintenance at the Conference Center and Exhibit Hall.



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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**



## 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.

### **General Obligation and Revenue Bond Funds**

These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. Each series of bonds issued, whether general obligation bonds or water and sewer revenue bonds are set up as separate funds to account for projects planned for that particular bond issue. Once planned projects are completed, unused fund balances may be used for similar projects identified with the bond issue or otherwise must be transferred to the debt service funds. Water and sewer revenue bonds funds are accounted in the Water and Sewer Enterprise Fund, and DUD revenue bond funds are accounted in the DUD Enterprise Fund. Projects within these funds are generally multi-year projects as major capital projects can take many years to complete and projects must be underway within three years of issuing bonds.

### **Capital Projects Fund**

The Capital Projects Fund was created in fiscal year 2014 to account for the acquisition of new or replacement vehicles and computer related equipment. Prior to 2014, these items were expensed within the General Fund and funds were transferred into the General Fund from the general obligation bond fund for that years' bond sale. Beginning in 2014, a portion of each years' bond proceeds are transferred from that years' general obligation bond fund to the Capital Projects Fund to acquire these capital acquisitions and a detailed description of vehicles and computer equipment can be found in the Capital Budget section of this budget document.

## **Major and Non-major Funds**

Major Funds are funds that represent significant activities of the City and are defined as having revenues or expenditures, excluding other financing sources and uses, that constitute more than 10 percent of the revenues or expenditures of the appropriated Budget. Not all funds of the City are appropriated (i.e., budgeted). Agency funds, Account Groups and other conduit funds are not budgeted, but their activities are accounted for and disclosed in the City's Annual Comprehensive Financial Report (ACFR). Non-Major Funds are funds that do not meet the ten percent threshold of revenues or expenditures to total adopted budget. A consolidated summary fund matrix and consolidated financial summary of Major and Non-Major Funds follows, along with detailed financial statements for each appropriated fund.





## City of Mesquite Consolidated Fund Summary Matrix

| Fund Type  | Major Funds  |                     | Non-Major Funds    |                   |
|--|--------------|---------------------|--------------------|-------------------|
|  | General Fund | Water & Sewer Funds | Governmental Funds | Proprietary Funds |
| <b>Operating Funds</b>                                     |              |                     |                    |                   |
| General Fund   | X            |                     |                    |                   |
| Water and Sewer Fund                                       |              | X                   |                    |                   |
| Drainage Utility District Fund                             |              |                     |                    | X                 |
| Airport Fund   |              |                     |                    | X                 |
| Golf Course Fund   |              |                     |                    | X                 |
| <b>Debt Service/Reserve Funds</b>                          |              |                     |                    |                   |
| General Obligation Debt Service Fund                       |              |                     | X                  |                   |
| Water and Sewer Revenue Debt Service Fund                  |              | X                   |                    |                   |
| Water and Sewer Revenue Reserve Fund                       |              | X                   |                    |                   |
| Drainage Utility District Revenue Debt Service Fund        |              |                     |                    | X                 |
| Drainage Utility District Revenue Reserve Fund             |              |                     |                    | X                 |
| <b>Internal Service Funds</b>                              |              |                     |                    |                   |
| Group Medical Insurance Fund                               |              |                     |                    | X                 |
| General Liability Insurance Fund                           |              |                     |                    | X                 |
| <b>Special Revenue Funds</b>                               |              |                     |                    |                   |
| Hotel Occupancy Tax Fund                                   |              |                     | X                  |                   |
| Confiscated Seizure Fund                                   |              |                     | X                  |                   |
| Photo Enforcement Fund                                     |              |                     | X                  |                   |
| Child Safety Fund  |              |                     | X                  |                   |
| 911 Service Fee Fund                                       |              |                     | X                  |                   |
| Community Development Block Grant Program Fund             |              |                     | X                  |                   |
| Housing Choice Voucher Program Fund                        |              |                     | X                  |                   |
| Public, Educational and Government Access Fund             |              |                     | X                  |                   |
| 4B Quality of Life Corporation Fund                        |              |                     | X                  |                   |
| Municipal Court Technology Fund                            |              |                     | X                  |                   |
| <b>Capital Project Funds</b>                               |              |                     |                    |                   |
| Capital Project Reserve Fund                               |              |                     | X                  |                   |
| Rodeo City Tax Increment Reinvestment Zone Fund            |              |                     | X                  |                   |
| Towne Centre Tax Increment Reinvestment Zone Fund          |              |                     | X                  |                   |
| Gus Thomasson Tax Increment Reinvestment Zone Fund         |              |                     | X                  |                   |
| Town East/Skyline Tax Increment Reinvestment Zone Fund     |              |                     | X                  |                   |
| Polo Ridge Tax Increment Reinvestment Zone Fund            |              |                     | X                  |                   |
| Heartland Town Center Tax Increment Reinvestment Zone Fund |              |                     | X                  |                   |
| IH-20 Business Park Tax Increment Reinvestment Zone Fund   |              |                     | X                  |                   |
| Spradley Farms Tax Increment Reinvestment Zone Fund        |              |                     | X                  |                   |
| Alcott Logistics Tax Increment Reinvestment Zone Fund      |              |                     | X                  |                   |
| Solterra Tax Increment Reinvestment Zone Fund              |              |                     | X                  |                   |
| Roadway Impact Fee Fund                                    |              |                     | X                  |                   |
| Water and Sewer Impact Fee Fund                            |              |                     | X                  |                   |
| Reserved Fees Fund   |              |                     | X                  |                   |
| Conference Center Capital Replacement Fund                 |              |                     | X                  |                   |

### City of Mesquite Consolidated Financial Summary - Major Funds and Non-major Funds in Aggregate By Revenue Type and Expenditure Object Category Fiscal Year 2023-24

|                                      | General Fund          |                       |                       | Water and Sewer Enterprise Fund |                       |                       |
|--------------------------------------|-----------------------|-----------------------|-----------------------|---------------------------------|-----------------------|-----------------------|
|                                      | Actual<br>2021-22     | Amended<br>2022-23    | Adopted<br>2023-24    | Actual<br>2021-22               | Amended<br>2022-23    | Adopted<br>2023-24    |
| <b>Revenues:</b>                     |                       |                       |                       |                                 |                       |                       |
| General Property Taxes               | \$ 68,454,469         | \$ 71,744,500         | \$ 83,467,770         | \$ -                            | \$ -                  | \$ -                  |
| Enterprise Funds PILOT/Franchise Fee | 5,184,700             | 5,437,870             | 6,222,790             | -                               | -                     | -                     |
| Gross Receipts Taxes                 | 8,053,578             | 8,030,000             | 7,023,930             | -                               | -                     | -                     |
| City Sales Taxes                     | 43,675,437            | 45,392,000            | 45,845,920            | -                               | -                     | -                     |
| Licenses and Permits                 | 5,053,640             | 3,532,200             | 3,756,470             | -                               | -                     | -                     |
| Fines and Forfeitures                | 2,844,057             | 3,087,000             | 3,088,800             | -                               | -                     | -                     |
| Interest Income                      | 6,131                 | 1,824,000             | 1,834,800             | (129,690)                       | 2,000,000             | 2,000,000             |
| Charges for Current Service          | 19,264,613            | 20,149,300            | 29,361,650            | 78,923,320                      | 82,527,380            | 86,570,280            |
| Other Revenues                       | 983,407               | 902,600               | 877,600               | 3,946,650                       | 1,790,000             | 3,290,000             |
| Intergovernmental Revenues           | -                     | -                     | -                     | -                               | -                     | -                     |
| Contributions and Donations          | 77,971                | 68,000                | 98,000                | -                               | -                     | -                     |
| <b>Net Revenues</b>                  | <b>153,598,004</b>    | <b>160,167,470</b>    | <b>181,577,730</b>    | <b>82,740,280</b>               | <b>86,317,380</b>     | <b>91,860,280</b>     |
| <b>Transfers In:</b>                 | 1,570,156             | 1,250,000             | 1,534,000             | 13,184,890                      | 14,580,000            | 17,330,000            |
| <b>Total Revenues</b>                | <b>\$ 155,168,160</b> | <b>\$ 161,417,470</b> | <b>\$ 183,111,730</b> | <b>\$ 95,925,170</b>            | <b>\$ 100,897,380</b> | <b>\$ 109,190,280</b> |
| <b>Expenditures:</b>                 |                       |                       |                       |                                 |                       |                       |
| Personal Services                    | \$ 110,974,447        | \$ 120,974,450        | \$ 138,198,407        | \$ 7,070,598                    | \$ 8,421,810          | \$ 9,643,920          |
| Supplies                             | 7,148,937             | 8,295,260             | 8,671,800             | 414,787                         | 159,780               | 162,820               |
| Contractual Services                 | 23,931,834            | 29,049,930            | 32,320,073            | 49,828,533                      | 54,547,830            | 59,247,920            |
| Capital Outlay                       | 32,452                | 101,870               | 227,760               | 40,630                          | 2,572,830             | 1,156,150             |
| Other Expenditures                   | 83,045                | -                     | -                     | 12,393,806                      | 14,554,400            | 17,323,300            |
| Reimbursements                       | (21,259,803)          | (22,909,460)          | (24,993,210)          | -                               | -                     | -                     |
| <b>Net Expenditures</b>              | <b>120,910,913</b>    | <b>135,512,050</b>    | <b>154,424,830</b>    | <b>69,748,354</b>               | <b>80,256,650</b>     | <b>87,534,110</b>     |
| <b>Transfers Out:</b>                | 28,935,895            | 22,677,000            | 28,686,900            | 13,285,110                      | 14,187,900            | 17,287,270            |
| <b>Total Expenditures</b>            | <b>\$ 149,846,808</b> | <b>\$ 158,189,050</b> | <b>\$ 183,111,730</b> | <b>\$ 83,033,464</b>            | <b>\$ 94,444,550</b>  | <b>\$ 104,821,380</b> |
| <b>Excess (Deficiency)</b>           |                       |                       |                       |                                 |                       |                       |
| <b>Revenues Over Expenditures</b>    | <b>5,321,352</b>      | <b>3,228,420</b>      | <b>-</b>              | <b>12,891,705</b>               | <b>6,452,830</b>      | <b>4,368,900</b>      |
| <b>Fund Balances, October 1</b>      | <b>28,075,694</b>     | <b>33,397,046</b>     | <b>36,625,466</b>     | <b>63,855,476</b>               | <b>76,747,181</b>     | <b>83,200,011</b>     |
| <b>Fund Balances, September 30</b>   | <b>\$ 33,397,046</b>  | <b>\$ 36,625,466</b>  | <b>\$ 36,625,466</b>  | <b>\$ 76,747,181</b>            | <b>\$ 83,200,011</b>  | <b>\$ 87,568,911</b>  |

**City of Mesquite**  
**Consolidated Financial Summary - Major Funds and Non-major Funds in Aggregate**  
**By Revenue Type and Expenditure Object Category**  
**Fiscal Year 2023-24 (Continued)**

|                                      | Nonmajor Governmental Funds |                       |                      | Nonmajor Proprietary Funds |                      |                      |
|--------------------------------------|-----------------------------|-----------------------|----------------------|----------------------------|----------------------|----------------------|
|                                      | Actual<br>2021-22           | Amended<br>2022-23    | Adopted<br>2023-24   | Actual<br>2021-22          | Amended<br>2022-23   | Adopted<br>2023-24   |
| <b>Revenues:</b>                     |                             |                       |                      |                            |                      |                      |
| General Property Taxes               | \$ 2,413,897                | \$ 3,337,142          | \$ 6,337,212         | \$ -                       | \$ -                 | \$ -                 |
| Enterprise Funds PILOT/Franchise Fee | -                           | -                     | -                    | -                          | -                    | -                    |
| Gross Receipts Taxes                 | 205,013                     | 220,000               | 220,000              | -                          | -                    | -                    |
| City Sales Taxes                     | 16,257,274                  | 16,765,000            | 17,014,000           | -                          | -                    | -                    |
| Licenses and Permits                 | 790,200                     | 390,800               | 405,500              | -                          | -                    | -                    |
| Fines and Forfeitures                | 1,589,485                   | 813,254               | 450,000              | -                          | -                    | -                    |
| Interest Income                      | (88,772)                    | 1,449,430             | 1,099,850            | (4,809)                    | 280,000              | 201,840              |
| Charges for Current Service          | 1,025,344                   | 913,000               | 913,000              | 9,898,576                  | 10,141,170           | 10,369,520           |
| Other Revenues                       | 7,221,087                   | 1,926,099             | 320,000              | 22,641,121                 | 22,710,650           | 24,682,290           |
| Intergovernmental Revenues           | 18,704,252                  | 22,636,747            | 26,089,672           | 67,898                     | 50,000               | 100,000              |
| Contributions and Donations          | 10,426,309                  | 2,238,000             | 3,247,020            | 4,175,239                  | 1,756,150            | 1,843,960            |
| <b>Net Revenues</b>                  | <b>58,544,090</b>           | <b>50,689,472</b>     | <b>56,096,254</b>    | <b>36,778,026</b>          | <b>34,937,970</b>    | <b>37,197,610</b>    |
| <b>Transfers In:</b>                 | 33,534,080                  | 28,936,350            | 35,303,350           | 1,821,080                  | 852,550              | 857,150              |
| <b>Total Revenues</b>                | <b>\$ 92,078,170</b>        | <b>\$ 79,625,822</b>  | <b>\$ 91,399,604</b> | <b>\$ 38,599,106</b>       | <b>\$ 35,790,520</b> | <b>\$ 38,054,760</b> |
| <b>Expenditures:</b>                 |                             |                       |                      |                            |                      |                      |
| Personal Services                    | \$ 2,339,270                | \$ 2,705,490          | \$ 3,043,521         | \$ 2,771,032               | \$ 3,224,770         | \$ 3,630,750         |
| Supplies                             | 283,665                     | 10,173,122            | (2,381,940)          | 1,683,900                  | 1,891,940            | 1,811,640            |
| Contractual Services                 | 27,361,401                  | 39,906,093            | 32,279,675           | 22,970,910                 | 25,713,280           | 26,962,060           |
| Capital Outlay                       | 5,891,166                   | 15,507,017            | 7,457,250            | 542,191                    | 648,900              | 716,650              |
| Other Expenditures                   | 24,934,823                  | 28,048,460            | 34,584,330           | 831,211                    | 971,760              | 993,200              |
| Reimbursements                       | 8,871                       | 412,844               | 940,957              | -                          | -                    | -                    |
| <b>Net Expenditures</b>              | <b>60,819,197</b>           | <b>96,753,025</b>     | <b>75,923,793</b>    | <b>28,799,244</b>          | <b>32,450,650</b>    | <b>34,114,300</b>    |
| <b>Transfers Out:</b>                | 7,007,965                   | 10,401,837            | 8,403,425            | 5,399,250                  | 3,195,500            | 3,248,350            |
| <b>Total Expenditures</b>            | <b>\$ 67,827,162</b>        | <b>\$ 107,154,862</b> | <b>\$ 84,327,218</b> | <b>\$ 34,198,494</b>       | <b>\$ 35,646,150</b> | <b>\$ 37,362,650</b> |
| <b>Excess (Deficiency)</b>           |                             |                       |                      |                            |                      |                      |
| <b>Revenues Over Expenditures</b>    | <b>24,251,008</b>           | <b>(27,529,041)</b>   | <b>7,072,386</b>     | <b>4,400,612</b>           | <b>144,370</b>       | <b>692,110</b>       |
| <b>Fund Balances, October 1</b>      | <b>30,638,062</b>           | <b>54,889,070</b>     | <b>27,360,029</b>    | <b>850,748</b>             | <b>5,251,360</b>     | <b>5,395,730</b>     |
| <b>Fund Balances, September 30</b>   | <b>\$ 54,889,070</b>        | <b>\$ 27,360,029</b>  | <b>\$ 34,432,415</b> | <b>\$ 5,251,360</b>        | <b>\$ 5,395,730</b>  | <b>\$ 6,087,840</b>  |

**City of Mesquite**  
**Consolidated Financial Summary - Major Funds and Non-major Funds in Aggregate**  
**By Revenue Type and Expenditure Object Category**  
**Fiscal Year (Continued)**

|                                      | Total Funds           |                       |                       |
|--------------------------------------|-----------------------|-----------------------|-----------------------|
|                                      | Actual<br>2021-22     | Amended<br>2022-23    | Adopted<br>2023-24    |
| <b>Revenues:</b>                     |                       |                       |                       |
| General Property Taxes               | \$ 70,868,366         | \$ 75,081,642         | \$ 89,804,982         |
| Enterprise Funds PILOT/Franchise Fee | 5,184,700             | 5,437,870             | 6,222,790             |
| Gross Receipts Taxes                 | 8,258,592             | 8,250,000             | 7,243,930             |
| City Sales Taxes                     | 59,932,711            | 62,157,000            | 62,859,920            |
| Licenses and Permits                 | 5,843,840             | 3,923,000             | 4,161,970             |
| Fines and Forfeitures                | 4,433,542             | 3,900,254             | 3,538,800             |
| Interest Income                      | (217,139)             | 5,553,430             | 5,136,490             |
| Charges for Current Service          | 109,111,852           | 113,730,850           | 127,214,450           |
| Other Revenues                       | 34,792,265            | 27,329,349            | 29,169,890            |
| Intergovernmental Revenues           | 18,772,150            | 22,686,747            | 26,189,672            |
| Contributions and Donations          | 14,679,520            | 4,062,150             | 5,188,980             |
| <b>Net Revenues</b>                  | <b>331,660,399</b>    | <b>332,112,292</b>    | <b>366,731,874</b>    |
| <b>Transfers In:</b>                 | 50,110,206            | 45,618,900            | 55,024,500            |
| <b>Total Revenues</b>                | <b>\$ 381,770,605</b> | <b>\$ 377,731,192</b> | <b>\$ 421,756,374</b> |
| <b>Expenditures:</b>                 |                       |                       |                       |
| Personal Services                    | \$ 123,155,348        | \$ 135,326,520        | \$ 154,516,598        |
| Supplies                             | 9,531,289             | 20,520,102            | 8,264,320             |
| Contractual Services                 | 124,092,678           | 149,217,133           | 150,809,728           |
| Capital Outlay                       | 6,506,439             | 18,830,617            | 9,557,810             |
| Other Expenditures                   | 38,242,886            | 43,574,620            | 52,900,830            |
| Reimbursements                       | (21,250,931)          | (22,496,616)          | (24,052,253)          |
| <b>Net Expenditures</b>              | <b>280,277,708</b>    | <b>344,972,375</b>    | <b>351,997,033</b>    |
| <b>Transfers Out:</b>                | 54,628,220            | 50,462,237            | 57,625,945            |
| <b>Total Expenditures</b>            | <b>\$ 334,905,929</b> | <b>\$ 395,434,612</b> | <b>\$ 409,622,978</b> |
| <b>Excess (Deficiency)</b>           |                       |                       |                       |
| <b>Revenues Over Expenditures</b>    | <b>46,864,677</b>     | <b>(17,703,421)</b>   | <b>12,133,396</b>     |
| <b>Fund Balances, October 1</b>      | <b>123,419,980</b>    | <b>170,284,657</b>    | <b>152,581,236</b>    |
| <b>Fund Balances, September 30</b>   | <b>\$ 170,284,657</b> | <b>\$ 152,581,236</b> | <b>\$ 164,714,632</b> |

## Adopted Combined Budget Summary Fiscal Year 2023-24

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

## Adopted Combined Budget Summary Fiscal Year 2023-24

| Fund Type  | Beginning Balances<br>10/1/2023 | Revenues/<br>Transfers In | Appropriations/<br>Transfers Out | Ending Balances<br>9/30/2024 |
|--|---------------------------------|---------------------------|----------------------------------|------------------------------|
| <b>Capital Project Funds</b>                               |                                 |                           |                                  |                              |
| Capital Project Reserve Fund                               | \$ 813,727                      | \$ 1,277,000              | \$ 330,000                       | \$ 1,760,727                 |
| Rodeo City Tax Increment Reinvestment Zone Fund            | 29,791                          | 959,439                   | 830,223                          | 159,007                      |
| Towne Centre Tax Increment Reinvestment Zone Fund          | 624,341                         | 2,050,003                 | 1,716,481                        | 957,863                      |
| Gus Thomasson Tax Increment Reinvestment Zone Fund         | 172,513                         | 496,509                   | 100,000                          | 569,022                      |
| Town East/Skyline Tax Increment Reinvestment Zone Fund     | 2,064,660                       | 5,648,828                 | 3,279,975                        | 4,433,513                    |
| Polo Ridge Tax Increment Reinvestment Zone Fund            | 504                             | 24,096                    | 24,096                           | 504                          |
| Heartland Town Center Tax Increment Reinvestment Zone Fund | 4,328                           | 629,296                   | 629,296                          | 4,328                        |
| IH-20 Business Park Tax Increment Reinvestment Zone Fund   | 8,911                           | 293,403                   | -                                | 302,314                      |
| Spradley Farms Tax Increment Reinvestment Zone Fund        | -                               | 12,839                    | 12,839                           | -                            |
| Alcott Logistics Tax Increment Reinvestment Zone Fund      | 42,420                          | 283,592                   | 23,353                           | 302,659                      |
| Solterra Tax Increment Reinvestment Zone Fund              | 140,860                         | 214,207                   | 181,083                          | 173,984                      |
| Roadway Impact Fee Fund                                    | 5,148,040                       | 1,756,020                 | 2,300,000                        | 4,604,060                    |
| Water and Sewer Impact Fee Fund                            | 1,368,864                       | 1,491,000                 | 1,380,000                        | 1,479,864                    |
| Reserved Fees Fund   | 1,123,637                       | 405,500                   | 32,000                           | 1,497,137                    |
| Conference Center Capital Replacement Fund                 | 168,524                         | 260,350                   | 50,000                           | 378,874                      |
| <b>Total Capital Project Funds</b>                         | <b>\$ 11,711,120</b>            | <b>\$ 15,802,082</b>      | <b>\$ 10,889,346</b>             | <b>\$ 16,623,856</b>         |
| <b>Less: Interfund Transfers</b>                           |                                 | <b>(55,524,500)</b>       | <b>(57,905,945)</b>              |                              |
| <b>Total All Funds</b>                                     | <b>\$ 152,581,236</b>           | <b>\$ 366,231,874</b>     | <b>\$ 351,717,033</b>            | <b>\$ 164,714,632</b>        |

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

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

\*\* Calculated using Total Revenues

### Adopted General Fund Revenues Fiscal Year 2023-24

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

## Adopted General Fund Revenues (Continued)

### Fiscal Year 2023-24

| Revenue Source                       | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  | Variance         |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|
| <b>Fines and Forfeitures</b>         |                     |                     |                     |                     |                  |
| Traffic Fines                        | \$ 1,997,336        | \$ 2,275,000        | \$ 2,275,000        | \$ 2,275,000        | \$ -             |
| Criminal Fines                       | 303,724             | 275,000             | 300,000             | 301,800             | 1,800            |
| City Ordinances                      | 317,473             | 280,000             | 280,000             | 280,000             | -                |
| Arrest Fee                           | 69,061              | 75,000              | 75,000              | 75,000              | -                |
| Child Safety Fee                     | 11,885              | 12,000              | 12,000              | 12,000              | -                |
| Uniform Traffic Act Fee              | 22,017              | 27,000              | 27,000              | 27,000              | -                |
| Municipal Court Building Security    | 70,067              | 70,000              | 70,000              | 70,000              | -                |
| Court Time Payment Fee               | 52,494              | 48,000              | 48,000              | 48,000              | -                |
| <b>Total Fines and Forfeitures</b>   | <b>\$ 2,844,057</b> | <b>\$ 3,062,000</b> | <b>\$ 3,087,000</b> | <b>\$ 3,088,800</b> | <b>\$ 1,800</b>  |
| <b>Interest Income</b>               |                     |                     |                     |                     |                  |
| Interest on Investments              | \$ 6,131            | \$ 124,000          | \$ 1,824,000        | \$ 1,834,800        | \$ 10,800        |
| <b>Total Interest Income</b>         | <b>\$ 6,131</b>     | <b>\$ 124,000</b>   | <b>\$ 1,824,000</b> | <b>\$ 1,834,800</b> | <b>\$ 10,800</b> |
| <b>Charges for Current Services</b>  |                     |                     |                     |                     |                  |
| MISD Tax Appropriations              | \$ 338,593          | \$ 439,000          | \$ 439,000          | \$ 220,000          | \$ (219,000)     |
| Grass and Weed Charges               | 597,369             | 380,000             | 380,000             | 380,000             | -                |
| Engineering Plan Review Fees         | 183,375             | 150,000             | 440,000             | 440,000             | -                |
| Trash Fee                            | 2,406               | -                   | 2,500               | 2,500               | -                |
| Ambulance Fees                       | 2,765,868           | 2,705,000           | 2,705,000           | 2,705,000           | -                |
| False Alarm Fees                     | 29,100              | 90,000              | 40,000              | 90,000              | 50,000           |
| Pound Fees                           | 28,676              | 30,000              | 13,000              | 30,000              | 17,000           |
| Accident Reports                     | 11,501              | 10,000              | 10,000              | 10,000              | -                |
| Miscellaneous Public Safety Revenues | 144,326             | 145,000             | 145,000             | 145,000             | -                |
| Abandoned Vehicle Notification       | 22,760              | 20,000              | 20,000              | 20,000              | -                |
| Trash Cart Fee                       | 164,575             | -                   | 262,500             | 262,500             | -                |
| Waste Collection and Disposal        | 10,645,636          | 10,987,900          | 10,987,900          | 19,745,500          | 8,757,600        |
| Compost Materials Charges            | 1,012,047           | 900,000             | 900,000             | 900,000             | -                |
| Public Works Inspection Fees         | 1,798,968           | 1,200,000           | 1,800,000           | 2,000,000           | 200,000          |
| Library Fees                         | 10,457              | 9,200               | 9,200               | 9,200               | -                |
| Photocopy Charges                    | 23,545              | 33,500              | 31,000              | 33,500              | 2,500            |
| Pavilion Reservations                | 37,485              | 40,000              | 40,000              | 40,000              | -                |
| Reservations                         | 412,706             | 361,700             | 396,700             | 381,700             | (15,000)         |
| Concessions                          | 61,952              | 148,000             | 108,000             | 148,000             | 40,000           |
| Registration Fees                    | 51,957              | 49,500              | 51,000              | 49,500              | (1,500)          |
| Athletic Field Reservations          | 71,977              | 136,000             | 110,000             | 136,000             | 26,000           |
| Day Camp Fees                        | 10                  | -                   | -                   | -                   | -                |
| Program Fees                         | 64,802              | 76,000              | 110,000             | 106,000             | (4,000)          |
| User Fees                            | 465,689             | 781,250             | 540,000             | 781,250             | 241,250          |
| Athletic Fees                        | 191,661             | 160,000             | 200,000             | 160,000             | (40,000)         |
| Tennis Admissions                    | 21,252              | 25,000              | 25,000              | 25,000              | -                |
| Tennis Shop Sales                    | 4,486               | 5,000               | 5,000               | 5,000               | -                |
| Tennis Lessons                       | 9,631               | 20,000              | 10,000              | 20,000              | 10,000           |

## Adopted General Fund Revenues (Continued)

### Fiscal Year 2023-24

| Revenue Source                                    | Actual<br>2021-22     | Adopted<br>2022-23    | Amended<br>2022-23    | Adopted<br>2023-24    | Variance             |
|---|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|
| Swimming Pool Charges                             | 244,773               | 400,000               | 300,000               | 400,000               | 100,000              |
| Miscellaneous Charges for Services                | (336,296)             | 1,000                 | 1,000                 | 1,000                 | -                    |
| Board of Adjustment Fees                          | 13,600                | 10,000                | 7,500                 | 10,000                | 2,500                |
| Other Miscellaneous Revenues                      | 79,075                | 20,000                | 20,000                | 20,000                | -                    |
| Animal Adoption Fee                               | 90,651                | 85,000                | 40,000                | 85,000                | 45,000               |
| <b>Total Charges for Current Services</b>         | <b>\$ 19,264,613</b>  | <b>\$ 19,418,050</b>  | <b>\$ 20,149,300</b>  | <b>\$ 29,361,650</b>  | <b>\$ 9,212,350</b>  |
| <b>Other Revenues</b>                             |                       |                       |                       |                       |                      |
| Service Charges on Returned Checks                | \$ 20,923             | \$ 15,000             | \$ 20,000             | \$ 15,000             | \$ (5,000)           |
| Miscellaneous                                     | 16,040                | 12,600                | 12,600                | 12,600                | -                    |
| Prior Year Expenditures                           | 216,805               | 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                             | 99,651                | 96,000                | 96,000                | 96,000                | -                    |
| <b>Total Other Revenues</b>                       | <b>\$ 983,408</b>     | <b>\$ 877,600</b>     | <b>\$ 902,600</b>     | <b>\$ 877,600</b>     | <b>\$ (25,000)</b>   |
| <b>Contributions and Donations</b>                |                       |                       |                       |                       |                      |
| Special Events                                    | \$ 77,881             | \$ 98,000             | \$ 68,000             | \$ 98,000             | \$ 30,000            |
| Animal Shelter Donations                          | 90                    | -                     | -                     | -                     | -                    |
| <b>Total Contributions and Donations</b>          | <b>\$ 77,971</b>      | <b>\$ 98,000</b>      | <b>\$ 68,000</b>      | <b>\$ 98,000</b>      | <b>\$ 30,000</b>     |
| <b>Transfers In</b>                               |                       |                       |                       |                       |                      |
| Special Revenue Funds                             | \$ 1,234,027          | \$ 1,005,000          | \$ 970,000            | \$ 1,240,000          | \$ 270,000           |
| Capital Projects                                  | 112,413               | -                     | -                     | -                     | -                    |
| Capital Project Reserve Fund                      | 280,000               | 280,000               | 280,000               | 294,000               | 14,000               |
| <b>Total Transfers In</b>                         | <b>\$ 1,626,440</b>   | <b>\$ 1,285,000</b>   | <b>\$ 1,250,000</b>   | <b>\$ 1,534,000</b>   | <b>\$ 284,000</b>    |
| <b>Enterprise Funds PILOT/Franchise Fee</b>       |                       |                       |                       |                       |                      |
| Payment in Lieu of Taxes                          | \$ 1,513,980          | \$ 1,728,570          | \$ 1,728,570          | \$ 1,793,120          | \$ 64,550            |
| Enterprise Fund Franchise Fee                     | 3,670,720             | 3,709,300             | 3,709,300             | 4,429,670             | 720,370              |
| <b>Total Enterprise Funds PILOT/Franchise Fee</b> | <b>\$ 5,184,700</b>   | <b>\$ 5,437,870</b>   | <b>\$ 5,437,870</b>   | <b>\$ 6,222,790</b>   | <b>\$ 784,920</b>    |
| <b>Total General Fund Revenues</b>                | <b>\$ 155,224,444</b> | <b>\$ 155,677,720</b> | <b>\$ 161,417,470</b> | <b>\$ 183,111,730</b> | <b>\$ 21,694,260</b> |

## Adopted General Fund Expenditures Fiscal Year 2023-24

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

## Adopted General Fund Expenditures (Continued)

### Fiscal Year 2023-24

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

## Adopted General Fund Expenditures (Continued)

### Fiscal Year 2023-24

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

## Adopted General Fund Expenditures (Continued)

### Fiscal Year 2023-24

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



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

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

\*\* Calculated using Total Revenues

 **Adopted Drainage Utility District Operating Fund Budget  
Fiscal Year 2023-24**

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

\*\*Calculated using Total Revenues



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

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

\*\*Calculated using Total Revenues

 **Adopted Golf Course Operating Fund Budget  
Fiscal Year 2023-24**

|   | <b>Actual<br/>2021-22</b> | <b>Adopted<br/>2022-23</b> | <b>Amended<br/>2022-23</b> | <b>Adopted<br/>2023-24</b> | <b>Variance</b>   |
|---|---------------------------|----------------------------|----------------------------|----------------------------|-------------------|
| <b>Revenues:</b>                                  |                           |                            |                            |                            |                   |
| Green Fees  | \$ 712,565                | \$ 697,000                 | \$ 697,000                 | \$ 907,000                 | \$ 210,000        |
| Cart Rental Fees                                  | 378,485                   | 370,000                    | 370,000                    | 394,000                    | 24,000            |
| Driving Range Fees                                | 113,601                   | 103,000                    | 103,000                    | 105,000                    | 2,000             |
| Concessions                                       | 92,783                    | 87,000                     | 87,000                     | 95,000                     | 8,000             |
| Pro Shop Merchandise Sales                        | 56,847                    | 55,000                     | 55,000                     | 56,000                     | 1,000             |
| Other Revenues                                    | 43,397                    | 30,000                     | 36,000                     | 39,000                     | 3,000             |
| Golf Lessons                                      | -                         | -                          | -                          | 24,000                     | 24,000            |
| <b>Total Revenues</b>                             | <b>\$ 1,397,678</b>       | <b>\$ 1,342,000</b>        | <b>\$ 1,348,000</b>        | <b>\$ 1,620,000</b>        | <b>\$ 272,000</b> |
| <b>Operating Expenses:</b>                        |                           |                            |                            |                            |                   |
| Personal Services                                 | \$ 731,368                | \$ 832,540                 | \$ 832,540                 | \$ 940,030                 | \$ 107,490        |
| Supplies - Other                                  | 102,960                   | 108,500                    | 108,500                    | 119,000                    | 10,500            |
| Supplies - Pro Shop Merchandise                   | 48,169                    | 40,000                     | 46,500                     | 50,000                     | 3,500             |
| Contractual Services                              | 229,268                   | 234,980                    | 230,180                    | 321,430                    | 91,250            |
| Capital Outlay                                    | 1,121                     | -                          | -                          | 4,050                      | 4,050             |
| Capital Lease - Golf Carts                        | 82,236                    | 119,210                    | 119,210                    | 136,100                    | 16,890            |
| <b>Total Expenses</b>                             | <b>\$ 1,195,122</b>       | <b>\$ 1,335,230</b>        | <b>\$ 1,336,930</b>        | <b>\$ 1,570,610</b>        | <b>\$ 233,680</b> |
| <b>Excess (Deficiency) Revenues Over Expenses</b> | <b>\$ 202,556</b>         | <b>\$ 6,770</b>            | <b>\$ 11,070</b>           | <b>\$ 49,390</b>           | <b>\$ 38,320</b>  |
| <b>Working Capital, October 1</b>                 | <b>\$ (51,251)</b>        | <b>\$ 151,305</b>          | <b>\$ 151,305</b>          | <b>\$ 162,375</b>          | <b>\$ 11,070</b>  |
| <b>Working Capital, September 30</b>              | <b>\$ 151,305</b>         | <b>\$ 158,075</b>          | <b>\$ 162,375</b>          | <b>\$ 211,765</b>          | <b>\$ 49,390</b>  |
| Days of Working Capital**                         | 40                        | 43                         | 44                         | 48                         |                   |

\*\*Calculated using Total Revenues



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

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



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

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



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

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



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

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



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

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




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

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



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

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



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

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

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

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

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

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

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

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

 **Adopted 9-1-1 Service Fee Fund Budget**  
**Fiscal Year 2023-24**

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



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

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

### Adopted Community Development Block Grant Program Fund Budget (Continued) Fiscal Year 2023-24

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



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

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



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

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

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

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

 **Adopted Municipal Court Technology Fund Budget  
Fiscal Year 2023-24**

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



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

|   | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23     | Adopted<br>2023-24  | Variance               |
|---|----------------------|----------------------|------------------------|---------------------|------------------------|
| <b>Revenues:</b>                                      |                      |                      |                        |                     |                        |
| Interest Income                                       | \$ (11,766)          | \$ 7,500             | \$ 365,000             | \$ 365,000          | \$ -                   |
| Other Revenue   | 413,412              | -                    | 425,299                | -                   | (425,299)              |
| Transfer In - HOT Funds                               | 5,400                | -                    | -                      | -                   | -                      |
| Transfer In - General Fund                            | 8,192,185            | 350,000              | 350,000                | 350,000             | -                      |
| Transfer In - TIRZ Funds                              | 405,000              | 540,000              | 490,000                | 562,000             | 72,000                 |
| <b>Total Revenues</b>                                 | <b>\$ 9,004,231</b>  | <b>\$ 897,500</b>    | <b>\$ 1,630,299</b>    | <b>\$ 1,277,000</b> | <b>\$ (353,299)</b>    |
| <b>Expenditures:</b>                                  |                      |                      |                        |                     |                        |
| 2100 Berry Road Land Acquisition                      | \$ 161,607           | \$ -                 | \$ 3,093               | \$ -                | \$ (3,093)             |
| 2250 Berry Road Land Acquisition                      | 198,409              | -                    | -                      | -                   | -                      |
| Administration  | 280,000              | 280,000              | 280,000                | 280,000             | -                      |
| Alcott  | 663                  | -                    | -                      | -                   | -                      |
| Capital Reserve                                       | -                    | -                    | 9,558,879              | (2,447,420)         | (12,006,299)           |
| COVID-19 Pandemic                                     | -                    | -                    | 276,683                | -                   | (276,683)              |
| Developer Participation - Ashley                      | -                    | -                    | 1,000,000              | -                   | (1,000,000)            |
| Economic Incentive Payments                           | 710,404              | -                    | 2,872,902              | 2,447,420           | (425,482)              |
| Emergency Shelter                                     | 6,254                | -                    | -                      | -                   | -                      |
| Enhanced Police Recruitment Marketing                 | 7,500                | -                    | 9,294                  | -                   | (9,294)                |
| Facility Assessment & Management Software             | -                    | -                    | 150,000                | -                   | (150,000)              |
| Fire Department Infrastructure Protection             | 24,847               | -                    | -                      | -                   | -                      |
| Fire Pre-Incident Planning                            | -                    | -                    | 22,000                 | -                   | (22,000)               |
| Furniture Replacement                                 | 37,541               | 50,000               | 93,619                 | 50,000              | (43,619)               |
| Heritage Plaza Building Renovation                    | 300,165              | -                    | -                      | -                   | -                      |
| IH-20 Corridor Development                            | 586                  | -                    | 52,640                 | -                   | (52,640)               |
| IT 5-Year Strategic Plan                              | -                    | -                    | 65,000                 | -                   | (65,000)               |
| Military Parkway Trail Phase 2                        | -                    | -                    | 5,078                  | -                   | (5,078)                |
| Police Memorial Update                                | -                    | -                    | 50,000                 | -                   | (50,000)               |
| Police Uniforms and Load Bearing Vests                | -                    | -                    | 62,000                 | -                   | (62,000)               |
| South Creek Subdivision Park Projects                 | 1,408,172            | -                    | 1,818,642              | -                   | (1,818,642)            |
| Star Transit  | -                    | 300,000              | 300,000                | -                   | (300,000)              |
| TDI Valleybrooke LLC Incentives                       | -                    | -                    | 271,000                | -                   | (271,000)              |
| Vehicles for FY23 Budget Offers                       | -                    | -                    | 369,530                | -                   | (369,530)              |
| Winter Storm Mara <sup>(2023)</sup>                   | -                    | -                    | 80,000                 | -                   | (80,000)               |
| <b>Total Expenditures</b>                             | <b>\$ 3,136,148</b>  | <b>\$ 630,000</b>    | <b>\$ 17,340,360</b>   | <b>\$ 330,000</b>   | <b>\$ (17,010,360)</b> |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ 5,868,083</b>  | <b>\$ 267,500</b>    | <b>\$ (15,710,061)</b> | <b>\$ 947,000</b>   | <b>\$ 16,657,061</b>   |
| <b>Fund Balance, October 1</b>                        | <b>\$ 10,655,705</b> | <b>\$ 16,523,788</b> | <b>\$ 16,523,788</b>   | <b>\$ 813,727</b>   | <b>\$ (15,710,061)</b> |
| <b>Fund Balance, September 30</b>                     | <b>\$ 16,523,788</b> | <b>\$ 16,791,288</b> | <b>\$ 813,727</b>      | <b>\$ 1,760,727</b> | <b>\$ 947,000</b>      |



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

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



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

|   | Actual<br>2021-22     | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  | Variance            |
|---|-----------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues:</b>  |                       |                     |                     |                     |                     |
| City of Mesquite  | \$ 1,177,745          | \$ 1,371,417        | \$ 1,337,065        | \$ 2,050,003        | \$ 712,938          |
| Interest Income   | 2,553                 | -                   | -                   | -                   | -                   |
| <b>Total Revenues</b>                                       | <b>\$ 1,180,298</b>   | <b>\$ 1,371,417</b> | <b>\$ 1,337,065</b> | <b>\$ 2,050,003</b> | <b>\$ 712,938</b>   |
| <b>Expenditures:</b>  |                       |                     |                     |                     |                     |
| 117 West Main Street Building Renovations                   | \$ 244,085            | \$ -                | \$ -                | \$ -                | \$ -                |
| Administration  | 130,000               | 130,000             | 130,000             | 130,000             | -                   |
| Downtown Operations, Maintenance & Projects                 | 271,009               | 403,455             | 475,031             | 484,531             | 9,500               |
| Economic Development Incentives                             | 44,065                | 45,000              | 45,000              | 45,000              | -                   |
| Front Street  | 14,882                | -                   | -                   | -                   | -                   |
| Heritage Building Alley                                     | 116,110               | -                   | 890                 | -                   | (890)               |
| Heritage Plaza Building Renovation                          | 508,577               | -                   | 91,193              | -                   | (91,193)            |
| Heritage Trail  | 49,087                | -                   | 36,973              | -                   | (36,973)            |
| Pavement Improvements                                       | -                     | 200,000             | 200,000             | 180,000             | (20,000)            |
| Police Security Towers                                      | -                     | -                   | 100,000             | -                   | (100,000)           |
| Town East Retail Area Security                              | 500,000               | 400,000             | 400,000             | 400,000             | -                   |
| Transfer Out - Debt Service - South Mesquite Creek Drainage | 473,150               | 475,200             | 475,200             | 476,950             | 1,750               |
| <b>Total Expenditures</b>                                   | <b>\$ 2,350,965</b>   | <b>\$ 1,653,655</b> | <b>\$ 1,954,287</b> | <b>\$ 1,716,481</b> | <b>\$ (237,806)</b> |
| <b>Excess (Deficiency) Revenues Over Expenditures</b>       | <b>\$ (1,170,667)</b> | <b>\$ (282,238)</b> | <b>\$ (617,222)</b> | <b>\$ 333,522</b>   | <b>\$ 950,744</b>   |
| <b>Fund Balance, October 1</b>                              | <b>\$ 2,412,230</b>   | <b>\$ 1,241,563</b> | <b>\$ 1,241,563</b> | <b>\$ 624,341</b>   | <b>\$ (617,222)</b> |
| <b>Fund Balance, September 30</b>                           | <b>\$ 1,241,563</b>   | <b>\$ 959,325</b>   | <b>\$ 624,341</b>   | <b>\$ 957,863</b>   | <b>\$ 333,522</b>   |



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

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



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

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



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

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



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

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



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

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



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

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



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

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



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

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



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

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



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

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

 **Adopted Reserved Fees Fund Budget  
Fiscal Year 2023-24**

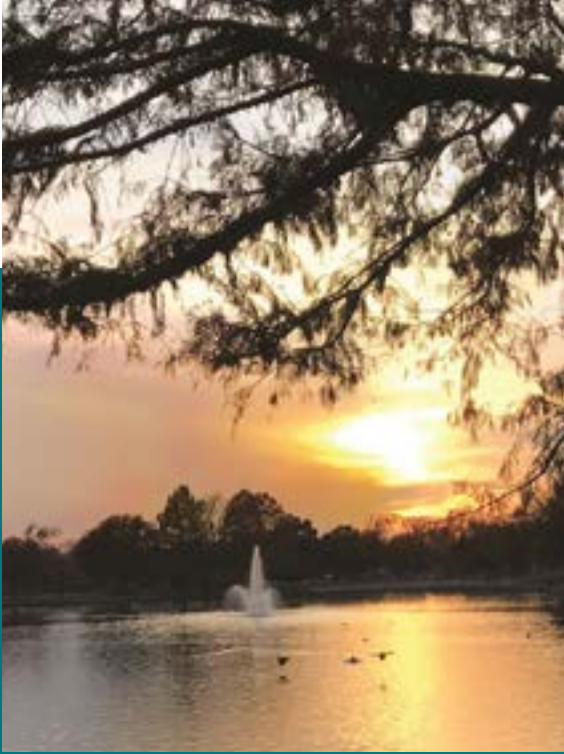
|   | Actual<br>2021-22 | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  | Variance          |
|---|-------------------|---------------------|---------------------|---------------------|-------------------|
| <b>Revenues:</b>                                      |                   |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

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

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



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# Budgetary/ Financial Policies

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





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## FINANCIAL POLICIES OVERVIEW

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

### Debt Management

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

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

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

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

### Capital Expenditures and Improvements

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

### General Fund Reserve

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

## Enterprise Funds Reserve

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

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

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

## Internal Service Insurance Funds Reserves and Funding

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

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

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

## Investment

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

## Basis of Accounting

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

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

## Basis of Budgeting

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

## BUDGETARY POLICIES OVERVIEW

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

### Annual Budget

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

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

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

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

The proposed annual budget process shall contain the following information:

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

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

### Amended Budget

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

The Finance Department prepares two budget amendments each year:

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

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

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

## Balanced Budget

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

## Long-Range Financial Plans

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

## Revenue Management

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

## Expenditure Control

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

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

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

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

## City Charter Requirements

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

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

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

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

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

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

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

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

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



# Department Profiles

**City Council**  
**City Administration**  
**Economic Development**  
**Communications and Marketing**  
**City Secretary**  
**City Attorney**  
**Human Resources**  
**Finance**  
**Information Technology**  
**Fire Service**  
**Police Service**  
**Housing and Community Services**  
**Neighborhood Services**  
**Planning and Development Services**  
**Public Works**  
**Solid Waste/Equipment Services**  
**Library Services**  
**Parks and Recreation**  
**Airport Services**  
**Non-Departmental Expenditures**





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# City Council

## MISSION STATEMENT

To serve the needs of all local residents by formulating programs to meet the changing needs of the community and measuring the effectiveness of ongoing municipal needs, exercising regulatory powers, levying taxes and assessing fees.

## DIVISION:

### City Council

The City Council is the legislative and policy-making body of the City of Mesquite. It operates under authority granted by the City’s Home Rule Charter and conforms to the rules and regulations set forth by that Charter. The City Council, under provisions of the Charter, appoints the City Manager, City Secretary, Municipal Court Judge, City Attorney, and members of various boards and commissions.



From Left to Right: Councilmember Jeff Casper; Mayor Pro Tem Kenny Green; Councilmember Jennifer Vidler; Mayor Daniel Aleman; Deputy Mayor Pro Tem Tandy Boroughs; Councilmember B.W. Smith; Councilmember Debbie Anderson

## STRATEGIC GOALS AND OBJECTIVES:

- ▣ Safe Community
- ▣ Attractive Neighborhoods
- ▣ Improved Transportation and Mobility
- ▣ Vibrant Economy
- ▣ High Performing/Transparent Government
- ▣ Quality Recreation and Culture

[Link to City Council Strategic Goals & Objectives.](#)

## City Council Financial Summary Fund Allocations, Division Allocations, Expenditure Categories Fiscal Years 2021-22 to 2023-24

| Funds | Fund Names                    | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-------|-------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100  | General Fund                  | \$ 127,242        | \$ 147,170         | \$ 164,460         | \$ 159,190         |
|       | <b>Total Fund Allocations</b> | <b>\$ 127,242</b> | <b>\$ 147,170</b>  | <b>\$ 164,460</b>  | <b>\$ 159,190</b>  |

| Funds | Division Names                    | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-------|-----------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100  | City Council                      | \$ 127,242        | \$ 147,170         | \$ 164,460         | \$ 159,190         |
|       | <b>Total Division Allocations</b> | <b>\$ 127,242</b> | <b>\$ 147,170</b>  | <b>\$ 164,460</b>  | <b>\$ 159,190</b>  |

|  | Expenditure Categories    | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--|---------------------------|-------------------|--------------------|--------------------|--------------------|
|  | Personal Services         | \$ 9,988          | \$ 10,510          | \$ 10,510          | \$ 10,730          |
|  | Supplies                  | 9,108             | 22,000             | 22,000             | 22,000             |
|  | Contractual Services      | 108,146           | 114,660            | 131,950            | 126,460            |
|  | <b>Total Expenditures</b> | <b>\$ 127,242</b> | <b>\$ 147,170</b>  | <b>\$ 164,460</b>  | <b>\$ 159,190</b>  |

# City Administration

## MISSION STATEMENT

Implementing the policy objectives of the City Council and to meet the expectations of the community.

## DIVISIONS:

### ■ City Manager

The City Manager is the Chief Administrative Officer for the City of Mesquite, exercising direction over all municipal operations. Appointed by the City Council, the City Manager is responsible for execution of all Council-directed policies and ensuring municipal programs are administered both efficiently and effectively.



### ■ Mesquite Arts Center

The Mission of The Mesquite Arts Center is to make visual and performing arts available to all the communities of North Texas; to become a creative force and an educational resource for our regional residents; and to deliver the economic vitality of the arts to our public

The Mesquite Arts Center is the primary destination for the visual and performing arts for Mesquite. The Arts Center Concert Hall is home to Mesquite Resident Non-Profit Organizations, the Mesquite Symphony Orchestra, the Mesquite Community Band and the Mesquite Arts Theater. Educational programming at the Arts Center includes weekly craft kits, monthly art classes on site and online at the Mesquite Arts Center YouTube Channel. The Arts Center also offers a free educational Spring Break Art Camp for families and a month of Summer Camp art, music, theater and dance classes. Spring kicks off the outdoor concert season with Mesquite Rocks, the Courtyard Concert Series, Jazz Breaks, Music in the Park and the Off the Rails concert series at Front Street Station in Downtown Mesquite. The Arts Center is available for public use. Facility Rentals include receptions, reunions, graduation parties and community gatherings up to 500 attendees. Staff also provides support for the Mesquite Arts Council.

### ■ Facility Maintenance

Facility Maintenance maintains all municipal facilities, apart from some park structures, and is responsible for comprehensive preventive maintenance of the building envelope, HVAC systems, electrical systems, plumbing systems and custodial services.

## KEY ACCOMPLISHMENTS DURING FY 2022-23:

- ✓ Established the Community Care Team.
- ✓ Continued Training and Development program, the Mesquite Learning Center.
- ✓ Opening of Heritage Plaza which serves as the official visitor center.
- ✓ Economic Development deals, including the first industrial park deal in Kaufman County, 20 East at Mesquite Trinity Pointe, and Alcott Station.
- ✓ Redesigned the City of Mesquite website.
- ✓ Launched a Spanish Facebook page.
- ✓ Increased attendance at the Arts Center has resulted in increased wear and tear on the facility.
- ✓ Facility Maintenance power washed the exterior of the Arts Center
- ✓ Facility Maintenance painted the Arts Center.
- ✓ Facility Maintenance completed more than 1,200 service order requests
- ✓ Facility Maintenance coordinated and managed the installation of the 3 electric vehicle charging stations at City Hall and the Venner Municipal.

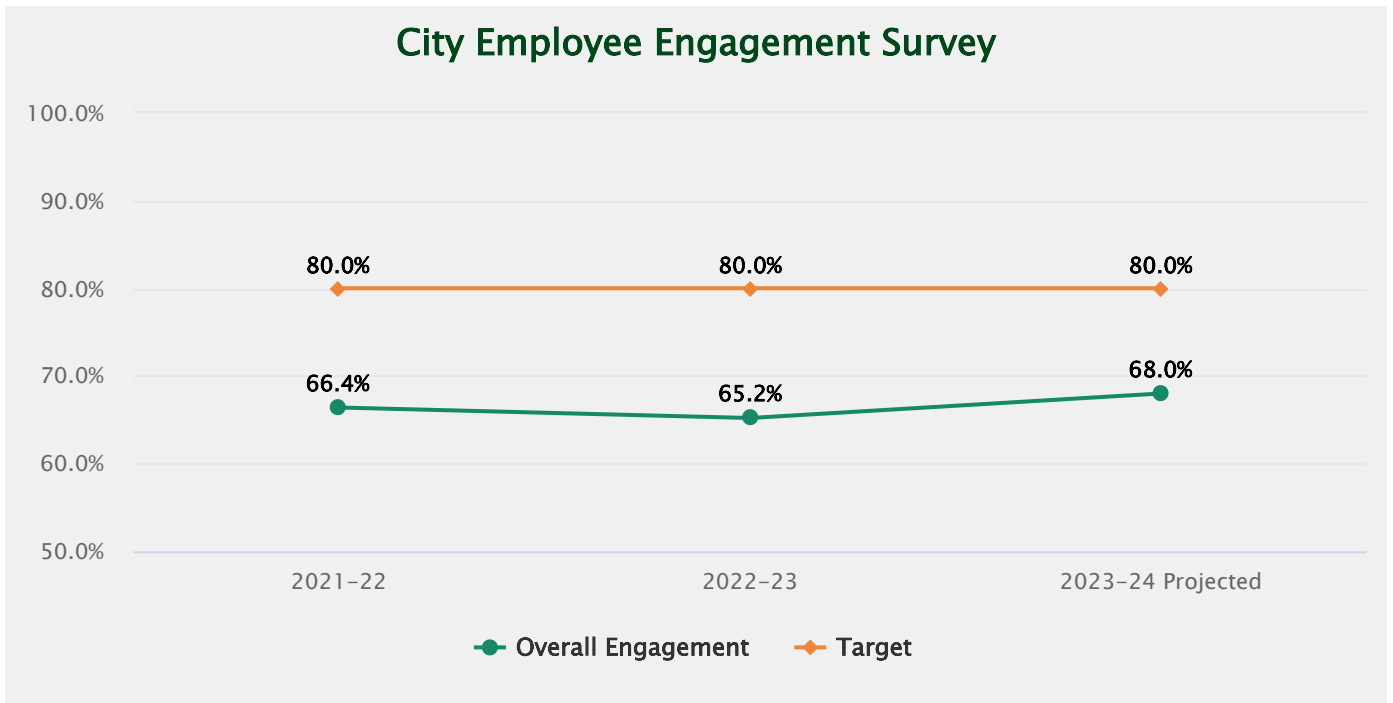
### KEY OBJECTIVES DURING FY 2023-24:

- ✓ Enhance service delivery through data driven analysis and program evaluation.
- ✓ Actively engage with residents in both English and Spanish on programs, events and issues within the community.
- ✓ Promote investments in new and existing businesses.
- ✓ Promote revitalization of targeted retail and business centers.
- ✓ Continue emphasis on Downtown Revitalization.
- ✓ Maintain the quantity and quality of the services provided by the Mesquite Arts Council and the Mesquite Arts Center.
- ✓ Evaluate the performance of the Arts Center by collecting feedback from Arts Center constituents and community.
- ✓ Reduce service costs by training and developing staff skills.
- ✓ Improve the security and safety by growing the camera system.
- ✓ Obtain and develop an asset management and work order program to improve on cost and data tracking.
- ✓ Reduce service calls through a more detailed preventative maintenance program.
- ✓ Analyze the collected data and share it with the Arts Council, city leadership and the City Council.

### KEY PERFORMANCE MEASURES:

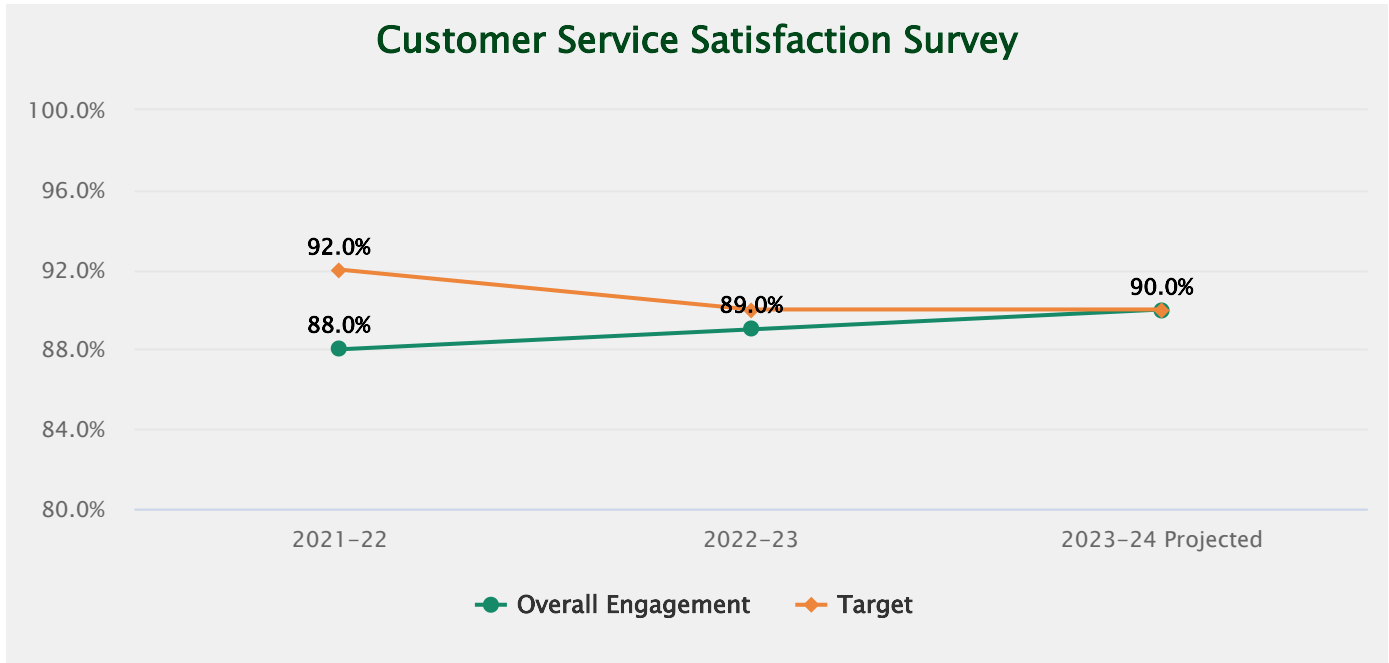
City Council Strategic Goal and Objective 5.5:

Enhance service delivery through data driven analysis and program evaluation



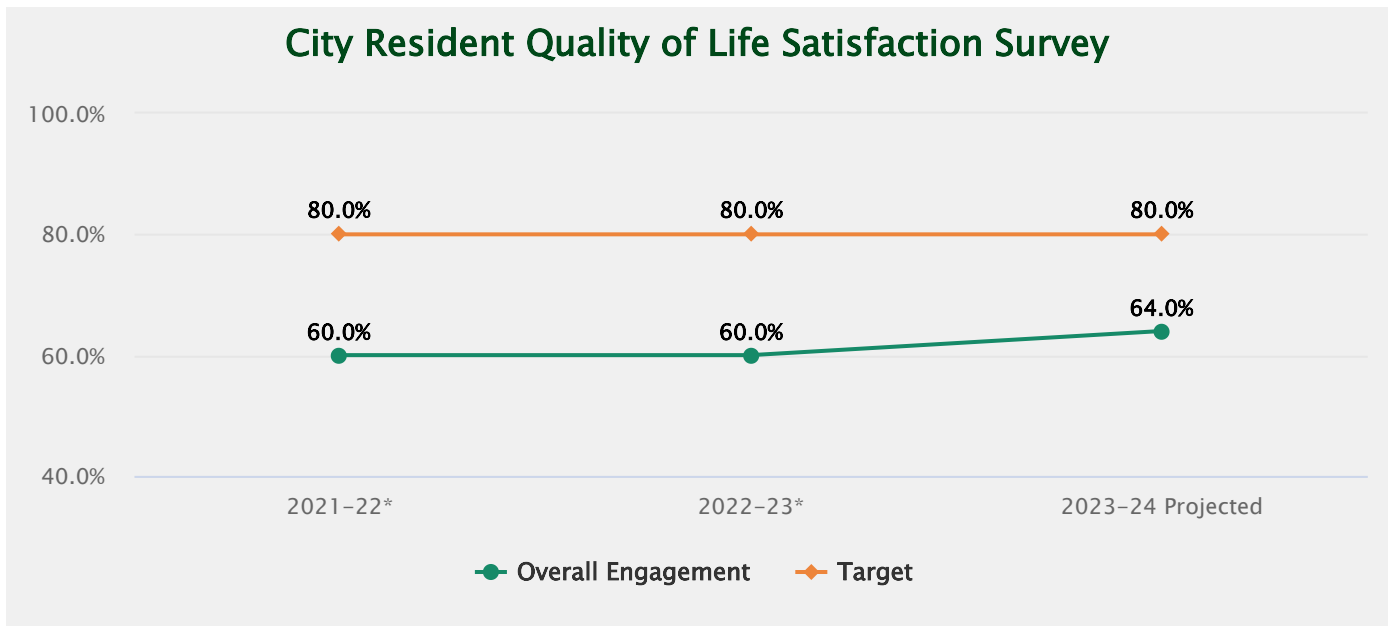
City Council Strategic Goal and Objective 5.5:

Enhance service delivery through data driven analysis and program evaluation



City Council Strategic Goal and Objective 5.5:

Enhance service delivery through data driven analysis and program evaluation



\*2022 Citizen Survey result, as the Citizen Survey is conducted every two years.

### City Administration Financial Summary Fund Allocations, Division Allocations, Expenditure Categories Fiscal Years 2021-22 to 2023-24

| Funds                         | Fund Names                                     | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|-------------------------------|--|---------------------|---------------------|---------------------|---------------------|
| 0100                          | General Fund                                   | \$ 5,261,936        | \$ 5,341,050        | \$ 5,831,100        | \$ 5,857,900        |
| 0290                          | Public, Educational and Government Access Fund | 151,796             | 232,330             | 232,330             | 140,200             |
| 1780                          | Conference Center Capital Replacement Fund     | 86,628              | 554,500             | 624,150             | 50,000              |
| <b>Total Fund Allocations</b> |  | <b>\$ 5,500,360</b> | <b>\$ 6,127,880</b> | <b>\$ 6,687,580</b> | <b>\$ 6,048,100</b> |

| Funds                             | Division Names                                 | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|-----------------------------------|--|---------------------|---------------------|---------------------|---------------------|
| 0100                              | City Manager                                   | \$ 1,677,596        | \$ 1,747,250        | \$ 2,003,600        | \$ 1,938,010        |
| 0100                              | Mesquite Arts Center                           | 181,271             | 197,640             | 202,110             | 208,680             |
| 0100                              | Facility Maintenance                           | 3,316,308           | 3,299,660           | 3,521,010           | 3,605,150           |
| 0100                              | Strategic Services                             | 86,761              | 96,500              | 104,380             | 106,060             |
| 0290                              | Public, Educational and Government Access Fund | 151,796             | 232,330             | 232,330             | 140,200             |
| 1780                              | Conference Center Capital Replacement Fund     | 86,628              | 554,500             | 624,150             | 50,000              |
| <b>Total Division Allocations</b> |  | <b>\$ 5,500,360</b> | <b>\$ 6,127,880</b> | <b>\$ 6,687,580</b> | <b>\$ 6,048,100</b> |

| Expenditure Categories    | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|---------------------------|---------------------|---------------------|---------------------|---------------------|
| Personal Services         | \$ 3,021,392        | \$ 3,183,100        | \$ 3,412,830        | \$ 3,461,620        |
| Supplies                  | 96,402              | 94,740              | 104,520             | 95,940              |
| Contractual Services      | 2,144,142           | 2,063,210           | 2,313,750           | 2,300,340           |
| Capital Outlay            | 238,424             | 786,830             | 856,480             | 190,200             |
| <b>Total Expenditures</b> | <b>\$ 5,500,360</b> | <b>\$ 6,127,880</b> | <b>\$ 6,687,580</b> | <b>\$ 6,048,100</b> |

## City Administration Authorized Staffing Level

### Staffing Levels by Fund

| Funds | Fund Names             | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-------|------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100  | General Fund           | 32.00             | 32.00              | 32.00              | 32.00              |
|       | <b>Total All Funds</b> | <b>32.00</b>      | <b>32.00</b>       | <b>32.00</b>       | <b>32.00</b>       |

### Summary of Divisional Staffing Levels

| Organizations | Division Names              | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|---------------|-----------------------------|-------------------|--------------------|--------------------|--------------------|
| 110000        | City Administration         | 8.00              | 8.00               | 8.00               | 8.00               |
| 113000        | Mesquite Arts Center        | 2.00              | 2.00               | 2.00               | 2.00               |
| 114000        | Facility Maintenance        | 21.00             | 21.00              | 21.00              | 21.00              |
| 116000        | Strategic Services          | 1.00              | 1.00               | 1.00               | 1.00               |
|               | <b>Total Administration</b> | <b>32.00</b>      | <b>32.00</b>       | <b>32.00</b>       | <b>32.00</b>       |

### City Administration

| Funds | Full-time Position                        | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-------|---|-------------------|--------------------|--------------------|--------------------|
| 0100  | Assistant City Manager                    | 3.00              | 3.00               | 3.00               | 3.00               |
| 0100  | City Manager                              | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Graduate Intern - City Manager            | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Management Analyst                        | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Senior Administrative Aide - City Manager | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Special Projects Director                 | 1.00              | 1.00               | 1.00               | 1.00               |
|       | <b>Total City Administration</b>          | <b>8.00</b>       | <b>8.00</b>        | <b>8.00</b>        | <b>8.00</b>        |

### Mesquite Arts Center

| Funds | Full-time Position                     | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-------|--|-------------------|--------------------|--------------------|--------------------|
| 0100  | Mesquite Arts Center Assistant Manager | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Mesquite Arts Center Manager           | 1.00              | 1.00               | 1.00               | 1.00               |
|       | <b>Total Mesquite Arts Center</b>      | <b>2.00</b>       | <b>2.00</b>        | <b>2.00</b>        | <b>2.00</b>        |

### Facility Maintenance

| Funds | Full-time Position                          | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-------|---|-------------------|--------------------|--------------------|--------------------|
| 0100  | Administrative Secretary                    | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Arts Center Facility Attendant              | 3.00              | 3.00               | 3.00               | 3.00               |
| 0100  | Assistant Manager of Facilities Maintenance | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Custodian                                   | 8.00              | 8.00               | 8.00               | 8.00               |
| 0100  | Facilities Maintenance Supervisor           | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Facilities Maintenance Technician           | 5.00              | 5.00               | 5.00               | 5.00               |
| 0100  | Lead Facilities Maintenance Technician      | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Manager of Facilities Maintenance           | 1.00              | 1.00               | 1.00               | 1.00               |
|       | <b>Total Facility Maintenance</b>           | <b>21.00</b>      | <b>21.00</b>       | <b>21.00</b>       | <b>21.00</b>       |

**Strategic Services**

| Funds                           | Full-time Position                                  | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|---------------------------------|---|-------------------|--------------------|--------------------|--------------------|
| 0100                            | Organizational Development and Training Coordinator | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Strategic Services</b> |   | <b>1.00</b>       | <b>1.00</b>        | <b>1.00</b>        | <b>1.00</b>        |

**Departmental Job Classifications**

| Funds                       | Job Classification                                  | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-----------------------------|---|-------------------|--------------------|--------------------|--------------------|
| 0100                        | Administrative Secretary                            | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | Arts Center Facility Attendant                      | 3.00              | 3.00               | 3.00               | 3.00               |
| 0100                        | Assistant City Manager                              | 3.00              | 3.00               | 3.00               | 3.00               |
| 0100                        | Assistant Manager of Facilities Maintenance         | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | City Manager  | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | Custodian   | 8.00              | 8.00               | 8.00               | 8.00               |
| 0100                        | Facilities Maintenance Supervisor                   | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | Facilities Maintenance Technician                   | 5.00              | 5.00               | 5.00               | 5.00               |
| 0100                        | Graduate Intern - City Manager                      | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | Lead Facilities Maintenance Technician              | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | Management Analyst                                  | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | Manager of Facilities Maintenance                   | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | Mesquite Arts Center Assistant Manager              | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | Mesquite Arts Center Manager                        | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | Organizational Development and Training Coordinator | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | Senior Administrative Aide - City Manager           | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | Special Projects Director                           | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Administration</b> |   | <b>32.00</b>      | <b>32.00</b>       | <b>32.00</b>       | <b>32.00</b>       |

# Economic Development

## MISSION STATEMENT

To Build Better Lives and Grow Prosperity For All Citizens within the City of Mesquite.

## DIVISIONS:

### ■ Economic Development

The Economic Development Department has three primary objectives: retention and expansion of existing City of Mesquite businesses, the relocation of new business to the City of Mesquite and facilitating programs which create opportunity and wealth. These three objectives are focused on commercial and industrial businesses, workforce, and visitors, with the ultimate goal of an increased tax base and higher wage jobs within a diversified local economy.

This department is also responsible for negotiating development grant/reimbursement agreements and monitoring performance, state-required reporting, redeveloping Downtown, and overseeing the Convention and Visitors Bureau. The Economic Development Department also serves as the City's representative to such organizations as the North Texas Commission, The Dallas Regional Chamber, The Texas Economic Development Council, Texas Tourism Association, Texas Downtown Association, and the Kaufman County Leadership Council. The department serves as staff support for the City of Mesquite Quality of Life Corporation (administering the 4B Sales Tax Fund) and Mesquite Economic Development Advisory Board.



## KEY ACCOMPLISHMENTS DURING FY 2022-23:

### Economic Development

- ✓ New Economic Development Coordinator position
- ✓ Launch of the Economic Development Strategic Plan
- ✓ Mesquite Economic Development Advisory (MEDA) Board Retreat
- ✓ Focus groups activated: Industrial Strength and Small Business Success
- ✓ Held first Gus Thomasson Corridor BRE event
- ✓ Inclusion of Forney ISD and University of Texas at Dallas on the BRE team
- ✓ New campaigns: Bisnow and "Live and work in Mesquite"

### Downtown Development Division

- ✓ Completion of Heritage Plaza Visitors Center
- ✓ Fostered key property sales
- ✓ Made advancements in placemaking through public spaces and art
- ✓ Business openings related to development partnerships
- ✓ Diversification of business and volunteer base
- ✓ National accreditation four years in a row

## Convention and Visitors Bureau

- ✓ New CVB Marketing Coordinator
- ✓ Opening of the Heritage Plaza Visitors Center
- ✓ Host for the Texas Travel Counselors Conference
- ✓ Streamlined key partner communication and coordination
- ✓ Attracted large, multi-year conventions and expos
- ✓ Increased national media coverage

## KEY OBJECTIVES DURING FY 2023-24:

### Economic Development

- 🚩 Update industry data and market area stats
- 🚩 Expand target market outreach and digital presence
- 🚩 Launch CEO/Investor and other Focus Groups
- 🚩 Expand BRE connections and initiatives
- 🚩 Complete a “Develop in Mesquite” guide
- 🚩 Initiate a new annual report

### Downtown Development Division

- 🚩 Phased Traffic Calming
- 🚩 Downtown Overlay Ordinance
- 🚩 Continued Placemaking
- 🚩 Facilitate small business services and development
- 🚩 Continued property improvements and business development

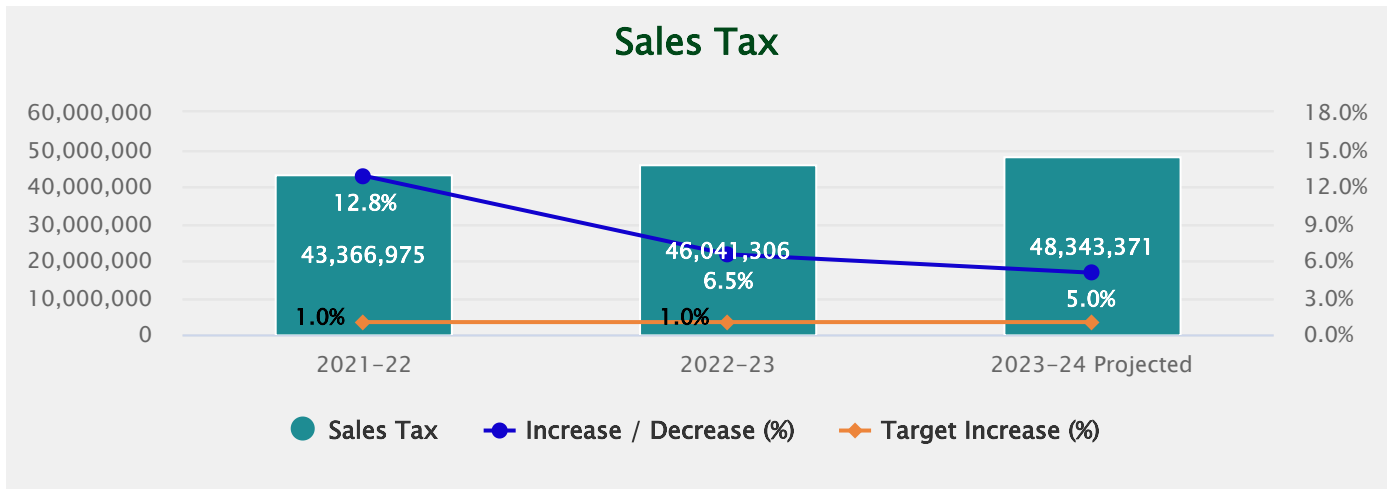
### Convention and Visitors Bureau

- 🚩 New mobile-friendly website and visitors’ guide
- 🚩 New marketing sales kits
- 🚩 Activate Visitors Center merchandise section
- 🚩 Implement new visitor patterns research tool
- 🚩 Update video and photography assets

### KEY PERFORMANCE MEASURES:

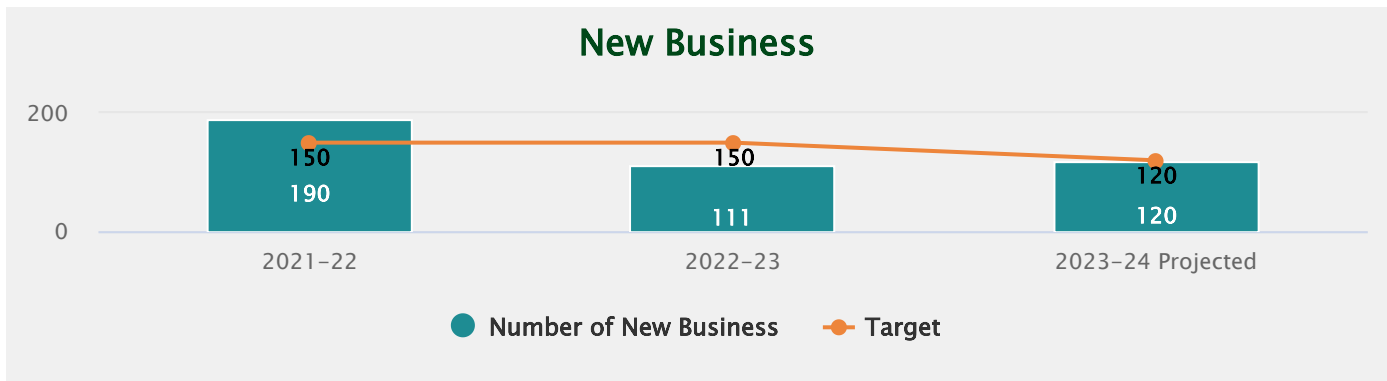
City Council Strategic Goal and Objective 4.3:

Promote revitalization of targeted retail and business centers.



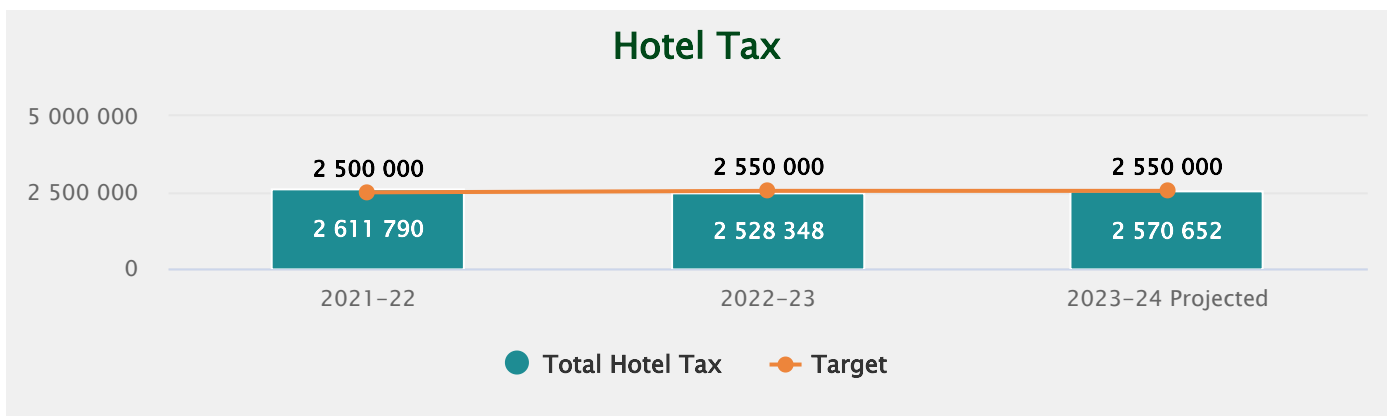
City Council Strategic Goal and Objective 4.3:

Promote revitalization of targeted retail and business centers.



City Council Strategic Goal and Objective 4.3:

Promote revitalization of targeted retail and business centers.



### Economic Development Financial Summary Fund Allocations, Division Allocations, Expenditure Categories Fiscal Years 2021-22 to 2023-24

| Funds                         | Fund Names                                     | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|-------------------------------|--|---------------------|---------------------|---------------------|---------------------|
| 0100                          | General Fund                                   | \$ 307,491          | \$ 258,870          | \$ 274,100          | \$ 1,150,850        |
| 0230                          | Hotel Occupancy Tax Fund                       | 665,180             | 989,130             | 992,360             | 1,031,910           |
| 0290                          | Public, Educational and Government Access Fund | 151,796             | 232,330             | 232,330             | 140,200             |
| 1780                          | Conference Center Capital Replacement Fund     | 86,628              | 554,500             | 624,150             | 50,000              |
| <b>Total Fund Allocations</b> |  | <b>\$ 1,211,095</b> | <b>\$ 2,034,830</b> | <b>\$ 2,122,940</b> | <b>\$ 2,372,960</b> |

| Funds                             | Division Names                                 | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|-----------------------------------|--|---------------------|---------------------|---------------------|---------------------|
| 0100                              | Economic Development                           | \$ 307,491          | \$ 258,870          | \$ 274,100          | \$ 785,360          |
| 0100                              | Downtown Mesquite                              | -                   | -                   | -                   | 365,490             |
| 0230                              | Convention and Visitors Bureau                 | 665,180             | 989,130             | 992,360             | 1,031,910           |
| 0290                              | Public, Educational and Government Access Fund | 151,796             | 232,330             | 232,330             | 140,200             |
| 1780                              | Conference Center Capital Replacement Fund     | 86,628              | 554,500             | 624,150             | 50,000              |
| <b>Total Division Allocations</b> |  | <b>\$ 1,211,095</b> | <b>\$ 2,034,830</b> | <b>\$ 2,122,940</b> | <b>\$ 2,372,960</b> |

| Expenditure Categories    | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|---------------------------|---------------------|---------------------|---------------------|---------------------|
| Personal Services         | \$ 619,280          | \$ 744,200          | \$ 703,050          | \$ 1,062,865        |
| Supplies                  | 18,317              | 23,450              | 29,450              | 30,250              |
| Contractual Services      | 636,088             | 896,900             | 950,510             | 1,083,595           |
| Capital Outlay            | 241,710             | 787,280             | 856,930             | 196,250             |
| Reimbursements            | (304,300)           | (417,000)           | (417,000)           | -                   |
| <b>Total Expenditures</b> | <b>\$ 1,211,095</b> | <b>\$ 2,034,830</b> | <b>\$ 2,122,940</b> | <b>\$ 2,372,960</b> |

## Economic Development Authorized Staffing Level

### Staffing Levels by Fund

| Funds                  | Fund Names               | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------|--------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                   | General Fund             | 4.00              | 5.00               | 5.00               | 5.00               |
| 0230                   | Hotel Occupancy Tax Fund | 4.26              | 4.26               | 4.26               | 4.26               |
| <b>Total All Funds</b> |                          | <b>8.26</b>       | <b>9.26</b>        | <b>9.26</b>        | <b>9.26</b>        |

### Summary of Divisional Staffing Levels

| Organizations               | Division Names                 | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-----------------------------|--------------------------------|-------------------|--------------------|--------------------|--------------------|
| 111000                      | Economic Development           | 2.00              | 3.00               | 3.00               | 3.00               |
| 111025                      | Mesquite Downtown              | 2.00              | 2.00               | 2.00               | 2.00               |
| 115022                      | Convention and Visitors Bureau | 4.26              | 4.26               | 4.26               | 4.26               |
| <b>Total Administration</b> |                                | <b>8.26</b>       | <b>9.26</b>        | <b>9.26</b>        | <b>9.26</b>        |

### Economic Development

| Funds                             | Full-time Position               | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-----------------------------------|----------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                              | Director of Economic Development | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                              | Economic Development Coordinator | -                 | 1.00               | 1.00               | 1.00               |
| 0100                              | Manager of Economic Development  | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Economic Development</b> |                                  | <b>2.00</b>       | <b>3.00</b>        | <b>3.00</b>        | <b>3.00</b>        |

### Mesquite Downtown

| Funds                          | Full-time Position               | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--------------------------------|----------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                           | Downtown Development Coordinator | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                           | Downtown Development Manager     | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Mesquite Downtown</b> |                                  | <b>2.00</b>       | <b>2.00</b>        | <b>2.00</b>        | <b>2.00</b>        |

### Convention and Visitors Bureau

| Funds                                       | Full-time Position                        | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|---|---|-------------------|--------------------|--------------------|--------------------|
| 0230  | CVB Marketing Coordinator                 | 1.00              | 1.00               | 1.00               | 1.00               |
| 0230  | Executive Director - Mesquite CVB         | -                 | -                  | 1.00               | 1.00               |
| 0230  | Manager of Convention and Visitors Bureau | 1.00              | 1.00               | -                  | -                  |
| 0230  | Meeting and Group Sales Coordinator - CVB | 1.00              | 1.00               | 1.00               | 1.00               |
| 0230  | Visitor Center Specialist - Mesquite CVB  | -                 | -                  | 0.26               | 0.26               |
| 0230  | Visitor Center Specialist-Mesquite CVB    | 1.26              | 1.26               | 1.00               | 1.00               |
| <b>Total Convention and Visitors Bureau</b> |   | <b>4.26</b>       | <b>4.26</b>        | <b>4.26</b>        | <b>4.26</b>        |

**Departmental Job Classifications**

| Funds                       | Job Classification                        | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-----------------------------|---|-------------------|--------------------|--------------------|--------------------|
| 0230                        | CVB Marketing Coordinator                 | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | Director of Economic Development          | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | Downtown Development Coordinator          | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | Downtown Development Manager              | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | Economic Development Coordinator          | -                 | 1.00               | 1.00               | 1.00               |
| 0230                        | Executive Director - Mesquite CVB         | -                 | -                  | 1.00               | 1.00               |
| 0230                        | Manager of Convention and Visitors Bureau | 1.00              | 1.00               | -                  | -                  |
| 0100                        | Manager of Economic Development           | 1.00              | 1.00               | 1.00               | 1.00               |
| 0230                        | Meeting and Group Sales Coordinator - CVB | 1.00              | 1.00               | 1.00               | 1.00               |
| 0230                        | Visitor Center Specialist - Mesquite CVB  | -                 | -                  | 0.26               | 0.26               |
| 0230                        | Visitor Center Specialist-Mesquite CVB    | 1.26              | 1.26               | 1.00               | 1.00               |
| <b>Total Administration</b> |   | <b>8.26</b>       | <b>9.26</b>        | <b>9.26</b>        | <b>9.26</b>        |

# Communications and Marketing

## MISSION STATEMENT

The Communications and Marketing Department communicates the vision, values, and goals of the City Council with residents to ensure the community is informed and prepared. Using various platforms to share information, the department seeks to inform and educate the public about City council's vision which include a safe community, attractive neighborhoods, improved transportation and mobility, vibrant economy, high performing/transparent government.



## DIVISIONS:

### ■ Communications and Marketing

The Communications and Marketing Department is responsible for effective communications both internally within the City organization, and externally with the public. The department oversees media relations, publications, social media, website content, special projects, digital communications, public relations, and a variety of other communication platforms.

## KEY ACCOMPLISHMENTS DURING FY 2022-23:

- ✓ Redesigned The City Website
- ✓ New Bilingual Coordinator Position
- ✓ Launch of the Spanish Facebook Page
- ✓ Increased translation of products
- ✓ Completed over 200 ongoing projects

## KEY OBJECTIVES DURING FY 2023-24:

- 🚩 Bilingual Focus with Increase Translation Services; Grow the Spanish Audience with the Spanish FaceBook
- 🚩 Shorter Videos based on Analytics
- 🚩 Newcomer's Guide
- 🚩 Holiday Event Promotion
- 🚩 Redesign the Intranet site
- 🚩 Expand target market outreach and digital presence/better communication throughout the City
- 🚩 Launch CEO/Investor and other Focus Groups

## PERFORMANCE MEASURES FOR FY 2022-23:

- ✓ Bilingual Materials produced for Tax Election, Trash Collection, Word on the Street, Connect With Us, Mainstream and Newcomers Guide
- ✓ Mesquite News ads for Tax Election will exceed 1500 click throughs
- ✓ Social Media analytics for videos will exceed last year's total video hits
- ✓ Social Strategy Plan produced for 2024
- ✓ Newcomers Guide mailed to all new water customers
- ✓ Holiday Event Promotion ad buy for the first time with DFWChild magazine and The Mesquite News
- ✓ Intranet will have a functional calendar with an editorial calendar for the homepage
- ✓ Communications requests will complete more than 250 projects on time

### Communications and Marketing Financial Summary Fund Allocations, Division Allocations, Expenditure Categories Fiscal Years 2021-22 to 2023-24

| Funds                         | Fund Names   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-------------------------------|--------------|-------------------|--------------------|--------------------|--------------------|
| 0100                          | General Fund | \$ 649,306        | \$ 746,040         | \$ 762,600         | \$ 839,030         |
| <b>Total Fund Allocations</b> |              | <b>\$ 649,306</b> | <b>\$ 746,040</b>  | <b>\$ 762,600</b>  | <b>\$ 839,030</b>  |

| Funds                             | Division Names               | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-----------------------------------|------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                              | Communications and Marketing | \$ 649,306        | \$ 746,040         | \$ 762,600         | \$ 839,030         |
| <b>Total Division Allocations</b> |                              | <b>\$ 649,306</b> | <b>\$ 746,040</b>  | <b>\$ 762,600</b>  | <b>\$ 839,030</b>  |

|                           | Expenditure Categories | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|---------------------------|------------------------|-------------------|--------------------|--------------------|--------------------|
|                           | Personal Services      | \$ 518,648        | \$ 585,830         | \$ 581,570         | \$ 645,180         |
|                           | Supplies               | 4,068             | 5,430              | 9,930              | 6,680              |
|                           | Contractual Services   | 126,590           | 154,780            | 171,100            | 187,170            |
| <b>Total Expenditures</b> |                        | <b>\$ 649,306</b> | <b>\$ 746,040</b>  | <b>\$ 762,600</b>  | <b>\$ 839,030</b>  |

### Communications and Marketing Authorized Staffing Level

#### Staffing Levels by Fund

| Funds                  | Fund Names   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------|--------------|-------------------|--------------------|--------------------|--------------------|
| 0100                   | General Fund | 5.00              | 6.00               | 6.00               | 6.00               |
| <b>Total All Funds</b> |              | <b>5.00</b>       | <b>6.00</b>        | <b>6.00</b>        | <b>6.00</b>        |

#### Summary of Divisional Staffing Levels

| Organizations               | Division Names               | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-----------------------------|------------------------------|-------------------|--------------------|--------------------|--------------------|
| 112000                      | Communications and Marketing | 5.00              | 6.00               | 6.00               | 6.00               |
| <b>Total Administration</b> |                              | <b>5.00</b>       | <b>6.00</b>        | <b>6.00</b>        | <b>6.00</b>        |

#### Departmental Job Classifications

| Funds                       | Job Classification                                   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-----------------------------|--|-------------------|--------------------|--------------------|--------------------|
| 0100                        | Communications and Marketing Coordinator             | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | Communications and Marketing Coordinator (Bilingual) | -                 | 1.00               | 1.00               | 1.00               |
| 0100                        | Digital Media Coordinator                            | -                 | -                  | 1.00               | 1.00               |
| 0100                        | Director of Communications and Marketing             | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | Manager of Communications                            | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | Video Producer                                       | 1.00              | 1.00               | -                  | -                  |
| 0100                        | Video Production Coordinator                         | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Administration</b> |  | <b>5.00</b>       | <b>6.00</b>        | <b>6.00</b>        | <b>6.00</b>        |

# City Secretary

## MISSION STATEMENT

The City Secretary's Office is committed to rendering superior customer service and support to citizens, City Council, and staff, conducting fair and impartial elections, and preserving official City records for future generations.



## DIVISION:

### ■ City Secretary

The City Secretary serves as the clerk for the City Council and is responsible for the documentation, publication and preservation of all official City records, including minutes, ordinances, resolutions, contracts, deeds, easements, historical documents and City Board and Commission documents. The City Secretary also serves as the Records Management Officer and is responsible for establishing and maintaining a citywide Records Management Program that provides record retention scheduling, storage and destruction. The City Secretary administers the Oath of Office to various City personnel, supervises all municipal elections and maintains the City Code of Ordinances. The City Secretary's Office processes public information requests, prepares the City Council agendas and minutes, publishes all legal ads, posts all agendas/public notices, processes Texas Alcoholic Beverage Commission applications for restaurants and off-premises beer and wine sales, as well as assists in researching and providing information to citizens, businesses, and staff on a daily basis.

## KEY ACCOMPLISHMENTS DURING FY 2022-23:

- ✓ A new online Board, Commission and Committee reappointment application implemented.

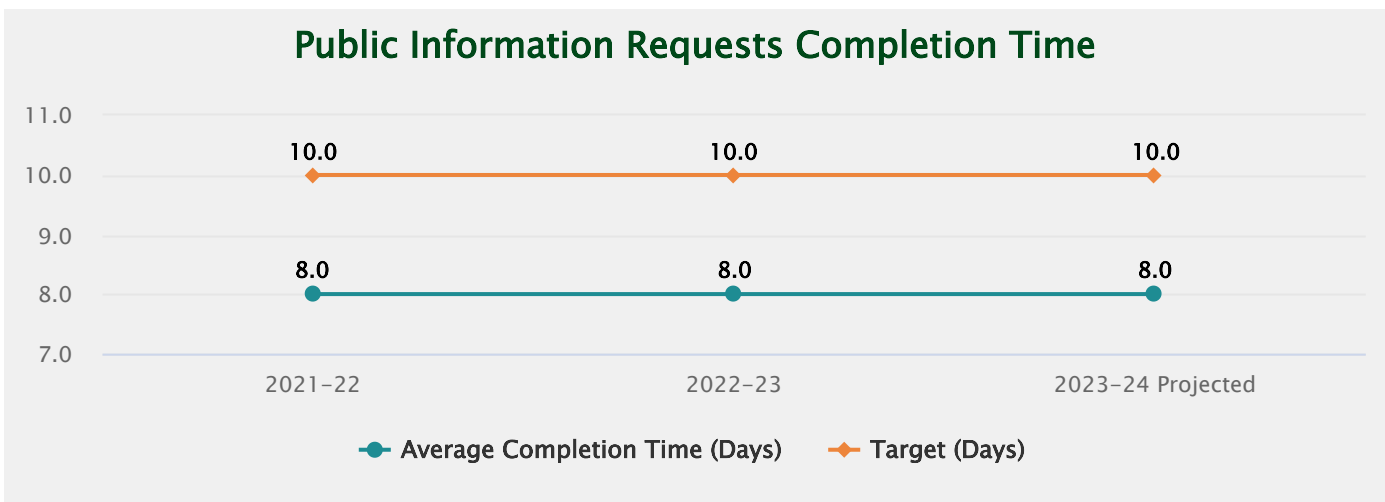
## KEY OBJECTIVES DURING FY 2023-24:

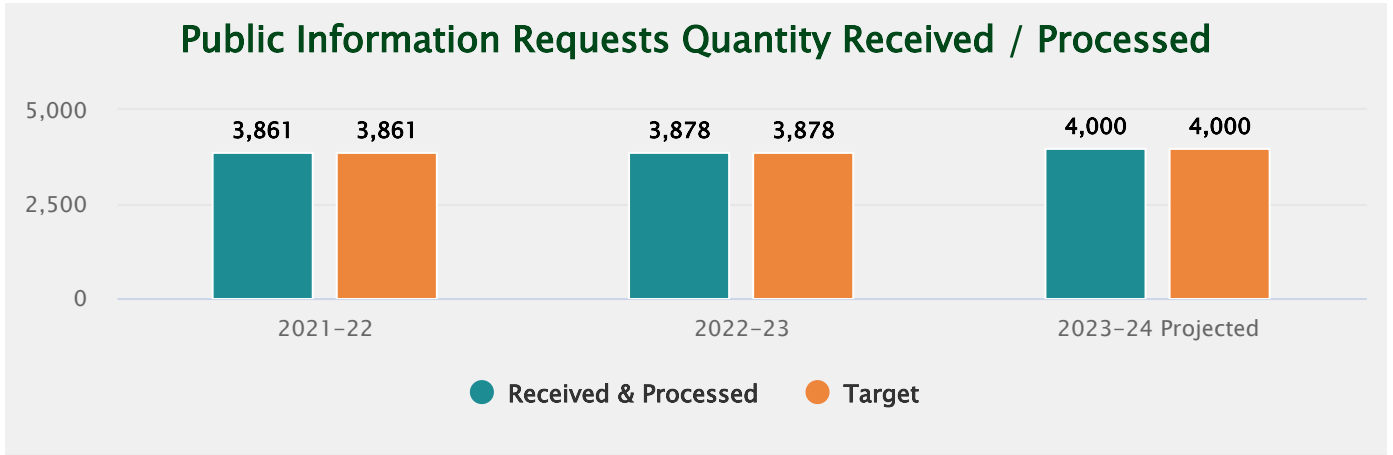
- 🚩 Maintain and implement best practices for financial and communication transparency.

## KEY PERFORMANCE MEASURES:

City Council Strategic Goal and Objective 5.3:

Maintain and implement best practices for financial and communication transparency





[Link to City Council Strategic Goals & Objectives.](#)

## City Secretary Financial Summary Fund Allocations, Division Allocations, Expenditure Categories Fiscal Years 2021-22 to 2023-24

| Funds                         | Fund Names   | Actual 2021-22    | Adopted 2022-23   | Amended 2022-23   | Adopted 2023-24   |
|-------------------------------|--------------|-------------------|-------------------|-------------------|-------------------|
| 0100                          | General Fund | \$ 755,839        | \$ 856,540        | \$ 877,820        | \$ 930,270        |
| <b>Total Fund Allocations</b> |              | <b>\$ 755,839</b> | <b>\$ 856,540</b> | <b>\$ 877,820</b> | <b>\$ 930,270</b> |

| Funds                             | Division Names          | Actual 2021-22    | Adopted 2022-23   | Amended 2022-23   | Adopted 2023-24   |
|-----------------------------------|-------------------------|-------------------|-------------------|-------------------|-------------------|
| 0100                              | City Secretary          | \$ 649,048        | \$ 670,510        | \$ 723,620        | \$ 740,110        |
| 0100                              | Open Records Management | 106,791           | 186,030           | 154,200           | 190,160           |
| <b>Total Division Allocations</b> |                         | <b>\$ 755,839</b> | <b>\$ 856,540</b> | <b>\$ 877,820</b> | <b>\$ 930,270</b> |

| Expenditure Categories    | Actual 2021-22    | Adopted 2022-23   | Amended 2022-23   | Adopted 2023-24   |
|---------------------------|-------------------|-------------------|-------------------|-------------------|
| Personal Services         | \$ 438,357        | \$ 525,090        | \$ 545,380        | \$ 548,200        |
| Supplies                  | 7,468             | 9,220             | 9,220             | 8,750             |
| Contractual Services      | 310,014           | 322,230           | 323,220           | 373,320           |
| <b>Total Expenditures</b> | <b>\$ 755,839</b> | <b>\$ 856,540</b> | <b>\$ 877,820</b> | <b>\$ 930,270</b> |

## City Secretary Authorized Staffing Level

### Staffing Levels by Fund

| Funds                  | Fund Names   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------|--------------|-------------------|--------------------|--------------------|--------------------|
| 0100                   | General Fund | 5.00              | 5.00               | 5.00               | 5.00               |
| <b>Total All Funds</b> |              | <b>5.00</b>       | <b>5.00</b>        | <b>5.00</b>        | <b>5.00</b>        |

### Summary of Divisional Staffing Levels

| Organizations               | Division Names          | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-----------------------------|-------------------------|-------------------|--------------------|--------------------|--------------------|
| 120000                      | City Secretary          | 3.00              | 3.00               | 3.00               | 3.00               |
| 120030                      | Open Records Management | 2.00              | 2.00               | 2.00               | 2.00               |
| <b>Total City Secretary</b> |                         | <b>5.00</b>       | <b>5.00</b>        | <b>5.00</b>        | <b>5.00</b>        |

### City Secretary

| Funds                       | Full-time Position       | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-----------------------------|--------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                        | Administrative Aide      | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | Assistant City Secretary | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | City Secretary           | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total City Secretary</b> |                          | <b>3.00</b>       | <b>3.00</b>        | <b>3.00</b>        | <b>3.00</b>        |

### Open Records Management

| Funds                                | Full-time Position   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--------------------------------------|----------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                                 | City Records Analyst | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                 | City Records Manager | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Open Records Management</b> |                      | <b>2.00</b>       | <b>2.00</b>        | <b>2.00</b>        | <b>2.00</b>        |

### Departmental Job Classifications

| Funds                       | Job Classification       | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-----------------------------|--------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                        | Administrative Aide      | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | Assistant City Secretary | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | City Records Analyst     | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | City Records Manager     | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                        | City Secretary           | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total City Secretary</b> |                          | <b>5.00</b>       | <b>5.00</b>        | <b>5.00</b>        | <b>5.00</b>        |

# City Attorney

## MISSION STATEMENT

To provide professional legal services with integrity, efficiency, and independence.

## DIVISION:

### ■ City Attorney's Office

The City Attorney's Office provides legal services to the City Council, all city departments, and the City's Boards, Commissions, and Committees.

Services include:

- > Legal advisor to the City
- > Provide legal counsel for the City, its officers, and departments in the conduct of city business.
- > Prepare ordinances and resolutions. Prepare revisions to the Code of Ordinances.
- > Prepare, review and revise contracts, interlocal agreements, economic development agreements, and any other legal instruments.
- > Represent the City in all litigation.
- > Provide legal review for any Public Information Act or other records requests and, as appropriate, seek Attorney General's letter rulings and opinions.
- > Collaborate with city departments and take actions for collection of claims owed to the City.
- > Cooperate with city departments, Risk Management, and the City's insurance carrier to minimize claim losses.
- > Collaborate with city departments for collection of claims owed to the City.
- > Proactively identify and resolve legal issues.
- > Minimize legal risks through document review and early involvement in legal matters.
- > Efficient and effective use and supervision of outside counsel for necessary subject-matter expertise.

### ■ Prosecutor's Office

City Attorney designees:

- > Represent the State in prosecution of Class C Misdemeanors, including traffic cases, criminal cases, and city code violations in Municipal Court and, as appropriate, in State Court.
- > Negotiate plea agreements in the interests of justice.
- > Represent the City in civil matters in Municipal Court, including animal hearings, and proceedings for urban nuisances (i.e. substandard, dilapidated, and dangerous buildings).

## KEY ACCOMPLISHMENTS DURING FY 2022-23:

- ✓ Protected the City's interests in major litigation matters.
- ✓ Prevailed on indemnification claims for City's litigation costs.
- ✓ Prepared several economic development agreements for major developments.
- ✓ Drafted significant City Code revisions.
- ✓ Achieved favorable outcomes in City Code violation matters.



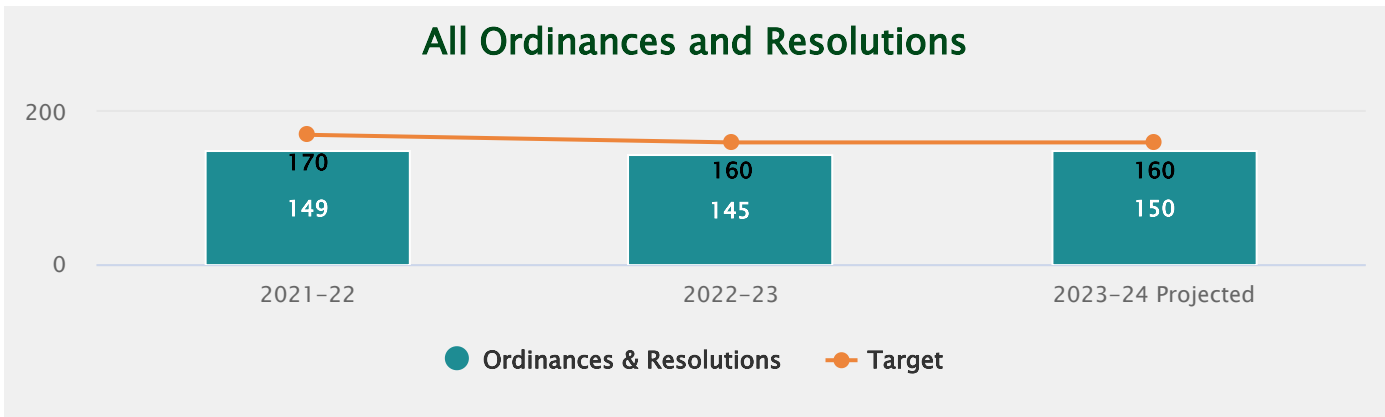
### KEY OBJECTIVES DURING FY 2023-24:

- 🚩 City Council Goal and Objective 2.1: Promoting maintenance of commercial and residential properties through prosecution of Code violations and assisting in implementation of needed regulations.
- 🚩 City Council Goal and Objective 2.3: Improving regulations that impact neighborhood appearance.
- 🚩 City Council Goal and Objective 2.4: Establishing ongoing internal education programs on property maintenance and appearance regulations.
- 🚩 City Council Goal and Objective 4.1: Promoting investment in new and existing businesses through economic development agreements.
- 🚩 City Council Goal and Objective 4.4: Continuing emphasis on Downtown revitalization through improved regulations and economic development agreements.

### KEY PERFORMANCE MEASURES:

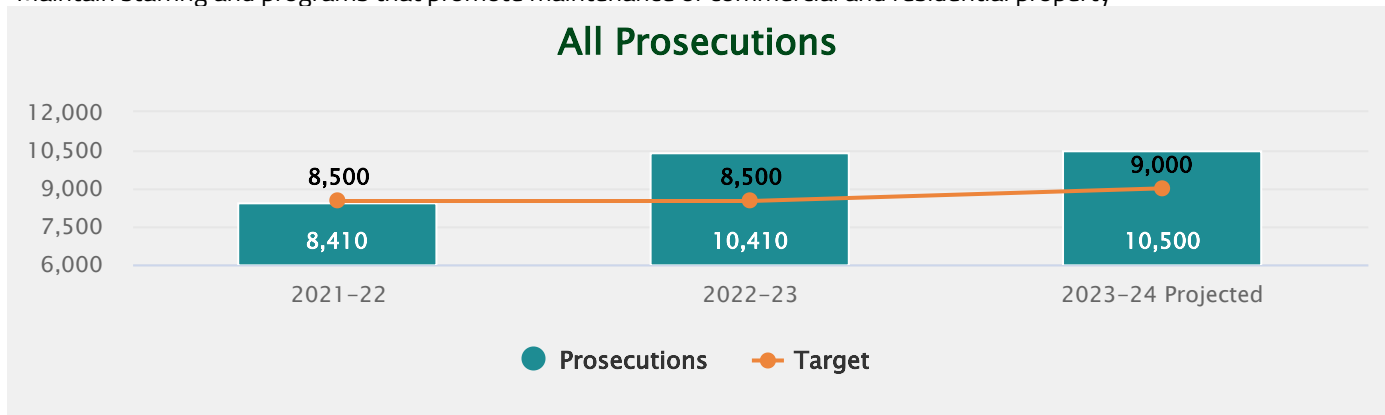
City Council Strategic Goal and Objective 2.3:

Evaluate and improve regulations and enforcement that impacts neighborhood appearance



City Council Strategic Goal and Objective 2.1:

Maintain staffing and programs that promote maintenance of commercial and residential property



[Link to City Council Strategic Goals & Objectives](#)

### City Attorney Financial Summary Fund Allocations, Division Allocations, Expenditure Categories Fiscal Years 2021-22 to 2023-24

| Funds                         | Fund Names   | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|-------------------------------|--------------|---------------------|---------------------|---------------------|---------------------|
| 0100                          | General Fund | \$ 1,492,862        | \$ 1,551,930        | \$ 1,709,130        | \$ 1,767,270        |
| <b>Total Fund Allocations</b> |              | <b>\$ 1,492,862</b> | <b>\$ 1,551,930</b> | <b>\$ 1,709,130</b> | <b>\$ 1,767,270</b> |

| Funds                             | Division Names | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|-----------------------------------|----------------|---------------------|---------------------|---------------------|---------------------|
| 0100                              | City Attorney  | \$ 1,492,862        | \$ 1,551,930        | \$ 1,709,130        | \$ 1,767,270        |
| <b>Total Division Allocations</b> |                | <b>\$ 1,492,862</b> | <b>\$ 1,551,930</b> | <b>\$ 1,709,130</b> | <b>\$ 1,767,270</b> |

|                           | Expenditure Categories | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|---------------------------|------------------------|---------------------|---------------------|---------------------|---------------------|
|                           | Personal Services      | \$ 1,373,297        | \$ 1,409,190        | \$ 1,562,970        | \$ 1,621,220        |
|                           | Supplies               | 23,188              | 25,000              | 26,700              | 26,000              |
|                           | Contractual Services   | 96,377              | 117,740             | 119,460             | 120,050             |
| <b>Total Expenditures</b> |                        | <b>\$ 1,492,862</b> | <b>\$ 1,551,930</b> | <b>\$ 1,709,130</b> | <b>\$ 1,767,270</b> |

### City Attorney Authorized Staffing Level

#### Staffing Levels by Fund

| Funds                  | Fund Names   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------|--------------|-------------------|--------------------|--------------------|--------------------|
| 0100                   | General Fund | 9.00              | 9.00               | 10.00              | 10.00              |
| <b>Total All Funds</b> |              | <b>9.00</b>       | <b>9.00</b>        | <b>10.00</b>       | <b>10.00</b>       |

#### Summary of Divisional Staffing Levels

| Organizations              | Division Names | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|----------------------------|----------------|-------------------|--------------------|--------------------|--------------------|
| 130000                     | City Attorney  | 9.00              | 9.00               | 10.00              | 10.00              |
| <b>Total City Attorney</b> |                | <b>9.00</b>       | <b>9.00</b>        | <b>10.00</b>       | <b>10.00</b>       |

#### Departmental Job Classifications

| Funds                      | Job Classification             | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|----------------------------|--------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                       | Assistant City Attorney        | 2.00              | 2.00               | 3.00               | 3.00               |
| 0100                       | City Attorney                  | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                       | Deputy City Attorney           | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                       | Legal Services Administrator   | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                       | Paralegal II                   | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100                       | Senior Assistant City Attorney | 2.00              | 2.00               | 2.00               | 2.00               |
| <b>Total City Attorney</b> |                                | <b>9.00</b>       | <b>9.00</b>        | <b>10.00</b>       | <b>10.00</b>       |

# Human Resources

## MISSION STATEMENT

To recruit, develop, and retain a qualified and diverse workforce in order to meet the ever-changing needs and expectations of the community.

## DIVISIONS:

### ■ Human Resources Administration

The Human Resources Administration division is responsible for supplying the City of Mesquite with qualified applicants while coordinating any recruiting, testing, and on-boarding programs aimed at achieving this goal. This division manages the City pay plan, group benefits programs, employee records maintenance, employee relations, civil service administration, and renders services to operating departments on all matters affecting personnel.

### ■ Risk Management

The Risk Management division is responsible for making and carrying-out decisions that minimize the adverse impact of unforeseen/accidental losses incurred by the City of Mesquite. Preventing and reducing the possibility and severity of losses is a shared responsibility between Risk Management and all city employees. Risk Management is responsible for protecting city assets, ensuring a safe work environment for employees, assessing risks to the general public as they utilize city services while implementing training procedures and programs that limit the interruption of vital operations.

### ■ Self-Funded Group Medical Coverage

This division is responsible for implementing and maintaining group life, dental, vision, and medical insurance coverage for all full-time City of Mesquite employees. In addition to the basic benefits provided, employees may purchase coverage for eligible dependents through payroll deductions. Emphasis on wellness and preventive care is encouraged with the use of managed-care networks to help reduce medical claims' expenses. This group also promotes the utilization of the Mesquite Employee Health Center and Pharmacy for eligible employees and their dependents to save on their out-of-pocket costs and to reduce claims liability to the City of Mesquite.

### ■ General Liability Insurance

General Liability insurance is part of the protective services provided by the Risk Management division. This protection provides assurance that coverage and financial resources are available and placed in reserves to meet general liability and work-related injuries through Worker's Compensation.



## KEY ACCOMPLISHMENTS DURING FY 2022-23:

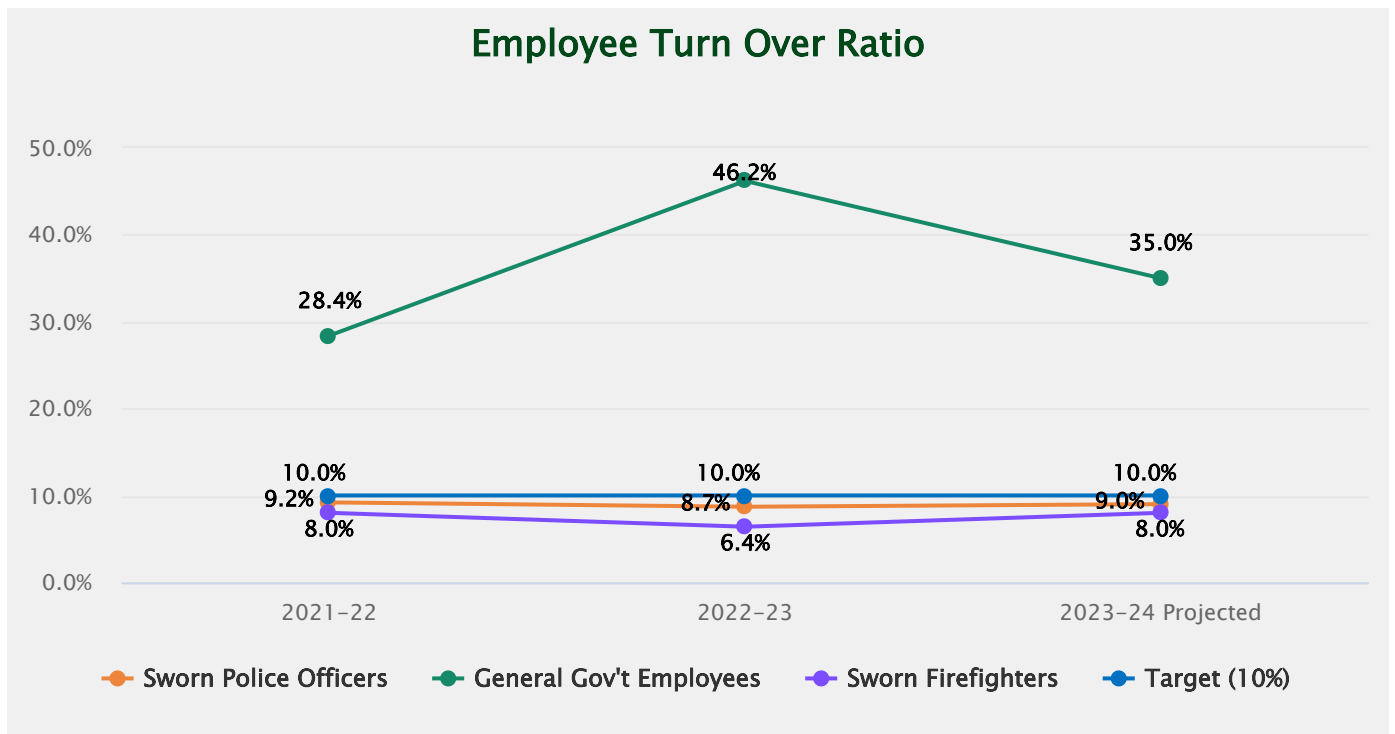
- ✓ Added the Juneteenth Holiday
- ✓ Implemented Language Pay for General Government
- ✓ Implemented Tuition Reimbursement Program
- ✓ Implemented Alternative Work Schedules
- ✓ No contested claims for Workers Compensation

### KEY OBJECTIVES DURING FY 2023-24:

- 🚩 Continue to research and consider adding cost saving options for pharmacy and surgical options for employees and retirees.
- 🚩 Continue recruiting and retention efforts by considering new employee benefits such as alternate work schedules and tuition reimbursement opportunities.
- 🚩 Continue to expand and promote new mental health benefits to employees and retirees.
- 🚩 Continue to encourage all employees and eligible covered dependents to obtain immunizations in accordance with updated CDC guidelines.

### KEY PERFORMANCE MEASURES:

City Council Strategic Goal and Objective 5.4:  
 Recruit, Retain and Develop a diverse municipal workforce



CAPITAL BUDGET

[Link to City Council Strategic Goals & Objectives](#)

## Human Resources Financial Summary Fund Allocations, Division Allocations, Expenditure Categories Fiscal Years 2021-22 to 2023-24

| Funds                         | Fund Names                   | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Adopted<br>2023-24   |
|-------------------------------|------------------------------|----------------------|----------------------|----------------------|----------------------|
| 0100                          | General Fund                 | \$ 1,452,605         | \$ 1,578,950         | \$ 1,625,160         | \$ 1,639,120         |
| 6000                          | Group Medical Insurance Fund | 17,986,618           | 19,475,780           | 19,287,400           | 20,175,850           |
| 6050                          | General Liability Fund       | 3,790,912            | 4,283,590            | 5,239,110            | 5,507,550            |
| <b>Total Fund Allocations</b> |                              | <b>\$ 23,230,135</b> | <b>\$ 25,338,320</b> | <b>\$ 26,151,670</b> | <b>\$ 27,322,520</b> |

| Funds                             | Division Names                 | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Adopted<br>2023-24   |
|-----------------------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| 0100                              | Human Resources Administration | \$ 1,473,427         | \$ 1,578,950         | \$ 1,624,980         | \$ 1,639,120         |
| 0100                              | Risk Management                | (20,822)             | -                    | 180                  | -                    |
| 6000                              | Group Medical Insurance Fund   | 17,986,618           | 19,475,780           | 19,287,400           | 20,175,850           |
| 6050                              | General Liability Insurance    | 3,790,912            | 4,283,590            | 5,239,110            | 5,507,550            |
| <b>Total Division Allocations</b> |                                | <b>\$ 23,230,135</b> | <b>\$ 25,338,320</b> | <b>\$ 26,151,670</b> | <b>\$ 27,322,520</b> |

| Expenditure Categories    | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Adopted<br>2023-24   |
|---------------------------|----------------------|----------------------|----------------------|----------------------|
| Personal Services         | \$ 1,892,271         | \$ 2,027,030         | \$ 2,100,740         | \$ 2,132,370         |
| Supplies                  | 101,754              | 123,920              | 125,920              | 135,200              |
| Contractual Services      | 21,589,756           | 23,595,500           | 24,128,660           | 25,260,340           |
| Capital Outlay            | 24,754               | -                    | 220,000              | 226,600              |
| Reimbursements            | (378,400)            | (408,130)            | (423,650)            | (431,990)            |
| <b>Total Expenditures</b> | <b>\$ 23,230,135</b> | <b>\$ 25,338,320</b> | <b>\$ 26,151,670</b> | <b>\$ 27,322,520</b> |

## Human Resources Authorized Staffing Level

### Staffing Levels by Fund

| Funds                  | Fund Names   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------|--------------|-------------------|--------------------|--------------------|--------------------|
| 0100                   | General Fund | 15.00             | 15.00              | 15.00              | 15.00              |
| <b>Total All Funds</b> |              | <b>15.00</b>      | <b>15.00</b>       | <b>15.00</b>       | <b>15.00</b>       |

### Summary of Divisional Staffing Levels

| Organizations                | Division Names                 | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------------|--------------------------------|-------------------|--------------------|--------------------|--------------------|
| 140000                       | Human Resources Administration | 12.00             | 12.00              | 12.00              | 12.00              |
| 141000                       | Risk Management                | 3.00              | 3.00               | 3.00               | 3.00               |
| <b>Total Human Resources</b> |                                | <b>15.00</b>      | <b>15.00</b>       | <b>15.00</b>       | <b>15.00</b>       |

**Human Resources Administration**

| Funds                                       | Full-time Position                                      | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|---|---|-------------------|--------------------|--------------------|--------------------|
| 0100  | Assistant Director of Human Resources and Civil Service | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Benefits Administrator                                  | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Director of Human Resources                             | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Employee Services Administrator                         | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Human Resources Generalist                              | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100  | Human Resources Office Services Coordinator             | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Human Resources Specialist                              | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100  | Human Resources/Civil Service Manager                   | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Payroll/HRIS Technician                                 | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Staffing Coordinator                                    | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Human Resources Administration</b> |   | <b>12.00</b>      | <b>12.00</b>       | <b>12.00</b>       | <b>12.00</b>       |

**Risk Management**

| Funds                        | Full-time Position      | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------------|-------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                         | Risk Management Analyst | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                         | Risk Manager            | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                         | Risk Specialist         | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Risk Management</b> |                         | <b>3.00</b>       | <b>3.00</b>        | <b>3.00</b>        | <b>3.00</b>        |

**Departmental Job Classifications**

| Funds                        | Job Classification                                      | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------------|---|-------------------|--------------------|--------------------|--------------------|
| 0100                         | Assistant Director of Human Resources and Civil Service | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                         | Benefits Administrator                                  | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                         | Director of Human Resources                             | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                         | Employee Services Administrator                         | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                         | Human Resources Generalist                              | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100                         | Human Resources Office Services Coordinator             | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                         | Human Resources Specialist                              | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100                         | Human Resources/Civil Service Manager                   | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                         | Payroll/HRIS Technician                                 | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                         | Risk Management Analyst                                 | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                         | Risk Manager  | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                         | Risk Specialist   | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                         | Staffing Coordinator                                    | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Human Resources</b> |   | <b>15.00</b>      | <b>15.00</b>       | <b>15.00</b>       | <b>15.00</b>       |

# Finance

## MISSION STATEMENT

To build public trust through sound financial management and a culture of excellence in problem solving based on data driven decision making while protecting the city's assets, ensuring compliance with Federal, State and local laws and regulations, and delivery of exemplary customer service.

## DIVISIONS:

### ■ Finance Administration

The Finance Administration Division is responsible for the conduct of the City's financial affairs. It provides oversight and direction to the divisions within the Finance Department which are accountable for seeing that the financial integrity of the City is maintained. The division oversees the bond sale process each year; administers the Tax Increment Reinvestment Zones (TIRZ), and Public Improvement Districts (PID); and ensures compliance with terms of economic incentive agreements. Finance Administration administers the enterprise-wide financial systems throughout the City, and serves as the liaison to the Mesquite Housing Finance Corporation, and the Mesquite Health Facilities Development Corporation.

### ■ Accounting

The Accounting Division is responsible for providing a financial and reporting system required to safeguard and account for City assets, and to record financial transactions in accordance with State law, the City Charter, City ordinances, and generally accepted accounting principles. Financial operations and records are maintained for general ledger accounts, payroll, accounts payable, accounts receivable, cash receipts, and bank reconciliations. The central cashier is responsible for the collection, balancing, and depositing of all decentralized cashing operations. Other financial functions include interim and annual financial reporting, and annual audit preparations.

### ■ Procurement

The Procurement Division ensures compliance with local, state, and federal laws applying to city-wide procurement activity. This includes determining procurement needs, researching available products and services, developing city standards and specifications, and leading formal and informal solicitations. The division also manages the Transportation Pool and Central Copy operations.

### ■ Warehouse

The Warehouse Division is responsible for ordering, receiving, storing, and issuing commodities essential for citywide operations, including fuel for the Service Center and the ongoing maintenance performed by Equipment Services. In addition, the division oversees the storage of offsite records management and the auctions of surplus property.

### ■ Printshop/Mailroom

The Printshop/Mailroom Division is responsible for all in-house printing, mail collection and distribution, and maintaining inventory of forms, envelopes, and paper.

### ■ Tax Office

The Tax Office Division is responsible for the billing and collection of ad valorem taxes for the City, including ad valorem taxes for the Mesquite Independent School District (MISD) on a contractual basis. Other responsibilities of this office include maintenance of ownership records and plat books, as well as the billing of special assessments.

### ■ Municipal Court

The Municipal Court Division is responsible for the legal resolution of all City traffic cases, all criminal cases arising under city ordinances, and all Class C misdemeanors filed with the court. The Municipal Court is also responsible for issuing warrants, finalizing processes after dispositions are resolved, quarterly warrant audits and monthly reporting. City Marshals provide screening and security in the Municipal Court building, and the Municipal Center. In addition, they process and serve warrants, subpoenas, and other legal processes as ordered by the Municipal Court.



■ **Utility Billing**

The Utility Billing Division is responsible for the billing of water utility services provided by the City. These services include the maintenance of residential and commercial accounts, delivery of monthly statements, and the collection of water, sewer, and residential solid waste charges.

■ **Budget and Treasury**

The Budget and Treasury division coordinates the city-wide development and ongoing monitoring of the operating and capital investment plan (CIP) budgets that serve as a financial plan for aligning and maximizing the utilization of resources with strategies toward the achievement of City priorities and goals. This division analyzes revenue and expenditure trends throughout the year and provides key financial data to executive leadership for the basis of short-term and long-term planning and decision making. The division provides grant administration for external funding opportunities, and is responsible for debt management, and treasury activities of the City that maximize the return on investments.

**KEY ACCOMPLISHMENTS DURING FY 2022-23:**

- ✓ Completed several major system upgrades (Enterprise ERP, Executime, Spindle).
- ✓ Implemented new technologies to optimize service delivery and improve operations (MesquitePay, Gravity).
- ✓ Completed the FY2023 Budget and received the 2023 GFOA Distinguished Budget Presentation award.
- ✓ Completed the FY2022 year-end close and received the 2022 GFOA Certificate of Achievement for Excellence in Financial Reporting award.
- ✓ Mesquite Municipal Court received the 2023 Municipal Traffic Safety Award for the 8th consecutive year from the Texas Municipal Courts Education Center.

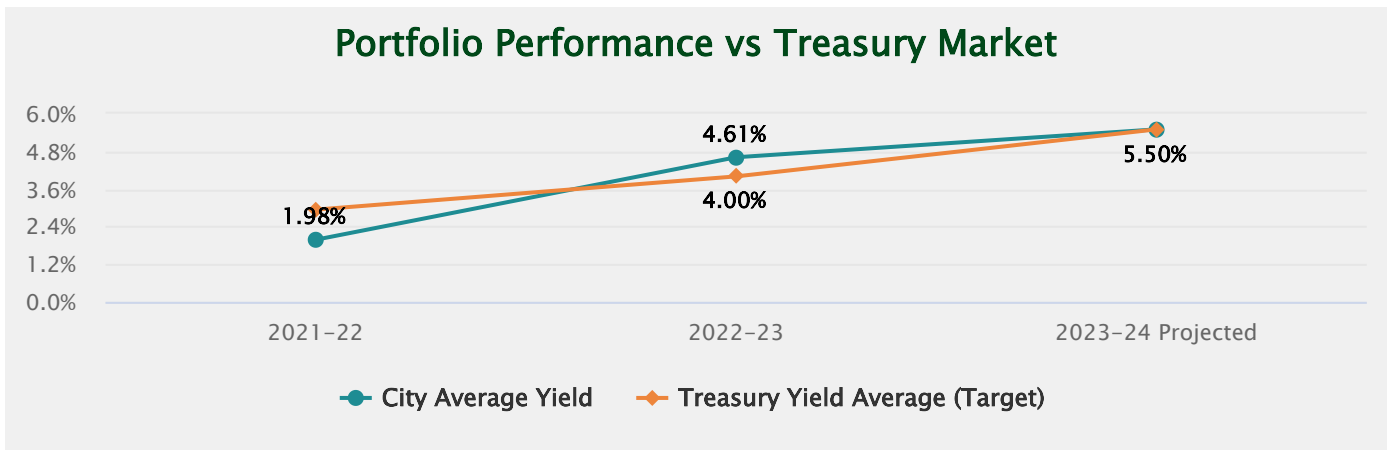
**KEY OBJECTIVES DURING FY 2023-24:**

- 🚩 City Council Strategic Goal and Objective 5.2: Maintain adequate financial reserves and long-range financial plans.
- 🚩 City Council Strategic Goal and Objective 5.3: Maintain and implement best practices for financial and communication transparency.
- 🚩 City Council Strategic Goal and Objective 5.5: Enhance service delivery through data driven analysis and program evaluation.

CAPITAL BUDGET

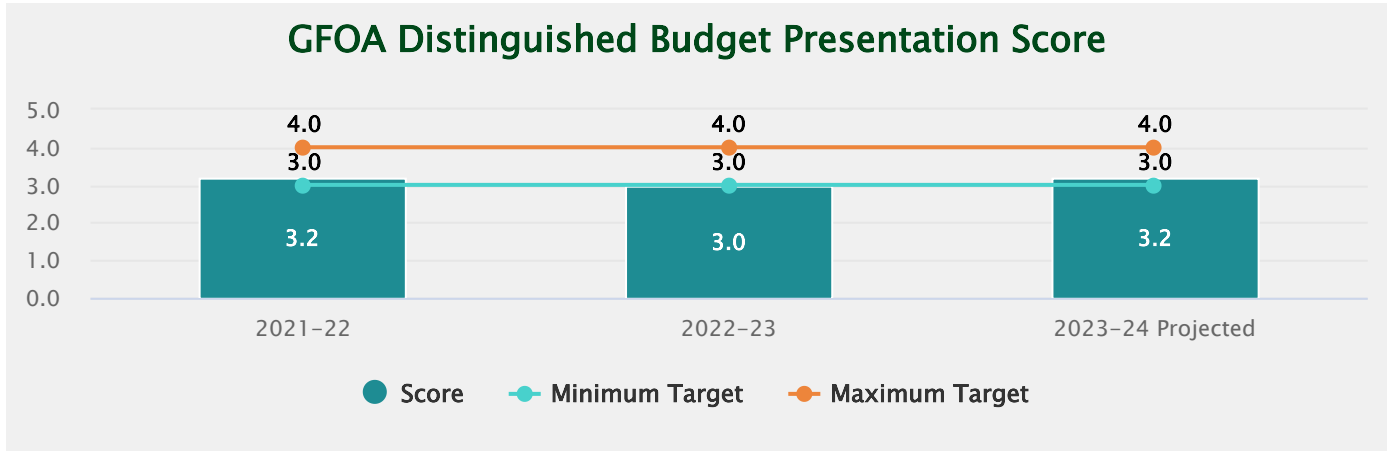
**KEY PERFORMANCE MEASURES:**

City Council Strategic Goal and Objective 5.2:  
Maintain adequate financial reserves and long-range financial plans



City Council Strategic Goal and Objective 5.3:

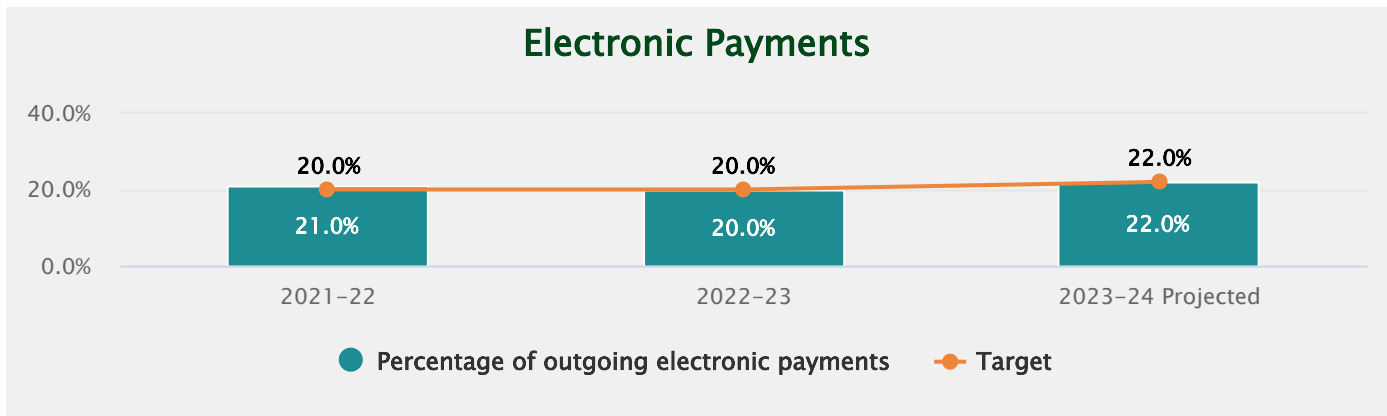
Maintain and implement best practices for financial and communication transparency



City Council Strategic Goal and Objective:

5.3 Maintain and implement best practices for financial and communication transparency

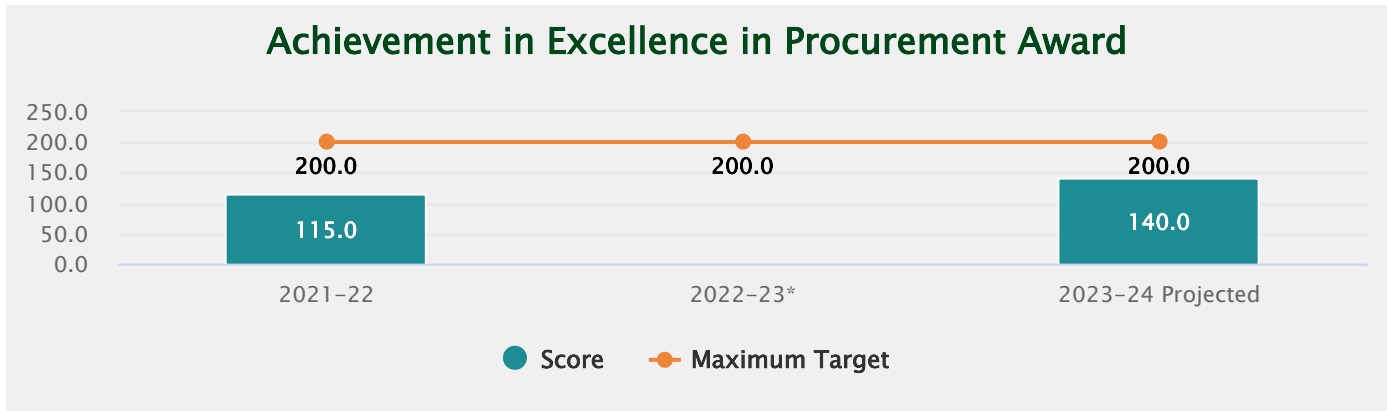
5.5 Enhance service delivery through data driven analysis and program evaluation



City Council Strategic Goal and Objective:

5.3 Maintain and implement best practices for financial and communication transparency

5.5 Enhance service delivery through data driven analysis and program evaluation

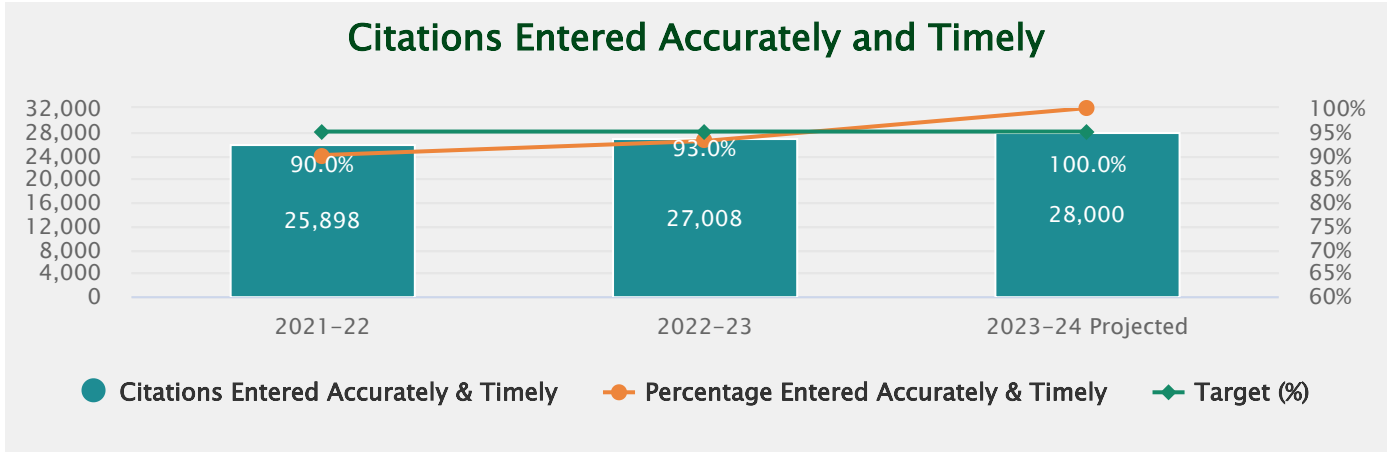


\* No submission for fiscal year 2023

City Council Strategic Goal and Objective:

5.3 Maintain and implement best practices for financial and communication transparency

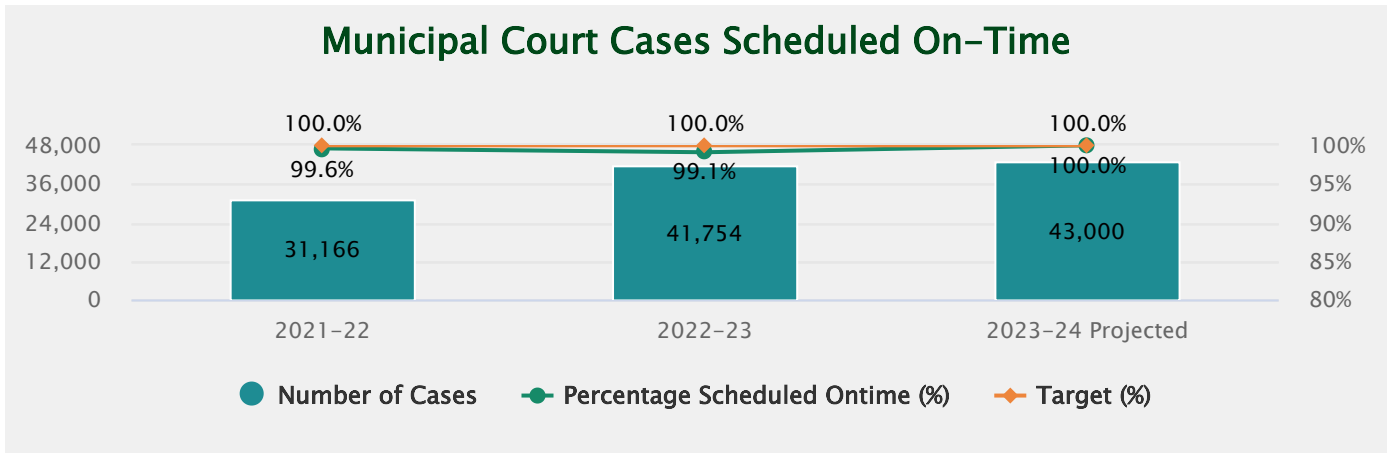
5.5 Enhance service delivery through data driven analysis and program evaluation



City Council Strategic Goal and Objective:

5.3 Maintain and implement best practices for financial and communication transparency

5.5 Enhance service delivery through data driven analysis and program evaluation



CAPITAL BUDGET

[Link to City Council Strategic Goals & Objectives.](#)

## Finance

### Financial Summary

#### Fund Allocations, Division Allocations, Expenditure Categories

#### Fiscal Years 2021-22 to 2023-24

| Funds                         | Fund Names                      | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|-------------------------------|---------------------------------|---------------------|---------------------|---------------------|---------------------|
| 0100                          | General Fund                    | \$ 5,001,460        | \$ 5,868,380        | \$ 6,038,430        | \$ 6,150,140        |
| 0271                          | Municipal Court Technology Fund | 23,172              | 53,150              | 53,150              | 54,690              |
| 4000                          | Water and Sewer Fund            | 2,245,202           | 2,343,750           | 2,329,850           | 2,436,770           |
| <b>Total Fund Allocations</b> |                                 | <b>\$ 7,269,834</b> | <b>\$ 8,265,280</b> | <b>\$ 8,421,430</b> | <b>\$ 8,641,600</b> |

| Funds                             | Division Names             | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|-----------------------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|
| 0100                              | Finance Administration     | \$ 732,949          | \$ 818,180          | \$ 864,600          | \$ 865,170          |
| 0100                              | Accounting                 | 638,194             | 838,700             | 831,700             | 889,490             |
| 0100                              | Purchasing                 | 520,676             | 549,590             | 537,800             | 554,410             |
| 0100                              | Warehouse                  | 345,531             | 379,330             | 386,210             | 405,060             |
| 0100                              | Printshop/Mailroom         | 332,251             | 409,070             | 414,930             | 431,060             |
| 0100                              | Transportation Pool        | (691)               | -                   | (1,310)             | -                   |
| 0100                              | Central Copy               | (15,109)            | -                   | -                   | -                   |
| 0100                              | Tax Office                 | 611,715             | 777,030             | 831,660             | 812,010             |
| 0100                              | Municipal Court            | 1,487,717           | 1,726,720           | 1,741,490           | 1,795,300           |
| 0100                              | Budget and Treasury        | 348,227             | 369,760             | 431,350             | 397,640             |
| 0271                              | Municipal Court Technology | 23,172              | 53,150              | 53,150              | 54,690              |
| 4000                              | Utility Billing            | 2,245,202           | 2,343,750           | 2,329,850           | 2,436,770           |
| <b>Total Division Allocations</b> |                            | <b>\$ 7,269,834</b> | <b>\$ 8,265,280</b> | <b>\$ 8,421,430</b> | <b>\$ 8,641,600</b> |

| Expenditure Categories    | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|---------------------------|---------------------|---------------------|---------------------|---------------------|
| Personal Services         | \$ 4,650,719        | \$ 5,339,150        | \$ 5,399,750        | \$ 5,709,150        |
| Supplies                  | 50,338              | 67,470              | 68,220              | 69,170              |
| Contractual Services      | 2,743,492           | 3,045,950           | 3,150,180           | 3,049,760           |
| Capital Outlay            | (53,684)            | 3,830               | 3,830               | 3,830               |
| Other Expenditures        | 23,471              | -                   | -                   | -                   |
| Reimbursements            | (144,502)           | (191,120)           | (200,550)           | (190,310)           |
| <b>Total Expenditures</b> | <b>\$ 7,269,834</b> | <b>\$ 8,265,280</b> | <b>\$ 8,421,430</b> | <b>\$ 8,641,600</b> |

## Finance

### Authorized Staffing Level

#### Staffing Levels by Fund

| Funds                  | Fund Names                     | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------|--------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                   | General Fund                   | 54.23             | 54.73              | 54.73              | 54.73              |
| 4000                   | Water And Sewer Operating Fund | 12.50             | 12.50              | 13.50              | 13.50              |
| <b>Total All Funds</b> |                                | <b>66.73</b>      | <b>67.23</b>       | <b>68.23</b>       | <b>68.23</b>       |

**Summary of Divisional Staffing Levels**

| Organizations        | Division Names         | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|----------------------|------------------------|-------------------|--------------------|--------------------|--------------------|
| 150000               | Finance Administration | 5.00              | 5.00               | 5.00               | 5.00               |
| 151000               | Accounting             | 9.00              | 9.00               | 9.00               | 9.00               |
| 152000               | Purchasing             | 5.00              | 5.00               | 5.00               | 5.00               |
| 152200               | Warehouse              | 5.00              | 5.00               | 5.00               | 5.00               |
| 152201               | Printshop/Mailroom     | 4.00              | 4.00               | 4.00               | 4.00               |
| 153215               | Tax Office             | 3.00              | 3.00               | 3.00               | 3.00               |
| 153216               | Municipal Court        | 19.23             | 19.73              | 19.73              | 19.73              |
| 153218               | Utility Billing        | 11.50             | 11.50              | 12.50              | 12.50              |
| 155000               | Budget and Treasury    | 5.00              | 5.00               | 5.00               | 5.00               |
| <b>Total Finance</b> |                        | <b>66.73</b>      | <b>67.23</b>       | <b>68.23</b>       | <b>68.23</b>       |

**Finance Administration**

| Funds                               | Full-time Position            | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-------------------------------------|-------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                                | Administrative Aide           | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                | Director of Finance           | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                | Finance Coordinator           | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                | Management Analyst            | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                | Senior Finance System Analyst | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Finance Administration</b> |                               | <b>5.00</b>       | <b>5.00</b>        | <b>5.00</b>        | <b>5.00</b>        |

**Accounting**

| Funds                   | Full-time Position             | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-------------------------|--------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                    | Accountant - General           | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                    | Accountant - Payroll           | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                    | Accounting Clerk               | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100                    | Accounting Supervisor          | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                    | Manager of Accounting Services | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                    | Senior Accountant              | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                    | Senior Accounting Technician   | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                    | Senior Cashier                 | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Accounting</b> |                                | <b>9.00</b>       | <b>9.00</b>        | <b>9.00</b>        | <b>9.00</b>        |

**Purchasing**

| Funds                   | Full-time Position                           | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-------------------------|--|-------------------|--------------------|--------------------|--------------------|
| 0100                    | Buyer  | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100                    | Manager of Purchasing                        | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                    | Senior Procurement Specialist                | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                    | Senior Procurement Specialist - Construction | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Purchasing</b> |  | <b>5.00</b>       | <b>5.00</b>        | <b>5.00</b>        | <b>5.00</b>        |

**Warehouse**

| Funds                  | Full-time Position         | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------|----------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                   | Automotive Warehouse Clerk | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                   | General Warehouse Clerk    | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100                   | Warehouse Supervisor       | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                   | Warehouse Technician       | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Warehouse</b> |                            | <b>5.00</b>       | <b>5.00</b>        | <b>5.00</b>        | <b>5.00</b>        |

**Printshop/Mailroom**

| Funds                           | Full-time Position                      | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|---------------------------------|---|-------------------|--------------------|--------------------|--------------------|
| 0100                            | Print Shop Technician                   | 3.00              | 3.00               | 3.00               | 3.00               |
| 0100                            | Printing and Postal Services Supervisor | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Printshop/Mailroom</b> |   | <b>4.00</b>       | <b>4.00</b>        | <b>4.00</b>        | <b>4.00</b>        |

**Tax Office**

| Funds                   | Full-time Position                | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-------------------------|-----------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                    | Customer Service Representative   | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100                    | Customer Service Supervisor - Tax | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Tax Office</b> |                                   | <b>3.00</b>       | <b>3.00</b>        | <b>3.00</b>        | <b>3.00</b>        |

**Municipal Court**

| Funds                        | Full-time Position               | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------------|----------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                         | Assistant Municipal Judge        | 0.60              | 0.60               | 0.60               | 0.60               |
| 0100                         | Associate Judge                  | -                 | 0.50               | 0.50               | 0.50               |
| 0100                         | City Marshal                     | 0.48              | 0.48               | 0.48               | 0.48               |
| 0100                         | Court Administrator              | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                         | Court Compliance Representative  | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                         | Deputy Court Administrator       | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                         | Deputy Marshal                   | 4.15              | 4.15               | 4.15               | 4.15               |
| 0100                         | Municipal Court Clerk            | 8.00              | 8.00               | 8.00               | 8.00               |
| 0100                         | Municipal Court Judge            | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                         | Senior Cashier - Municipal Court | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                         | Senior Municipal Court Clerk     | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Municipal Court</b> |                                  | <b>19.23</b>      | <b>19.73</b>       | <b>19.73</b>       | <b>19.73</b>       |

**Utility Billing**

| Funds                        | Full-time Position                     | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------------|--|-------------------|--------------------|--------------------|--------------------|
| 4000                         | Cashier                                | 2.00              | 2.00               | 2.00               | 2.00               |
| 4000                         | Customer Service Representative        | 7.00              | 7.00               | 7.00               | 7.00               |
| 4000                         | Customer Service Supervisor            | 1.00              | 1.00               | 1.00               | 1.00               |
| 4000                         | Finance Intern                         | 0.50              | 0.50               | 0.50               | 0.50               |
| 4000                         | Senior Customer Service Representative | 1.00              | 1.00               | 2.00               | 2.00               |
| <b>Total Utility Billing</b> |  | <b>11.50</b>      | <b>11.50</b>       | <b>12.50</b>       | <b>12.50</b>       |

**Budget and Treasury**

| Funds                            | Full-time Position             | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|----------------------------------|--------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                             | Budget Analyst                 | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                             | Grants Administrator           | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                             | Manager of Budget and Treasury | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                             | Senior Budget Analyst          | 1.00              | 1.00               | 1.00               | 1.00               |
| 4000                             | Senior Financial Analyst       | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Budget and Treasury</b> |                                | <b>5.00</b>       | <b>5.00</b>        | <b>5.00</b>        | <b>5.00</b>        |

**Departmental Job Classifications**

| Funds | Job Classification                      | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-------|---|-------------------|--------------------|--------------------|--------------------|
| 0100  | Accountant - General                    | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Accountant - Payroll                    | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Accounting Clerk                        | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100  | Accounting Supervisor                   | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Administrative Aide                     | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Assistant Municipal Judge               | 0.60              | 0.60               | 0.60               | 0.60               |
| 0100  | Associate Judge                         | -                 | 0.50               | 0.50               | 0.50               |
| 0100  | Automotive Warehouse Clerk              | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Budget Analyst                          | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Buyer                                   | 2.00              | 2.00               | 2.00               | 2.00               |
| 4000  | Cashier                                 | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100  | City Marshal                            | 0.48              | 0.48               | 0.48               | 0.48               |
| 0100  | Court Administrator                     | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Court Compliance Representative         | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Customer Service Representative         | 2.00              | 2.00               | 2.00               | 2.00               |
| 4000  | Customer Service Representative         | 7.00              | 7.00               | 7.00               | 7.00               |
| 4000  | Customer Service Supervisor             | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Customer Service Supervisor - Tax       | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Deputy Court Administrator              | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Deputy Marshal                          | 4.15              | 4.15               | 4.15               | 4.15               |
| 0100  | Director of Finance                     | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Finance Coordinator                     | 1.00              | 1.00               | 1.00               | 1.00               |
| 4000  | Finance Intern                          | 0.50              | 0.50               | 0.50               | 0.50               |
| 0100  | General Warehouse Clerk                 | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100  | Grants Administrator                    | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Management Analyst                      | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Manager of Accounting Services          | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Manager of Budget and Treasury          | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Manager of Purchasing                   | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Municipal Court Clerk                   | 8.00              | 8.00               | 8.00               | 8.00               |
| 0100  | Municipal Court Judge                   | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Print Shop Technician                   | 3.00              | 3.00               | 3.00               | 3.00               |
| 0100  | Printing and Postal Services Supervisor | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Senior Accountant                       | 1.00              | 1.00               | 1.00               | 1.00               |

### Departmental Job Classifications

| Funds                | Job Classification                           | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|----------------------|--|-------------------|--------------------|--------------------|--------------------|
| 0100                 | Senior Accounting Technician                 | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                 | Senior Budget Analyst                        | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                 | Senior Cashier                               | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                 | Senior Cashier - Municipal Court             | 1.00              | 1.00               | 1.00               | 1.00               |
| 4000                 | Senior Customer Service Representative       | 1.00              | 1.00               | 2.00               | 2.00               |
| 0100                 | Senior Finance System Analyst                | 1.00              | 1.00               | 1.00               | 1.00               |
| 4000                 | Senior Financial Analyst                     | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                 | Senior Municipal Court Clerk                 | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                 | Senior Procurement Specialist                | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                 | Senior Procurement Specialist - Construction | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                 | Warehouse Supervisor                         | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                 | Warehouse Technician                         | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Finance</b> |  | <b>66.73</b>      | <b>67.23</b>       | <b>68.23</b>       | <b>68.23</b>       |

# Information Technology

## MISSION STATEMENT

In partnership with City departments, Information Technology's mission is to provide external and internal customers with needed information, innovation, unparalleled service, and seek to improve processes, and communications while maintaining core technologies. Accomplishments are to be made in the most efficient, team-oriented, and fiscally responsible manner so residents, businesses, visitors, and employees receive the best service possible.



## DIVISIONS:

### ■ Information Technology Administration

The Information Technology Administration manages the overall management and budget of the Information Technology department.

### ■ Network Support

The Network Support Division deploys new and replacement of security, network, server, and storage hardware each year. They also monitor, manage, upgrade, and troubleshoot these systems.

### ■ PC Support

The PC Support Division deploys new hardware each year, troubleshoots daily break/fix issues and helps manage software and security updates. Other duties include evaluating new hardware and software to help the various city departments perform at their maximum potential.

### ■ Public Safety Support

The Public Safety Division supports all technical aspects of the Police and Fire Departments. Their daily tasks will include verifying the mobile data computers and in car video systems are functioning optimally. Monthly tasks include applying security patches to protect the servers against various security vulnerabilities and ensure we are maintaining the Criminal Justice Information Systems (CJIS) compliance.

### ■ Software Development

The Software Development Division maintains the City's ERP and other enterprise applications used by the General Government departments. They also manage the complex report writing, data exports and numerous data interfaces that are required for external vendors and financial organizations.

### ■ Telecommunications

The Telecommunications Division is responsible for the administration of the telephone system. This division handles all repair calls and coordination between the departments and the many communication vendors for maintenance, moves, changes and new installations, including ordering equipment and programming translations for the telephone system.

## KEY ACCOMPLISHMENTS DURING FY 2022-23:

- ✓ Phone System Upgrade – Upgraded our Avaya phone system from an end-of-life version to the latest version.
- ✓ Upgraded Dispatch Console Stations – Replaced all monitors and increased their monitors 100% on all consoles.
- ✓ Upgraded Spillman (Computer Aided Dispatch Solution) – Public Safety Support facilitated and assisted with upgrading this solution.
- ✓ Upgrade ERP (Enterprise Resource Planning) Solution – This is better known as Munis and now called Enterprise. It was first migrated to a new server leaving behind an End-of-Life operating system then upgraded to a newer version of the solution.
- ✓ Paymentus Implementation – Major undertaking interfacing with a new payment solution.

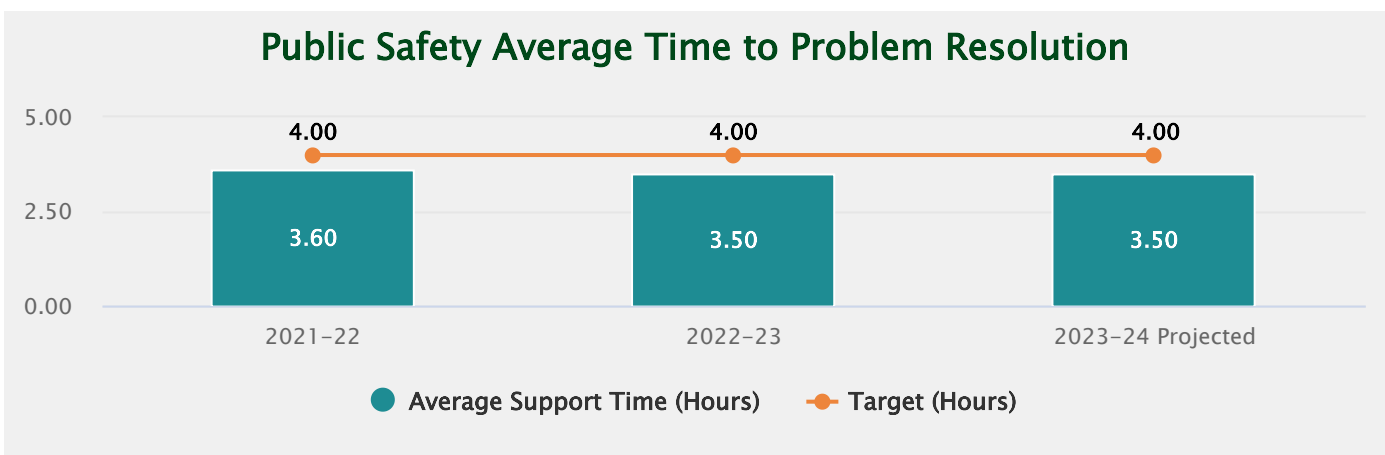
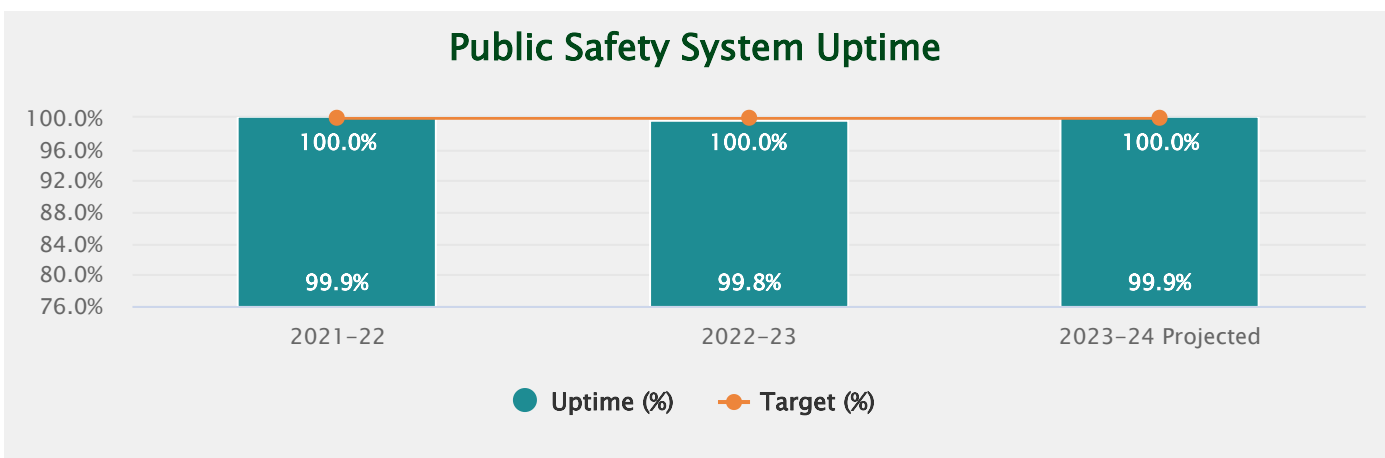
### KEY OBJECTIVES DURING FY 2023-24:

- Safe Community – The IT Department works with Fire and Police to ensure they have the most advanced equipment and technology to address public safety in the community.
- High Performing/Transparent Government – The IT Department maintains the Socrata data portals to assist the Finance in maintaining financial transparency.

### KEY PERFORMANCE MEASURES:

City Council Strategic Goal and Objective 5.5:

Enhance service delivery through data driven analysis and program evaluation



[Link to City Council Strategic Goals & Objectives](#)

### Information Technology Financial Summary Fund Allocations, Division Allocations, Expenditure Categories Fiscal Years 2021-22 to 2023-24

| Funds                         | Fund Names   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-------------------------------|--------------|-------------------|--------------------|--------------------|--------------------|
| 0100                          | General Fund | \$ (1)            | \$ -               | \$ -               | \$ -               |
| <b>Total Fund Allocations</b> |              | <b>\$ (1)</b>     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        |

| Funds                             | Division Names        | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-----------------------------------|-----------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                              | IT Administration     | \$ (1)            | \$ -               | \$ -               | \$ -               |
| 0100                              | PC Network Support    | 1                 | -                  | -                  | 50                 |
| 0100                              | Software Development  | -                 | -                  | -                  | 10                 |
| 0100                              | Public Safety Support | -                 | -                  | -                  | (70)               |
| 0100                              | Telecommunications    | (1)               | -                  | -                  | 10                 |
| <b>Total Division Allocations</b> |                       | <b>\$ (1)</b>     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        |

| Expenditure Categories    | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|---------------------------|-------------------|--------------------|--------------------|--------------------|
| Personal Services         | \$ 1,943,130      | \$ 2,056,490       | \$ 2,091,600       | \$ 2,222,800       |
| Supplies                  | 5,425             | 37,070             | 37,070             | 38,070             |
| Contractual Services      | 1,854,413         | 2,722,800          | 2,783,740          | 2,776,780          |
| Reimbursements            | (3,802,969)       | (4,816,360)        | (4,912,410)        | (5,037,650)        |
| <b>Total Expenditures</b> | <b>\$ (1)</b>     | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        |

### Information Technology Authorized Staffing Level

#### Staffing Levels by Fund

| Funds                  | Fund Names   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------|--------------|-------------------|--------------------|--------------------|--------------------|
| 0100                   | General Fund | 18.50             | 18.50              | 18.50              | 18.50              |
| <b>Total All Funds</b> |              | <b>18.50</b>      | <b>18.50</b>       | <b>18.50</b>       | <b>18.50</b>       |

#### Summary of Divisional Staffing Levels

| Organizations                       | Division Names                        | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-------------------------------------|---------------------------------------|-------------------|--------------------|--------------------|--------------------|
| 160000                              | Information Technology Administration | 7.00              | 7.00               | 7.00               | 7.00               |
| 161000                              | PC Network Support                    | 5.00              | 5.00               | 5.00               | 5.00               |
| 162000                              | Software Development                  | 2.50              | 2.50               | 2.50               | 2.50               |
| 163000                              | Public Safety Support                 | 3.00              | 3.00               | 3.00               | 3.00               |
| 164000                              | Telecommunications                    | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Information Technology</b> |                                       | <b>18.50</b>      | <b>18.50</b>       | <b>18.50</b>       | <b>18.50</b>       |

**Information Technology Administration**

| Funds  | Full-time Position                 | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--|------------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100   | Director of Information Technology | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100   | Information Security Analyst       | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100   | IT Infrastructure Supervisor       | -                 | 1.00               | 1.00               | 1.00               |
| 0100   | Manager of Information Technology  | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100   | Network Administrator              | 3.00              | 2.00               | 2.00               | 2.00               |
| 0100   | Website and Systems Developer      | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Information Technology Administration</b> |                                    | <b>7.00</b>       | <b>7.00</b>        | <b>7.00</b>        | <b>7.00</b>        |

**PC Network Support**

| Funds                           | Full-time Position        | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|---------------------------------|---------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                            | Help Desk Technician      | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                            | PC Support Analyst        | 2.00              | 2.00               | 3.00               | 3.00               |
| 0100                            | Senior PC Support Analyst | 2.00              | 2.00               | 1.00               | 1.00               |
| <b>Total PC Network Support</b> |                           | <b>5.00</b>       | <b>5.00</b>        | <b>5.00</b>        | <b>5.00</b>        |

**Software Development**

| Funds                             | Full-time Position            | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-----------------------------------|-------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                              | Database Applications Analyst | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                              | Programmer Analyst            | 0.50              | 0.50               | 0.50               | 0.50               |
| 0100                              | Senior Programmer Analyst     | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Software Development</b> |                               | <b>2.50</b>       | <b>2.50</b>        | <b>2.50</b>        | <b>2.50</b>        |

**Public Safety Support**

| Funds                              | Full-time Position                                  | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------------------|---|-------------------|--------------------|--------------------|--------------------|
| 0100                               | Public Safety Computer Administrator/Analyst        | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100                               | Senior Public Safety Computer Administrator/Analyst | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Public Safety Support</b> |   | <b>3.00</b>       | <b>3.00</b>        | <b>3.00</b>        | <b>3.00</b>        |

**Telecommunications**

| Funds                           | Division                             | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|---------------------------------|--------------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                            | Senior Telecommunications Technician | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Telecommunications</b> |                                      | <b>1.00</b>       | <b>1.00</b>        | <b>1.00</b>        | <b>1.00</b>        |

**Departmental Job Classifications**

| Funds                               | Job Classification                                  | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-------------------------------------|---|-------------------|--------------------|--------------------|--------------------|
| 0100                                | Database Applications Analyst                       | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                | Director of Information Technology                  | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                | Help Desk Technician                                | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                | Information Security Analyst                        | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                | IT Infrastructure Supervisor                        | -                 | 1.00               | 1.00               | 1.00               |
| 0100                                | Manager of Information Technology                   | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                | Network Administrator                               | 3.00              | 2.00               | 2.00               | 2.00               |
| 0100                                | PC Support Analyst                                  | 2.00              | 2.00               | 3.00               | 3.00               |
| 0100                                | Programmer Analyst                                  | 0.50              | 0.50               | 0.50               | 0.50               |
| 0100                                | Public Safety Computer Administrator/Analyst        | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100                                | Senior PC Support Analyst                           | 2.00              | 2.00               | 1.00               | 1.00               |
| 0100                                | Senior Programmer Analyst                           | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                | Senior Public Safety Computer Administrator/Analyst | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                | Senior Telecommunications Technician                | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                | Website and Systems Developer                       | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Information Technology</b> |   | <b>18.50</b>      | <b>18.50</b>       | <b>18.50</b>       | <b>18.50</b>       |

# Fire Service

## MISSION STATEMENT

Prevent, Protect, Respect, and Serve the Citizens of Mesquite.

## DIVISIONS:

### ■ Fire Administration

The Fire Administration division is responsible for overseeing the efficient delivery of fire suppression, fire prevention, and emergency medical services. All policies and procedures relating to the department are enforced and administered by this division.

### ■ Fire Operations

The Fire Operations division is responsible for planning and executing programs to prevent and suppress fires. This division also responds to EMS calls and other requests for service to a variety of incidents to minimize the loss of life and property.

### ■ Emergency Medical Services (EMS)

Approximately 75% of calls answered by the Mesquite Fire Department are calls for Emergency Medical Services. The EMS division is responsible for the planning and execution of a program to provide emergency medical care in a prehospital setting. This division is responsible for quality assurance review of all EMS care provided to our citizens and visitors. The EMS Division is also responsible for overseeing ambulance billing operations and periodic third-party billing audits.

### ■ Fire Prevention

The Fire Prevention division is responsible for those activities intended to reduce the incidence of fires, hazardous chemical releases, and life and property loss due to fires. This division develops and conducts programs aimed at these objectives as well as enforcing adopted fire codes through plan reviews and comprehensive inspection programs. Through Fire Investigations and Bomb Squad functions, violations of local, state, and federal law are investigated and presented to the appropriate court for adjudication. Public awareness programs targeted for specific audiences are also coordinated through this division.

### ■ Fire Training

The Fire Training division is responsible for research and development and in-house training of fire department personnel in emergency operations, fire suppression, incident command, and officer development. It maintains and coordinates emergency medical training of firefighter/EMS personnel and ensures newly hired personnel receive the training and certifications to prepare them for duty. The Training Division prepares Operations personnel to control emergency situations safely and successfully in the City of Mesquite. It maintains records and ensures State and Federal training requirements are fulfilled.

### ■ Emergency Management

Emergency Management responsibility at the local level is defined in the Texas Disaster Act and the Executive Orders of the Governor. This division is responsible for maintaining the Emergency Management Plan, which addresses mitigation, preparedness, response, and recovery. This division coordinates the City's adopted Emergency Management Plan in response to natural disasters or other situations as needed.



## KEY ACCOMPLISHMENTS DURING FY 2022-23:

- ✓ Increased authorized staffing level by nine personnel.
- ✓ Conducted classroom and hands-on Incident Command System training for all Fire Operations personnel.
- ✓ Provided NFPA 1582-compliant comprehensive health screenings and assessments as a part of our cancer awareness and wellness initiative programs.

- ✓ Continued the process to design and construct a new facility to replace Fire Station #2. Fire Station #2 has been serving the City of Mesquite since 1960.
- ✓ Updated fleet: put three new engines and one new ambulance in service.

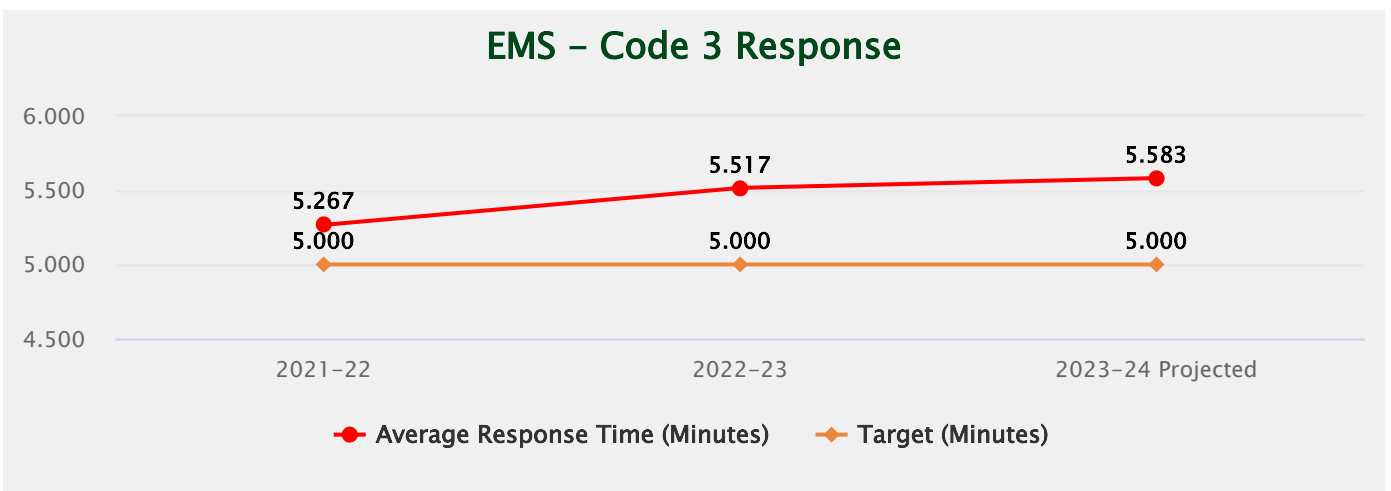
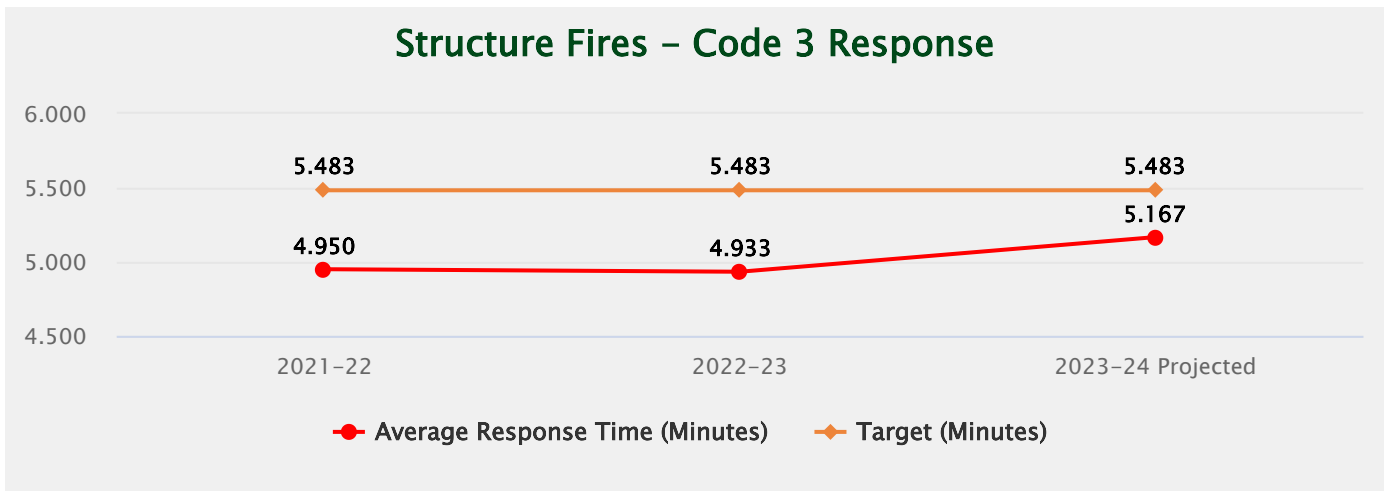
**KEY OBJECTIVES DURING FY 2023-24:**

- 🚩 Maintain staffing levels that provide for effective response times.
- 🚩 Ensure personnel have the most advanced equipment, training, and technology to address public safety throughout the community.
- 🚩 Identify and address long-term capital needs for expansion of Fire services and facilities.
- 🚩 Promote investment in new and existing businesses..

**KEY PERFORMANCE MEASURES:**

City Council Strategic Goal and Objective 1.1:

Maintain staffing levels in Police and Fire that provide for effective response times



CAPITAL BUDGET

[Link to City Council Strategic Goals & Objectives](#)

## Fire Service Financial Summary Fund Allocations, Division Allocations, Expenditure Categories Fiscal Years 2021-22 to 2023-24

| Funds                         | Fund Names   | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Adopted<br>2023-24   |
|-------------------------------|--------------|----------------------|----------------------|----------------------|----------------------|
| 0100                          | General Fund | \$ 34,105,401        | \$ 36,363,930        | \$ 37,062,690        | \$ 42,412,470        |
| <b>Total Fund Allocations</b> |              | <b>\$ 34,105,401</b> | <b>\$ 36,363,930</b> | <b>\$ 37,062,690</b> | <b>\$ 42,412,470</b> |

| Funds                             | Division Names             | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Adopted<br>2023-24   |
|-----------------------------------|----------------------------|----------------------|----------------------|----------------------|----------------------|
| 0100                              | Fire Administration        | \$ 1,356,836         | \$ 1,490,180         | \$ 1,404,650         | \$ 1,817,360         |
| 0100                              | Fire Operations            | 28,912,312           | 30,596,000           | 31,050,550           | 35,420,350           |
| 0100                              | Emergency Medical Services | 1,307,003            | 1,325,410            | 1,471,640            | 1,706,160            |
| 0100                              | Fire Prevention            | 1,681,546            | 1,779,780            | 1,952,790            | 2,082,510            |
| 0100                              | Fire Training              | 648,010              | 920,160              | 938,690              | 1,105,270            |
| 0100                              | Emergency Management       | 199,694              | 252,400              | 244,370              | 280,820              |
| <b>Total Division Allocations</b> |                            | <b>\$ 34,105,401</b> | <b>\$ 36,363,930</b> | <b>\$ 37,062,690</b> | <b>\$ 42,412,470</b> |

| Expenditure Categories    | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Adopted<br>2023-24   |
|---------------------------|----------------------|----------------------|----------------------|----------------------|
| Personal Services         | \$ 31,919,299        | \$ 33,442,770        | \$ 33,741,290        | \$ 39,036,330        |
| Supplies                  | 538,114              | 817,040              | 951,140              | 899,860              |
| Contractual Services      | 1,644,595            | 2,096,220            | 2,357,650            | 2,466,380            |
| Capital Outlay            | 3,393                | 7,900                | 12,610               | 9,900                |
| <b>Total Expenditures</b> | <b>\$ 34,105,401</b> | <b>\$ 36,363,930</b> | <b>\$ 37,062,690</b> | <b>\$ 42,412,470</b> |

## Fire Services Authorized Staffing Level

### Staffing Levels by Fund

| Funds                  | Fund Names   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------|--------------|-------------------|--------------------|--------------------|--------------------|
| 0100                   | General Fund | 227.00            | 236.00             | 237.00             | 251.00             |
| <b>Total All Funds</b> |              | <b>227.00</b>     | <b>236.00</b>      | <b>237.00</b>      | <b>251.00</b>      |

### Summary of Divisional Staffing Levels

| Organizations              | Division Names            | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|----------------------------|---------------------------|-------------------|--------------------|--------------------|--------------------|
| 200000                     | Fire Administration       | 9.00              | 8.00               | 10.00              | 10.00              |
| 201000                     | Fire Operations           | 196.00            | 206.00             | 205.00             | 219.00             |
| 202000                     | Emergency Medical Service | 5.00              | 5.00               | 5.00               | 5.00               |
| 203000                     | Fire Prevention           | 10.00             | 10.00              | 10.00              | 10.00              |
| 204000                     | Fire Training             | 5.00              | 5.00               | 5.00               | 5.00               |
| 205000                     | Emergency Management      | 2.00              | 2.00               | 2.00               | 2.00               |
| <b>Total Fire Services</b> |                           | <b>227.00</b>     | <b>236.00</b>      | <b>237.00</b>      | <b>251.00</b>      |

**Fire Administration**

| Funds                            | Full-time Position               | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|----------------------------------|----------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                             | Administrative Aide              | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                             | Administrative Secretary         | 1.00              | 1.00               | 2.00               | 2.00               |
| 0100                             | Assistant Fire Chief             | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100                             | Fire Captain                     | 2.00              | 1.00               | 2.00               | 2.00               |
| 0100                             | Fire Chief                       | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                             | Firefighter                      | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                             | Public Safety Operations Analyst | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Fire Administration</b> |                                  | <b>9.00</b>       | <b>8.00</b>        | <b>10.00</b>       | <b>10.00</b>       |

**Fire Operations**

| Funds                        | Full-time Position   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------------|----------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                         | Fire Battalion Chief | -                 | -                  | 3.00               | 3.00               |
| 0100                         | Fire Captain         | 23.00             | 24.00              | 22.00              | 22.00              |
| 0100                         | Fire Deputy Chief    | 3.00              | 3.00               | -                  | -                  |
| 0100                         | Fire Driver Engineer | 33.00             | 33.00              | 33.00              | 33.00              |
| 0100                         | Fire Driver-Engineer | -                 | -                  | 3.00               | 3.00               |
| 0100                         | Fire Lieutenant      | 11.00             | 11.00              | 11.00              | 11.00              |
| 0100                         | Firefighter          | 126.00            | 135.00             | 133.00             | 147.00             |
| <b>Total Fire Operations</b> |                      | <b>196.00</b>     | <b>206.00</b>      | <b>205.00</b>      | <b>219.00</b>      |

**Emergency Medical Service**

| Funds                                  | Full-time Position   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--|----------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                                   | Fire Battalion Chief | -                 | -                  | 1.00               | 1.00               |
| 0100                                   | Fire Captain         | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                   | Fire Deputy Chief    | 1.00              | 1.00               | -                  | -                  |
| 0100                                   | Fire Lieutenant      | 3.00              | 3.00               | 3.00               | 3.00               |
| <b>Total Emergency Medical Service</b> |                      | <b>5.00</b>       | <b>5.00</b>        | <b>5.00</b>        | <b>5.00</b>        |

**Fire Prevention**

| Funds                        | Full-time Position   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------------|----------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                         | Fire Battalion Chief | -                 | -                  | 1.00               | 1.00               |
| 0100                         | Fire Captain         | 3.00              | 3.00               | 3.00               | 3.00               |
| 0100                         | Fire Deputy Chief    | 1.00              | 1.00               | -                  | -                  |
| 0100                         | Fire Lieutenant      | 5.00              | 5.00               | 5.00               | 5.00               |
| 0100                         | Firefighter          | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Fire Prevention</b> |                      | <b>10.00</b>      | <b>10.00</b>       | <b>10.00</b>       | <b>10.00</b>       |

**Fire Training**

| Funds                      | Division              | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|----------------------------|-----------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                       | Fire Battalion Chief  | -                 | -                  | 1.00               | 1.00               |
| 0100                       | Fire Captain          | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                       | Fire Department Nurse | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                       | Fire Deputy Chief     | 1.00              | 1.00               | -                  | -                  |
| 0100                       | Fire Lieutenant       | 2.00              | 2.00               | 2.00               | 2.00               |
| <b>Total Fire Training</b> |                       | <b>5.00</b>       | <b>5.00</b>        | <b>5.00</b>        | <b>5.00</b>        |

**Emergency Management**

| Funds                             | Division                               | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-----------------------------------|--|-------------------|--------------------|--------------------|--------------------|
| 0100                              | Emergency Management Coordinator       | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                              | Emergency Management Specialist        | -                 | 1.00               | 1.00               | 1.00               |
| 0100                              | Senior Emergency Management Specialist | 1.00              | -                  | -                  | -                  |
| <b>Total Emergency Management</b> |  | <b>2.00</b>       | <b>2.00</b>        | <b>2.00</b>        | <b>2.00</b>        |

**Departmental Job Classifications**

| Funds                             | Job Classification                     | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-----------------------------------|--|-------------------|--------------------|--------------------|--------------------|
| 0100                              | Assistant Fire Chief                   | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100                              | Fire Battalion Chief                   | -                 | -                  | 6.00               | 6.00               |
| 0100                              | Fire Captain                           | 30.00             | 30.00              | 29.00              | 29.00              |
| 0100                              | Fire Chief                             | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                              | Fire Deputy Chief                      | 6.00              | 6.00               | -                  | -                  |
| 0100                              | Fire Driver Engineer                   | 33.00             | 33.00              | 33.00              | 33.00              |
| 0100                              | Fire Driver-Engineer                   | -                 | -                  | 3.00               | 3.00               |
| 0100                              | Fire Lieutenant                        | 21.00             | 21.00              | 21.00              | 21.00              |
| 0100                              | Firefighter                            | 128.00            | 137.00             | 135.00             | 149.00             |
| <b>Total Sworn Fire Personnel</b> |  | <b>221.00</b>     | <b>230.00</b>      | <b>230.00</b>      | <b>244.00</b>      |
| 0100                              | Administrative Aide                    | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                              | Administrative Secretary               | 1.00              | 1.00               | 2.00               | 2.00               |
| 0100                              | Emergency Management Coordinator       | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                              | Emergency Management Specialist        | -                 | 1.00               | 1.00               | 1.00               |
| 0100                              | Fire Department Nurse                  | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                              | Public Safety Operations Analyst       | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                              | Senior Emergency Management Specialist | 1.00              | -                  | -                  | -                  |
| <b>Total Civilian Personnel</b>   |  | <b>6.00</b>       | <b>6.00</b>        | <b>7.00</b>        | <b>7.00</b>        |
| <b>Total Fire Services</b>        |  | <b>227.00</b>     | <b>236.00</b>      | <b>237.00</b>      | <b>251.00</b>      |

Note: Fourteen new firefighter positions have been added for fiscal year 2024 due to the addition of Mesquite Trinity Pointe fire station project.

# Police Service

## MISSION STATEMENT

To serve and protect the citizens and visitors of the City of Mesquite. The mission of the Mesquite Police Department includes:

- The protection of life and property
- The preservation of the peace and the suppression of disorder
- The prevention of crime and the promotion of traffic safety
- The apprehension of offenders and the recovery of stolen property
- The enforcement of city ordinances, state laws and federal laws within the framework of law and societal expectations.



## DIVISIONS:

### Police Administration

Police Administration is responsible for overseeing the Police Department to ensure law enforcement services are performed in a manner which is consistent with all state, local, and federal laws and in accordance with departmental policies. Administration's goal is to ensure that all organizational decisions which establish departmental and operational priorities, or which allocate personnel and resources are made within the context of the Department's mission and philosophy.

### Police Operation

Police Operations is charged with providing a uniformed police presence to the community. Additionally, the Operations Bureau is to provide police service to the citizens of Mesquite as the primary responder of all accidents, criminal complaints, traffic violations, and domestic problems. Primary goals and objectives of this division are to improve police abilities relating to the detection and prevention of criminal activity, to reduce response times for police calls for service, and to promote and maintain a positive image of the police department within the community.

### Police Criminal Investigation

The Criminal Investigation Bureau is primarily responsible for conducting follow-up investigations on reported criminal offenses. Other responsibilities include oversight of the Automated Fingerprint Identification Services (AFIS), the Narcotics Bureau, and Crime Scene Investigation. The primary goal of this division is to conduct efficient and effective investigations of criminal offenses leading to the apprehension and prosecution of offenders.

### Police School Resource Officer Program

The School Resource Officer Program (SRO) provides direct law enforcement assistance to the Mesquite Independent School District (MISD) through the placement of two Mesquite police officers in each of the five traditional MISD high schools, one in the new Vanguard high school, one in each of the nine middle schools, one in the Learning Center, and one in the Mesquite Academy. For Fiscal Year 22-23, the Mesquite Police Department in a continuing effort to curb gun violence, introduced "Ferris", a highly trained chocolate Labrador retriever with gun/explosive detection capabilities. Ferris and his handler were introduced as an addition to the Horn High School SRO program, but have the ability to visit and search all campuses when needed in an effort to better protect our schools. Major objectives of the SRO program are to deter and reduce crime on high school and middle school campuses and to improve relationships between students and law enforcement officers. The Police Department also provides officers to fourth grade classrooms in the MISD through the LETS (Law Enforcement Teaching Students) Program. The LETS Program is an effort to establish a positive officer-student relationship. The program focuses on topics such as building a positive self-concept, developing sound decision-making skills, coping with pressure, and understanding the effects of drug abuse on self, family, and community.

### Police Technical Services

The Technical Services Bureau provides support services for line operations of the Police Department. Support services include communications/dispatch operations, police records, jail/detention facilities, property room maintenance, and security alarm/motor vehicle impounding operations.

### Police Staff Support

The Staff Support Bureau provides services for other Police Department entities by providing the recruiting and selection of all police personnel as well as coordinating all training mandated by the State of Texas. The adopted mission of this division is to support, develop, and enhance the abilities, skills, and knowledge of the Police Department.

### 911 Services

911 Services is used for the accumulation of resources for and the payment of the 911 emergency fund telephone system maintenance. Telephone users within the City are charged a monthly fee for being connected to 911 service. Funds collected more than routine maintenance are transferred to the General Fund to help offset the cost of communications operators in the Technical Services division.

## KEY ACCOMPLISHMENTS DURING FY 2022-23:

- ✓ Hired 30 New Police Recruits.
- ✓ Upgraded equipment with the most advanced equipment, training and technology to address public safety within the City.
- ✓ This included new Glock sidearms with red dot sighting systems and weapon mounted flashlights, "Ferris"; a gun/explosive detection K-9, the VIRTRA critical decision-making training simulator, and FLOCK Safety wireless LPR camera systems.
- ✓ Increased community interaction, including better social media presence, better Spanish language outreach, and increased non-enforcement presence in at risk areas.

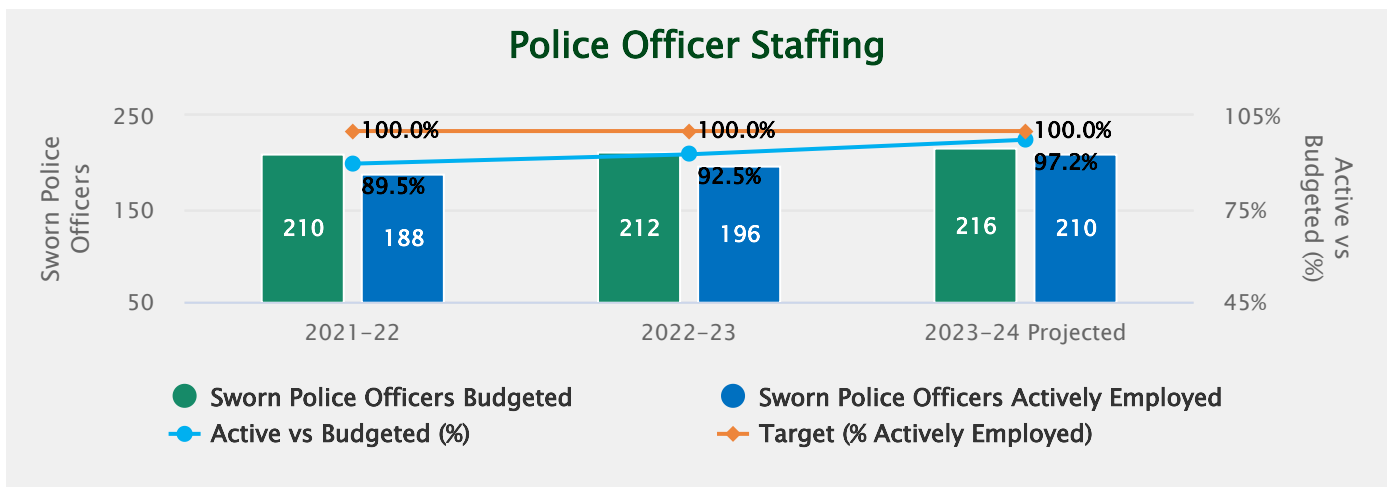
## KEY OBJECTIVES DURING FY 2023-24:

- 🚩 Maintain staffing levels that provide for effective response times.
- 🚩 Develop a culture and system of community policing that enhances the trust in public safety.
- 🚩 Ensure police have the most advanced equipment and technology to address public safety, including increased use of the National Integrated Ballistic Information Network, License Plate Recognition, Cameras, and the Task Force Officer partnerships.

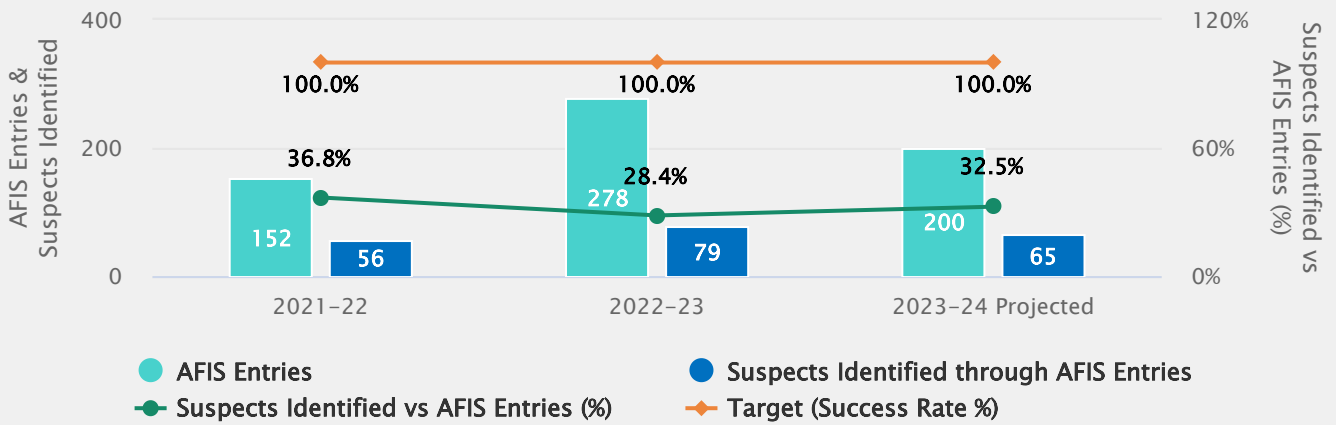
## KEY PERFORMANCE MEASURES:

City Council Strategic Goal and Objective 1.1:

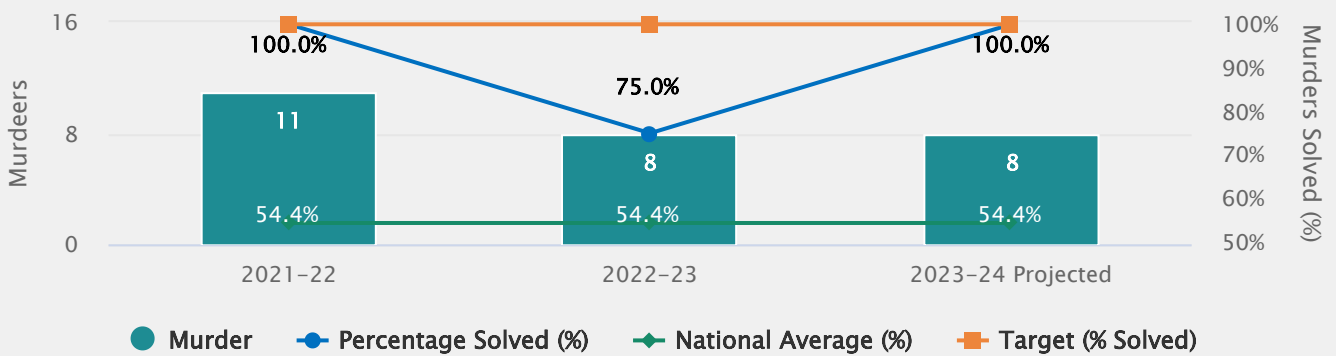
Maintain staffing levels in Police and Fire that provide for effective response times



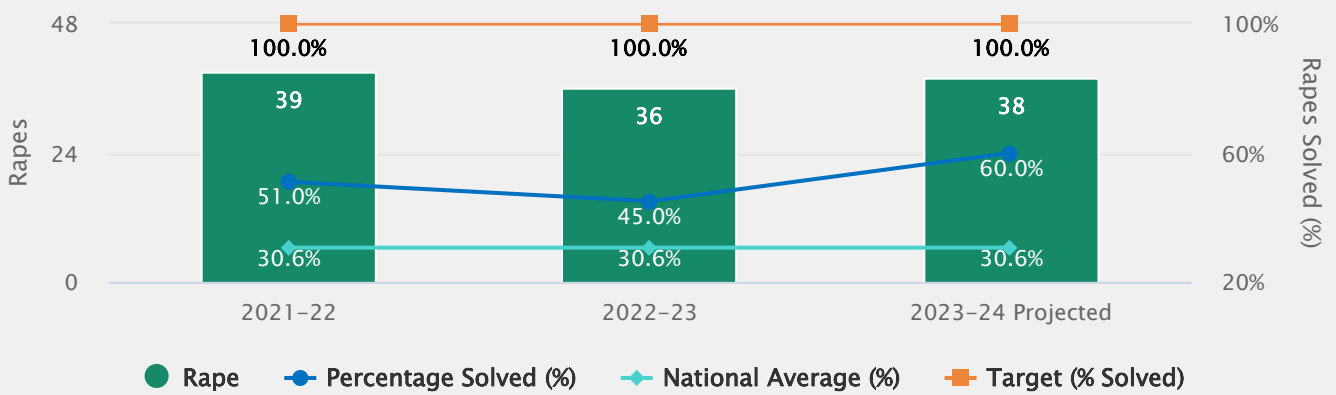
### Automated Fingerprinting Identification System (AFIS)

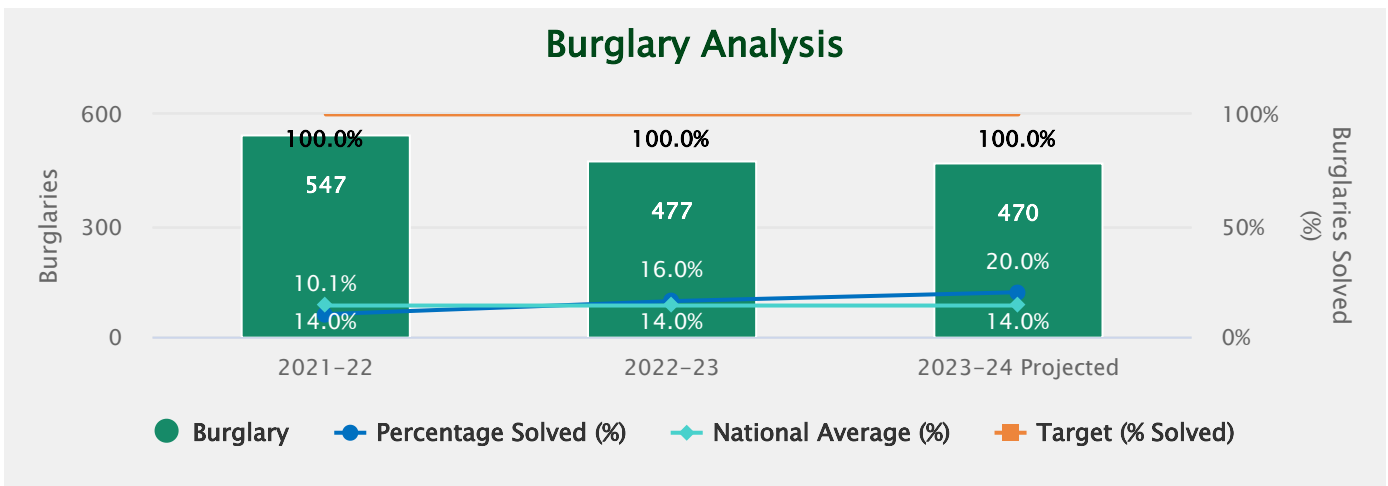
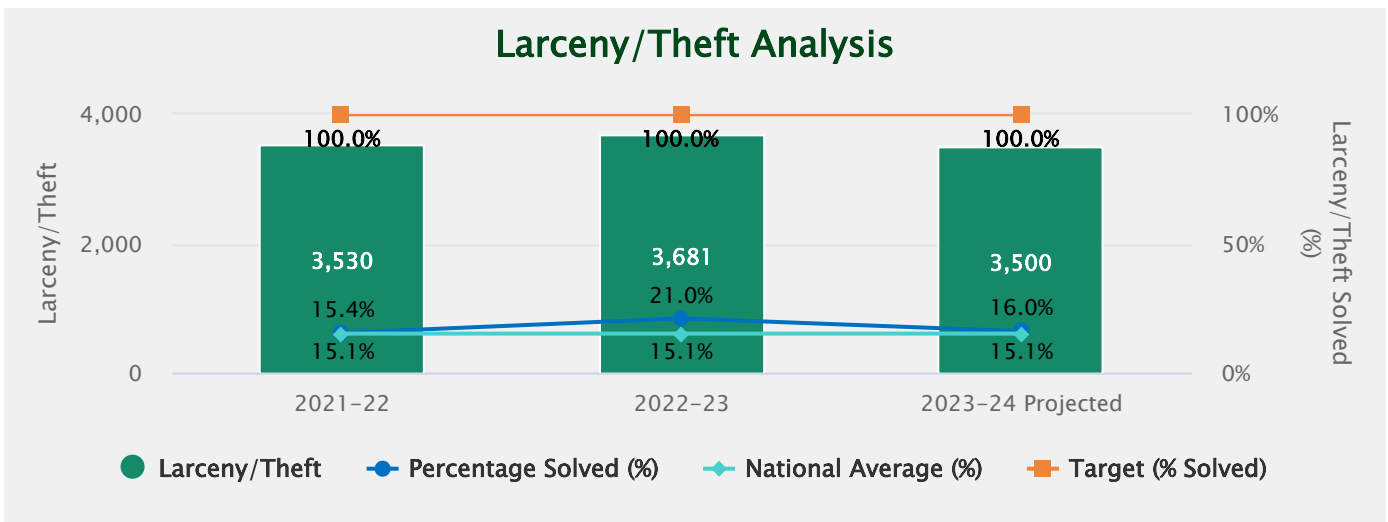
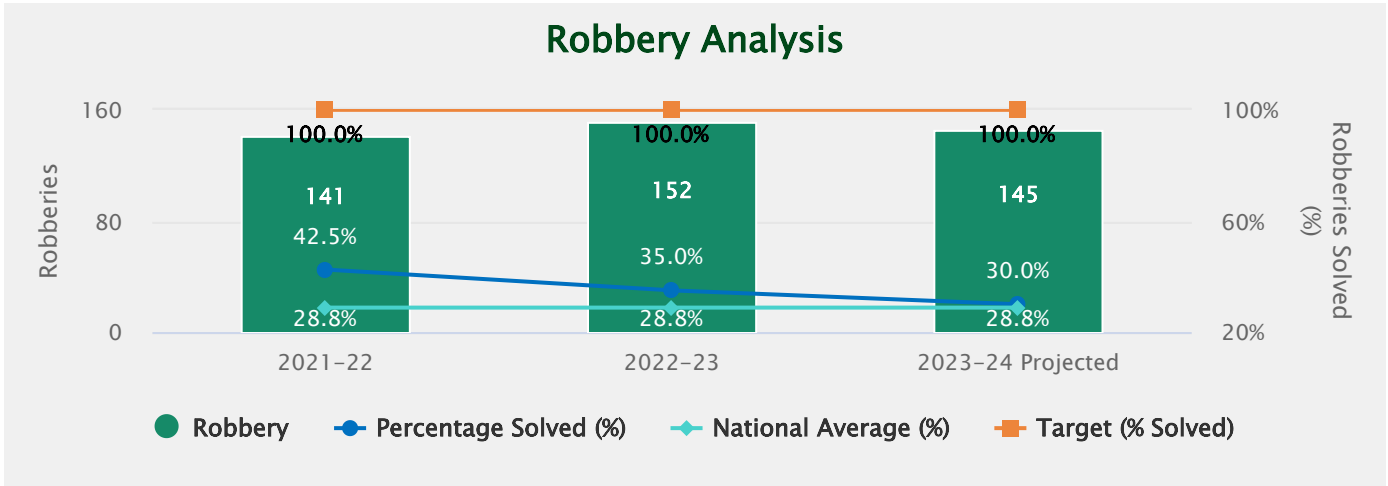


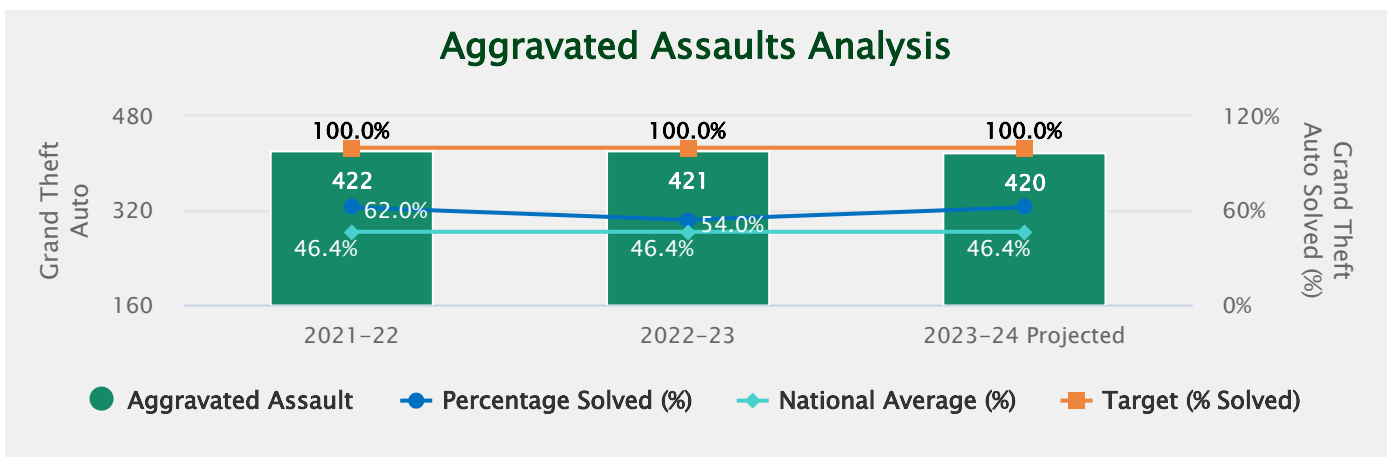
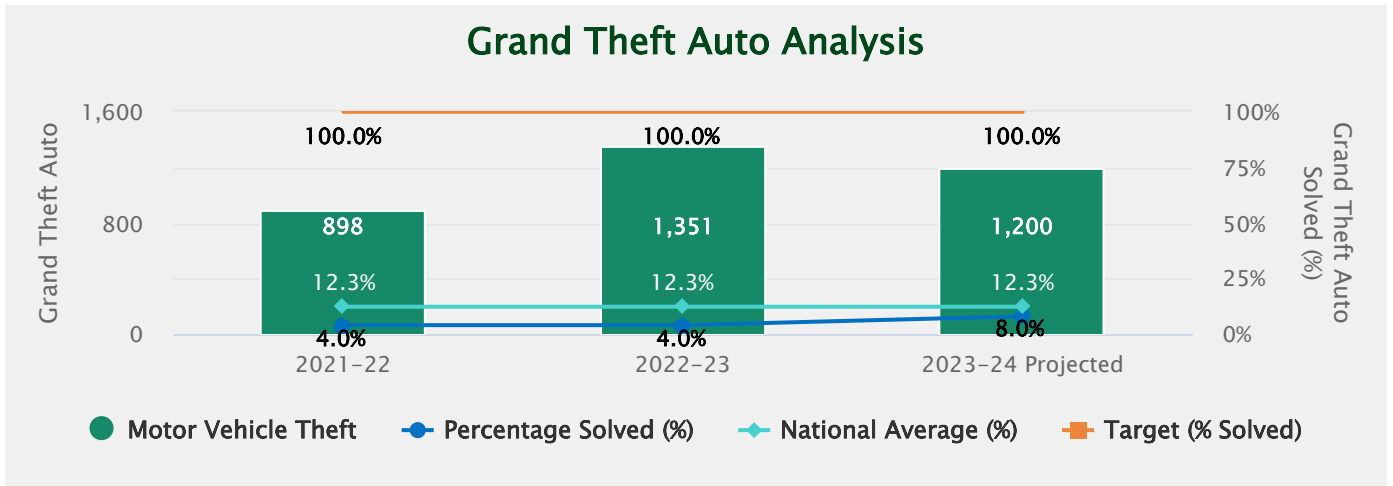
### Murder Analysis



### Rape Analysis







[Link to City Council Strategic Goals & Objectives](#)

## Police Service Financial Summary Fund Allocations, Division Allocations, Expenditure Categories Fiscal Years 2021-22 to 2023-24

| Funds                         | Fund Names               | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Adopted<br>2023-24   |
|-------------------------------|--------------------------|----------------------|----------------------|----------------------|----------------------|
| 0100                          | General Fund             | \$ 43,062,657        | \$ 45,424,000        | \$ 46,502,370        | \$ 49,494,860        |
| 0240-0242                     | Confiscated Seizure Fund | 1,851,452            | 531,100              | 1,833,530            | 490,800              |
| 0270                          | 911 Service Fee Fund     | 885,739              | 900,000              | 900,000              | 900,000              |
| <b>Total Fund Allocations</b> |                          | <b>\$ 45,799,848</b> | <b>\$ 46,855,100</b> | <b>\$ 49,235,900</b> | <b>\$ 50,885,660</b> |

| Funds                             | Division Names                       | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Adopted<br>2023-24   |
|-----------------------------------|--------------------------------------|----------------------|----------------------|----------------------|----------------------|
| 0100                              | Police Administration                | \$ 1,186,110         | \$ 1,267,940         | \$ 1,312,040         | \$ 1,361,780         |
| 0100                              | Police Operations                    | 21,788,355           | 22,118,640           | 23,222,410           | 25,263,220           |
| 0100                              | Police Criminal Investigation        | 8,332,640            | 9,173,810            | 8,970,390            | 9,777,730            |
| 0100                              | School Resource Officers             | 1,969,606            | 2,057,310            | 2,360,800            | 2,230,250            |
| 0100                              | Police Technical Services            | 7,501,691            | 8,302,640            | 8,207,480            | 8,417,020            |
| 0100                              | Police Staff Support                 | 2,284,255            | 2,503,660            | 2,429,250            | 2,444,860            |
| 0240                              | State Police Confiscated Trust       | 1,355,343            | 447,800              | 992,850              | 404,300              |
| 0241                              | Fed Police Confiscated Trust         | 467,396              | 83,300               | 797,610              | 86,500               |
| 0242                              | US Treasury Police Confiscated Trust | 28,713               | -                    | 43,070               | -                    |
| 0270                              | 911 Services                         | 885,739              | 900,000              | 900,000              | 900,000              |
| <b>Total Division Allocations</b> |                                      | <b>\$ 45,799,848</b> | <b>\$ 46,855,100</b> | <b>\$ 49,235,900</b> | <b>\$ 50,885,660</b> |

| Expenditure Categories    | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Adopted<br>2023-24   |
|---------------------------|----------------------|----------------------|----------------------|----------------------|
| Personal Services         | \$ 40,409,983        | \$ 42,853,190        | \$ 43,173,290        | \$ 46,331,240        |
| Supplies                  | 802,311              | 661,870              | 977,870              | 646,770              |
| Contractual Services      | 5,244,852            | 4,882,830            | 5,637,510            | 5,415,240            |
| Capital Outlay            | 1,049,211            | 24,000               | 1,014,020            | 174,000              |
| Other Expenditures        | 53,465               | -                    | -                    | -                    |
| Other Financing Uses      | 780,000              | 780,000              | 780,000              | 780,000              |
| Reimbursements            | (2,539,974)          | (2,346,790)          | (2,346,790)          | (2,461,590)          |
| <b>Total Expenditures</b> | <b>\$ 45,799,848</b> | <b>\$ 46,855,100</b> | <b>\$ 49,235,900</b> | <b>\$ 50,885,660</b> |

## Police Services Authorized Staffing Level

### Staffing Levels by Fund

| Funds                  | Fund Names   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------|--------------|-------------------|--------------------|--------------------|--------------------|
| 0100                   | General Fund | 348.50            | 351.50             | 351.50             | 355.50             |
| <b>Total All Funds</b> |              | <b>348.50</b>     | <b>351.50</b>      | <b>351.50</b>      | <b>355.50</b>      |

### Summary of Divisional Staffing Levels

| Organizations                | Division Names                | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------------|-------------------------------|-------------------|--------------------|--------------------|--------------------|
| 210000                       | Police Administration         | 6.00              | 6.00               | 6.00               | 6.00               |
| 211000                       | Police Operations             | 151.00            | 152.00             | 157.00             | 161.00             |
| 212000                       | Police Criminal Investigation | 60.00             | 60.00              | 60.00              | 60.00              |
| 213000                       | School Resource Officers      | 32.00             | 33.00              | 31.00              | 31.00              |
| 214000                       | Police Technical Services     | 81.50             | 82.50              | 82.50              | 82.50              |
| 215000                       | Police Staff Support Services | 18.00             | 18.00              | 15.00              | 15.00              |
| <b>Total Police Services</b> |                               | <b>348.50</b>     | <b>351.50</b>      | <b>351.50</b>      | <b>355.50</b>      |

### Police Administration

| Funds                              | Full-time Position                                | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------------------|---|-------------------|--------------------|--------------------|--------------------|
| 0100                               | Assistant Police Chief                            | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100                               | Police Chief                                      | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                               | Police Sergeant                                   | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                               | Senior Administrative Law Enforcement Coordinator | 2.00              | 2.00               | 2.00               | 2.00               |
| <b>Total Police Administration</b> |   | <b>6.00</b>       | <b>6.00</b>        | <b>6.00</b>        | <b>6.00</b>        |

### Police Operations

| Funds                          | Full-time Position                         | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--------------------------------|--|-------------------|--------------------|--------------------|--------------------|
| 0100                           | Administrative Law Enforcement Coordinator | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                           | Deputy Chief                               | -                 | 1.00               | -                  | -                  |
| 0100                           | Police Captain                             | 1.00              | -                  | -                  | -                  |
| 0100                           | Police Deputy Chief-Operations             | -                 | -                  | 1.00               | 1.00               |
| 0100                           | Police Lieutenant                          | 5.00              | 5.00               | 5.00               | 5.00               |
| 0100                           | Police Officer                             | 122.00            | 123.00             | 128.00             | 132.00             |
| 0100                           | Police Payroll Technician                  | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                           | Police Sergeant                            | 14.00             | 14.00              | 14.00              | 14.00              |
| 0100                           | Public Service Professional                | 7.00              | 7.00               | 7.00               | 7.00               |
| <b>Total Police Operations</b> |  | <b>151.00</b>     | <b>152.00</b>      | <b>157.00</b>      | <b>161.00</b>      |

**Police Criminal Investigation**

| Funds                                      | Full-time Position                         | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--|--|-------------------|--------------------|--------------------|--------------------|
| 0100                                       | Administrative Law Enforcement Coordinator | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                       | Administrative Secretary                   | 4.00              | 2.00               | 2.00               | 2.00               |
| 0100                                       | Crime Analyst                              | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100                                       | Criminal Case Specialist                   | -                 | 2.00               | 2.00               | 2.00               |
| 0100                                       | Deputy Chief                               | -                 | 1.00               | -                  | -                  |
| 0100                                       | Police Captain                             | 1.00              | -                  | -                  | -                  |
| 0100                                       | Police Deputy Chief-Cid                    | -                 | -                  | 1.00               | 1.00               |
| 0100                                       | Police Lieutenant                          | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100                                       | Police Officer                             | 45.00             | 45.00              | 45.00              | 45.00              |
| 0100                                       | Police Sergeant                            | 5.00              | 5.00               | 5.00               | 5.00               |
| <b>Total Police Criminal Investigation</b> |  | <b>60.00</b>      | <b>60.00</b>       | <b>60.00</b>       | <b>60.00</b>       |

**School Resource Officers**

| Funds                                 | Full-time Position | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|---------------------------------------|--------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                                  | Police Officer     | 30.00             | 31.00              | 29.00              | 29.00              |
| 0100                                  | Police Sergeant    | 2.00              | 2.00               | 2.00               | 2.00               |
| <b>Total School Resource Officers</b> |                    | <b>32.00</b>      | <b>33.00</b>       | <b>31.00</b>       | <b>31.00</b>       |

**Police Technical Services**

| Funds                                  | Division  | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--|---|-------------------|--------------------|--------------------|--------------------|
| 0100                                   | Administrative Law Enforcement Coordinator        | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                   | Deputy Chief                                      | -                 | 1.00               | -                  | -                  |
| 0100                                   | Detention Officer I                               | 14.00             | 14.00              | 15.00              | 15.00              |
| 0100                                   | Detention Officer II                              | 8.00              | 8.00               | 7.00               | 7.00               |
| 0100                                   | Police Captain                                    | 1.00              | -                  | -                  | -                  |
| 0100                                   | Police Deputy Chief-Technical Services            | -                 | -                  | 1.00               | 1.00               |
| 0100                                   | Police Lieutenant                                 | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                   | Police Property Room Supervisor                   | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                   | Police Records Analyst                            | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100                                   | Police Records Clerk                              | 7.00              | 7.00               | 7.00               | 7.00               |
| 0100                                   | Police Records Manager                            | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                   | Police Sergeant                                   | 4.00              | 4.00               | 4.00               | 4.00               |
| 0100                                   | Property Room Clerk                               | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                   | Public Safety Communications Manager              | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                   | Public Safety Dispatcher                          | 34.50             | 34.50              | 34.50              | 34.50              |
| 0100                                   | Public Safety Dispatcher Supervisor - Deep Nights | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                   | Public Safety Dispatcher Supervisor - Evenings    | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                   | Public Safety Dispatcher Supervisor - Relief      | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                   | Public Safety Dispatcher Supervisor -Days         | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                   | Public Safety Training Coordinator                | -                 | -                  | 1.00               | 1.00               |
| 0100                                   | Public Safety Training Dispatcher Coordinator     | -                 | 1.00               | -                  | -                  |
| 0100                                   | Public Service Professional                       | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Police Technical Services</b> |   | <b>81.50</b>      | <b>82.50</b>       | <b>82.50</b>       | <b>82.50</b>       |

**Police Staff Support Services**

| Funds                                      | Division                                   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--|--|-------------------|--------------------|--------------------|--------------------|
| 0100                                       | Administrative Law Enforcement Coordinator | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                       | Deputy Chief                               | -                 | 1.00               | -                  | -                  |
| 0100                                       | Police Captain                             | 1.00              | -                  | -                  | -                  |
| 0100                                       | Police Deputy Chief-Staff Support          | -                 | -                  | 1.00               | 1.00               |
| 0100                                       | Police Lieutenant                          | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                       | Police Officer                             | 13.00             | 13.00              | 10.00              | 10.00              |
| 0100                                       | Police Recruiter                           | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                       | Police Sergeant                            | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Police Staff Support Services</b> |  | <b>18.00</b>      | <b>18.00</b>       | <b>15.00</b>       | <b>15.00</b>       |

**Departmental Job Classifications**

| Funds | Job Classification                                | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-------|---|-------------------|--------------------|--------------------|--------------------|
| 0100  | Assistant Police Chief                            | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100  | Deputy Chief                                      | -                 | 4.00               | -                  | -                  |
| 0100  | Police Captain                                    | 4.00              | -                  | -                  | -                  |
| 0100  | Police Chief                                      | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Police Deputy Chief-Cid                           | -                 | -                  | 1.00               | 1.00               |
| 0100  | Police Deputy Chief-Operations                    | -                 | -                  | 1.00               | 1.00               |
| 0100  | Police Deputy Chief-Staff Support                 | -                 | -                  | 1.00               | 1.00               |
| 0100  | Police Deputy Chief-Technical Services            | -                 | -                  | 1.00               | 1.00               |
| 0100  | Police Lieutenant                                 | 9.00              | 9.00               | 9.00               | 9.00               |
| 0100  | Police Officer                                    | 210.00            | 212.00             | 212.00             | 216.00             |
| 0100  | Police Sergeant                                   | 27.00             | 27.00              | 27.00              | 27.00              |
|       | <b>Total Sworn Police Personnel</b>               | <b>253.00</b>     | <b>255.00</b>      | <b>255.00</b>      | <b>259.00</b>      |
| 0100  | Administrative Law Enforcement Coordinator        | 4.00              | 4.00               | 4.00               | 4.00               |
| 0100  | Administrative Secretary                          | 4.00              | 2.00               | 2.00               | 2.00               |
| 0100  | Crime Analyst                                     | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100  | Criminal Case Specialist                          | -                 | 2.00               | 2.00               | 2.00               |
| 0100  | Detention Officer I                               | 14.00             | 14.00              | 15.00              | 15.00              |
| 0100  | Detention Officer II                              | 8.00              | 8.00               | 7.00               | 7.00               |
| 0100  | Police Payroll Technician                         | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Police Property Room Supervisor                   | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Police Records Analyst                            | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100  | Police Records Clerk                              | 7.00              | 7.00               | 7.00               | 7.00               |
| 0100  | Police Records Manager                            | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Police Recruiter                                  | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Property Room Clerk                               | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Public Safety Communications Manager              | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Public Safety Dispatcher                          | 34.50             | 34.50              | 34.50              | 34.50              |
| 0100  | Public Safety Dispatcher Supervisor - Deep Nights | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Public Safety Dispatcher Supervisor - Evenings    | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Public Safety Dispatcher Supervisor - Relief      | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Public Safety Dispatcher Supervisor -Days         | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Public Safety Training Coordinator                | -                 | -                  | 1.00               | 1.00               |
| 0100  | Public Safety Training Dispatcher Coordinator     | -                 | 1.00               | -                  | -                  |
| 0100  | Public Service Professional                       | 8.00              | 8.00               | 8.00               | 8.00               |
| 0100  | Senior Administrative Law Enforcement Coordinator | 2.00              | 2.00               | 2.00               | 2.00               |
|       | <b>Total Civilian Personnel</b>                   | <b>95.50</b>      | <b>96.50</b>       | <b>96.50</b>       | <b>96.50</b>       |
|       | <b>Total Police Services</b>                      | <b>348.50</b>     | <b>351.50</b>      | <b>351.50</b>      | <b>355.50</b>      |

Note: Four new police officer positions have been added for fiscal year 2024 due to City Charter fulfillment.

# Housing and Community Services

## MISSION STATEMENT

Provide services to the citizens of Mesquite related to community development, housing, health, human services, and transportation. Connecting residents with resources, improving quality of life throughout the community, and inspiring a culture of helping others.



## DIVISIONS:

### ■ Administration

Administration provides direction, supervision, and support for the efficient administration and effective delivery of services. The administration's goal is to improve the quality-of-service delivery, demonstrate good fiscal stewardship, provide a positive work environment which encourages teamwork, initiative, and productivity, and maintain effective community partnerships and intergovernmental relationships.

### ■ Animal Services

Mesquite Animal Services serves the residents of Mesquite, both animal and human, with professional and compassionate animal care including education, compliance, adoptions, and disease prevention. This Division also enforces City ordinances and State laws governing animals.

### ■ Keep Mesquite Beautiful (KMB)

Keep Mesquite Beautiful's mission and vision is to inspire, educate, and engage the Mesquite community to recycle, reduce litter, and beautify the city to make Mesquite the cleanest, most beautiful city in which to live, work, and visit.

### ■ Housing Choice Voucher Program

The Housing Office administers the Housing Choice Voucher (HCV) program. This program is 100% federally funded by HUD for subsidizing rental payments for eligible low-income families. Through this subsidy, participating families are able to move to decent, safe, and sanitary housing.

### ■ CDBG Administration

Community Development Block Grant (CDBG) Administration involves the general management, planning, and monitoring of the CDBG program. The CDBG Administration responsibilities are program budgets, consolidated plans, liaison and reporting to HUD, compliance with regulations, citizen participation, and assistance to other departments utilizing funds, assistance to eligible recipients, and project monitoring and management.

### ■ Housing Rehabilitation

The Housing Office administers the Forgivable Loan and Minor Home Repair Grant programs through the city's CDBG program. The grants and loans are direct benefits to qualified homeowners by bringing each affected dwelling into compliance with HUD's Housing Quality Standards and the City's minimum codes for existing housing.

### ■ Comprehensive Planning

The Comprehensive Planning function assists policymakers in managing growth and development and stabilizing and conserving existing development through planning services including preparation, updating, and implementation of comprehensive plans, functional plans, and neighborhood plans.

### ■ Code Enforcement

The Code Enforcement program is to provide close interaction between the code inspectors and residents to educate and prevent neighborhood decline in areas eligible for CDBG assistance. Through education, Code Enforcement strives for willing compliance and encourages citizen participation. The residents' participation is essential.

### KEY ACCOMPLISHMENTS DURING FY 2022-23:

- ✓ KMB increased engagement and outreach, partnered and presented to many local organizations.
- ✓ Completed over 22 emergency repairs and 14 home rehabilitation projects.
- ✓ Animal Shelter Expansion-Groundbreaking in Fall 2023.
- ✓ Updated Rental Property Ordinance - Improved and clarified regulations for single family short term and long term rental properties.
- ✓ Clean City Initiative-Dedicated to outreach and education to all citizens on the importance of a litter free community.
- ✓ Updated and implemented new codes and regulations regarding the way trash is collected in the community and how our public and commercial spaces will look.
- ✓ Citizen engagement in cleaning up the City of Mesquite.

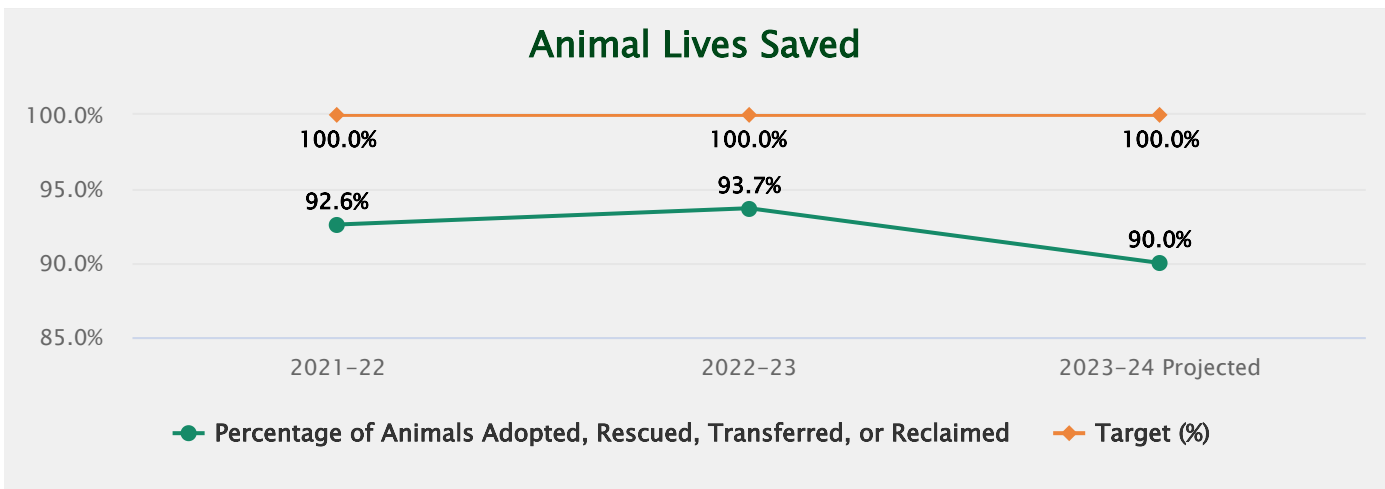
### KEY OBJECTIVES DURING FY 2023-24:

- 🚩 Attractive Neighborhoods 2.1: Maintain staffing and programs that promote maintenance of commercial and residential property.
- 🚩 Attractive Neighborhoods 2.4: Establish an ongoing education program on property maintenance and appearance regulation.
- 🚩 High Performing/Transparent Government 5.5: Enhance service delivery through data driven analysis and program evaluation.

### KEY PERFORMANCE MEASURES:

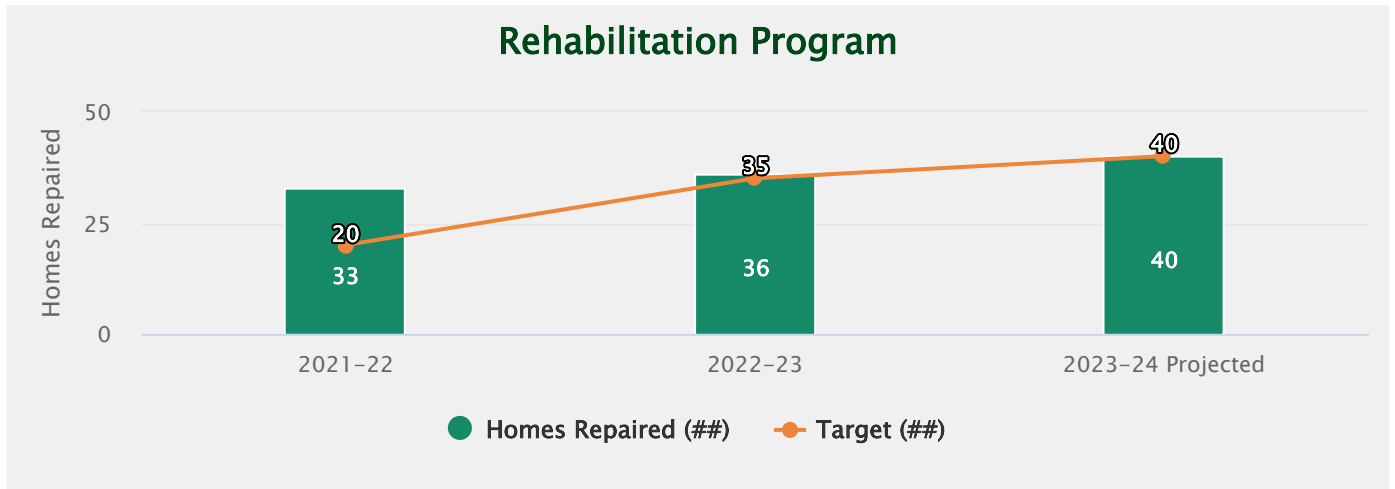
City Council Strategic Goal and Objective: 5.5

Enhance service delivery through data driven analysis and program evaluation



City Council Strategic Goal and Objective: 2.1:

Maintain staffing and programs that promote maintenance of commercial and residential property



[Link to City Council Strategic Goals & Objectives](#)

### Housing and Community Services Financial Summary Fund Allocations, Division Allocations, Expenditure Categories Fiscal Years 2021-22 to 2023-24

| Funds                         | Fund Names                                     | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Adopted<br>2023-24   |
|-------------------------------|--|----------------------|----------------------|----------------------|----------------------|
| 0100                          | General Fund                                   | \$ 1,987,327         | \$ 2,331,740         | \$ 2,435,910         | \$ 2,937,890         |
| 0220-0224                     | Housing Choice Voucher Program Fund            | 17,435,538           | 16,843,390           | 20,648,490           | 20,663,870           |
| 0250                          | Community Development Block Grant Program Fund | 1,105,159            | 1,093,795            | 1,863,737            | 1,041,662            |
| <b>Total Fund Allocations</b> |  | <b>\$ 20,528,024</b> | <b>\$ 20,268,925</b> | <b>\$ 24,948,137</b> | <b>\$ 24,643,422</b> |

| Funds                             | Division Names  | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Adopted<br>2023-24   |
|-----------------------------------|---|----------------------|----------------------|----------------------|----------------------|
| 0100                              | Administration  | \$ 137,004           | \$ 161,170           | \$ 168,570           | \$ 161,190           |
| 0100                              | Public Health Clinic                                  | 9,254                | 20,580               | 20,580               | 17,100               |
| 0100                              | MTED/Star Transit                                     | -                    | -                    | -                    | 285,000              |
| 0100                              | Volunteer Services                                    | 214,585              | 238,240              | 258,030              | 269,880              |
| 0100                              | Animal Services                                       | 1,626,485            | 1,911,750            | 1,988,730            | 2,204,720            |
| 0220                              | Housing Choice Voucher Program Admin Fee HCV          | 1,184,397            | 1,343,390            | 1,345,480            | 1,360,860            |
| 0221                              | Housing Choice Voucher Program Payment HCV            | 15,967,560           | 15,500,000           | 18,723,010           | 18,723,010           |
| 0221                              | Emergency Housing Voucher                             | 283,581              | -                    | 580,000              | 580,000              |
| 0250                              | Administration  | 77,994               | 98,581               | 98,581               | 100,000              |
| 0250                              | Mission East Dallas County Health Ministries          | 10,000               | 10,000               | 10,000               | -                    |
| 0250                              | Hope's Door New Beginnings Center                     | -                    | 20,000               | 20,000               | -                    |
| 0250                              | Sharing Life Outreach                                 | 30,000               | 24,779               | 24,779               | 19,349               |
| 0250                              | Sharing Life Outreach Homelessness Transition Program | 25,000               | 25,290               | 25,290               | 50,000               |
| 0250                              | Summer Youth Internship Program                       | 12,264               | 15,000               | 35,170               | 20,000               |
| 0250                              | Senior Source Program                                 | 12,500               | 13,000               | 13,000               | 15,000               |
| 0250                              | Visiting Nurse Association Program                    | 12,953               | 16,000               | 19,047               | 13,900               |
| 0250                              | Housing Rehabilitation                                | 646,827              | 611,145              | 781,770              | 585,413              |
| 0250                              | Code Enforcement                                      | 211,888              | 200,000              | 213,113              | 200,000              |
| 0250                              | Orphan Sidewalks                                      | 14,073               | -                    | 546,986              | -                    |
| 0250                              | Down Payment Assistance                               | -                    | 20,000               | 20,000               | -                    |
| 0250                              | Helen's Project                                       | 24,980               | 25,000               | 25,000               | -                    |
| 0250                              | The Family Place                                      | 26,678               | 15,000               | 15,000               | 23,000               |
| 0250                              | Mesquite ISD  | -                    | -                    | 16,000               | 15,000               |
| 0250                              | CDBG Neighborhood Develop Prog                        | 1                    | -                    | -                    | -                    |
| <b>Total Division Allocations</b> |   | <b>\$ 20,528,024</b> | <b>\$ 20,268,925</b> | <b>\$ 24,948,137</b> | <b>\$ 24,643,422</b> |

| Expenditure Categories    | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Adopted<br>2023-24   |
|---------------------------|----------------------|----------------------|----------------------|----------------------|
| Personal Services         | \$ 2,519,030         | \$ 2,904,220         | \$ 2,961,023         | \$ 3,304,260         |
| Supplies                  | 194,096              | 171,100              | 224,010              | 220,320              |
| Contractual Services      | 17,837,259           | 17,247,424           | 21,269,937           | 21,338,209           |
| Capital Outlay            | 41,071               | 68,130               | 615,116              | 4,130                |
| Reimbursements            | (63,432)             | (121,949)            | (121,949)            | (223,497)            |
| <b>Total Expenditures</b> | <b>\$ 20,528,024</b> | <b>\$ 20,268,925</b> | <b>\$ 24,948,137</b> | <b>\$ 24,643,422</b> |

## Housing and Community Services Authorized Staffing Level

### Staffing Levels by Fund

| Funds                  | Fund Names                          | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------|-------------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                   | General Fund                        | 22.50             | 22.50              | 22.50              | 23.00              |
| 0220                   | Housing Choice Voucher Program Fund | 12.00             | 12.00              | 12.00              | 12.00              |
| 0250                   | Community Develop Block Grant Fund  | 7.00              | 7.00               | 7.00               | 7.00               |
| <b>Total All Funds</b> |                                     | <b>41.50</b>      | <b>41.50</b>       | <b>41.50</b>       | <b>42.00</b>       |

### Summary of Divisional Staffing Levels

| Organizations                               | Division Names                                | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|---|---|-------------------|--------------------|--------------------|--------------------|
| 250000                                      | Housing and Community Services Administration | 1.00              | 1.00               | 1.00               | 1.00               |
| 253000                                      | Volunteer Services                            | 2.00              | 2.00               | 2.00               | 2.00               |
| 254000                                      | Animal Services                               | 19.50             | 19.50              | 19.50              | 20.00              |
| 255430                                      | Admin Fee HCV                                 | 12.00             | 12.00              | 12.00              | 12.00              |
| 256450                                      | CDBG Administration                           | 1.00              | 1.00               | 1.00               | 1.00               |
| 256465                                      | CDBG Housing Rehab                            | 2.00              | 2.00               | 2.00               | 2.00               |
| 256466                                      | CDBG Code Enforcement                         | 4.00              | 4.00               | 4.00               | 4.00               |
| <b>Total Housing and Community Services</b> |   | <b>41.50</b>      | <b>41.50</b>       | <b>41.50</b>       | <b>42.00</b>       |

### Housing and Community Services Administration

| Funds  | Full-time Position  | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--|---------------------|-------------------|--------------------|--------------------|--------------------|
| 0100   | Executive Secretary | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Housing and Community Services Administration</b> |                     | <b>1.00</b>       | <b>1.00</b>        | <b>1.00</b>        | <b>1.00</b>        |

### Volunteer Services

| Funds                           | Full-time Position                             | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|---------------------------------|--|-------------------|--------------------|--------------------|--------------------|
| 0100                            | Volunteer and Community Services Administrator | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                            | Volunteer and KMB Program Administrator        | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Volunteer Services</b> |  | <b>2.00</b>       | <b>2.00</b>        | <b>2.00</b>        | <b>2.00</b>        |

### Animal Services

| Funds                        | Full-time Position                    | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------------|---------------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                         | Animal Services Officer               | 11.00             | 11.00              | 11.00              | 11.00              |
| 0100                         | Animal Services Operations Supervisor | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                         | Field Supervisor - Animal Services    | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                         | Kennel Technician                     | 0.50              | 0.50               | 0.50               | 1.00               |
| 0100                         | Manager of Animal Services            | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                         | Rescue Specialist                     | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                         | Senior Animal Services Officer        | 4.00              | 4.00               | 4.00               | 4.00               |
| <b>Total Animal Services</b> |                                       | <b>19.50</b>      | <b>19.50</b>       | <b>19.50</b>       | <b>20.00</b>       |

**Admin Fee HCV**

| Funds                      | Full-time Position                        | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|----------------------------|---|-------------------|--------------------|--------------------|--------------------|
| 0220                       | Housing Inspector/Landlord Services       | 2.00              | 2.00               | 2.00               | 2.00               |
| 0220                       | Housing Intake Specialist                 | 1.00              | 1.00               | 1.00               | 1.00               |
| 0220                       | Housing Occupancy Supervisor              | 1.00              | 1.00               | 1.00               | 1.00               |
| 0220                       | Housing Occupancy Technician              | 4.00              | 4.00               | 4.00               | 4.00               |
| 0220                       | Housing Records Specialist                | 1.00              | 1.00               | 1.00               | 1.00               |
| 0220                       | Housing Specialist                        | 1.00              | 1.00               | 1.00               | 1.00               |
| 0220                       | Manager of Housing and Community Services | 1.00              | 1.00               | 1.00               | 1.00               |
| 0220                       | Special Projects Coordinator              | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Admin Fee HCV</b> |   | <b>12.00</b>      | <b>12.00</b>       | <b>12.00</b>       | <b>12.00</b>       |

**CDBG Administration**

| Funds                            | Division         | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|----------------------------------|------------------|-------------------|--------------------|--------------------|--------------------|
| 0250                             | CDBG Coordinator | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total CDBG Administration</b> |                  | <b>1.00</b>       | <b>1.00</b>        | <b>1.00</b>        | <b>1.00</b>        |

**CDBG Housing Rehab**

| Funds                           | Division                | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|---------------------------------|-------------------------|-------------------|--------------------|--------------------|--------------------|
| 0250                            | CDBG Projects Inspector | 1.00              | 1.00               | 1.00               | 1.00               |
| 0250                            | Grant Coordinator       | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total CDBG Housing Rehab</b> |                         | <b>2.00</b>       | <b>2.00</b>        | <b>2.00</b>        | <b>2.00</b>        |

**CDBG Code Enforcement**

| Funds                              | Division                            | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------------------|-------------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0250                               | Environmental Code Inspector        | 4.00              | 4.00               | 3.00               | 3.00               |
| 0250                               | Senior Environmental Code Inspector | -                 | -                  | 1.00               | 1.00               |
| <b>Total CDBG Code Enforcement</b> |                                     | <b>4.00</b>       | <b>4.00</b>        | <b>4.00</b>        | <b>4.00</b>        |

**Departmental Job Classifications**

| Funds                                       | Job Classification                             | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|---|--|-------------------|--------------------|--------------------|--------------------|
| 0100  | Animal Services Officer                        | 11.00             | 11.00              | 11.00              | 11.00              |
| 0100  | Animal Services Operations Supervisor          | 1.00              | 1.00               | 1.00               | 1.00               |
| 0250  | CDBG Coordinator                               | 1.00              | 1.00               | 1.00               | 1.00               |
| 0250  | CDBG Projects Inspector                        | 1.00              | 1.00               | 1.00               | 1.00               |
| 0250  | Environmental Code Inspector                   | 4.00              | 4.00               | 3.00               | 3.00               |
| 0100  | Executive Secretary                            | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Field Supervisor - Animal Services             | 1.00              | 1.00               | 1.00               | 1.00               |
| 0250  | Grant Coordinator                              | 1.00              | 1.00               | 1.00               | 1.00               |
| 0220  | Housing Inspector/Landlord Services            | 2.00              | 2.00               | 2.00               | 2.00               |
| 0220  | Housing Intake Specialist                      | 1.00              | 1.00               | 1.00               | 1.00               |
| 0220  | Housing Occupancy Supervisor                   | 1.00              | 1.00               | 1.00               | 1.00               |
| 0220  | Housing Occupancy Technician                   | 4.00              | 4.00               | 4.00               | 4.00               |
| 0220  | Housing Records Specialist                     | 1.00              | 1.00               | 1.00               | 1.00               |
| 0220  | Housing Specialist                             | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Kennel Technician                              | 0.50              | 0.50               | 0.50               | 1.00               |
| 0100  | Manager of Animal Services                     | 1.00              | 1.00               | 1.00               | 1.00               |
| 0220  | Manager of Housing and Community Services      | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Rescue Specialist                              | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Senior Animal Services Officer                 | 4.00              | 4.00               | 4.00               | 4.00               |
| 0250  | Senior Environmental Code Inspector            | -                 | -                  | 1.00               | 1.00               |
| 0220  | Special Projects Coordinator                   | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Volunteer and Community Services Administrator | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Volunteer and KMB Program Administrator        | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Housing and Community Services</b> |  | <b>41.50</b>      | <b>41.50</b>       | <b>41.50</b>       | <b>42.00</b>       |

# Neighborhood Services

## MISSION STATEMENT

To better serve the community by monitoring and ensuring the maintenance of private properties within the neighborhoods through code enforcement and neighborhood engagement.

## DIVISIONS:

### ■ Neighborhood Services Administration

The Neighborhood Services Administration sets the annual departmental goals and strategies as well as provides organizational direction to accomplish objectives. This Division also provides analysis to ensure the department operates within the appropriated budget.

### ■ Environmental Code Inspection

Environmental Code Inspection is responsible for monitoring and ensuring compliance with the City's codes which include trash, litter, dumping, junk cars, high grass and weeds, graffiti, and other code violations. A primary goal of this division is to maintain a safe, clean, disease-free environment for all Mesquite citizens.

### ■ Neighborhood Vitality

The mission of the Neighborhood Vitality Division, which is directly overseen by City Administration, is to create a level of engagement and participation to connect Mesquite residents to the appropriate resources in order to maintain safe and sustainable neighborhoods.

### ■ Rental Certificate of Occupancy Program

Provide regulations and administration for the oversight of single-family rental units in the City.

### ■ Behavioral Health Program

City of Mesquite sponsored Southeast Collaboration Crisis Intervention Team (SCCIT). Coordinated with regional mental health and substance abuse centers, as well as other Federal, State, and County agencies to facilitate the accomplishment of the SCCIT program mission objectives.



## KEY ACCOMPLISHMENTS DURING FY 2022-23:

- ✓ Mental Health Response Grant - a \$900,000 Dallas County grant was awarded to the East Dallas response team consisting of the cities of Balch Springs, Seagoville, Sunnyvale, and Mesquite.
- ✓ Successfully deployed two CARE Teams from the hours of 8am to 8pm, Monday through Friday.
- ✓ Enhanced On-Street Parking Enforcement by amending the Ordinance to allow Code Officials to enforce on-street parking violations.
- ✓ Improved and clarified regulations for single family short term and long term rental properties by updating the Rental Property Ordinance.

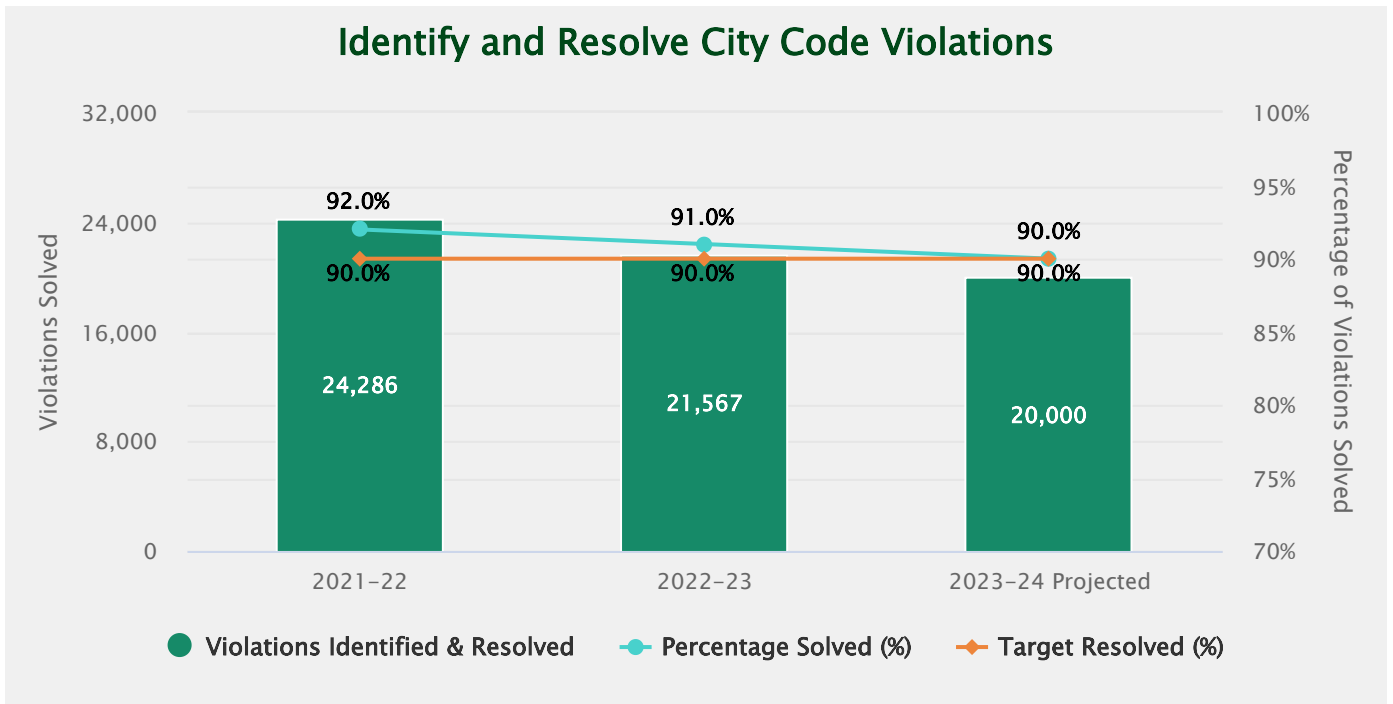
### KEY OBJECTIVES DURING FY 2023-24:

- Attractive Neighborhoods 2.1: Maintain staffing and programs that promote maintenance of commercial and residential property.
- Attractive Neighborhoods: 2.2 Promote collaboration in neighborhoods through identification and regular opportunities to meet and discuss issues.
- Attractive Neighborhoods 2.4: Establish an ongoing education program on property maintenance and appearance regulation.
- High Performing/Transparent Government 5.5: Enhance service delivery through data driven analysis and program evaluation.

### KEY PERFORMANCE MEASURES:

City Council Strategic Goal and Objective: 2.1:

Maintain staffing and programs that promote maintenance of commercial and residential property



CAPITAL BUDGET

[Link to City Council Strategic Goals & Objectives](#)

## Neighborhood Services Financial Summary Fund Allocations, Division Allocations, Expenditure Categories Fiscal Years 2021-22 to 2023-24

| Funds | Fund Names                    | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|-------|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| 0100  | General Fund                  | \$ 1,611,327        | \$ 2,273,540        | \$ 2,181,370        | \$ 3,052,570        |
|       | <b>Total Fund Allocations</b> | <b>\$ 1,611,327</b> | <b>\$ 2,273,540</b> | <b>\$ 2,181,370</b> | <b>\$ 3,052,570</b> |

| Funds | Division Names                       | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|-------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|
| 0100  | Neighborhood Services Administration | \$ 304,916          | \$ 409,520          | \$ 380,340          | \$ 468,730          |
| 0100  | Environmental Code Inspection        | 824,051             | 1,224,400           | 1,206,480           | 1,251,270           |
| 0100  | Neighborhood Vitality                | 69,220              | 171,860             | 134,560             | 218,990             |
| 0100  | Rental Inspections                   | 301,162             | 345,000             | 328,450             | 775,770             |
| 0100  | Behavioral Health Program            | 111,978             | 122,760             | 131,540             | 337,810             |
|       | <b>Total Division Allocations</b>    | <b>\$ 1,611,327</b> | <b>\$ 2,273,540</b> | <b>\$ 2,181,370</b> | <b>\$ 3,052,570</b> |

|  | Expenditure Categories    | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|--|---------------------------|---------------------|---------------------|---------------------|---------------------|
|  | Personal Services         | \$ 1,311,500        | \$ 1,827,560        | \$ 1,731,590        | \$ 2,561,512        |
|  | Supplies                  | 12,919              | 21,590              | 23,660              | 37,540              |
|  | Contractual Services      | 334,660             | 424,390             | 426,120             | 616,418             |
|  | Capital Outlay            | 22,187              | -                   | -                   | 105,600             |
|  | Reimbursements            | (69,939)            | -                   | -                   | (268,500)           |
|  | <b>Total Expenditures</b> | <b>\$ 1,611,327</b> | <b>\$ 2,273,540</b> | <b>\$ 2,181,370</b> | <b>\$ 3,052,570</b> |

## Neighborhood Services Authorized Staffing Level

### Staffing Levels by Fund

| Funds                  | Fund Names   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------|--------------|-------------------|--------------------|--------------------|--------------------|
| 0100                   | General Fund | 19.00             | 21.00              | 21.00              | 28.00              |
| <b>Total All Funds</b> |              | <b>19.00</b>      | <b>21.00</b>       | <b>21.00</b>       | <b>28.00</b>       |

### Summary of Divisional Staffing Levels

| Organizations                      | Division Names                       | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------------------|--------------------------------------|-------------------|--------------------|--------------------|--------------------|
| 270000                             | Neighborhood Services Administration | 4.00              | 4.00               | 4.00               | 4.00               |
| 271000                             | Environmental Code Inspection        | 8.00              | 10.00              | 10.00              | 10.00              |
| 272000                             | Neighborhood Vitality                | 2.00              | 2.00               | 2.00               | 2.00               |
| 273000                             | Rental Inspections                   | 4.00              | 4.00               | 4.00               | 8.00               |
| 274000                             | Behavioral Health Program            | 1.00              | 1.00               | 1.00               | 4.00               |
| <b>Total Neighborhood Services</b> |                                      | <b>19.00</b>      | <b>21.00</b>       | <b>21.00</b>       | <b>28.00</b>       |

### Neighborhood Services Administration

| Funds   | Full-time Position                             | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|---|--|-------------------|--------------------|--------------------|--------------------|
| 0100  | Director of Neighborhood Services              | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Energov System and Development Process Analyst | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Management Analyst                             | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Senior Administrative Secretary                | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Neighborhood Services Administration</b> |  | <b>4.00</b>       | <b>4.00</b>        | <b>4.00</b>        | <b>4.00</b>        |

### Environmental Code Inspection

| Funds                                      | Full-time Position                  | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--|-------------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                                       | Environmental Code Field Supervisor | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                       | Environmental Code Inspector        | 4.00              | 4.00               | 3.00               | 3.00               |
| 0100                                       | High Intensity Code Inspector       | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                       | Manager of Environmental Code       | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                       | Parking Enforcement Officer         | -                 | 2.00               | 2.00               | 2.00               |
| 0100                                       | Senior Environmental Code Inspector | 1.00              | 1.00               | 2.00               | 2.00               |
| <b>Total Environmental Code Inspection</b> |                                     | <b>8.00</b>       | <b>10.00</b>       | <b>10.00</b>       | <b>10.00</b>       |

### Neighborhood Vitality

| Funds                              | Full-time Position               | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------------------|----------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                               | Community Engagement Coordinator | -                 | 1.00               | 1.00               | 1.00               |
| 0100                               | Manager of Neighborhood Vitality | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                               | Neighborhood Vitality Analyst    | 1.00              | -                  | -                  | -                  |
| <b>Total Neighborhood Vitality</b> |                                  | <b>2.00</b>       | <b>2.00</b>        | <b>2.00</b>        | <b>2.00</b>        |

**Rental Inspections**

| Funds                           | Full-time Position                      | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|---------------------------------|---|-------------------|--------------------|--------------------|--------------------|
| 0100                            | Manager of Rental Inspections           | -                 | -                  | -                  | 1.00               |
| 0100                            | Multi-Family Rental Inspector           | -                 | -                  | -                  | 3.00               |
| 0100                            | Rental Inspections Office Administrator | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                            | Residential Building Inspector          | 3.00              | 3.00               | 3.00               | 3.00               |
| <b>Total Rental Inspections</b> |   | <b>4.00</b>       | <b>4.00</b>        | <b>4.00</b>        | <b>8.00</b>        |

**Behavioral Health Program**

| Funds                                  | Division                          | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--|-----------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                                   | Behavioral Health Program Manager | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                   | Homeless Outreach Coordinator     | -                 | -                  | -                  | 1.00               |
| 0100                                   | Victims' Advocate                 | -                 | -                  | -                  | 1.00               |
| 0100                                   | Youth Program Coordinator         | -                 | -                  | -                  | 1.00               |
| <b>Total Behavioral Health Program</b> |                                   | <b>1.00</b>       | <b>1.00</b>        | <b>1.00</b>        | <b>4.00</b>        |

**Departmental Job Classifications**

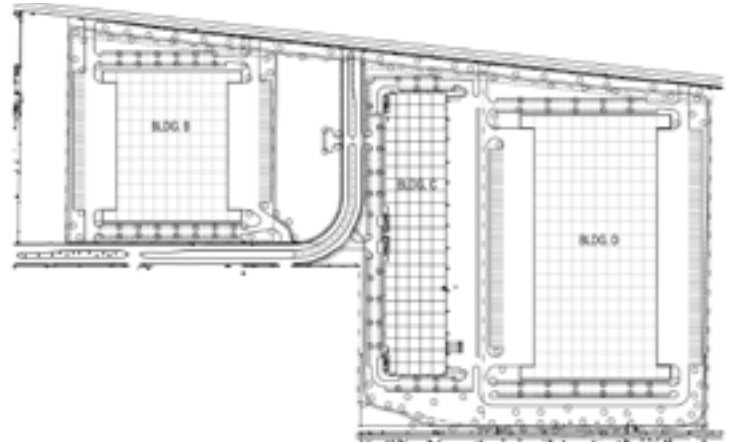
| Funds                              | Job Classification                             | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------------------|--|-------------------|--------------------|--------------------|--------------------|
| 0100                               | Behavioral Health Program Manager              | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                               | Community Engagement Coordinator               | -                 | 1.00               | 1.00               | 1.00               |
| 0100                               | Director of Neighborhood Services              | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                               | Energov System and Development Process Analyst | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                               | Environmental Code Field Supervisor            | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                               | Environmental Code Inspector                   | 4.00              | 4.00               | 3.00               | 3.00               |
| 0100                               | High Intensity Code Inspector                  | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                               | Homeless Outreach Coordinator                  | -                 | -                  | -                  | 1.00               |
| 0100                               | Management Analyst                             | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                               | Manager of Environmental Code                  | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                               | Manager of Neighborhood Vitality               | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                               | Manager of Rental Inspections                  | -                 | -                  | -                  | 1.00               |
| 0100                               | Multi-Family Rental Inspector                  | -                 | -                  | -                  | 3.00               |
| 0100                               | Neighborhood Vitality Analyst                  | 1.00              | -                  | -                  | -                  |
| 0100                               | Parking Enforcement Officer                    | -                 | 2.00               | 2.00               | 2.00               |
| 0100                               | Rental Inspections Office Administrator        | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                               | Residential Building Inspector                 | 3.00              | 3.00               | 3.00               | 3.00               |
| 0100                               | Senior Administrative Secretary                | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                               | Senior Environmental Code Inspector            | 1.00              | 1.00               | 2.00               | 2.00               |
| 0100                               | Victims' Advocate                              | -                 | -                  | -                  | 1.00               |
| 0100                               | Youth Program Coordinator                      | -                 | -                  | -                  | 1.00               |
| <b>Total Neighborhood Services</b> |  | <b>19.00</b>      | <b>21.00</b>       | <b>21.00</b>       | <b>28.00</b>       |

Note: Four new Rental Inspection positions have been added for fiscal year 2024 due to the addition of the Multi-Family Program. Other new positions include the Victims' Advocate position, the Homelessness Outreach Coordinator, and the Youth Program Coordinator.

# Planning and Development

## MISSION STATEMENT

To enhance the quality of life and economic opportunities in Mesquite through planning, inspections, community engagement, and excellent customer service, while preserving the historical and architectural culture and protecting the public, health, safety, and welfare.



## DIVISIONS:

### ■ Administration

Administration's goal is to provide staff support in a timely and thorough manner to inquiries and requests for services from the City Council, City boards and commissions, the City Manager, other City departments, developers, and applicants and citizens in general. Administration also provides direction, support, and overall supervision of six divisional budgets within the Planning and Development Services Department.

### ■ Building Inspection

Building Inspection is responsible for the enforcement of codes that regulate and control the design, construction, quality of materials, use and occupancy, location, and maintenance of all buildings and structures within the City of Mesquite. This Division is also responsible for the implementation of the hotel/motel inspection program designed to inspect existing properties for code compliance.

### ■ Repair and Demolition

The Repair and Demolition program operates under the supervision of the Building Inspection Division and is responsible for rehabilitation, repair, securement, and demolition of substandard structures through enforcement activities. The goal of this program is to assist citizens and the business community in their efforts to improve the appearance of the residential neighborhoods, multi-family complexes, and commercial properties by proactively pursuing property in substandard conditions.

### ■ Health Division

The Health Division serves as the Local Health Authority responsible for the enforcement of health and sanitation codes for the City of Mesquite including conducting regulatory inspections and an epidemiological investigation of food service establishments, child and adult care centers, public/private schools, public and semi-public swimming pools, and vector (mosquito) control efforts.

### ■ Planning and Zoning

The Planning and Zoning Division assists policy-makers in managing growth and development along with conserving existing development through current and long-range planning services, including administration of the subdivision and zoning regulations; preparation, updating and implementation of comprehensive and policy planning; preparation and analysis of related housing, land use, and demographic information; and staff support to the City Council, Planning and Zoning Commission and the Board of Adjustment.

### ■ Historic Preservation

The Historic Preservation Division is responsible for increasing the awareness of the City's historic heritage through educational activities, development of programs and policies related to the preservation and commemoration of significant places, and events and implementation of specific preservation activities. The Division is also responsible for administering the historic preservation ordinance and facilitating the Mesquite Landmark Commission.

### KEY ACCOMPLISHMENTS DURING FY 2022-23:

- ✓ Completed a substantial portion of the Housing Study (expected completion is November 2023).
- ✓ Processed 460 development applications (not including permits).
- ✓ Expanded the public notification of zoning cases to include an additional 200 feet of property notice area and posting of signs on the subject properties.

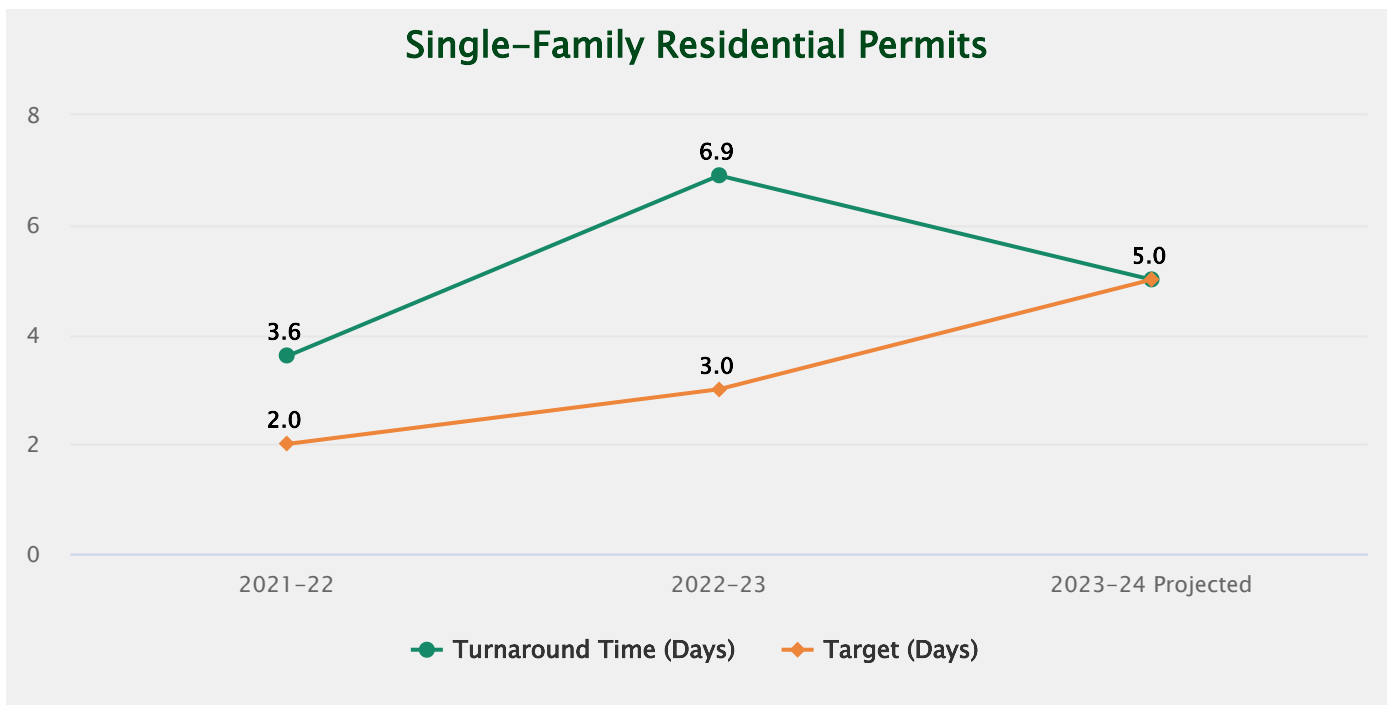
### KEY OBJECTIVES DURING FY 2023-24:

- 🚩 City Council Strategic Goal and Objective 2.3: Evaluate and improve regulations and enforcement that impact neighborhood appearance.
- 🚩 City Council Strategic Goal and Objective 2.5: Develop policies that promote well-designed residential neighborhoods with a mixture of housing options and amenities.
- 🚩 City Council Strategic Goal and Objective 5.5: Enhance service delivery through data driven analysis and program evaluation.
- 🚩 City Council Strategic Goal and Objective 6.3: Improve community involvement in cultural, educational, and recreational programs and activities.

### KEY PERFORMANCE MEASURES:

City Council Strategic Goal and Objective:

5.5 Enhance service delivery through data driven analysis and program evaluation



[Link to City Council Strategic Goals & Objectives](#)

### Planning and Development Services Financial Summary Fund Allocations, Division Allocations, Expenditure Categories Fiscal Years 2021-22 to 2023-24

| Funds                         | Fund Names                      | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|-------------------------------|---------------------------------|---------------------|---------------------|---------------------|---------------------|
| 0100                          | General Fund                    | \$ 3,068,349        | \$ 3,765,050        | \$ 3,718,620        | \$ 3,978,740        |
| 1016-1018                     | Roadway Impact Fee Fund         | 2,300,000           | 2,300,000           | 2,300,000           | 2,300,000           |
| 1019-1020                     | Water and Sewer Impact Fee Fund | 1,380,000           | 1,380,000           | 1,380,000           | 1,380,000           |
| <b>Total Fund Allocations</b> |                                 | <b>\$ 6,748,349</b> | <b>\$ 7,445,050</b> | <b>\$ 7,398,620</b> | <b>\$ 7,658,740</b> |

| Funds                             | Division Names                         | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|-----------------------------------|--|---------------------|---------------------|---------------------|---------------------|
| 0100                              | Administration                         | \$ 323,833          | \$ 353,840          | \$ 356,710          | \$ 367,090          |
| 0100                              | Building Inspection                    | 1,648,846           | 1,999,330           | 1,993,660           | 2,028,100           |
| 0100                              | Health Division                        | 571,737             | 635,120             | 641,840             | 703,360             |
| 0100                              | Planning and Zoning                    | 408,508             | 589,880             | 496,130             | 596,470             |
| 0100                              | Historic Preservation                  | 115,425             | 136,880             | 180,280             | 233,720             |
| 0100                              | Repair and Demolition                  | -                   | 50,000              | 50,000              | 50,000              |
| 1016                              | Roadway Impact Fee Assessments         | 130,000             | 130,000             | 130,000             | 130,000             |
| 1017                              | Roadway Impact Fee Assessments         | 980,000             | 1,190,000           | 595,000             | 1,190,000           |
| 1018                              | Roadway Impact Fee Assessments         | 1,190,000           | 980,000             | 1,575,000           | 980,000             |
| 1018                              | Water and Sewer Impact Fee Assessments | 1,000,000           | 1,000,000           | 1,000,000           | 1,000,000           |
| 1020                              | Water and Sewer Impact Fee Assessments | 380,000             | 380,000             | 380,000             | 380,000             |
| <b>Total Division Allocations</b> |  | <b>\$ 6,748,349</b> | <b>\$ 7,445,050</b> | <b>\$ 7,398,620</b> | <b>\$ 7,658,740</b> |

| Expenditure Categories    | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|---------------------------|---------------------|---------------------|---------------------|---------------------|
| Personal Services         | \$ 2,622,483        | \$ 3,069,240        | \$ 3,019,440        | \$ 3,327,995        |
| Supplies                  | 28,782              | 50,000              | 50,000              | 48,900              |
| Contractual Services      | 417,084             | 645,810             | 649,180             | 601,845             |
| Other Financing Uses      | 3,680,000           | 3,680,000           | 3,680,000           | 3,680,000           |
| <b>Total Expenditures</b> | <b>\$ 6,748,349</b> | <b>\$ 7,445,050</b> | <b>\$ 7,398,620</b> | <b>\$ 7,658,740</b> |

## Planning and Development Services Authorized Staffing Level

### Staffing Levels by Fund

| Funds                  | Fund Names   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------|--------------|-------------------|--------------------|--------------------|--------------------|
| 0100                   | General Fund | 36.25             | 36.25              | 37.25              | 36.25              |
| <b>Total All Funds</b> |              | <b>36.25</b>      | <b>36.25</b>       | <b>37.25</b>       | <b>36.25</b>       |

### Summary of Divisional Staffing Levels

| Organizations                                  | Division Names                          | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--|---|-------------------|--------------------|--------------------|--------------------|
| 300000   | Planning and Development Administration | 2.00              | 2.00               | 2.00               | 2.00               |
| 301000   | Building Inspection                     | 20.00             | 20.00              | 20.00              | 19.00              |
| 303000   | Health Division                         | 7.50              | 7.50               | 7.50               | 7.50               |
| 304000   | Planning and Zoning                     | 5.00              | 5.00               | 5.00               | 5.00               |
| 305000   | Historic Preservation                   | 1.75              | 1.75               | 2.75               | 2.75               |
| <b>Total Planning and Development Services</b> |   | <b>36.25</b>      | <b>36.25</b>       | <b>37.25</b>       | <b>36.25</b>       |

### Planning and Development Administration

| Funds  | Full-time Position                            | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--|---|-------------------|--------------------|--------------------|--------------------|
| 0100   | Administrative Aide                           | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100   | Director of Planning and Development Services | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Planning and Development Administration</b> |   | <b>2.00</b>       | <b>2.00</b>        | <b>2.00</b>        | <b>2.00</b>        |

### Building Inspection

| Funds                            | Full-time Position                   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|----------------------------------|--------------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                             | Building Inspection Field Supervisor | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                             | Building Inspector                   | 3.00              | 3.00               | 1.00               | 1.00               |
| 0100                             | Building Official                    | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                             | Combination Building Inspector       | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                             | Electrical/Energy Inspector          | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100                             | Permit Technician                    | 2.00              | 2.00               | 3.00               | 3.00               |
| 0100                             | Plans Examiner                       | 3.00              | 3.00               | 3.00               | 3.00               |
| 0100                             | Plumbing/Mechanical Inspector        | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100                             | Residential Building Inspector       | 1.00              | 1.00               | 2.00               | 1.00               |
| 0100                             | Residential Construction Inspector   | -                 | -                  | 2.00               | 2.00               |
| 0100                             | Senior Building Inspector            | 1.00              | 1.00               | -                  | -                  |
| 0100                             | Senior Permit Technician             | 2.00              | 2.00               | 1.00               | 1.00               |
| 0100                             | Zoning Inspector                     | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Building Inspection</b> |                                      | <b>20.00</b>      | <b>20.00</b>       | <b>20.00</b>       | <b>19.00</b>       |

**Health Division**

| Funds                        | Full-time Position  | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------------|---|-------------------|--------------------|--------------------|--------------------|
| 0100                         | Health Official - Planning and Development Services Dept. | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                         | Health Specialist II                                      | 4.00              | 4.00               | 4.00               | 4.00               |
| 0100                         | Mosquito Control Field Technician                         | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                         | Senior Administrative Secretary                           | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                         | Undergraduate Intern                                      | 0.50              | 0.50               | 0.50               | 0.50               |
| <b>Total Health Division</b> |   | <b>7.50</b>       | <b>7.50</b>        | <b>7.50</b>        | <b>7.50</b>        |

**Planning and Zoning**

| Funds                            | Full-time Position             | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|----------------------------------|--------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                             | Manager of Planning and Zoning | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                             | Planner                        | 2.00              | 2.00               | 3.00               | 3.00               |
| 0100                             | Principal Planner              | 1.00              | 1.00               | -                  | -                  |
| 0100                             | Senior Planner                 | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Planning and Zoning</b> |                                | <b>5.00</b>       | <b>5.00</b>        | <b>5.00</b>        | <b>5.00</b>        |

**Historic Preservation**

| Funds                              | Division                                 | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------------------|--|-------------------|--------------------|--------------------|--------------------|
| 0100                               | Historic Homes Coordinator               | 0.50              | 0.50               | 0.50               | 0.50               |
| 0100                               | Historic Homestead Assistant Coordinator | 0.25              | 0.25               | 0.25               | 0.25               |
| 0100                               | Historic Park Maintenance Technician     | -                 | -                  | 1.00               | 1.00               |
| 0100                               | Manager of Historic Preservation         | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Historic Preservation</b> |  | <b>1.75</b>       | <b>1.75</b>        | <b>2.75</b>        | <b>2.75</b>        |

### Departmental Job Classifications

| Funds  | Job Classification  | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--|---|-------------------|--------------------|--------------------|--------------------|
| 0100   | Administrative Aide                                       | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100   | Building Inspection Field Supervisor                      | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100   | Building Inspector  | 3.00              | 3.00               | 1.00               | 1.00               |
| 0100   | Building Official   | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100   | Combination Building Inspector                            | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100   | Director of Planning and Development Services             | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100   | Electrical/Energy Inspector                               | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100   | Health Official - Planning and Development Services Dept. | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100   | Health Specialist II                                      | 4.00              | 4.00               | 4.00               | 4.00               |
| 0100   | Historic Homes Coordinator                                | 0.50              | 0.50               | 0.50               | 0.50               |
| 0100   | Historic Homestead Assistant Coordinator                  | 0.25              | 0.25               | 0.25               | 0.25               |
| 0100   | Historic Park Maintenance Technician                      | -                 | -                  | 1.00               | 1.00               |
| 0100   | Manager of Historic Preservation                          | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100   | Manager of Planning and Zoning                            | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100   | Mosquito Control Field Technician                         | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100   | Permit Technician   | 2.00              | 2.00               | 3.00               | 3.00               |
| 0100   | Planner   | 2.00              | 2.00               | 3.00               | 3.00               |
| 0100   | Plans Examiner  | 3.00              | 3.00               | 3.00               | 3.00               |
| 0100   | Plumbing/Mechanical Inspector                             | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100   | Principal Planner   | 1.00              | 1.00               | -                  | -                  |
| 0100   | Residential Building Inspector                            | 1.00              | 1.00               | 2.00               | 1.00               |
| 0100   | Residential Construction Inspector                        | -                 | -                  | 2.00               | 2.00               |
| 0100   | Senior Administrative Secretary                           | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100   | Senior Building Inspector                                 | 1.00              | 1.00               | -                  | -                  |
| 0100   | Senior Permit Technician                                  | 2.00              | 2.00               | 1.00               | 1.00               |
| 0100   | Senior Planner  | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100   | Undergraduate Intern                                      | 0.50              | 0.50               | 0.50               | 0.50               |
| 0100   | Zoning Inspector  | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Planning and Development Services</b> |   | <b>36.25</b>      | <b>36.25</b>       | <b>37.25</b>       | <b>36.25</b>       |

# Public Works

## MISSION STATEMENT

Building a better tomorrow, through well-maintained infrastructure and exceptional customer service.

## DIVISIONS:

### ■ Public Works Administration

The Public Works Administration provides oversight and direction for all divisions of the Public Works Department. It manages staff responsible for planning and implementation of public works programs and for the delivery of essential community services to ensure that established community goals and needs are pursued efficiently and effectively.

### ■ Traffic Engineering

Traffic Engineering Division maintains the working operation and maintenance of all traffic control devices within the city, including traffic signals, traffic signs, pavement marking, school zone flashers, radar speed signs, dynamic message boards, etc. It also conducts studies and investigations of traffic safety related issues including accident investigations, sight visibility investigations, speed studies, traffic signal and stop sign studies and pedestrian studies. The Traffic Engineering Division is also responsible for the operation and maintenance of street lighting of city streets and the local highway system for traffic safety purposes.

### ■ Engineering

The Engineering Division makes certain that all infrastructure projects within the city are designed and constructed in accordance with the City Engineering Design Manual and Accepted Engineering Practices and approved specifications. Other functions include administration of the Federal Flood Insurance Program and FloodPlain Management Program, issuance and inspection of right-of-way use permits to public utilities (electric, gas, telephone, and other communications). They also provide Water and Sewer Engineering functions to ensure that all water and sewer infrastructure projects within the city are designed and constructed in accordance with Accepted Engineering Practices and approved specifications. It also manages the City of Mesquite Storm Water Permit and the Storm Water Operating Program, complying with the amended U.S. Clean Water Act. Under this act, all municipalities with populations more than 100,000 must obtain a National Pollution Discharge Elimination System permit approved specifications.

### ■ Streets

The Streets Division is responsible for the maintenance and repair of concrete and asphalt streets, concrete alley points, handicap ramps, all the city's drainage system infrastructure, including storm sewers, bridges, and culverts. The Streets Division also provides emergency response in the event of inclement weather. The city's 50/50 Cost Share Program is administered by the Streets Division, which includes the reconstruction of curbs, gutters, drive approaches, and sidewalks as requested by the homeowner. The Streets Division also has a small drainage operations and maintenance crew that provides operations and maintenance functions for city owned drainage infrastructures, including storm sewer pipe, inlets, headwalls, drainage channels, detention ponds, bridges, and culverts. This division also provides the cleaning of the city's main thoroughfare, arterial, and collector streets on a regular basis, to reduce the amount of pollution flowing into city streams as required by the city's National Pollutant Discharge Elimination System (NPDES) Storm Water Permit.

### ■ Geographic Information Systems (GIS)

The Geographical Information Systems (GIS) Division is responsible for developing, operating, and maintaining all mapping functions and all geographically related databases using an integrated system of computer hardware, software, and trained personnel. In Addition, the GIS division provides advanced data analysis to allow for the capture, storage, retrieval, analysis, and display of this data.



## ■ Utilities

The Utilities Division is responsible for overseeing the efficient delivery of water and sewer utility services to all customers and users of the utility system. This division is an integral part of utility system development, capital improvement construction, and utility coordination with area builders and developers. The Utilities Division is also responsible for overseeing all pumping facilities, water quality control, and maintenance of pump station reservoirs, lift stations, and elevated water tanks. Service ensures compliance with existing State and Federal water quality and delivery mandates. It's responsible for all water mains, fire hydrants, valves, new connections, and pipe replacement, in short sections, with recurring problems. It also ensures continuous water service to all customers throughout the city. The Utilities Division is responsible for the replacement of obsolete and deteriorated sections of water and wastewater mains and closing loops in the distribution system to eliminate dead-end mains.

Meter Services within the Utilities Division is responsible for the measurement of water to customers and related activities. These activities include meter reading, meter and box change-outs, meter repair, and repair of small leaks. Meter Services also handles customer service and customer relations involving water and sewer billing.

Wastewater Collections within the Utilities Division maintains and repairs all city-owned sewer lines, manholes, clean-outs, taps, and services in compliance with State and Federal mandates.

Wastewater Treatment provides funds for the treatment of the city's wastewater. The vast majority is treated by North Texas Municipal Water District at the Southeast Mesquite facility. The City of Dallas treats a small portion of the city's wastewater.

## KEY ACCOMPLISHMENTS DURING FY 2022-23:

- ✓ Completion of Alley Reconstruction - Abston Alley from Jade Drive to Topaz Drive.
- ✓ Completion of localized Residential Concrete Repairs - Castle Ridge Subdivision Regal, Yorkshire, Dublin, Sheffield, Bradford Drive, Cambridge Drive, Oxford Drive, and Huntington.
- ✓ Completion of localized Concrete Repairs for the Creek Crossing Estates Subdivision.
- ✓ Completion of localized major thoroughfare concrete repairs on the north and southbound of Town Crossing.
- ✓ Completion of the asphalt overlay on High Country from Interstate 20 to Dozier Drive.
- ✓ Completion of the overlay parking lot at the Public Works Service Center.

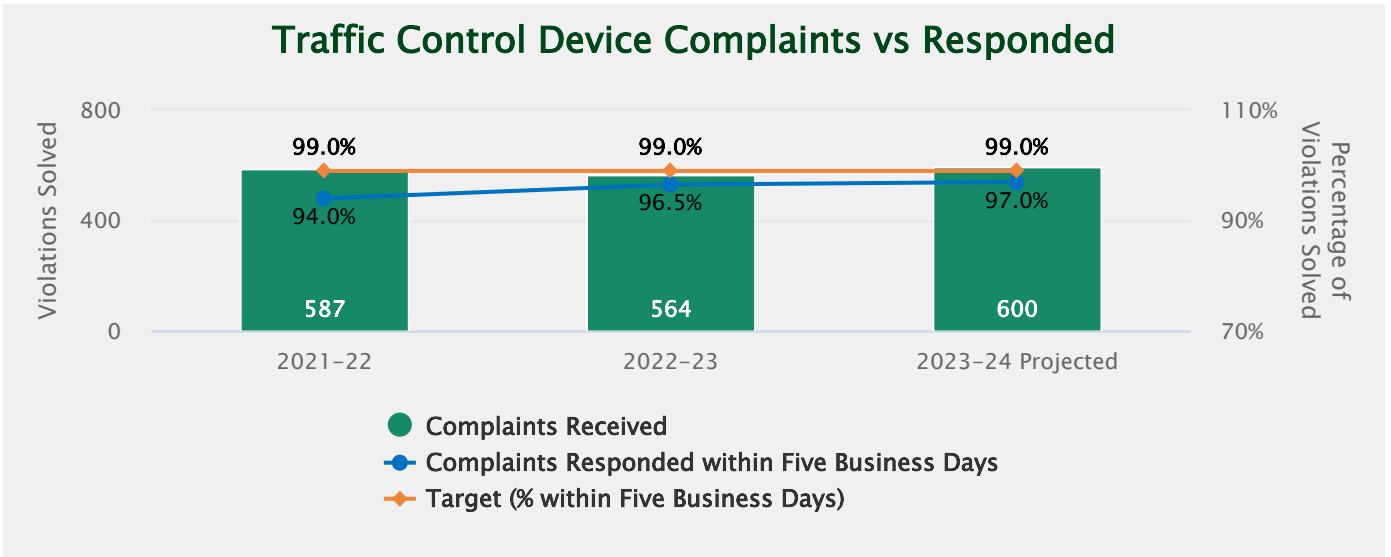
## KEY OBJECTIVES DURING FY 2023-24:

- ▮ Assess City infrastructure to focus effective project delivery of utility improvements, alley replacement, Real Texas Roads, and other CIP projects.

### KEY PERFORMANCE MEASURES:

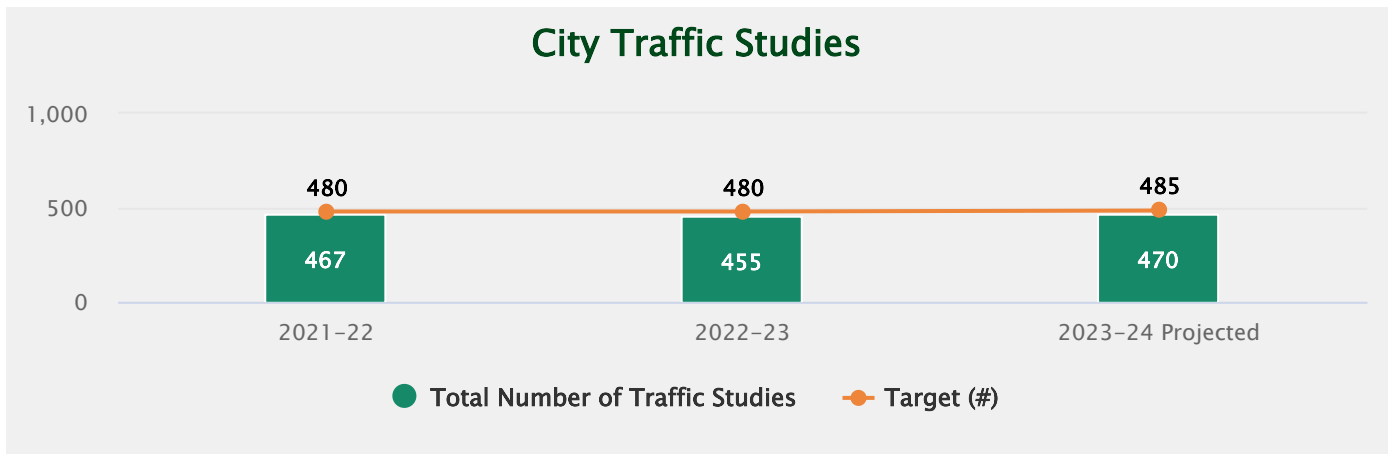
City Council Strategic Goal and Objective: 3.1

Enhance the traffic management system with emphasis on improved traffic flow throughout the City.



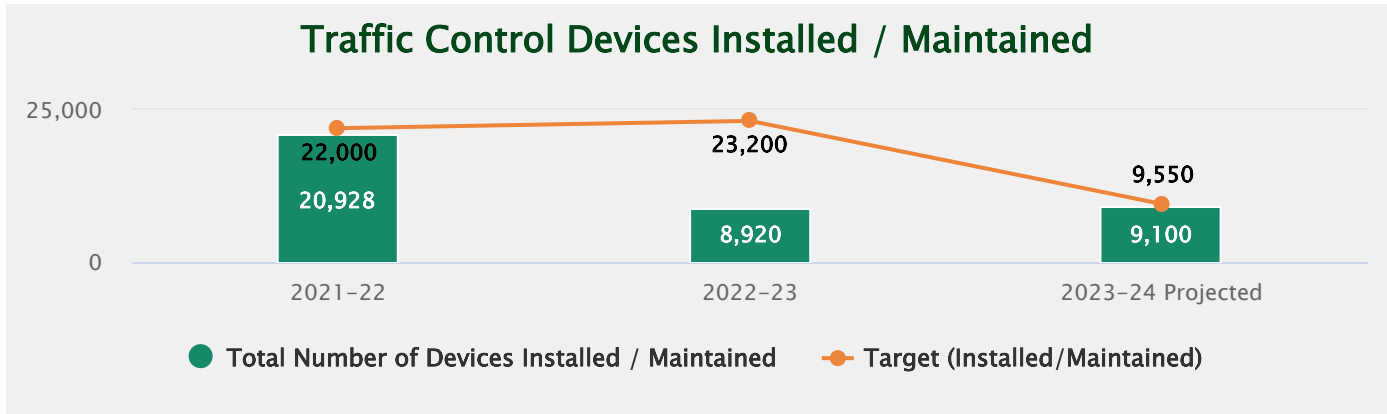
City Council Strategic Goal and Objective: 3.1

Enhance the traffic management system with emphasis on improved traffic flow throughout the City.



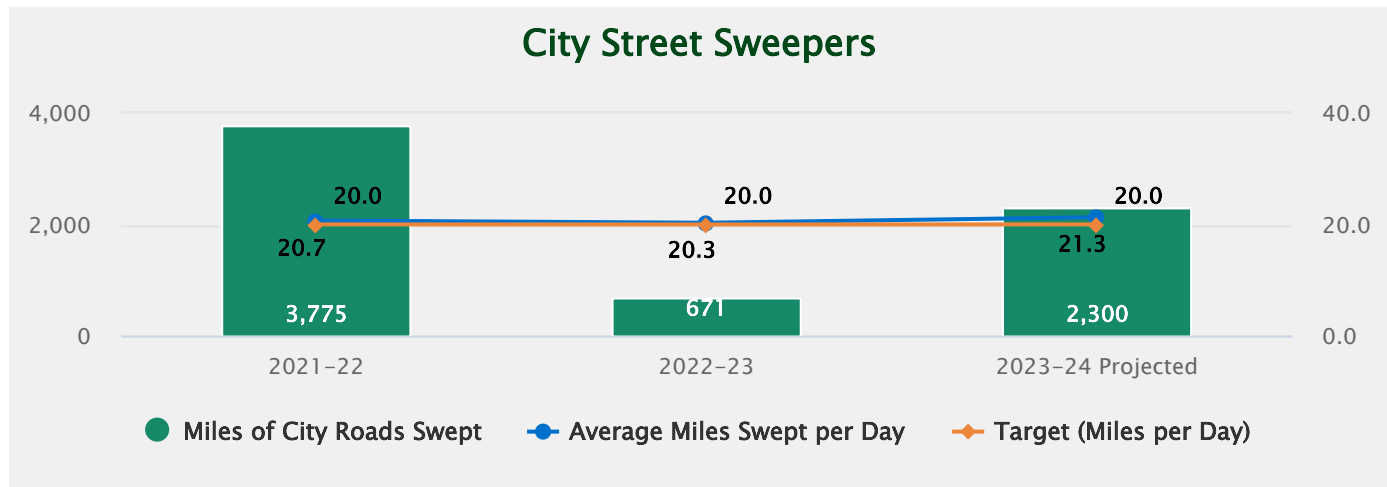
City Council Strategic Goal and Objective: 3.1

Enhance the traffic management system with emphasis on improved traffic flow throughout the City.



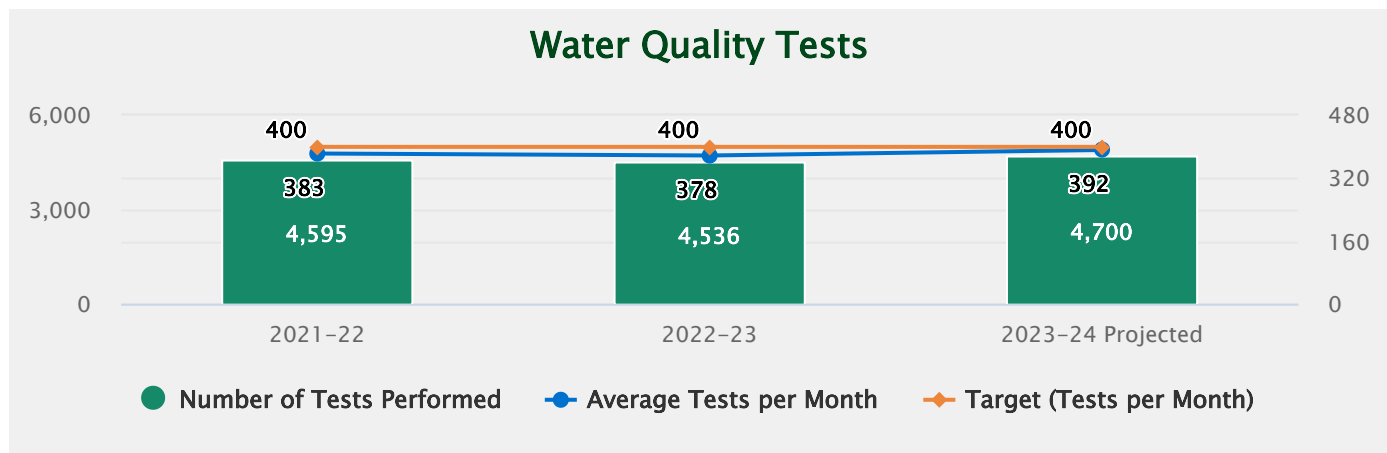
City Council Strategic Goal and Objective: 5.5

Enhance service delivery through data driven analysis and program evaluation



City Council Strategic Goal and Objective: 5.5

Enhance service delivery through data driven analysis and program evaluation



## Public Works Financial Summary Fund Allocations, Division Allocations, Expenditure Categories Fiscal Years 2021-22 to 2023-24

| Funds                         | Fund Names                     | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Adopted<br>2023-24   |
|-------------------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| 0100                          | General Fund                   | \$ 5,776,639         | \$ 6,828,700         | \$ 6,357,840         | \$ 7,321,220         |
| 4000                          | Water and Sewer Fund           | 47,364,527           | 55,114,770           | 56,327,420           | 59,806,140           |
| 5000                          | Drainage Utility District Fund | 4,514,249            | 4,720,190            | 4,698,930            | 4,956,790            |
| <b>Total Fund Allocations</b> |                                | <b>\$ 57,655,415</b> | <b>\$ 66,663,660</b> | <b>\$ 67,384,190</b> | <b>\$ 72,084,150</b> |

| Funds                             | Division Names                        | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Adopted<br>2023-24   |
|-----------------------------------|---------------------------------------|----------------------|----------------------|----------------------|----------------------|
| 0100                              | Public Works Administration           | \$ 575,074           | \$ 537,740           | \$ 516,100           | \$ 358,680           |
| 0100                              | Traffic Engineering                   | 1,395,122            | 1,598,620            | 1,664,860            | 1,709,550            |
| 0100                              | Street Lighting                       | 1,093,855            | 1,225,500            | 1,230,550            | 1,243,830            |
| 0100                              | Engineering                           | 601,611              | 604,660              | 570,990              | 641,350              |
| 0100                              | Engineering Reimbursement             | (1,700,132)          | (1,600,000)          | (1,600,000)          | (1,600,000)          |
| 0100                              | Street Maintenance                    | 3,811,106            | 4,462,180            | 4,111,150            | 4,967,810            |
| 0100                              | Alley Reconstruction                  | 1                    | -                    | (135,810)            | -                    |
| 4000                              | Water and Sewer Engineering           | 385,154              | 614,970              | 533,900              | 648,440              |
| 4000                              | Water and Sewer Streets               | 199,709              | 380,270              | 301,100              | 310,500              |
| 4000                              | GIS Operations                        | 1,092,003            | 896,150              | 924,730              | 983,280              |
| 4000                              | Water and Sewer Administration        | 733,985              | 962,030              | 989,700              | 984,110              |
| 4000                              | Water Production                      | 26,380,869           | 28,764,570           | 28,905,590           | 31,804,490           |
| 4000                              | Meter Services                        | 1,194,839            | 1,351,940            | 1,323,190            | 1,447,750            |
| 4000                              | Water Distribution                    | 1,961,536            | 2,708,380            | 2,408,880            | 2,794,390            |
| 4000                              | Wastewater Collection                 | 1,734,951            | 2,256,840            | 2,109,950            | 2,469,610            |
| 4000                              | Wastewater Treatment                  | 13,148,698           | 15,695,500           | 15,695,500           | 16,792,120           |
| 4000                              | W&S Reconstruction Crew               | 253                  | -                    | -                    | -                    |
| 4000                              | Chiller Plant Operations              | 494,651              | 801,450              | 1,348,200            | 821,450              |
| 4000                              | Water Sewer Capital                   | 37,880               | 682,670              | 1,786,680            | 750,000              |
| 5000                              | Drainage Utility Operations           | 3,587,411            | 3,817,660            | 3,818,410            | 3,880,650            |
| 5000                              | DUD Street Sweeping Program           | 201,198              | 270,100              | 272,850              | 289,970              |
| 5000                              | Drainage Maintenance and Construction | 212,585              | 336,430              | 311,670              | 396,170              |
| 5000                              | Drainage Utility District Capital     | 513,056              | 296,000              | 296,000              | 390,000              |
| <b>Total Division Allocations</b> |                                       | <b>\$ 57,655,415</b> | <b>\$ 66,663,660</b> | <b>\$ 67,384,190</b> | <b>\$ 72,084,150</b> |

| Expenditure Categories    | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Adopted<br>2023-24   |
|---------------------------|----------------------|----------------------|----------------------|----------------------|
| Personal Services         | \$ 11,908,756        | \$ 14,575,510        | \$ 13,563,490        | \$ 15,730,995        |
| Supplies                  | 644,472              | 395,580              | 405,230              | 424,640              |
| Contractual Services      | 43,554,942           | 49,379,500           | 49,618,390           | 53,475,345           |
| Capital Outlay            | 585,486              | 1,444,820            | 2,928,830            | 1,618,150            |
| Other Expenditures        | -                    | 4,000                | 4,000                | 4,000                |
| Other Financing Uses      | 2,801,100            | 2,877,350            | 2,877,350            | 2,880,200            |
| Reimbursements            | (1,839,341)          | (2,013,100)          | (2,013,100)          | (2,049,180)          |
| <b>Total Expenditures</b> | <b>\$ 57,655,415</b> | <b>\$ 66,663,660</b> | <b>\$ 67,384,190</b> | <b>\$ 72,084,150</b> |

## Public Works Authorized Staffing Level

### Staffing Levels by Fund

| Funds                  | Fund Names                               | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------|--|-------------------|--------------------|--------------------|--------------------|
| 0100                   | General Fund                             | 72.00             | 72.00              | 72.00              | 71.00              |
| 4000                   | Water And Sewer Operating Fund           | 113.57            | 113.57             | 113.57             | 113.57             |
| 5000                   | Drainage Utility District Operating Fund | 13.00             | 13.00              | 13.00              | 14.00              |
| <b>Total All Funds</b> |  | <b>198.57</b>     | <b>198.57</b>      | <b>198.57</b>      | <b>198.57</b>      |

### Summary of Divisional Staffing Levels

| Organizations             | Division Names                        | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|---------------------------|---------------------------------------|-------------------|--------------------|--------------------|--------------------|
| 400000                    | Public Works Administration           | 3.00              | 3.00               | 3.00               | 2.00               |
| 401500                    | Traffic Engineering                   | 14.00             | 14.00              | 14.00              | 14.00              |
| 401501                    | Street Lighting                       | 1.00              | 1.00               | 1.00               | 1.00               |
| 402000                    | Engineering                           | 4.00              | 4.00               | 4.00               | 4.00               |
| 402506                    | Drainage Utility Operations           | 6.00              | 6.00               | 6.00               | 6.00               |
| 402507                    | Water and Sewer Engineering           | 6.00              | 6.00               | 6.00               | 6.00               |
| 404515                    | Street and Alley Repair               | 45.00             | 45.00              | 45.00              | 45.00              |
| 404516                    | Street and Storm Sewer Cleaning       | 3.00              | 3.00               | 3.00               | 3.00               |
| 404517                    | Water and Sewer Repairs               | 1.00              | 1.00               | 1.00               | 1.00               |
| 404518                    | Drainage Maintenance and Construction | 4.00              | 4.00               | 4.00               | 5.00               |
| 404519                    | Alley Reconstruction Crew             | 5.00              | 5.00               | 5.00               | 5.00               |
| 407000                    | GIS Operations                        | 8.00              | 8.00               | 8.00               | 8.00               |
| 410530                    | Water and Sewer Administration        | 5.50              | 5.50               | 6.50               | 6.50               |
| 410531                    | Water Production                      | 20.57             | 20.57              | 20.57              | 20.57              |
| 410532                    | Meter Services                        | 19.50             | 19.50              | 18.50              | 18.50              |
| 410533                    | Water Distribution                    | 28.00             | 28.00              | 28.00              | 28.00              |
| 410534                    | Wastewater Collection                 | 25.00             | 25.00              | 25.00              | 25.00              |
| <b>Total Public Works</b> |                                       | <b>198.57</b>     | <b>198.57</b>      | <b>198.57</b>      | <b>198.57</b>      |

**Public Works Administration**

| Funds                                    | Full-time Position       | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--|--------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                                     | Administrative Aide      | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                     | Director of Public Works | 2.00              | 2.00               | 1.00               | 1.00               |
| 0100                                     | Operations Manager       | -                 | -                  | 1.00               | -                  |
| <b>Total Public Works Administration</b> |                          | <b>3.00</b>       | <b>3.00</b>        | <b>3.00</b>        | <b>2.00</b>        |

**Traffic Engineering**

| Funds                            | Full-time Position   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|----------------------------------|--|-------------------|--------------------|--------------------|--------------------|
| 0100                             | Assistant Manager of Traffic - Operations                    | -                 | -                  | 1.00               | 1.00               |
| 0100                             | Assistant Manager of Traffic Engineering and Street Lighting | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                             | Graduate Engineer  | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100                             | Manager of Traffic Engineering and Street Lighting           | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                             | Signal Maintenance Supervisor                                | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                             | Signal Maintenance Technician                                | 4.00              | 4.00               | 4.00               | 4.00               |
| 0100                             | Signs and Markings Supervisor                                | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                             | Signs and Markings Technician                                | 3.00              | 3.00               | 3.00               | 3.00               |
| 0100                             | Traffic and Street Lighting Superintendent                   | 1.00              | 1.00               | -                  | -                  |
| <b>Total Traffic Engineering</b> |  | <b>14.00</b>      | <b>14.00</b>       | <b>14.00</b>       | <b>14.00</b>       |

**Street Lighting**

| Funds                        | Full-time Position                     | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------------|--|-------------------|--------------------|--------------------|--------------------|
| 0100                         | Street Lighting Maintenance Technician | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Street Lighting</b> |  | <b>1.00</b>       | <b>1.00</b>        | <b>1.00</b>        | <b>1.00</b>        |

**Engineering**

| Funds                    | Full-time Position                  | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--------------------------|-------------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                     | Assistant Director of Public Works  | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                     | Project Engineer                    | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                     | Public Works Construction Inspector | 2.00              | 2.00               | 2.00               | 2.00               |
| <b>Total Engineering</b> |                                     | <b>4.00</b>       | <b>4.00</b>        | <b>4.00</b>        | <b>4.00</b>        |

**Drainage Utility Operations**

| Funds                                    | Division                            | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--|-------------------------------------|-------------------|--------------------|--------------------|--------------------|
| 5000                                     | Assistant City Engineer             | 1.00              | 1.00               | 1.00               | 1.00               |
| 5000                                     | City Engineer                       | 1.00              | 1.00               | 1.00               | 1.00               |
| 5000                                     | Office Coordinator                  | 1.00              | 1.00               | 1.00               | 1.00               |
| 5000                                     | Public Works Construction Inspector | 2.00              | 2.00               | 2.00               | 2.00               |
| 5000                                     | Storm Water Specialist              | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Drainage Utility Operations</b> |                                     | <b>6.00</b>       | <b>6.00</b>        | <b>6.00</b>        | <b>6.00</b>        |

**Water and Sewer Engineering**

| Funds                                    | Division                            | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--|-------------------------------------|-------------------|--------------------|--------------------|--------------------|
| 4000                                     | Assistant City Engineer             | -                 | -                  | 1.00               | 1.00               |
| 4000                                     | Contracts Administrator             | 1.00              | 1.00               | 1.00               | 1.00               |
| 4000                                     | Engineering Technician              | 2.00              | 2.00               | 1.00               | 1.00               |
| 4000                                     | Graduate Engineer                   | 1.00              | 1.00               | 2.00               | 2.00               |
| 4000                                     | Project Engineer                    | 1.00              | 1.00               | -                  | -                  |
| 4000                                     | Public Works Construction Inspector | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Water and Sewer Engineering</b> |                                     | <b>6.00</b>       | <b>6.00</b>        | <b>6.00</b>        | <b>6.00</b>        |

**Street and Alley Repair**

| Funds                                | Division  | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--------------------------------------|---|-------------------|--------------------|--------------------|--------------------|
| 0100                                 | Administrative Clerk                                      | 1.00              | 1.00               | -                  | -                  |
| 0100                                 | Administrative Secretary                                  | -                 | -                  | 1.00               | 1.00               |
| 0100                                 | Assistant Manager of Streets Division - Operations        | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                 | Assistant Manager of Streets Division - Outside Contracts | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                 | Concrete Crew Chief                                       | 3.00              | 3.00               | 3.00               | 3.00               |
| 0100                                 | Concrete Finisher   | 5.00              | 5.00               | 5.00               | 5.00               |
| 0100                                 | Equipment Operator I - Street Maintenance                 | 4.00              | 4.00               | 4.00               | 4.00               |
| 0100                                 | Equipment Operator II                                     | 5.00              | 5.00               | 5.00               | 5.00               |
| 0100                                 | Heavy Equipment Operator-Streets                          | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                 | Maintenance Crew Chief                                    | 3.00              | 3.00               | 3.00               | 3.00               |
| 0100                                 | Maintenance Worker I                                      | 4.00              | 4.00               | 4.00               | 4.00               |
| 0100                                 | Maintenance Worker II                                     | 10.00             | 10.00              | 10.00              | 10.00              |
| 0100                                 | Manager of Streets  | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                 | Office Coordinator  | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                 | Public Works Construction Inspector                       | 3.00              | 3.00               | 3.00               | 3.00               |
| 0100                                 | Streets Supervisor  | 2.00              | 2.00               | 2.00               | 2.00               |
| <b>Total Street and Alley Repair</b> |   | <b>45.00</b>      | <b>45.00</b>       | <b>45.00</b>       | <b>45.00</b>       |

**Street and Storm Sewer Cleaning**

| Funds  | Division                         | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--|----------------------------------|-------------------|--------------------|--------------------|--------------------|
| 5000   | Equipment Operator II            | 1.00              | 1.00               | 1.00               | 1.00               |
| 5000   | Heavy Equipment Operator-Streets | 2.00              | 2.00               | 2.00               | 2.00               |
| <b>Total Street and Storm Sewer Cleaning</b> |                                  | <b>3.00</b>       | <b>3.00</b>        | <b>3.00</b>        | <b>3.00</b>        |

**Water and Sewer Repairs**

| Funds                                | Division                            | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--------------------------------------|-------------------------------------|-------------------|--------------------|--------------------|--------------------|
| 4000                                 | Public Works Construction Inspector | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Water and Sewer Repairs</b> |                                     | <b>1.00</b>       | <b>1.00</b>        | <b>1.00</b>        | <b>1.00</b>        |

**Drainage Maintenance and Construction**

| Funds  | Division                         | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | 2023-24     |
|--|----------------------------------|-------------------|--------------------|--------------------|-------------|
| 5000   | Drainage Channel Mowing Operator | -                 | -                  | -                  | 1.00        |
| 5000   | Equipment Operator II (DUD)      | 1.00              | 1.00               | 1.00               | 1.00        |
| 5000   | Maintenance Crew Chief (DUD)     | 1.00              | 1.00               | 1.00               | 1.00        |
| 5000   | Maintenance Worker II (DUD)      | 1.00              | 1.00               | 1.00               | 1.00        |
| 5000   | Streets Supervisor (DUD)         | 1.00              | 1.00               | 1.00               | 1.00        |
| <b>Total Drainage Maintenance and Construction</b> |                                  | <b>4.00</b>       | <b>4.00</b>        | <b>4.00</b>        | <b>5.00</b> |

**Alley Reconstruction Crew**

| Funds                                  | Division              | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | 2023-24     |
|--|-----------------------|-------------------|--------------------|--------------------|-------------|
| 0100                                   | Concrete Crew Chief   | 1.00              | 1.00               | 1.00               | 1.00        |
| 0100                                   | Concrete Finisher     | 2.00              | 2.00               | 2.00               | 2.00        |
| 0100                                   | Equipment Operator II | 1.00              | 1.00               | 1.00               | 1.00        |
| 0100                                   | Maintenance Worker II | 1.00              | 1.00               | 1.00               | 1.00        |
| <b>Total Alley Reconstruction Crew</b> |                       | <b>5.00</b>       | <b>5.00</b>        | <b>5.00</b>        | <b>5.00</b> |

**GIS Operations**

| Funds                       | Division                      | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | 2023-24     |
|-----------------------------|-------------------------------|-------------------|--------------------|--------------------|-------------|
| 4000                        | Business Intelligence Analyst | 1.00              | 1.00               | 1.00               | 1.00        |
| 4000                        | GIS Analyst                   | 1.00              | 1.00               | 1.00               | 1.00        |
| 4000                        | GIS Manager                   | 1.00              | 1.00               | 1.00               | 1.00        |
| 4000                        | GIS Technician                | 3.00              | 3.00               | 3.00               | 3.00        |
| 4000                        | Senior GIS Analyst            | 2.00              | 2.00               | 2.00               | 2.00        |
| <b>Total GIS Operations</b> |                               | <b>8.00</b>       | <b>8.00</b>        | <b>8.00</b>        | <b>8.00</b> |

**Water and Sewer Administration**

| Funds                                       | Division                            | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | 2023-24     |
|---|-------------------------------------|-------------------|--------------------|--------------------|-------------|
| 4000  | Administrative Supervisor           | 1.00              | 1.00               | -                  | -           |
| 4000  | Assistant Manager of Utilities      | 1.00              | 1.00               | 1.00               | 1.00        |
| 4000  | Call Center Supervisor              | -                 | -                  | 1.00               | 1.00        |
| 4000  | CDL Training and Testing Supervisor | 1.00              | 1.00               | 1.00               | 1.00        |
| 4000  | Graduate Intern                     | 0.50              | 0.50               | 0.50               | 0.50        |
| 4000  | Manager of Utilities                | 1.00              | 1.00               | 1.00               | 1.00        |
| 4000  | Office Coordinator                  | -                 | -                  | 1.00               | 1.00        |
| 4000  | Sustainability Program Coordinator  | 1.00              | 1.00               | 1.00               | 1.00        |
| <b>Total Water and Sewer Administration</b> |                                     | <b>5.50</b>       | <b>5.50</b>        | <b>6.50</b>        | <b>6.50</b> |

**Water Production**

| Funds                         | Division   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | 2023-24      |
|-------------------------------|--|-------------------|--------------------|--------------------|--------------|
| 4000                          | Call Center Dispatcher                             | -                 | -                  | 11.00              | 11.00        |
| 4000                          | Production Supervisor                              | 1.00              | 1.00               | -                  | -            |
| 4000                          | Public Works Backflow Inspector                    | 1.00              | 1.00               | 1.00               | 1.00         |
| 4000                          | Public Works Dispatcher/Water Pump Station Monitor | 11.00             | 11.00              | -                  | -            |
| 4000                          | Public Works FOG Inspector                         | -                 | -                  | 1.00               | 1.00         |
| 4000                          | Seasonal Utility Worker                            | 0.57              | 0.57               | 0.57               | 0.57         |
| 4000                          | Senior Water Production/Electrical Technician      | 1.00              | 1.00               | 1.00               | 1.00         |
| 4000                          | Water Production Technician                        | 5.00              | 5.00               | 5.00               | 5.00         |
| 4000                          | Water Quality Inspector                            | -                 | 1.00               | 1.00               | 1.00         |
| 4000                          | Water Quality Technician                           | 1.00              | -                  | -                  | -            |
| <b>Total Water Production</b> |  | <b>20.57</b>      | <b>20.57</b>       | <b>20.57</b>       | <b>20.57</b> |

**Meter Services**

| Funds                       | Division             | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | 2023-24      |
|-----------------------------|----------------------|-------------------|--------------------|--------------------|--------------|
| 4000                        | Meter Technician     | 8.00              | 8.00               | 14.00              | 14.00        |
| 4000                        | Secretary            | 1.00              | 1.00               | 1.00               | 1.00         |
| 4000                        | Utilities Technician | 2.00              | 2.00               | 2.00               | 2.00         |
| 4000                        | Utility Supervisor   | 1.00              | 1.00               | 1.00               | 1.00         |
| 4000                        | Water Meter Reader   | 7.50              | 7.50               | 0.50               | 0.50         |
| <b>Total Meter Services</b> |                      | <b>19.50</b>      | <b>19.50</b>       | <b>18.50</b>       | <b>18.50</b> |

**Water Distribution**

| Funds                           | Division                                   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | 2023-24      |
|---------------------------------|--|-------------------|--------------------|--------------------|--------------|
| 4000                            | Maintenance Worker II                      | 17.00             | 17.00              | 15.00              | 15.00        |
| 4000                            | Maintenance Worker II - Water Distribution | -                 | -                  | 2.00               | 2.00         |
| 4000                            | Utilities Technician                       | 1.00              | 1.00               | 1.00               | 1.00         |
| 4000                            | Utility Crew Chief                         | 9.00              | 9.00               | 8.00               | 8.00         |
| 4000                            | Utility Crew Chief - Water Distribution    | -                 | -                  | 1.00               | 1.00         |
| 4000                            | Utility Supervisor                         | 1.00              | 1.00               | 1.00               | 1.00         |
| <b>Total Water Distribution</b> |  | <b>28.00</b>      | <b>28.00</b>       | <b>28.00</b>       | <b>28.00</b> |

**Wastewater Collection**

| Funds                              | Division                                      | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | 2023-24      |
|------------------------------------|---|-------------------|--------------------|--------------------|--------------|
| 4000                               | Maintenance Worker II                         | 13.00             | 13.00              | 12.00              | 12.00        |
| 4000                               | Maintenance Worker II - Wastewater Collection | -                 | -                  | 1.00               | 1.00         |
| 4000                               | Public Works FOG Inspector                    | 1.00              | 1.00               | -                  | -            |
| 4000                               | Utilities Technician                          | 2.00              | 2.00               | 2.00               | 2.00         |
| 4000                               | Utility Crew Chief                            | 8.00              | 8.00               | 8.00               | 8.00         |
| 4000                               | Utility Crew Chief - Wastewater Collection    | -                 | -                  | 1.00               | 1.00         |
| 4000                               | Utility Supervisor                            | 1.00              | 1.00               | 1.00               | 1.00         |
| <b>Total Wastewater Collection</b> |   | <b>25.00</b>      | <b>25.00</b>       | <b>25.00</b>       | <b>25.00</b> |

**Departmental Job Classifications**

| Funds | Job Classification   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-------|--|-------------------|--------------------|--------------------|--------------------|
| 0100  | Administrative Aide  | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Administrative Clerk   | 1.00              | 1.00               | -                  | -                  |
| 0100  | Administrative Secretary                                     | -                 | -                  | 1.00               | 1.00               |
| 4000  | Administrative Supervisor                                    | 1.00              | 1.00               | -                  | -                  |
| 4000  | Assistant City Engineer                                      | -                 | -                  | 1.00               | 1.00               |
| 5000  | Assistant City Engineer                                      | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Assistant Director of Public Works                           | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Assistant Manager of Streets Division - Operations           | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Assistant Manager of Streets Division - Outside Contracts    | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Assistant Manager of Traffic - Operations                    | -                 | -                  | 1.00               | 1.00               |
| 0100  | Assistant Manager of Traffic Engineering and Street Lighting | 1.00              | 1.00               | 1.00               | 1.00               |
| 4000  | Assistant Manager of Utilities                               | 1.00              | 1.00               | 1.00               | 1.00               |
| 4000  | Business Intelligence Analyst                                | 1.00              | 1.00               | 1.00               | 1.00               |
| 4000  | Call Center Dispatcher                                       | -                 | -                  | 11.00              | 11.00              |
| 4000  | Call Center Supervisor                                       | -                 | -                  | 1.00               | 1.00               |
| 4000  | CDL Training and Testing Supervisor                          | 1.00              | 1.00               | 1.00               | 1.00               |
| 5000  | City Engineer  | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Concrete Crew Chief  | 4.00              | 4.00               | 4.00               | 4.00               |
| 0100  | Concrete Finisher  | 7.00              | 7.00               | 7.00               | 7.00               |
| 4000  | Contracts Administrator                                      | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Director of Public Works                                     | 2.00              | 2.00               | 1.00               | 1.00               |
| 5000  | Drainage Channel Mowing Operator                             | -                 | -                  | -                  | 1.00               |
| 4000  | Engineering Technician                                       | 2.00              | 2.00               | 1.00               | 1.00               |
| 0100  | Equipment Operator I - Street Maintenance                    | 4.00              | 4.00               | 4.00               | 4.00               |
| 0100  | Equipment Operator II  | 6.00              | 6.00               | 6.00               | 6.00               |
| 5000  | Equipment Operator II  | 1.00              | 1.00               | 1.00               | 1.00               |
| 5000  | Equipment Operator II (DUD)                                  | 1.00              | 1.00               | 1.00               | 1.00               |
| 4000  | GIS Analyst  | 1.00              | 1.00               | 1.00               | 1.00               |
| 4000  | GIS Manager  | 1.00              | 1.00               | 1.00               | 1.00               |
| 4000  | GIS Technician   | 3.00              | 3.00               | 3.00               | 3.00               |
| 0100  | Graduate Engineer  | 2.00              | 2.00               | 2.00               | 2.00               |
| 4000  | Graduate Engineer  | 1.00              | 1.00               | 2.00               | 2.00               |
| 4000  | Graduate Intern  | 0.50              | 0.50               | 0.50               | 0.50               |
| 0100  | Heavy Equipment Operator-Streets                             | 1.00              | 1.00               | 1.00               | 1.00               |
| 5000  | Heavy Equipment Operator-Streets                             | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100  | Maintenance Crew Chief                                       | 3.00              | 3.00               | 3.00               | 3.00               |
| 5000  | Maintenance Crew Chief (DUD)                                 | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Maintenance Worker I   | 4.00              | 4.00               | 4.00               | 4.00               |
| 0100  | Maintenance Worker II  | 11.00             | 11.00              | 11.00              | 11.00              |
| 4000  | Maintenance Worker II  | 30.00             | 30.00              | 27.00              | 27.00              |
| 5000  | Maintenance Worker II (DUD)                                  | 1.00              | 1.00               | 1.00               | 1.00               |
| 4000  | Maintenance Worker II - Wastewater Collection                | -                 | -                  | 1.00               | 1.00               |
| 4000  | Maintenance Worker II - Water Distribution                   | -                 | -                  | 2.00               | 2.00               |

## Departmental Job Classifications

| Funds                     | Job Classification                                 | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|---------------------------|--|-------------------|--------------------|--------------------|--------------------|
| 0100                      | Manager of Streets                                 | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                      | Manager of Traffic Engineering and Street Lighting | 1.00              | 1.00               | 1.00               | 1.00               |
| 4000                      | Manager of Utilities                               | 1.00              | 1.00               | 1.00               | 1.00               |
| 4000                      | Meter Technician                                   | 8.00              | 8.00               | 14.00              | 14.00              |
| 0100                      | Office Coordinator                                 | 1.00              | 1.00               | 1.00               | 1.00               |
| 4000                      | Office Coordinator                                 | -                 | -                  | 1.00               | 1.00               |
| 5000                      | Office Coordinator                                 | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                      | Operations Manager                                 | -                 | -                  | 1.00               | -                  |
| 4000                      | Production Supervisor                              | 1.00              | 1.00               | -                  | -                  |
| 0100                      | Project Engineer                                   | 1.00              | 1.00               | 1.00               | 1.00               |
| 4000                      | Project Engineer                                   | 1.00              | 1.00               | -                  | -                  |
| 4000                      | Public Works Backflow Inspector                    | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                      | Public Works Construction Inspector                | 5.00              | 5.00               | 5.00               | 5.00               |
| 4000                      | Public Works Construction Inspector                | 2.00              | 2.00               | 2.00               | 2.00               |
| 5000                      | Public Works Construction Inspector                | 2.00              | 2.00               | 2.00               | 2.00               |
| 4000                      | Public Works Dispatcher/Water Pump Station Monitor | 11.00             | 11.00              | -                  | -                  |
| 4000                      | Public Works FOG Inspector                         | 1.00              | 1.00               | 1.00               | 1.00               |
| 4000                      | Seasonal Utility Worker                            | 0.57              | 0.57               | 0.57               | 0.57               |
| 4000                      | Secretary  | 1.00              | 1.00               | 1.00               | 1.00               |
| 4000                      | Senior GIS Analyst                                 | 2.00              | 2.00               | 2.00               | 2.00               |
| 4000                      | Senior Water Production/Electrical Technician      | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                      | Signal Maintenance Supervisor                      | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                      | Signal Maintenance Technician                      | 4.00              | 4.00               | 4.00               | 4.00               |
| 0100                      | Signs and Markings Supervisor                      | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                      | Signs and Markings Technician                      | 3.00              | 3.00               | 3.00               | 3.00               |
| 5000                      | Storm Water Specialist                             | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                      | Street Lighting Maintenance Technician             | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                      | Streets Supervisor                                 | 2.00              | 2.00               | 2.00               | 2.00               |
| 5000                      | Streets Supervisor (DUD)                           | 1.00              | 1.00               | 1.00               | 1.00               |
| 4000                      | Sustainability Program Coordinator                 | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                      | Traffic and Street Lighting Superintendent         | 1.00              | 1.00               | -                  | -                  |
| 4000                      | Utilities Technician                               | 5.00              | 5.00               | 5.00               | 5.00               |
| 4000                      | Utility Crew Chief                                 | 17.00             | 17.00              | 16.00              | 16.00              |
| 4000                      | Utility Crew Chief - Wastewater Collection         | -                 | -                  | 1.00               | 1.00               |
| 4000                      | Utility Crew Chief - Water Distribution            | -                 | -                  | 1.00               | 1.00               |
| 4000                      | Utility Supervisor                                 | 3.00              | 3.00               | 3.00               | 3.00               |
| 4000                      | Water Meter Reader                                 | 7.50              | 7.50               | 0.50               | 0.50               |
| 4000                      | Water Production Technician                        | 5.00              | 5.00               | 5.00               | 5.00               |
| 4000                      | Water Quality Inspector                            | -                 | 1.00               | 1.00               | 1.00               |
| 4000                      | Water Quality Technician                           | 1.00              | -                  | -                  | -                  |
| <b>Total Public Works</b> |  | <b>198.57</b>     | <b>198.57</b>      | <b>198.57</b>      | <b>198.57</b>      |

# Solid Waste/Equipment Services

## MISSION STATEMENT

To provide high quality customer service to our residents and stakeholders.

## DIVISIONS:

### ■ Solid Waste

The Solid Waste Division is responsible for residential solid waste collection and the residential recycling program throughout the city. The Solid Waste Division also operates the city composting facility, which collects and receives landscape materials from a variety of sources, including residential homes, commercial landscape businesses, and other municipalities. The landscape materials are processed into usable mulch or compost products, which are distributed to the public and sold to landscaping companies and other businesses.



### ■ Equipment Services

The Equipment Services Division supports the city's fleet with maintenance and repair services. Specific duties include specification writing for new vehicles and equipment, repair and maintenance of equipment, and preventive maintenance of the motorized fleet.

## KEY ACCOMPLISHMENTS DURING FY 2022-23:

- ✓ Solid Waste monitored the weather from January 30th to February 3rd during the ice and snow events. Solid Waste had crews stay overnight to assist with downed trees and road safety operations.
- ✓ The division has worked toward implementing the Commercial Solid Waste operations that will commence February 1, 2024. Trucks and containers have been delivered and staff is training to be proficient when operations begin.
- ✓ Solid Waste has implemented the use of 45-gallon recycle carts to further our waste diversion efforts and help keep our city clean and attractive.
- ✓ Solid Waste has made efforts towards attractive neighborhoods by enforcing ordinances.
- ✓ Increased staffing levels to authorized FTE levels.
- ✓ Was able to maintain 24-hour coverage during the 2023 winter storm.
- ✓ Successfully purchased Vehicles/ Equipment during challenging supply chain shortages.
- ✓ Implemented safety barriers throughout the work areas.
- ✓ Restructured Heavy and Light duty shops.

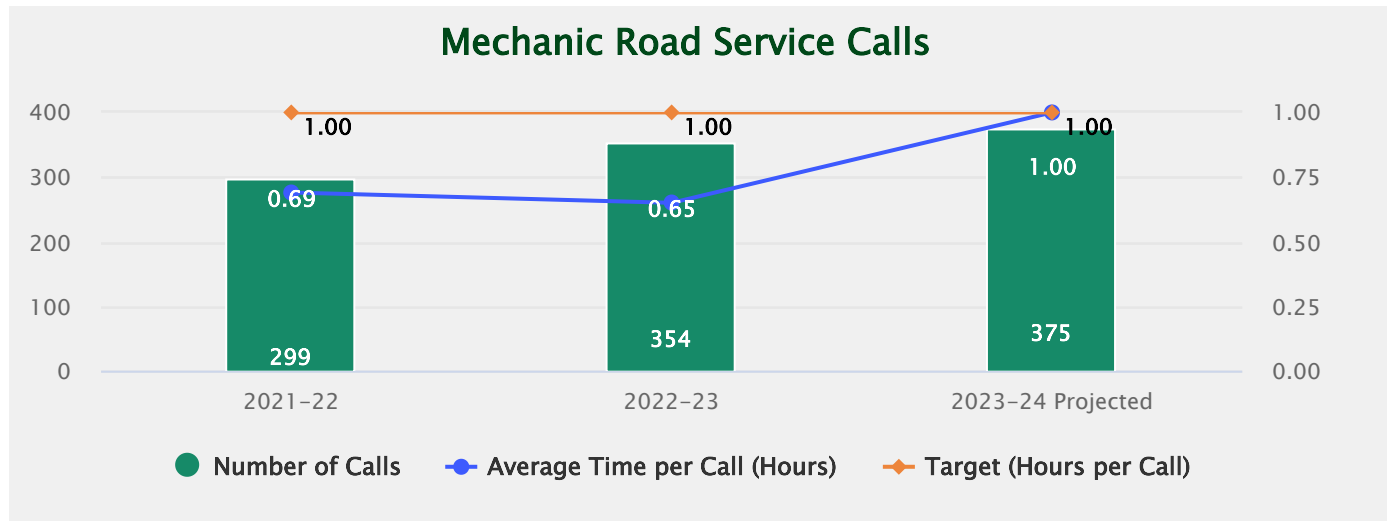
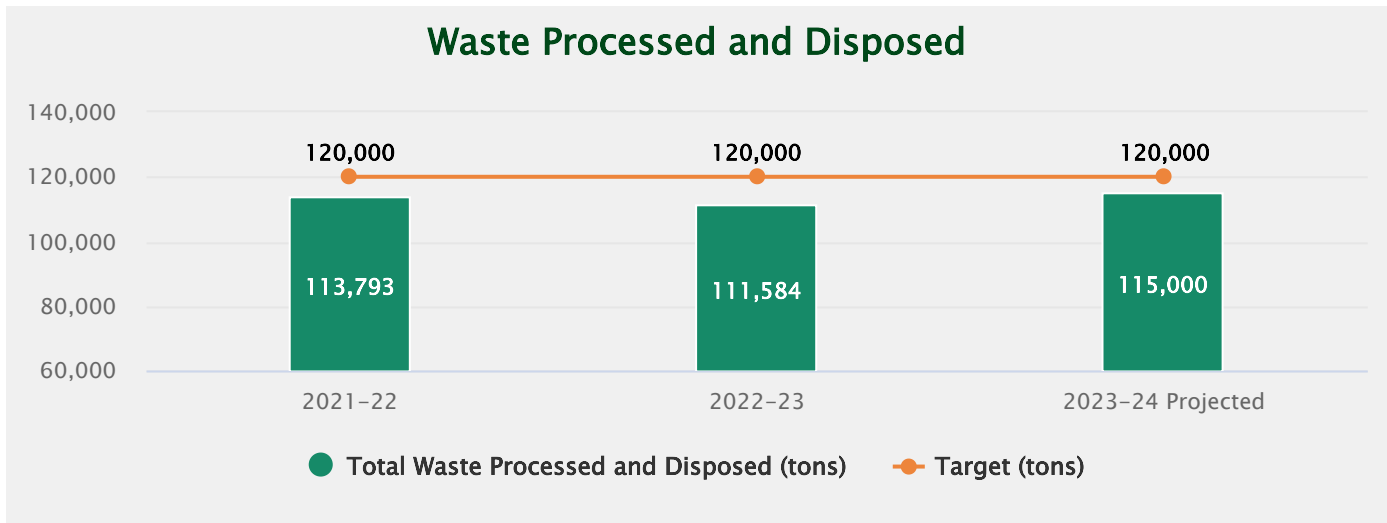
## KEY OBJECTIVES DURING FY 2023-24:

- ✚ Solid Waste will continue to work toward Council's goal and mission to keep our neighborhoods attractive by acting quickly with clean-up efforts towards illegal dumping, code compliance, and evictions.
- ✚ Work will continue towards the municipalization of Commercial Solid Waste where the commercial customers will receive the same high-quality service the city's residential customers have received throughout the years.
- ✚ Minimize fleet down times.
- ✚ Retain and develop highly skilled mechanics.
- ✚ Timely disposal of retired city assets through multiple auctions.

### KEY PERFORMANCE MEASURES:

City Council Strategic Goal and Objective: 5.5

Enhance service delivery through data driven analysis and program evaluation



[Link to City Council Strategic Goals & Objectives](#)

### Solid Waste/Equipment Services Financial Summary Fund Allocations, Division Allocations, Expenditure Categories Fiscal Years 2021-22 to 2023-24

| Funds                         | Fund Names   | Actual<br>2021-22   | Adopted<br>2022-23   | Amended<br>2022-23   | Adopted<br>2023-24   |
|-------------------------------|--------------|---------------------|----------------------|----------------------|----------------------|
| 0100                          | General Fund | \$ 9,824,009        | \$ 10,466,800        | \$ 11,386,960        | \$ 16,355,490        |
| <b>Total Fund Allocations</b> |              | <b>\$ 9,824,009</b> | <b>\$ 10,466,800</b> | <b>\$ 11,386,960</b> | <b>\$ 16,355,490</b> |

| Funds                             | Division Names                                | Actual<br>2021-22   | Adopted<br>2022-23   | Amended<br>2022-23   | Adopted<br>2023-24   |
|-----------------------------------|---|---------------------|----------------------|----------------------|----------------------|
| 0100                              | Solid Waste/Equipment Services Administration | \$ -                | \$ -                 | \$ -                 | \$ 224,510           |
| 0100                              | Residential Solid Waste Collection            | 7,496,193           | 7,937,360            | 9,214,850            | 9,998,430            |
| 0100                              | Compost Facility Operations                   | 647,999             | 684,470              | 746,290              | 780,190              |
| 0100                              | Commercial Solid Waste Collection             | -                   | -                    | -                    | 4,277,620            |
| 0100                              | Equipment Services                            | 1,679,817           | 1,844,970            | 1,425,820            | 1,074,740            |
| <b>Total Division Allocations</b> |   | <b>\$ 9,824,009</b> | <b>\$ 10,466,800</b> | <b>\$ 11,386,960</b> | <b>\$ 16,355,490</b> |

|                           | Expenditure Categories | Actual<br>2021-22   | Adopted<br>2022-23   | Amended<br>2022-23   | Adopted<br>2023-24   |
|---------------------------|------------------------|---------------------|----------------------|----------------------|----------------------|
|                           | Personal Services      | \$ 6,488,210        | \$ 6,969,860         | \$ 7,170,470         | \$ 10,522,200        |
|                           | Supplies               | 4,707,755           | 4,542,700            | 4,862,100            | 5,355,340            |
|                           | Contractual Services   | 3,708,854           | 3,988,370            | 4,934,390            | 7,106,750            |
|                           | Reimbursements         | (5,080,810)         | (5,034,130)          | (5,580,000)          | (6,628,800)          |
| <b>Total Expenditures</b> |                        | <b>\$ 9,824,009</b> | <b>\$ 10,466,800</b> | <b>\$ 11,386,960</b> | <b>\$ 16,355,490</b> |

### Solid Waste/Equipment Services Authorized Staffing Level

#### Staffing Levels by Fund

| Funds                  | Fund Names   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------|--------------|-------------------|--------------------|--------------------|--------------------|
| 0100                   | General Fund | 89.50             | 91.50              | 92.00              | 123.00             |
| <b>Total All Funds</b> |              | <b>89.50</b>      | <b>91.50</b>       | <b>92.00</b>       | <b>123.00</b>      |

#### Summary of Divisional Staffing Levels

| Organizations                               | Division Names                                | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|---|---|-------------------|--------------------|--------------------|--------------------|
| 450000                                      | Solid Waste/Equipment Services Administration | -                 | -                  | -                  | 1.00               |
| 453510                                      | Residential Waste Collection                  | 62.50             | 64.50              | 65.00              | 70.00              |
| 453511                                      | Compost Facility Operations                   | 3.00              | 3.00               | 3.00               | 3.00               |
| 453512                                      | Commercial Solid Waste                        | -                 | -                  | -                  | 25.00              |
| 455000                                      | Equipment Services                            | 24.00             | 24.00              | 24.00              | 24.00              |
| <b>Total Solid Waste/Equipment Services</b> |   | <b>89.50</b>      | <b>91.50</b>       | <b>92.00</b>       | <b>123.00</b>      |

#### Solid Waste/Equipment Services Administration

| Funds  | Full-time Position                         | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--|--|-------------------|--------------------|--------------------|--------------------|
| 0100   | Director of Solid Waste/Equipment Services | -                 | -                  | -                  | 1.00               |
| <b>Total Solid Waste/Equipment Services Administration</b> |  | <b>-</b>          | <b>-</b>           | <b>-</b>           | <b>1.00</b>        |

**Residential Waste Collection**

| Funds                                     | Full-time Position                           | Actual 2021-22 | Adopted 2022-23 | Amended 2022-23 | Adopted 2023-24 |
|---|--|----------------|-----------------|-----------------|-----------------|
| 0100                                      | Administrative Secretary                     | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100                                      | Assistant Manager of Residential Solid Waste | 1.00           | 1.00            | 2.00            | 2.00            |
| 0100                                      | Heavy Equipment Operator-Solid Waste         | 8.00           | 8.00            | 8.00            | 9.00            |
| 0100                                      | Manager of Residential Solid Waste           | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100                                      | Residential Solid Waste - Helper             | 18.00          | 19.00           | 19.00           | 19.00           |
| 0100                                      | Residential Solid Waste Crew Chief           | 28.00          | 28.00           | 28.00           | 32.00           |
| 0100                                      | Residential Solid Waste Driver - Helper      | 1.00           | -               | -               | -               |
| 0100                                      | Solid Waste Service Technician               | -              | 2.00            | 2.00            | 2.00            |
| 0100                                      | Solid Waste Supervisor                       | 4.50           | 4.50            | 4.00            | 4.00            |
| <b>Total Residential Waste Collection</b> |  | <b>62.50</b>   | <b>64.50</b>    | <b>65.00</b>    | <b>70.00</b>    |

**Compost Facility Operations**

| Funds                                    | Full-time Position                   | Actual 2021-22 | Adopted 2022-23 | Amended 2022-23 | Adopted 2023-24 |
|--|--------------------------------------|----------------|-----------------|-----------------|-----------------|
| 0100                                     | Administrative Clerk                 | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100                                     | Heavy Equipment Operator-Solid Waste | 2.00           | 2.00            | 2.00            | 2.00            |
| <b>Total Compost Facility Operations</b> |                                      | <b>3.00</b>    | <b>3.00</b>     | <b>3.00</b>     | <b>3.00</b>     |

**Commercial Solid Waste**

| Funds                               | Full-time Position                          | Actual 2021-22 | Adopted 2022-23 | Amended 2022-23 | Adopted 2023-24 |
|-------------------------------------|---|----------------|-----------------|-----------------|-----------------|
| 0100                                | Administrative Clerk                        | -              | -               | -               | 4.00            |
| 0100                                | Assistant Manager of Commercial Solid Waste | -              | -               | -               | 1.00            |
| 0100                                | Backup Front-Load Driver                    | -              | -               | -               | 2.00            |
| 0100                                | Commercial Solid Waste Supervisor           | -              | -               | -               | 2.00            |
| 0100                                | Front-Load Driver                           | -              | -               | -               | 8.00            |
| 0100                                | Manager of Commercial Solid Waste           | -              | -               | -               | 1.00            |
| 0100                                | Roll-Off Driver                             | -              | -               | -               | 7.00            |
| <b>Total Commercial Solid Waste</b> |   | <b>-</b>       | <b>-</b>        | <b>-</b>        | <b>25.00</b>    |

**Equipment Services**

| Funds                           | Division                                | Actual 2021-22 | Adopted 2022-23 | Amended 2022-23 | Adopted 2023-24 |
|---------------------------------|---|----------------|-----------------|-----------------|-----------------|
| 0100                            | Assistant Manager of Equipment Services | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100                            | Customer Service Representative         | 1.00           | 1.00            | -               | -               |
| 0100                            | Equipment Mechanic I                    | 4.00           | 4.00            | 6.00            | 6.00            |
| 0100                            | Equipment Mechanic II                   | 4.00           | 4.00            | 4.00            | 4.00            |
| 0100                            | Equipment Mechanic III                  | 8.00           | 8.00            | 6.00            | 6.00            |
| 0100                            | Equipment Services Shift Supervisor     | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100                            | Equipment Services Fleet Analyst        | -              | -               | 1.00            | 1.00            |
| 0100                            | Equipment Services Senior Supervisor    | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100                            | Equipment Services Service Attendant    | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100                            | Fabrication Welder                      | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100                            | Manager of Equipment Services           | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100                            | Senior Administrative Secretary         | 1.00           | 1.00            | 1.00            | 1.00            |
| <b>Total Equipment Services</b> |   | <b>24.00</b>   | <b>24.00</b>    | <b>24.00</b>    | <b>24.00</b>    |

**Departmental Job Classifications**

| Funds                                       | Job Classification                           | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|---|--|-------------------|--------------------|--------------------|--------------------|
| 0100  | Administrative Clerk                         | 1.00              | 1.00               | 1.00               | 5.00               |
| 0100  | Administrative Secretary                     | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Assistant Manager of Commercial Solid Waste  | -                 | -                  | -                  | 1.00               |
| 0100  | Assistant Manager of Equipment Services      | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Assistant Manager of Residential Solid Waste | 1.00              | 1.00               | 2.00               | 2.00               |
| 0100  | Backup Front-Load Driver                     | -                 | -                  | -                  | 2.00               |
| 0100  | Commercial Solid Waste Supervisor            | -                 | -                  | -                  | 2.00               |
| 0100  | Customer Service Representative              | 1.00              | 1.00               | -                  | -                  |
| 0100  | Director of Solid Waste/Equipment Services   | -                 | -                  | -                  | 1.00               |
| 0100  | Equipment Mechanic I                         | 4.00              | 4.00               | 6.00               | 6.00               |
| 0100  | Equipment Mechanic II                        | 4.00              | 4.00               | 4.00               | 4.00               |
| 0100  | Equipment Mechanic III                       | 8.00              | 8.00               | 6.00               | 6.00               |
| 0100  | Equipment Services Shift Supervisor          | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Equipment Services Fleet Analyst             | -                 | -                  | 1.00               | 1.00               |
| 0100  | Equipment Services Senior Supervisor         | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Equipment Services Service Attendant         | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Fabrication Welder                           | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Front-Load Driver                            | -                 | -                  | -                  | 8.00               |
| 0100  | Heavy Equipment Operator-Solid Waste         | 10.00             | 10.00              | 10.00              | 11.00              |
| 0100  | Manager of Commercial Solid Waste            | -                 | -                  | -                  | 1.00               |
| 0100  | Manager of Equipment Services                | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Manager of Residential Solid Waste           | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Residential Solid Waste - Helper             | 18.00             | 19.00              | 19.00              | 19.00              |
| 0100  | Residential Solid Waste Crew Chief           | 28.00             | 28.00              | 28.00              | 32.00              |
| 0100  | Residential Solid Waste Driver - Helper      | 1.00              | -                  | -                  | -                  |
| 0100  | Roll-Off Driver                              | -                 | -                  | -                  | 7.00               |
| 0100  | Senior Administrative Secretary              | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Solid Waste Service Technician               | -                 | 2.00               | 2.00               | 2.00               |
| 0100  | Solid Waste Supervisor                       | 4.50              | 4.50               | 4.00               | 4.00               |
| <b>Total Solid Waste/Equipment Services</b> |  | <b>89.50</b>      | <b>91.50</b>       | <b>92.00</b>       | <b>123.00</b>      |

CAPITAL BUDGET

Note: Twenty-five new Commercial Solid Waste positions have been added for fiscal year 2024 due to the addition of the Commercial Solid Waste Program along with a Director of Solid Waste. Other new positions include two crews for Residential Solid Waste Collections in an effort to keep up with demands for service.

# Library Services

## MISSION STATEMENT

The mission of the Mesquite Public Library System is to enrich the lives of residents by providing access to a variety of intellectual, educational, informational, recreational, and cultural resources.



## DIVISIONS:

### ■ Administration

The Library Administration plans and directs the overall program of service for the Library Department, provides centralized accounting functions, maintains information on the web, and coordinates activities for both libraries. Policies and appropriate procedural approval also come from this division. The Technical Services area provides the acquisition/processing of materials, centralized circulation services, maintenance of the online catalog, as well as access to public computers, copiers, printers, and fax machines available at both libraries.

### ■ Main Library

The Main Library provides reference and research services to the residents of Mesquite and houses the bulk of the collection, including a genealogy section. Other services include free access to a variety of print, audiovisual, and electronic items including digital books, audiobooks, and magazines; library programs designed to meet the interests and needs of various age groups; the ability to borrow materials from other libraries; advisory and literacy support, including computer literacy; access to the Internet on public computers and Wi-Fi; and a community meeting room. Library services are enhanced through cooperative efforts with the Texas State Library and Archives Commission and by membership in various library consortia.

### ■ North Branch Library

The North Branch Library provides residents of the north Mesquite area with a variety of books, audiobooks, and movies available from both the North Branch Library and the Main Library collection. Services to the public include professional reference help, technical assistance, reader advisory suggestions, inter-library loans, free Internet access, a community meeting room, and programming for various age groups.

## KEY ACCOMPLISHMENTS DURING FY 2022-23:

- ✓ Welcomed 145,000 visitors to the City's Libraries.
  - 145,000 visitors
  - 190,000 items checked out
  - 52,000 digital downloads
  - 535 free programs with over 15,000 in attendance
- ✓ Added New Study Rooms to the Main Library
- ✓ North Branch Library received the Family Place Grant by the Texas State Library & Archives Commission.
- ✓ Received the 7th Consecutive Achievement of Library Excellence Award from the Texas Municipal Library Directors Association. Only 59 out of the 565 Texas Public Libraries earn this award.
- ✓ Added New Programs and Services:
  - Library Share Card for Mesquite ISD Students
  - Mesquite Mayor's Summer Reading Challenge

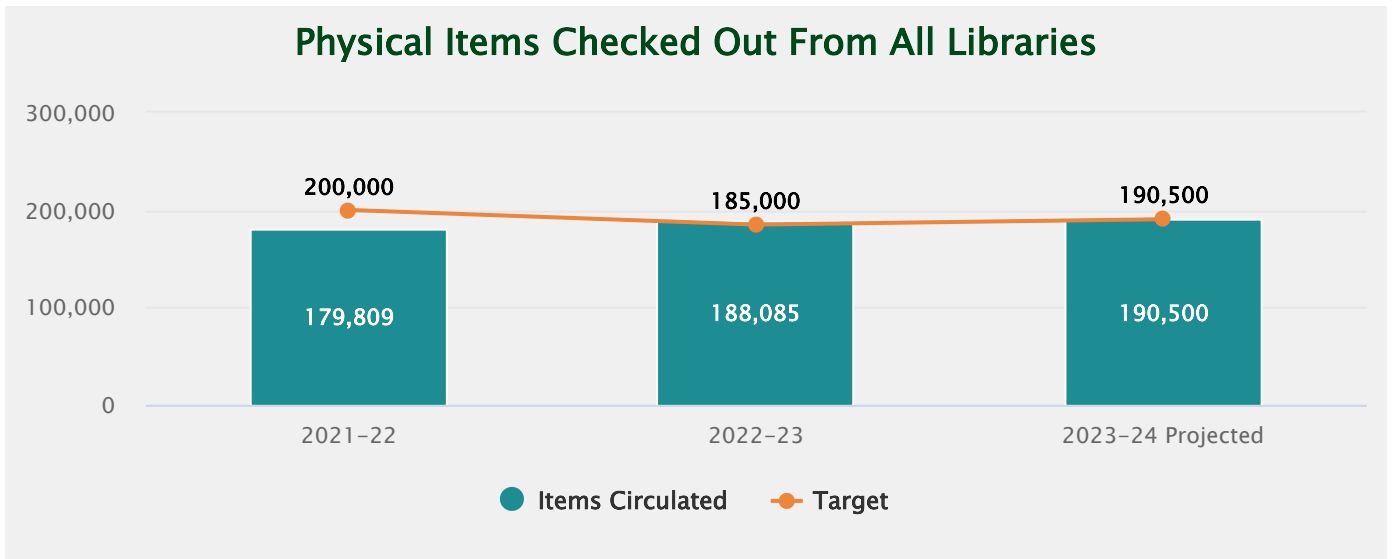
### KEY OBJECTIVES DURING FY 2023-24:

- 🚩 Cultivate a Robust Pool of Skilled Workers and Stakeholder partnerships.
- 🚩 Actively Engage with Residents in both English and Spanish on programs, events, and issues within the community.
- 🚩 Enhance service delivery through data driven analysis and program evaluation.
- 🚩 Implement long range plans for the Library.
- 🚩 Improve community involvement in cultural, educational, and recreational programs and activities

### KEY PERFORMANCE MEASURES:

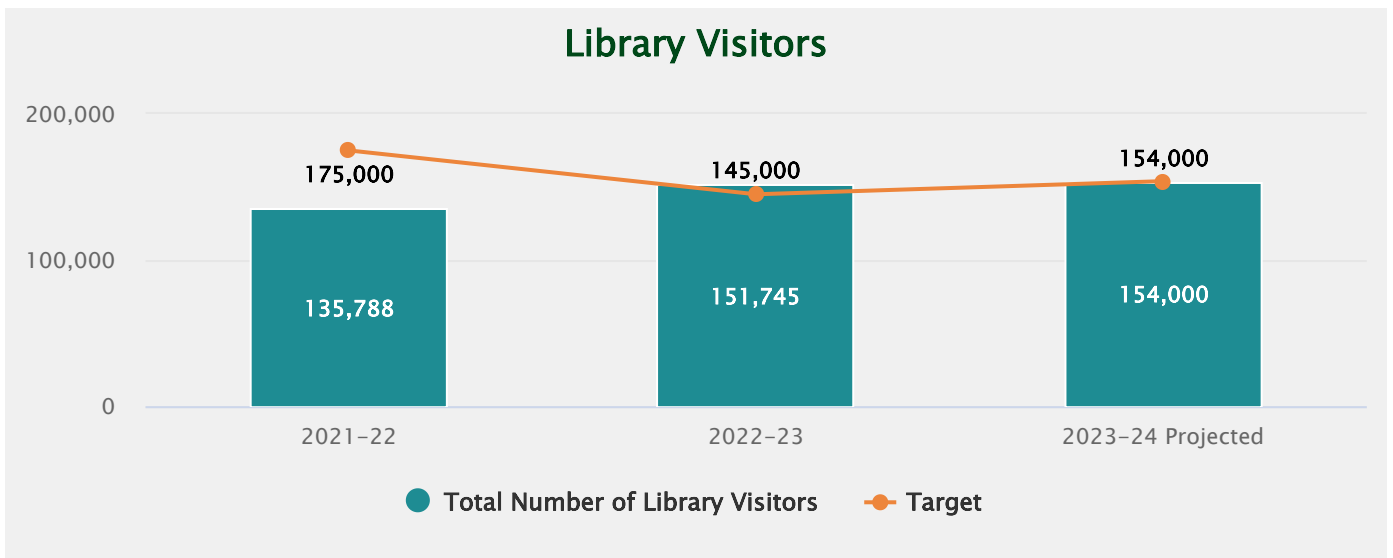
City Council Strategic Goal and Objective 6.3:

Improve community involvement in cultural, educational, and recreational programs and activities



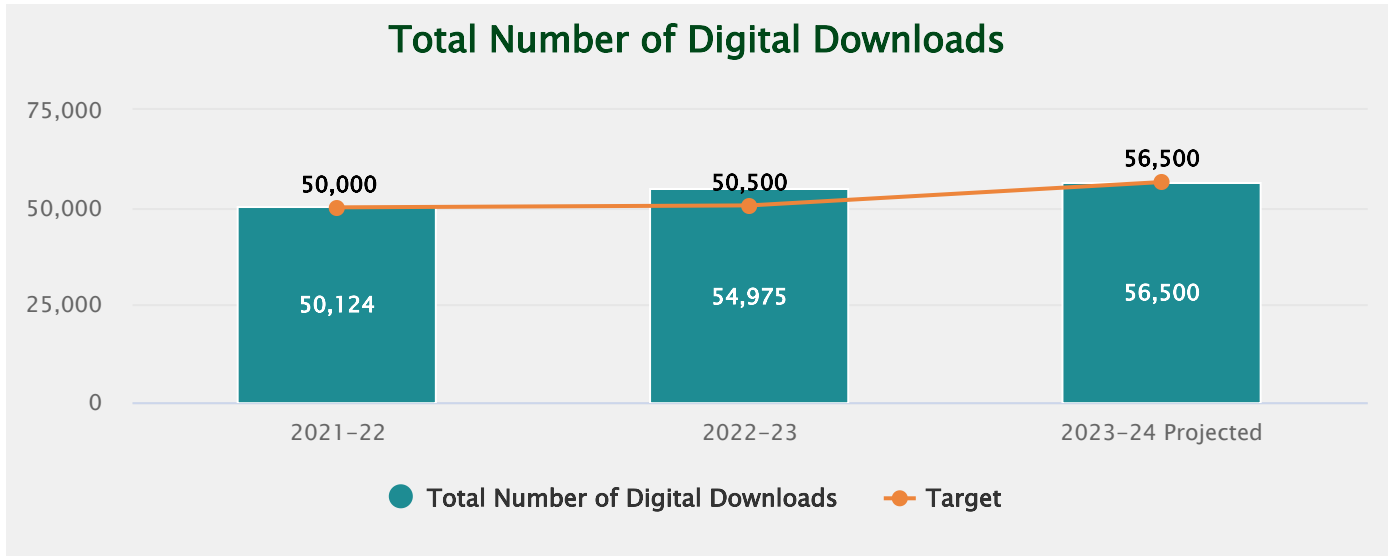
City Council Strategic Goal and Objective 6.3:

Improve community involvement in cultural, educational, and recreational programs and activities



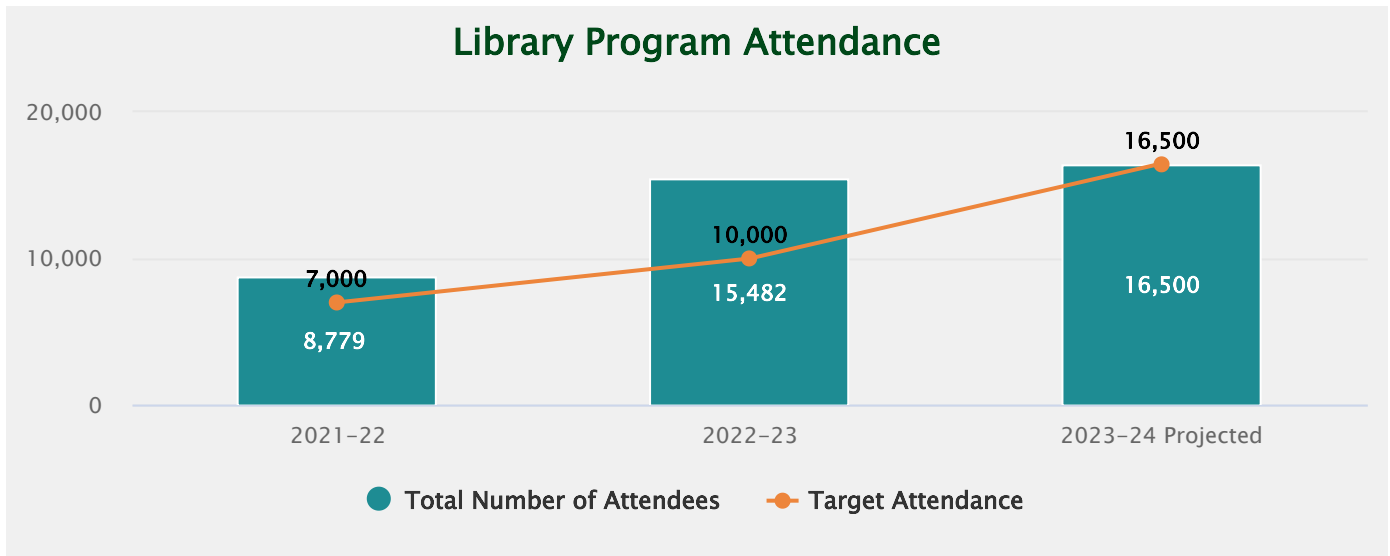
City Council Strategic Goal and Objective 6.3:

Improve community involvement in cultural, educational, and recreational programs and activities



City Council Strategic Goal and Objective 6.3:

Improve community involvement in cultural, educational, and recreational programs and activities



[Link to City Council Strategic Goals & Objectives](#)

### Library Services Financial Summary Fund Allocations, Division Allocations, Expenditure Categories Fiscal Years 2021-22 to 2023-24

| Funds                         | Fund Names   | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|-------------------------------|--------------|---------------------|---------------------|---------------------|---------------------|
| 0100                          | General Fund | \$ 2,499,053        | \$ 3,004,070        | \$ 2,993,950        | \$ 3,102,870        |
| <b>Total Fund Allocations</b> |              | <b>\$ 2,499,053</b> | <b>\$ 3,004,070</b> | <b>\$ 2,993,950</b> | <b>\$ 3,102,870</b> |

| Funds                             | Division Names | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|-----------------------------------|----------------|---------------------|---------------------|---------------------|---------------------|
| 0100                              | Administration | \$ 972,883          | \$ 1,141,660        | \$ 1,156,160        | \$ 1,182,590        |
| 0100                              | North Branch   | 647,212             | 811,620             | 800,650             | 855,830             |
| 0100                              | Main Branch    | 878,958             | 1,050,790           | 1,037,140           | 1,064,450           |
| <b>Total Division Allocations</b> |                | <b>\$ 2,499,053</b> | <b>\$ 3,004,070</b> | <b>\$ 2,993,950</b> | <b>\$ 3,102,870</b> |

| Expenditure Categories    | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|---------------------------|---------------------|---------------------|---------------------|---------------------|
| Personal Services         | \$ 1,673,711        | \$ 1,983,160        | \$ 1,961,230        | \$ 2,080,660        |
| Supplies                  | 179,518             | 199,120             | 199,120             | 203,050             |
| Contractual Services      | 645,824             | 821,790             | 833,600             | 807,160             |
| Capital Outlay            | -                   | -                   | -                   | 12,000              |
| <b>Total Expenditures</b> | <b>\$ 2,499,053</b> | <b>\$ 3,004,070</b> | <b>\$ 2,993,950</b> | <b>\$ 3,102,870</b> |

### Library Services Authorized Staffing Level

#### Staffing Levels by Fund

| Funds                  | Fund Names   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------|--------------|-------------------|--------------------|--------------------|--------------------|
| 0100                   | General Fund | 32.72             | 32.72              | 32.72              | 32.72              |
| <b>Total All Funds</b> |              | <b>32.72</b>      | <b>32.72</b>       | <b>32.72</b>       | <b>32.72</b>       |

#### Summary of Divisional Staffing Levels

| Organizations                 | Division Names         | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-------------------------------|------------------------|-------------------|--------------------|--------------------|--------------------|
| 500000                        | Library Administration | 8.69              | 8.69               | 8.69               | 8.69               |
| 501000                        | Library North Branch   | 9.18              | 9.18               | 9.18               | 9.18               |
| 502000                        | Library Central        | 14.85             | 14.85              | 14.85              | 14.85              |
| <b>Total Library Services</b> |                        | <b>32.72</b>      | <b>32.72</b>       | <b>32.72</b>       | <b>32.72</b>       |

**Library Administration**

| Funds                               | Full-time Position           | Actual 2021-22 | Adopted 2022-23 | Amended 2022-23 | Adopted 2023-24 |
|-------------------------------------|------------------------------|----------------|-----------------|-----------------|-----------------|
| 0100                                | Administrative Aide          | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100                                | Director of Library Services | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100                                | Library Assistant I          | 2.00           | 2.00            | 2.00            | 2.00            |
| 0100                                | Library Page                 | 0.69           | 0.69            | 0.69            | 0.69            |
| 0100                                | Library Services Supervisor  | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100                                | Senior Library Assistant     | 3.00           | 3.00            | 3.00            | 3.00            |
| <b>Total Library Administration</b> |                              | <b>8.69</b>    | <b>8.69</b>     | <b>8.69</b>     | <b>8.69</b>     |

**Library North Branch**

| Funds                             | Full-time Position                 | Actual 2021-22 | Adopted 2022-23 | Amended 2022-23 | Adopted 2023-24 |
|-----------------------------------|------------------------------------|----------------|-----------------|-----------------|-----------------|
| 0100                              | Assistant Librarian                | 0.96           | 0.96            | 0.96            | 0.96            |
| 0100                              | Librarian                          | 2.00           | 2.00            | 2.00            | 2.00            |
| 0100                              | Library Assistant I                | 3.26           | 3.26            | 3.26            | 3.26            |
| 0100                              | Library Page                       | 0.96           | 0.96            | 0.96            | 0.96            |
| 0100                              | Manager of Branch Library Services | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100                              | Senior Library Assistant           | 1.00           | 1.00            | 1.00            | 1.00            |
| <b>Total Library North Branch</b> |                                    | <b>9.18</b>    | <b>9.18</b>     | <b>9.18</b>     | <b>9.18</b>     |

**Library Central**

| Funds                        | Full-time Position          | Actual 2021-22 | Adopted 2022-23 | Amended 2022-23 | Adopted 2023-24 |
|------------------------------|-----------------------------|----------------|-----------------|-----------------|-----------------|
| 0100                         | Assistant Librarian         | 1.44           | 1.44            | 1.44            | 1.44            |
| 0100                         | Librarian                   | 4.00           | 4.00            | 4.00            | 4.00            |
| 0100                         | Library Assistant I         | 5.33           | 5.33            | 5.33            | 5.33            |
| 0100                         | Library Page                | 2.08           | 2.08            | 2.08            | 2.08            |
| 0100                         | Library Services Supervisor | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100                         | Senior Library Assistant    | 1.00           | 1.00            | 1.00            | 1.00            |
| <b>Total Library Central</b> |                             | <b>14.85</b>   | <b>14.85</b>    | <b>14.85</b>    | <b>14.85</b>    |

**Departmental Job Classifications**

| Funds                         | Job Classification                 | Actual 2021-22 | Adopted 2022-23 | Amended 2022-23 | Adopted 2023-24 |
|-------------------------------|------------------------------------|----------------|-----------------|-----------------|-----------------|
| 0100                          | Administrative Aide                | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100                          | Assistant Librarian                | 2.40           | 2.40            | 2.40            | 2.40            |
| 0100                          | Director of Library Services       | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100                          | Librarian                          | 6.00           | 6.00            | 6.00            | 6.00            |
| 0100                          | Library Assistant I                | 10.59          | 10.59           | 10.59           | 10.59           |
| 0100                          | Library Page                       | 3.73           | 3.73            | 3.73            | 3.73            |
| 0100                          | Library Services Supervisor        | 2.00           | 2.00            | 2.00            | 2.00            |
| 0100                          | Manager of Branch Library Services | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100                          | Senior Library Assistant           | 5.00           | 5.00            | 5.00            | 5.00            |
| <b>Total Library Services</b> |                                    | <b>32.72</b>   | <b>32.72</b>    | <b>32.72</b>    | <b>32.72</b>    |

# Parks and Recreation

## MISSION STATEMENT

Enhancing the quality of life for all members of the community by providing a variety of facilities, activities, programs and services. Our commitment is to provide opportunities that promote personal growth and enrichment, cultural appreciation, and leisure activities.

## DIVISIONS:

### ■ Administration

Administration provides direction, support, and overall supervision for each division within the department. Also works with the Parks and Recreation Advisory Board, the Tree Board, and many special interest groups to meet the community's needs.

### ■ Parks

The Parks Division is responsible for professional grounds maintenance of City parks, school/parks, building sites, athletic fields, playgrounds, picnic facilities, swimming pools, recreation center landscapes, drainage channel vegetation, medians, right-of-way maintenance and the urban forestry program.

### ■ Recreation

The primary function of the Recreation Division is to provide organization, administration, and leadership of a wide variety of activities designed to meet the leisure needs of the entire community. Planned activities should provide quality, low-cost experiences through programs and special events that enrich the lives of all age levels.

### ■ Aquatics

The Aquatics Division provides oversight for the administration and operation of three municipal swimming pools during the months of May, June, July, and August. The operational goal is to provide quality programs in a safe and clean environment that are diverse enough to meet the needs of swimming pool patrons.

### ■ Westlake Sports Center

The Westlake Sports Center offers a variety of programs for all ages including, tennis lessons, league play and tennis tournaments, as well as archery lessons and an archery range. Many programs are offered for free or low cost for accessibility.

### ■ Golf Course

The Mesquite Golf Course is an 18-hole course that offers a challenging experience for both beginners and advanced golfers. The course can accommodate smaller tournaments and operates both a pro shop and food court to provide a complete experience.



## KEY ACCOMPLISHMENTS DURING FY 2022-23:

- ✓ Adopted a Parks Master Plan.
- ✓ Construction of Latimore Park and a spray pad at Clay Mathis Park.
- ✓ Partnered with an outside organization to offer special events specifically highlighting cultural diversity.
- ✓ Partnered with Athletic Associations to expand sports programs around the city.

### KEY OBJECTIVES DURING FY 2023-24:

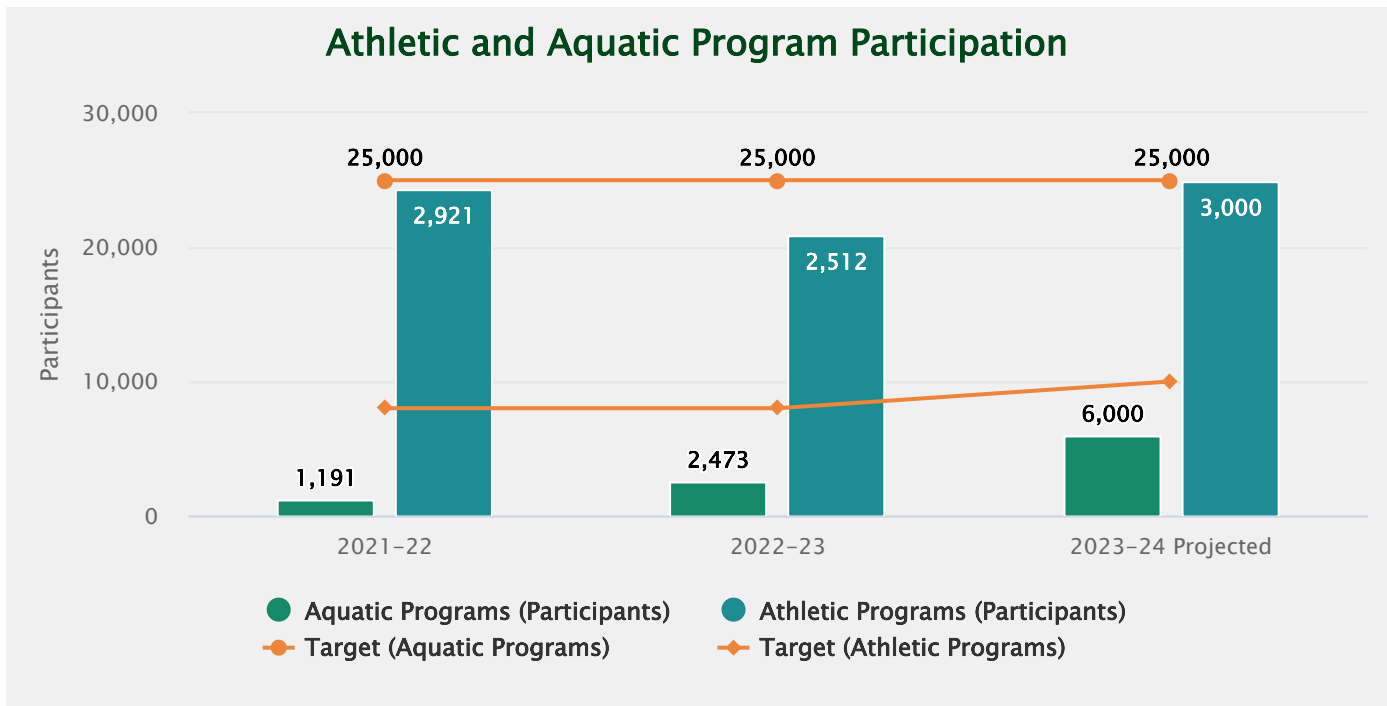
Council Goal 4.6 - Develop a long-range plan for the Mesquite Metro Airport

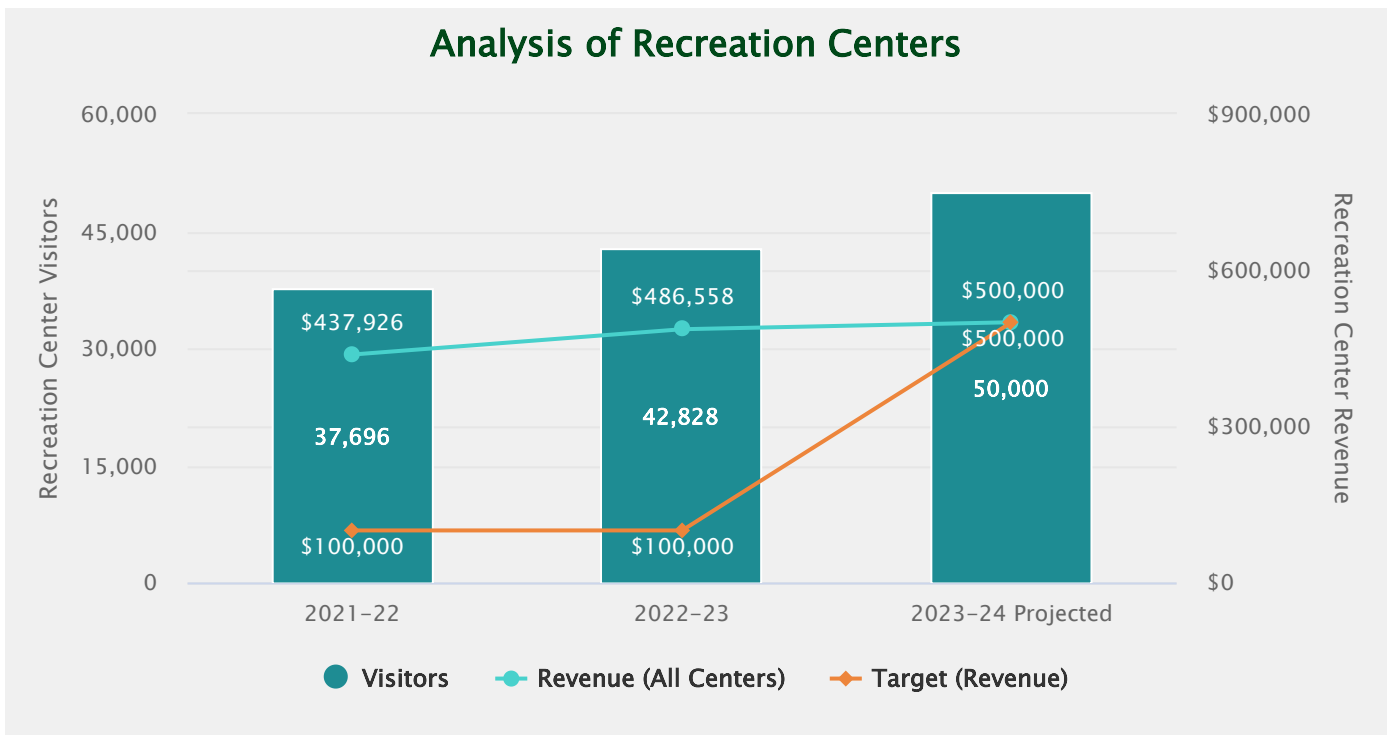
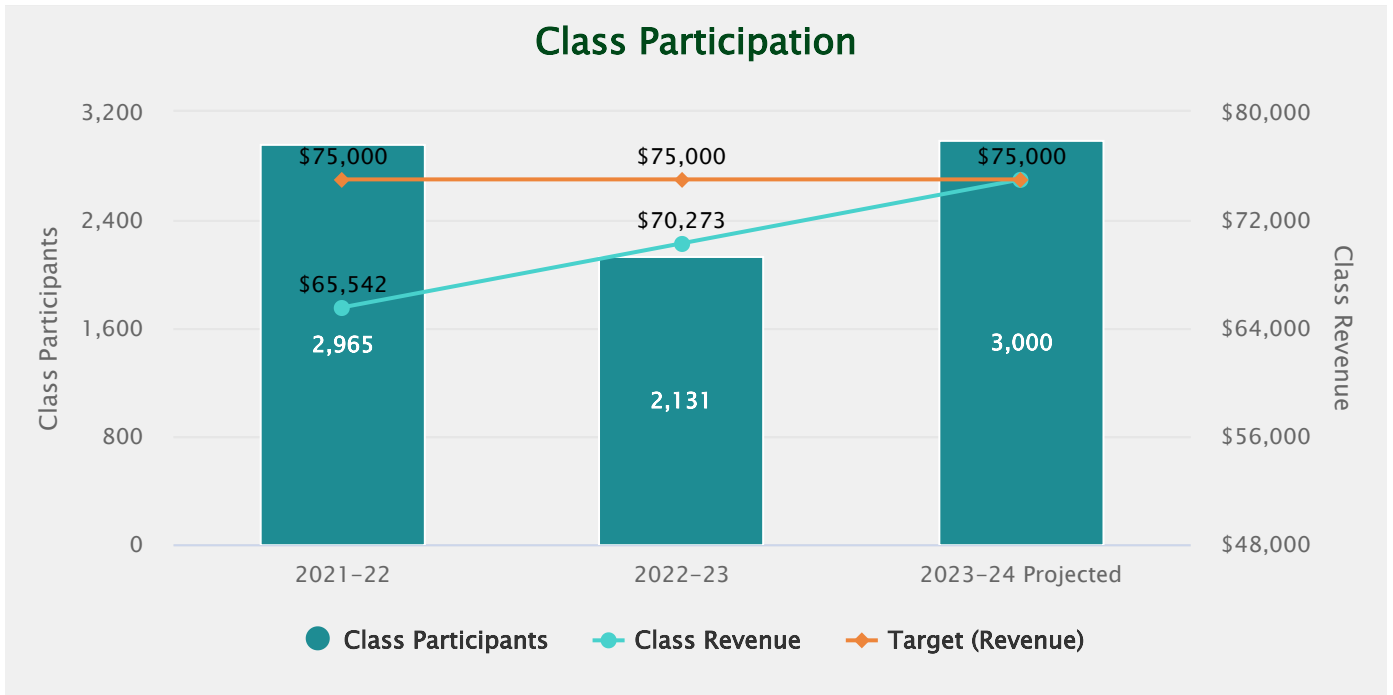
- 🚩 Plan for the new recreation center in South Mesquite.
- 🚩 Utilize Parks Master Plan to guide department progress.
- 🚩 Complete the ongoing Capital Projects.
- 🚩 Engage more citizens in Department Mission.

### KEY PERFORMANCE MEASURES:

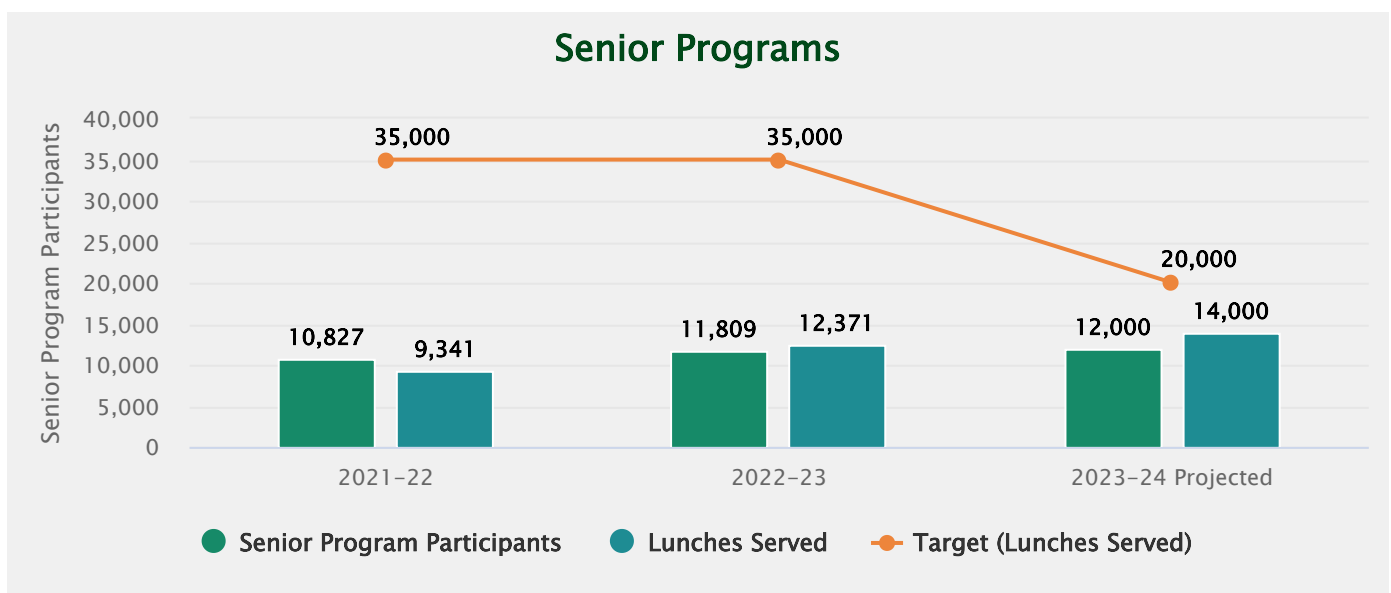
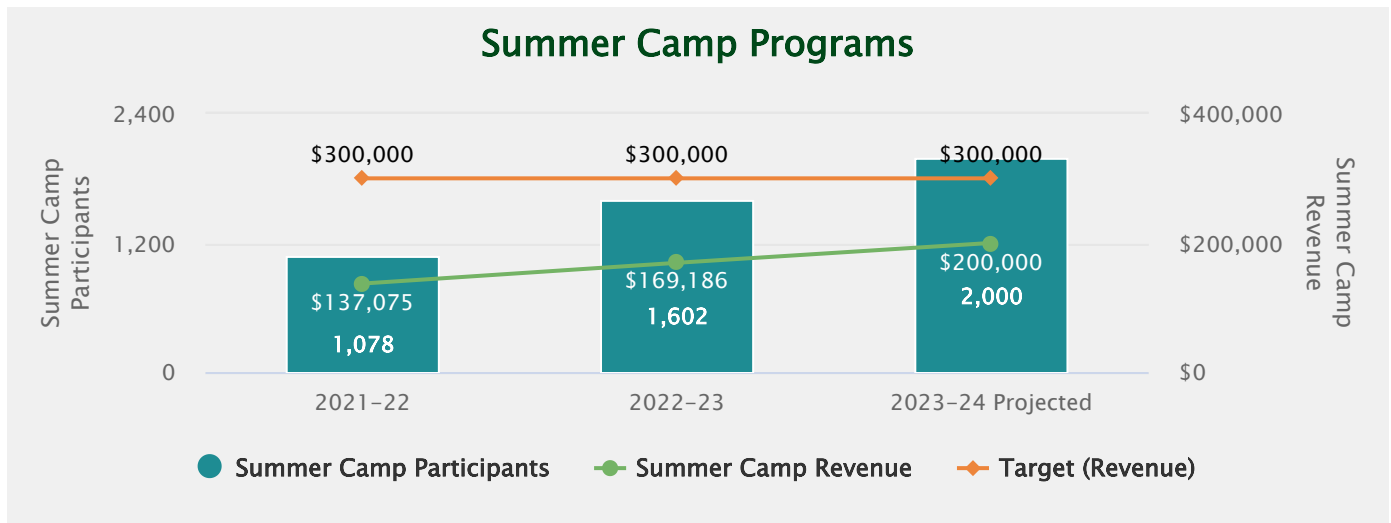
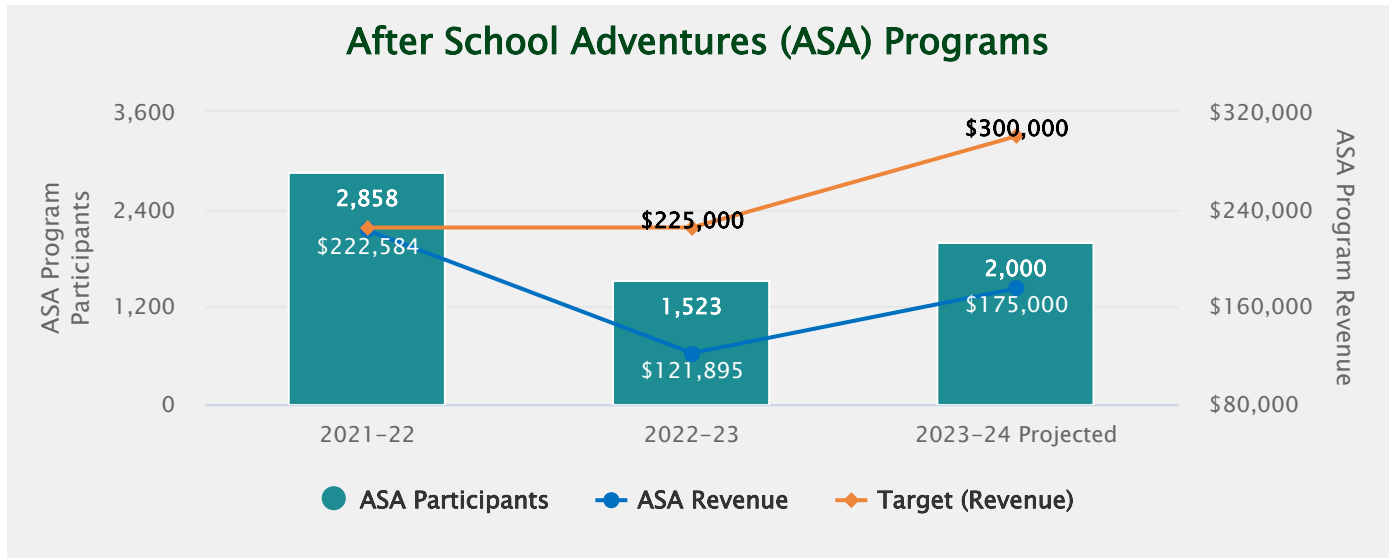
City Council Strategic Goal and Objective 6.3

Improve community involvement in cultural, educational and recreational programs and activities





CAPITAL BUDGET



### Parks and Recreation Financial Summary Fund Allocations, Division Allocations, Expenditure Categories Fiscal Years 2021-22 to 2023-24

| Funds                         | Fund Names       | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|-------------------------------|------------------|---------------------|---------------------|---------------------|---------------------|
| 0100                          | General Fund     | \$ 3,412,537        | \$ 5,610,290        | \$ 5,939,850        | \$ 6,472,420        |
| 5600                          | Golf Course Fund | 1,195,121           | 1,335,230           | 1,336,930           | 1,570,610           |
| <b>Total Fund Allocations</b> |                  | <b>\$ 4,607,658</b> | <b>\$ 6,945,520</b> | <b>\$ 7,276,780</b> | <b>\$ 8,043,030</b> |

| Funds                             | Division Names                | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|-----------------------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| 0100                              | Mesquite Softball Complex     | \$ 42,399           | \$ 149,000          | \$ 149,000          | \$ 97,500           |
| 0100                              | Marlins Swim Team             | 14,286              | 82,540              | 82,710              | 21,550              |
| 0100                              | Administration                | 781,128             | 868,310             | 880,010             | 916,230             |
| 0100                              | Park Operation                | 4,386,409           | 5,098,990           | 5,370,640           | 5,583,100           |
| 0100                              | Park Operation Reimbursements | (5,373,537)         | (5,201,700)         | (5,201,700)         | (5,206,230)         |
| 0100                              | Tennis                        | 104,478             | 134,130             | 135,820             | 145,970             |
| 0100                              | Recreation Administration     | 1,366,261           | 1,790,920           | 1,723,300           | 2,017,420           |
| 0100                              | Florence Comm. Center         | 137,303             | 164,180             | 155,500             | 154,530             |
| 0100                              | Lakeside Activity Center      | 19,911              | 22,900              | 22,900              | 22,900              |
| 0100                              | Shaw Gymnasium                | 457                 | 7,100               | 1,100               | 1,100               |
| 0100                              | Goodbar Activity Center       | 63,559              | 90,120              | 120,430             | 98,650              |
| 0100                              | Evans Comm. Center            | 202,330             | 248,630             | 243,250             | 260,850             |
| 0100                              | Scott Dunford Comm. Center    | 94,422              | 105,290             | 106,360             | 112,410             |
| 0100                              | Westlake House                | 3,712               | 5,090               | 5,090               | 5,090               |
| 0100                              | Rutherford Comm. Center       | 149,790             | 153,440             | 156,130             | 159,930             |
| 0100                              | Day Camp                      | 6,718               | 14,050              | 14,050              | 13,450              |
| 0100                              | Thompson School Gym           | -                   | 7,220               | 420                 | 6,420               |
| 0100                              | After School Adventures       | 93,265              | 142,830             | 138,590             | 118,900             |
| 0100                              | Senior Program                | 364,304             | 328,970             | 415,980             | 357,960             |
| 0100                              | Summer Camp Program           | 39,872              | 110,590             | 110,590             | 101,620             |
| 0100                              | Christmas in the Park         | 50,477              | 40,000              | 50,000              | 57,900              |
| 0100                              | Special Events                | 72,866              | 140,000             | 140,000             | 160,700             |
| 0100                              | Athletic Programs             | 476,521             | 550,410             | 544,730             | 585,840             |
| 0100                              | City Lake Pool                | 196,990             | 275,380             | 273,790             | 339,320             |
| 0100                              | Town East Pool                | 59,776              | 183,190             | 200,380             | 232,300             |
| 0100                              | Vanston Pool                  | 58,840              | 98,710              | 100,780             | 107,010             |
| 5600                              | Golf Course                   | 1,195,121           | 1,335,230           | 1,336,930           | 1,570,610           |
| <b>Total Division Allocations</b> |                               | <b>\$ 4,607,658</b> | <b>\$ 6,945,520</b> | <b>\$ 7,276,780</b> | <b>\$ 8,043,030</b> |

| Expenditure Categories    | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|---------------------------|---------------------|---------------------|---------------------|---------------------|
| Personal Services         | \$ 6,852,247        | \$ 8,375,880        | \$ 8,065,340        | \$ 8,789,060        |
| Supplies                  | 506,939             | 679,610             | 715,440             | 672,510             |
| Contractual Services      | 2,601,903           | 3,004,520           | 3,610,490           | 3,680,540           |
| Capital Outlay            | 1,121               | 3,000               | 3,000               | 6,050               |
| Other Expenditures        | 82,236              | 119,210             | 119,210             | 136,100             |
| Reimbursements            | (5,436,788)         | (5,236,700)         | (5,236,700)         | (5,241,230)         |
| <b>Total Expenditures</b> | <b>\$ 4,607,658</b> | <b>\$ 6,945,520</b> | <b>\$ 7,276,780</b> | <b>\$ 8,043,030</b> |

## Parks and Recreation Authorized Staffing Level

### Staffing Levels by Fund

| Funds                  | Fund Names       | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------|------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                   | General Fund     | 130.30            | 132.30             | 125.30             | 127.30             |
| 5600                   | Golf Course Fund | 16.72             | 16.72              | 16.72              | 16.72              |
| <b>Total All Funds</b> |                  | <b>147.02</b>     | <b>149.02</b>      | <b>142.02</b>      | <b>144.02</b>      |

### Summary of Divisional Staffing Levels

| Organizations                     | Division Names                      | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-----------------------------------|-------------------------------------|-------------------|--------------------|--------------------|--------------------|
| 600000                            | Parks and Recreation Administration | 6.00              | 6.00               | 6.00               | 6.00               |
| 601000                            | Park Services                       | 56.76             | 58.76              | 51.76              | 51.76              |
| 602610                            | Golf Course                         | 16.72             | 16.72              | 16.72              | 16.72              |
| 603000                            | Tennis                              | 2.25              | 2.25               | 2.25               | 2.25               |
| 604000                            | Recreation Services                 | 39.09             | 39.09              | 39.09              | 39.09              |
| 605620                            | Florence Community Center           | 1.00              | 1.00               | 1.00               | 1.00               |
| 605623                            | Goodbar Activity Center             | 1.00              | 1.00               | 1.00               | 1.00               |
| 605624                            | Evans Community Center              | 2.00              | 2.00               | 2.00               | 2.00               |
| 605625                            | Scott Dunford Comm Center           | 1.00              | 1.00               | 1.00               | 1.00               |
| 605627                            | Rutherford Comm Center              | 1.00              | 1.00               | 1.00               | 1.00               |
| 605631                            | After School Adventures             | 1.00              | 1.00               | 1.00               | 1.00               |
| 605632                            | Senior Program                      | 5.25              | 5.25               | 5.25               | 5.25               |
| 607000                            | Athletics Programs                  | 3.00              | 3.00               | 3.00               | 3.00               |
| 608670                            | City Lake Pool                      | 6.74              | 6.74               | 5.34               | 5.34               |
| 608671                            | Town East Pool                      | 3.20              | 3.20               | 2.50               | 2.50               |
| 608672                            | Vanston Pool                        | 1.01              | 1.01               | 3.11               | 3.11               |
| 608675                            | Natatorium Pool                     | -                 | -                  | -                  | 2.00               |
| <b>Total Parks and Recreation</b> |                                     | <b>147.02</b>     | <b>149.02</b>      | <b>142.02</b>      | <b>144.02</b>      |

**Parks and Recreation Administration**

| Funds  | Full-time Position                         | Actual 2021-22 | Adopted 2022-23 | Amended 2022-23 | Adopted 2023-24 |
|--|--|----------------|-----------------|-----------------|-----------------|
| 0100   | Administrative Secretary                   | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100   | Director of Parks and Recreation           | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100   | Office Coordinator                         | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100   | Park Project Manager                       | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100   | Reservation Technician                     | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100   | Special Events and Sponsorship Coordinator | 1.00           | 1.00            | 1.00            | 1.00            |
| <b>Total Parks and Recreation Administration</b> |  | <b>6.00</b>    | <b>6.00</b>     | <b>6.00</b>     | <b>6.00</b>     |

**Park Services**

| Funds                      | Full-time Position                    | Actual 2021-22 | Adopted 2022-23 | Amended 2022-23 | Adopted 2023-24 |
|----------------------------|---------------------------------------|----------------|-----------------|-----------------|-----------------|
| 0100                       | Administrative Secretary              | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100                       | Chemical Application Technician       | 2.00           | 2.00            | 2.00            | 2.00            |
| 0100                       | District Park Supervisor              | 4.00           | 4.00            | 4.00            | 4.00            |
| 0100                       | Manager of Park Services              | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100                       | Park Athletic Fields Technician       | 5.00           | 5.00            | 5.00            | 5.00            |
| 0100                       | Park Equipment Mechanic               | 1.00           | 1.00            | 1.00            | 1.00            |
| 0100                       | Park Equipment Operator               | 14.00          | 14.00           | 9.00            | 9.00            |
| 0100                       | Park Grounds Maintenance Technician   | 10.00          | 10.00           | 8.00            | 8.00            |
| 0100                       | Park Irrigation Technician            | 5.00           | 5.00            | 5.00            | 5.00            |
| 0100                       | Park Maintenance Mechanic             | 4.00           | 6.00            | 6.00            | 6.00            |
| 0100                       | Park Maintenance Specialist           | 5.00           | 5.00            | 5.00            | 5.00            |
| 0100                       | Seasonal Park Worker                  | 0.76           | 0.76            | 0.76            | 0.76            |
| 0100                       | Senior Grounds Maintenance Technician | 4.00           | 4.00            | 4.00            | 4.00            |
| <b>Total Park Services</b> |                                       | <b>56.76</b>   | <b>58.76</b>    | <b>51.76</b>    | <b>51.76</b>    |

**Golf Course**

| Funds                    | Full-time Position                          | Actual 2021-22 | Adopted 2022-23 | Amended 2022-23 | Adopted 2023-24 |
|--------------------------|---|----------------|-----------------|-----------------|-----------------|
| 5600                     | Golf Cart Attendant                         | 2.00           | 2.00            | 2.00            | 2.00            |
| 5600                     | Golf Course Equipment Operator              | 3.00           | 3.00            | 3.00            | 3.00            |
| 5600                     | Golf Course Food and Beverage Worker        | 0.80           | 0.80            | 0.80            | 0.80            |
| 5600                     | Golf Course Maintenance Technician          | 1.00           | 1.00            | 1.00            | 1.00            |
| 5600                     | Golf Course Maintenance Worker              | 1.60           | 1.60            | 1.60            | 1.60            |
| 5600                     | Golf Course Superintendent                  | 1.00           | 1.00            | 1.00            | 1.00            |
| 5600                     | Manager of Golf                             | 1.00           | 1.00            | 1.00            | 1.00            |
| 5600                     | Pro Shop Attendant                          | 4.32           | 4.32            | 4.32            | 4.32            |
| 5600                     | Senior Golf Course Food and Beverage Worker | 1.00           | 1.00            | 1.00            | 1.00            |
| 5600                     | Senior Pro Shop Attendant                   | 1.00           | 1.00            | 1.00            | 1.00            |
| <b>Total Golf Course</b> |   | <b>16.72</b>   | <b>16.72</b>    | <b>16.72</b>    | <b>16.72</b>    |

**Tennis**

| Funds               | Full-time Position                           | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|---------------------|--|-------------------|--------------------|--------------------|--------------------|
| 0100                | Recreation Leader I - Westlake Sports Center | -                 | -                  | 0.50               | 0.50               |
| 0100                | Westlake Sports Center Attendant             | 1.25              | 1.25               | 0.75               | 0.75               |
| 0100                | Westlake Sports Center Supervisor            | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Tennis</b> |  | <b>2.25</b>       | <b>2.25</b>        | <b>2.25</b>        | <b>2.25</b>        |

**Recreation Services**

| Funds                            | Division                       | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|----------------------------------|--------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                             | Custodian                      | 8.50              | 8.50               | 8.50               | 8.50               |
| 0100                             | Manager of Recreation Services | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                             | Marketing Specialist           | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                             | Recreation Aide                | 0.34              | 0.34               | 0.34               | 0.34               |
| 0100                             | Recreation Leader I            | 22.91             | 22.91              | 22.91              | 22.91              |
| 0100                             | Recreation Leader II           | 4.00              | 4.00               | 4.00               | 4.00               |
| 0100                             | Support Services Supervisor    | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                             | Undergraduate Intern           | 0.34              | 0.34               | 0.34               | 0.34               |
| <b>Total Recreation Services</b> |                                | <b>39.09</b>      | <b>39.09</b>       | <b>39.09</b>       | <b>39.09</b>       |

**Florence Community Center**

| Funds                                  | Division                     | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--|------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                                   | Senior Recreation Supervisor | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Florence Community Center</b> |                              | <b>1.00</b>       | <b>1.00</b>        | <b>1.00</b>        | <b>1.00</b>        |

**Goodbar Activity Center**

| Funds                                | Division              | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--------------------------------------|-----------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                                 | Recreation Supervisor | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Goodbar Activity Center</b> |                       | <b>1.00</b>       | <b>1.00</b>        | <b>1.00</b>        | <b>1.00</b>        |

**Evans Community Center**

| Funds                               | Division              | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-------------------------------------|-----------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                                | Recreation Specialist | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                                | Recreation Supervisor | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Evans Community Center</b> |                       | <b>2.00</b>       | <b>2.00</b>        | <b>2.00</b>        | <b>2.00</b>        |

**Scott Dunford Comm Center**

| Funds                                  | Division              | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--|-----------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                                   | Recreation Supervisor | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Scott Dunford Comm Center</b> |                       | <b>1.00</b>       | <b>1.00</b>        | <b>1.00</b>        | <b>1.00</b>        |

**Rutherford Comm Center**

| Funds                               | Division              | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-------------------------------------|-----------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                                | Recreation Supervisor | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Rutherford Comm Center</b> |                       | <b>1.00</b>       | <b>1.00</b>        | <b>1.00</b>        | <b>1.00</b>        |

**After School Adventures**

| Funds                                | Division              | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|--------------------------------------|-----------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                                 | Recreation Supervisor | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total After School Adventures</b> |                       | <b>1.00</b>       | <b>1.00</b>        | <b>1.00</b>        | <b>1.00</b>        |

**Senior Program**

| Funds                       | Division                     | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-----------------------------|------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                        | Recreation Leader I          | 2.25              | 2.25               | 2.25               | 2.25               |
| 0100                        | Recreation Specialist        | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100                        | Senior Recreation Supervisor | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Senior Program</b> |                              | <b>5.25</b>       | <b>5.25</b>        | <b>5.25</b>        | <b>5.25</b>        |

**Athletics Programs**

| Funds                           | Division                       | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|---------------------------------|--------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                            | Athletics/Aquatics Coordinator | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100                            | Athletics/Aquatics Supervisor  | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Athletics Programs</b> |                                | <b>3.00</b>       | <b>3.00</b>        | <b>3.00</b>        | <b>3.00</b>        |

**City Lake Pool**

| Funds                       | Division                 | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-----------------------------|--------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                        | Facility Attendant       | 0.26              | 0.26               | 0.26               | 0.26               |
| 0100                        | Head Lifeguard           | 0.43              | 0.43               | 0.43               | 0.43               |
| 0100                        | Lifeguard                | 4.90              | 4.90               | 3.50               | 3.50               |
| 0100                        | Pool Cashier             | 0.32              | 0.32               | 0.32               | 0.32               |
| 0100                        | Swimming Pool Supervisor | 0.83              | 0.83               | 0.83               | 0.83               |
| <b>Total City Lake Pool</b> |                          | <b>6.74</b>       | <b>6.74</b>        | <b>5.34</b>        | <b>5.34</b>        |

**Town East Pool**

| Funds                       | Division       | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-----------------------------|----------------|-------------------|--------------------|--------------------|--------------------|
| 0100                        | Head Lifeguard | 0.43              | 0.43               | 0.43               | 0.43               |
| 0100                        | Lifeguard      | 2.45              | 2.45               | 1.75               | 1.75               |
| 0100                        | Pool Cashier   | 0.32              | 0.32               | 0.32               | 0.32               |
| <b>Total Town East Pool</b> |                | <b>3.20</b>       | <b>3.20</b>        | <b>2.50</b>        | <b>2.50</b>        |

**Vanston Pool**

| Funds                     | Division                 | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|---------------------------|--------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                      | Facility Attendant       | 0.26              | 0.26               | 0.26               | 0.26               |
| 0100                      | Head Lifeguard           | 0.43              | 0.43               | 0.43               | 0.43               |
| 0100                      | Lifeguard                | -                 | -                  | 1.75               | 1.75               |
| 0100                      | Pool Cashier             | 0.32              | 0.32               | 0.32               | 0.32               |
| 0100                      | Swimming Pool Supervisor | -                 | -                  | 0.35               | 0.35               |
| <b>Total Vanston Pool</b> |                          | <b>1.01</b>       | <b>1.01</b>        | <b>3.11</b>        | <b>3.11</b>        |

**Natorium Pool**

| Funds                      | Division                       | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|----------------------------|--------------------------------|-------------------|--------------------|--------------------|--------------------|
| 0100                       | Athletics/Aquatics Coordinator | -                 | -                  | -                  | 1.00               |
| 0100                       | Lifeguard                      | -                 | -                  | -                  | 1.00               |
| <b>Total Natorium Pool</b> |                                | <b>-</b>          | <b>-</b>           | <b>-</b>           | <b>2.00</b>        |

**Departmental Job Classifications**

| Funds | Job Classification                           | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-------|--|-------------------|--------------------|--------------------|--------------------|
| 0100  | Administrative Secretary                     | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100  | Athletics/Aquatics Coordinator               | 2.00              | 2.00               | 2.00               | 3.00               |
| 0100  | Athletics/Aquatics Supervisor                | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Chemical Application Technician              | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100  | Custodian                                    | 8.50              | 8.50               | 8.50               | 8.50               |
| 0100  | Director of Parks and Recreation             | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | District Park Supervisor                     | 4.00              | 4.00               | 4.00               | 4.00               |
| 0100  | Facility Attendant                           | 0.52              | 0.52               | 0.52               | 0.52               |
| 5600  | Golf Cart Attendant                          | 2.00              | 2.00               | 2.00               | 2.00               |
| 5600  | Golf Course Equipment Operator               | 3.00              | 3.00               | 3.00               | 3.00               |
| 5600  | Golf Course Food and Beverage Worker         | 0.80              | 0.80               | 0.80               | 0.80               |
| 5600  | Golf Course Maintenance Technician           | 1.00              | 1.00               | 1.00               | 1.00               |
| 5600  | Golf Course Maintenance Worker               | 1.60              | 1.60               | 1.60               | 1.60               |
| 5600  | Golf Course Superintendent                   | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Head Lifeguard                               | 1.29              | 1.29               | 1.29               | 1.29               |
| 0100  | Lifeguard                                    | 7.35              | 7.35               | 7.00               | 8.00               |
| 5600  | Manager of Golf                              | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Manager of Park Services                     | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Manager of Recreation Services               | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Marketing Specialist                         | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Office Coordinator                           | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Park Athletic Fields Technician              | 5.00              | 5.00               | 5.00               | 5.00               |
| 0100  | Park Equipment Mechanic                      | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Park Equipment Operator                      | 14.00             | 14.00              | 9.00               | 9.00               |
| 0100  | Park Grounds Maintenance Technician          | 10.00             | 10.00              | 8.00               | 8.00               |
| 0100  | Park Irrigation Technician                   | 5.00              | 5.00               | 5.00               | 5.00               |
| 0100  | Park Maintenance Mechanic                    | 4.00              | 6.00               | 6.00               | 6.00               |
| 0100  | Park Maintenance Specialist                  | 5.00              | 5.00               | 5.00               | 5.00               |
| 0100  | Park Project Manager                         | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100  | Pool Cashier                                 | 0.96              | 0.96               | 0.96               | 0.96               |
| 5600  | Pro Shop Attendant                           | 4.32              | 4.32               | 4.32               | 4.32               |
| 0100  | Recreation Aide                              | 0.34              | 0.34               | 0.34               | 0.34               |
| 0100  | Recreation Leader I                          | 25.16             | 25.16              | 25.16              | 25.16              |
| 0100  | Recreation Leader I - Westlake Sports Center | -                 | -                  | 0.50               | 0.50               |
| 0100  | Recreation Leader II                         | 4.00              | 4.00               | 4.00               | 4.00               |
| 0100  | Recreation Specialist                        | 3.00              | 3.00               | 3.00               | 3.00               |

**Departmental Job Classifications**

| Funds                             | Job Classification                          | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-----------------------------------|---|-------------------|--------------------|--------------------|--------------------|
| 0100                              | Recreation Supervisor                       | 5.00              | 5.00               | 5.00               | 5.00               |
| 0100                              | Reservation Technician                      | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                              | Seasonal Park Worker                        | 0.76              | 0.76               | 0.76               | 0.76               |
| 5600                              | Senior Golf Course Food and Beverage Worker | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                              | Senior Grounds Maintenance Technician       | 4.00              | 4.00               | 4.00               | 4.00               |
| 5600                              | Senior Pro Shop Attendant                   | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                              | Senior Recreation Supervisor                | 2.00              | 2.00               | 2.00               | 2.00               |
| 0100                              | Special Events and Sponsorship Coordinator  | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                              | Support Services Supervisor                 | 1.00              | 1.00               | 1.00               | 1.00               |
| 0100                              | Swimming Pool Supervisor                    | 0.83              | 0.83               | 1.18               | 1.18               |
| 0100                              | Undergraduate Intern                        | 0.34              | 0.34               | 0.34               | 0.34               |
| 0100                              | Westlake Sports Center Attendant            | 1.25              | 1.25               | 0.75               | 0.75               |
| 0100                              | Westlake Sports Center Supervisor           | 1.00              | 1.00               | 1.00               | 1.00               |
| <b>Total Parks and Recreation</b> |   | <b>147.02</b>     | <b>149.02</b>      | <b>142.02</b>      | <b>144.02</b>      |

Note: Increase in staffing is due to the new Natatorium program.

# Airport Services

## MISSION STATEMENT

To provide a safe, efficient, and environmentally sensitive air transportation facility appropriate to the needs of all visitors and citizens of the City of Mesquite.



## DIVISION:

### ■ Airport Services

Airport Services provides safe, efficient, and environmentally sensitive air transportation facilities appropriate to the needs of the community. This responsibility is accomplished through such means as providing first class services through the fixed based operation, promulgation and enforcement of the "Airport Minimum Standards, Rules and Regulations", maintenance and upkeep, marketing to prospective visitors and local aircraft owners, promotion of the airport as an economic development tool of the City, public awareness of the airport, and local City resident support.

## KEY ACCOMPLISHMENTS DURING FY 2022-23:

- ✓ Secured multiple grants for FY24.
- ✓ Record number of Aircraft Operations.
- ✓ Completed the reconstruction of Airport Blvd.
- ✓ Began an update to our Airport Master Plan.
- ✓ Construction of a 15,000 square foot hangar.
- ✓ Completed repairs to our Jet A tank.
- ✓ Secured multiple grants for FY2024.

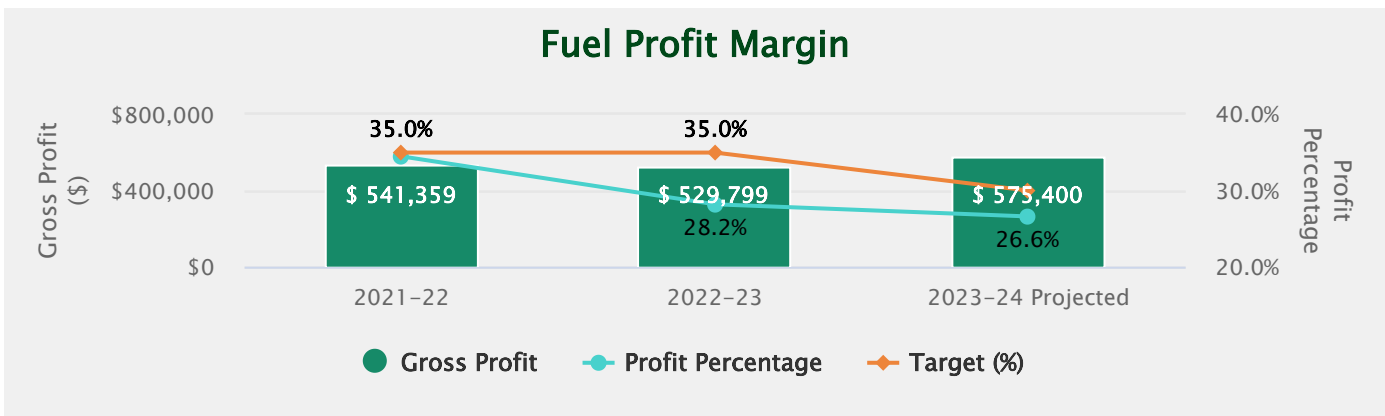
## KEY OBJECTIVES DURING FY 2023-24:

Council Goal 4.6 - Develop a long-range plan for the Mesquite Metro Airport

- 🚩 Grant awarded through TxDOT Aviation for a Master Plan Update in FY2023.

## KEY PERFORMANCE MEASURES:

City Council Strategic Goal and Objective 5.5: Enhance service delivery through data driven analysis and program evaluation



### Airport Services Financial Summary Fund Allocations, Division Allocations, Expenditure Categories Fiscal Years 2021-22 to 2023-24

| Funds                         | Fund Names             | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|-------------------------------|------------------------|---------------------|---------------------|---------------------|---------------------|
| 5500                          | Municipal Airport Fund | \$ 5,208,931        | \$ 3,263,820        | \$ 3,486,270        | \$ 3,538,930        |
| <b>Total Fund Allocations</b> |                        | <b>\$ 5,208,931</b> | <b>\$ 3,263,820</b> | <b>\$ 3,486,270</b> | <b>\$ 3,538,930</b> |

| Funds                             | Division Names   | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|-----------------------------------|------------------|---------------------|---------------------|---------------------|---------------------|
| 5500                              | Airport Services | \$ 5,208,931        | \$ 3,263,820        | \$ 3,486,270        | \$ 3,538,930        |
| <b>Total Division Allocations</b> |                  | <b>\$ 5,208,931</b> | <b>\$ 3,263,820</b> | <b>\$ 3,486,270</b> | <b>\$ 3,538,930</b> |

|                           | Expenditure Categories | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Adopted<br>2023-24  |
|---------------------------|------------------------|---------------------|---------------------|---------------------|---------------------|
|                           | Personal Services      | \$ 704,247          | \$ 796,300          | \$ 796,300          | \$ 938,940          |
|                           | Supplies               | 1,526,100           | 1,504,850           | 1,724,850           | 1,627,950           |
|                           | Contractual Services   | 420,966             | 513,620             | 516,070             | 509,890             |
|                           | Capital Outlay         | 3,261               | 130,900             | 130,900             | 94,000              |
|                           | Other Expenditures     | (43,793)            | -                   | -                   | -                   |
|                           | Other Financing Uses   | 2,598,150           | 318,150             | 318,150             | 368,150             |
| <b>Total Expenditures</b> |                        | <b>\$ 5,208,931</b> | <b>\$ 3,263,820</b> | <b>\$ 3,486,270</b> | <b>\$ 3,538,930</b> |

### Airport Services Authorized Staffing Level

#### Staffing Levels by Fund

| Funds                  | Fund Names             | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|------------------------|------------------------|-------------------|--------------------|--------------------|--------------------|
| 5500                   | Airport Operating Fund | 11.40             | 11.40              | 11.40              | 11.80              |
| <b>Total All Funds</b> |                        | <b>11.40</b>      | <b>11.40</b>       | <b>11.40</b>       | <b>11.80</b>       |

#### Summary of Divisional Staffing Levels

| Organizations                 | Division Names              | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-------------------------------|-----------------------------|-------------------|--------------------|--------------------|--------------------|
| 900000                        | Municipal Airport Operation | 11.40             | 11.40              | 11.40              | 11.80              |
| <b>Total Airport Services</b> |                             | <b>11.40</b>      | <b>11.40</b>       | <b>11.40</b>       | <b>11.80</b>       |

#### Departmental Job Classifications

| Funds                         | Job Classification               | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Adopted<br>2023-24 |
|-------------------------------|----------------------------------|-------------------|--------------------|--------------------|--------------------|
| 5500                          | Airfield Maintenance Specialist  | 2.00              | 2.00               | 2.00               | 2.00               |
| 5500                          | Airport Line Services Technician | 6.10              | 6.10               | 3.10               | 3.10               |
| 5500                          | Airport Manager                  | 1.00              | 1.00               | 1.00               | 1.00               |
| 5500                          | Airport Security Technician      | 0.70              | 0.70               | 0.70               | 0.70               |
| 5500                          | Executive Secretary              | 0.60              | 0.60               | 0.60               | 1.00               |
| 5500                          | FBO General Manager              | 1.00              | 1.00               | 1.00               | 1.00               |
| 5500                          | Senior Line Services Technician  | -                 | -                  | 3.00               | 3.00               |
| <b>Total Airport Services</b> |                                  | <b>11.40</b>      | <b>11.40</b>       | <b>11.40</b>       | <b>11.80</b>       |

# Non-Departmental



## FUNDS:

### ■ Debt Service Funds

The Debt Service Funds accumulate resources for the payment of general long-term debt principal, interest, and related costs on debt issued by the City. Funds are normally transferred into these funds from other funds. The City of Mesquite maintains three debt service funds: 1) The General Obligation Debt Service Fund; 2) The Water and Sewer Revenue Bond Debt Service Fund; and 3) The Drainage Utility District Revenue Bond Debt Service Fund.

### ■ Reserve Funds

Reserve Funds are normally authorized by City Council action or by bond covenants and accumulate resources for specified purposes. Funds are transferred into these funds from other funds. The City of Mesquite has two reserve funds: 1) The Water and Sewer Revenue Reserve Fund and 2) The Drainage Utility District Revenue Reserve Fund.

### ■ Reserve Appropriations (General / Water and Sewer)

The Reserve Appropriation budgets provide funding for emergency purposes as well as a variety of other purposes; bank depository services; foreclosed properties; cost allocation reimbursements; public safety equipment; retirement health insurance; transfers to General Liability and Group Medical Insurance Funds; and transfers to Capital Projects Reserve Fund.

### Non-Departmental Financial Summary Fund Allocations, Division Allocations, Expenditure Categories Fiscal Years 2021-22 to 2023-24

| Funds                         | Fund Names                                  | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Adopted<br>2023-24    |
|-------------------------------|---|----------------------|----------------------|----------------------|-----------------------|
| 0100                          | General Fund                                | \$ 29,450,778        | \$ 23,226,690        | \$ 22,326,690        | \$ 30,058,310         |
| 0300                          | General Obligation Debt Service Fund        | 24,881,358           | 28,048,460           | 28,048,460           | 34,584,330            |
| 4000                          | Water and Sewer Fund                        | 20,220,358           | 21,247,070           | 21,232,880           | 25,255,170            |
| 4001                          | Water and Sewer Debt Service Fund           | 12,453,380           | 14,554,400           | 14,554,400           | 17,323,300            |
| 5000                          | Drainage Utility District Fund              | 709,891              | 748,960              | 748,960              | 755,820               |
| 5001                          | Drainage Utility District Debt Service Fund | 792,768              | 852,550              | 852,550              | 857,100               |
| <b>Total Fund Allocations</b> |   | <b>\$ 88,508,533</b> | <b>\$ 88,678,130</b> | <b>\$ 87,763,940</b> | <b>\$ 108,834,030</b> |

| Funds                             | Division Names                            | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Adopted<br>2023-24    |
|-----------------------------------|---|----------------------|----------------------|----------------------|-----------------------|
| 0100                              | General Fund Debt Service                 | \$ 20,193,710        | \$ 22,327,000        | \$ 22,327,000        | \$ 28,336,900         |
| 0100                              | General Fund Reserve                      | 10,715,530           | 1,843,000            | 943,000              | 2,233,100             |
| 0100                              | Cost Allocation Reimbursements            | (3,022,947)          | (2,666,760)          | (2,666,760)          | (2,409,930)           |
| 0100                              | Insurance                                 | 1,563,040            | 1,720,950            | 1,720,950            | 1,895,740             |
| 0100                              | Foreclosed Properties                     | 1,445                | 2,500                | 2,500                | 2,500                 |
| 0300                              | General Obligation Debt Service           | 24,881,358           | 28,048,460           | 28,048,460           | 34,584,330            |
| 4000                              | Water and Sewer Insurance                 | 750,000              | 500,000              | 500,000              | 500,000               |
| 4000                              | Water and Sewer Reserve                   | 947,658              | 741,000              | 726,810              | 741,000               |
| 4000                              | Water and Sewer Operating Transfers       | 12,535,110           | 13,687,900           | 13,687,900           | 16,787,270            |
| 4000                              | Water and Sewer Cost Allocation           | 5,987,590            | 6,318,170            | 6,318,170            | 7,226,900             |
| 4001                              | Water and Sewer Debt Service              | 12,453,380           | 14,554,400           | 14,554,400           | 17,323,300            |
| 5000                              | Drainage Utility District Cost Allocation | 709,891              | 748,960              | 748,960              | 755,820               |
| 5001                              | Drainage Utility District Debt Service    | 792,768              | 852,550              | 852,550              | 857,100               |
| <b>Total Division Allocations</b> |   | <b>\$ 88,508,533</b> | <b>\$ 88,678,130</b> | <b>\$ 87,763,940</b> | <b>\$ 108,834,030</b> |

| Expenditure Categories    | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Adopted<br>2023-24    |
|---------------------------|----------------------|----------------------|----------------------|-----------------------|
| Personal Services         | \$ 1,563,040         | \$ 2,806,950         | \$ 1,802,760         | \$ 3,281,740          |
| Supplies                  | 58,100               | 85,500               | 85,500               | 85,500                |
| Contractual Services      | 8,951,663            | 7,744,630            | 7,834,630            | 9,137,820             |
| Other Financing Uses      | 41,471,005           | 36,364,900           | 36,364,900           | 45,474,170            |
| Debt Service              | 38,127,506           | 43,455,410           | 43,455,410           | 52,764,730            |
| Reimbursements            | (1,662,781)          | (1,779,260)          | (1,779,260)          | (1,909,930)           |
| <b>Total Expenditures</b> | <b>\$ 88,508,533</b> | <b>\$ 88,678,130</b> | <b>\$ 87,763,940</b> | <b>\$ 108,834,030</b> |



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# Capital Budget

**Summary**

**Proposed Bond Sale**

**Impact of Capital Budget on  
Operating Budgets**

**Airport Projects**

**Drainage Utility District Projects**

**Municipal Projects**

**Parks and Recreation Projects**

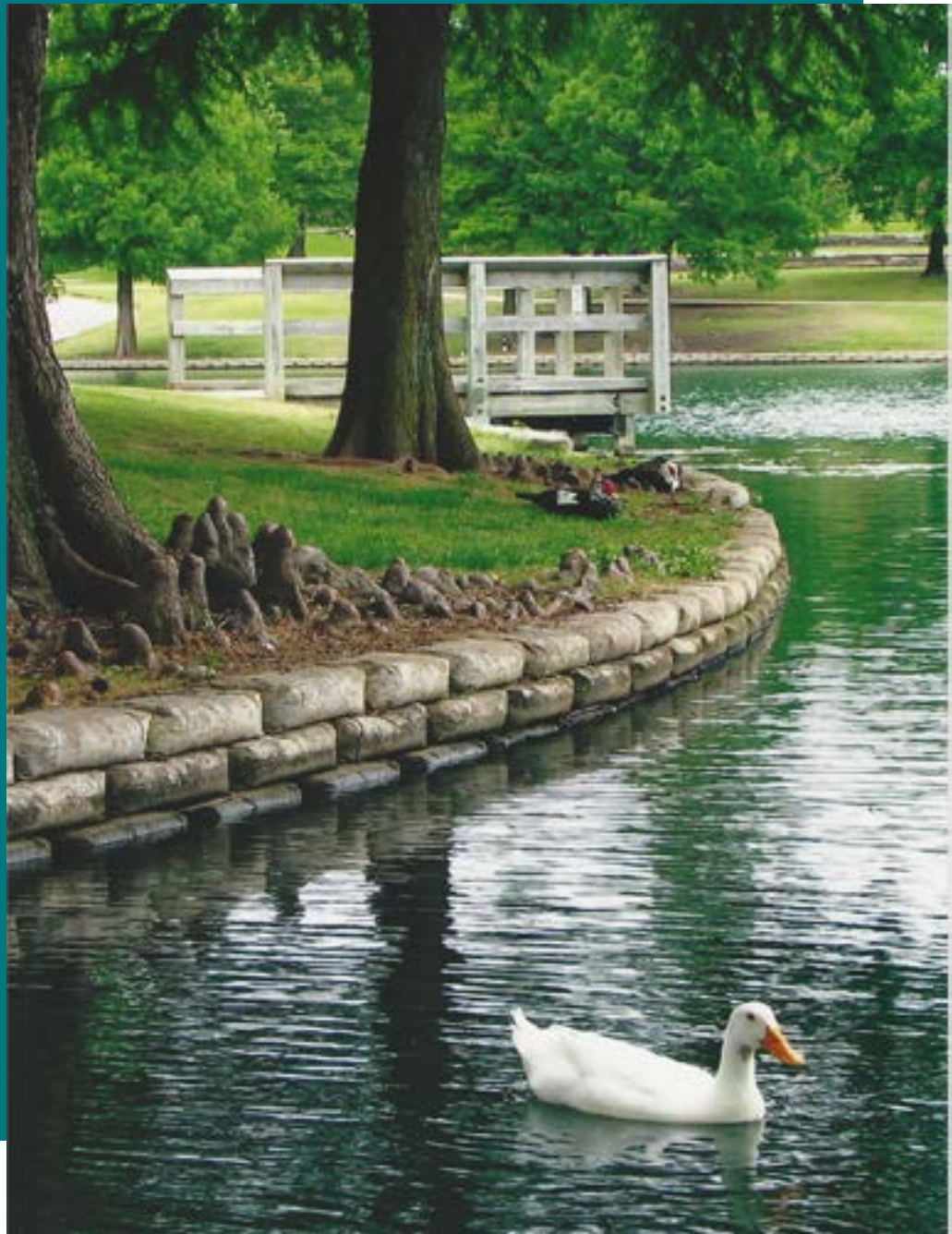
**Public Safety Projects**

**Street Projects**

**Transportation Projects**

**Water and Sewer Projects**

**Routine Vehicle and Equipment  
Expenditures**





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## CAPITAL BUDGET

The first year of the City's five-year Capital Improvement Plan is known as the Capital Budget, and funding for the capital projects identified therein is contained in the FY 2023-24 Adopted Budget. The capital projects shown within this section of this document are funded as described in the project's detail. Capital projects are generally significant expenditures to acquire long-term assets that have a minimum value of \$5,000 and a useful life of five years or more. These assets are usually financed with debt obligations or, for projects eligible under the 4B Sales Tax provisions, sales tax revenues may be utilized. Other revenues such as assessments, contributions from other governmental entities, and developer participation are also utilized.

The Budget also contains funding for capital assets that are routine in nature and may be lesser in value – a minimum of \$1,000 and a useful life of at least five years. These capital expenditures are usually financed through general revenues or, if eligible, are included in short-term debt obligations.

As recommended by GASB Statement 34, the City reports capital assets, including infrastructure, in the government-wide Statement of Net Assets and reports depreciation expenses – the cost of “using up” capital assets – in the Statement of Activities. All capital assets reported in the Statement of Activities have a minimum capitalization threshold of \$5,000 for each individual item, and the expected useful life of capitalized assets varies depending on the type of asset; for example, a computer has an expected useful life of five years, but a building has an expected useful life of 45 years.

Capital expenditures may be recurring or nonrecurring and are typically classified into nine program areas: Airport; Drainage; Municipal; Parks and Recreation; Public Safety; Streets; Traffic; Water and Sewer; and Routine Vehicle and Equipment Expenditures. Municipal projects, for example, account for \$18,990,955, or 19.1 percent, of all FY 2023-24 adopted capital expenditures, street improvements represent 36.8 percent, and Parks and Recreation projects account for 11.8 percent. Parks and Recreation projects are funded primarily through sales tax revenues allocated to the Mesquite Quality of Life Corporation which administers the 4B sales tax dollars.

A recurring project is typically routine and repetitive in nature, such as scheduled maintenance or improvements. A nonrecurring project occurs one time and is unlikely to happen again in the near future, such as construction of a new building or road. Funding sources for all capital expenditures vary by project type and use. A more detailed description of capital expenditures and their funding sources is found in this section of the Budget Document, and debt service schedules for the associated outstanding debt can be found in the Outstanding Debt section.

Capital Budget Categories include:

Airport Projects - Includes all capital projects associated with the Mesquite Metro Airport.

Drainage Projects - Includes all capital projects utilizing Drainage Utility District funding.

Municipal Improvements - Includes all capital projects characterized by general community service or municipal buildings.

Parks and Recreation Projects - Includes all capital projects associated with Parks and Recreation throughout the City.

Public Safety Projects - Includes all public safety capital projects and expenditures other than public safety buildings.

Street Improvements - Includes all street improvements throughout the City.

Traffic Improvements - Includes all traffic improvements throughout the City.

Water and Sewer Projects - Includes all capital projects utilizing Water Sewer revenue bond and operating funding.

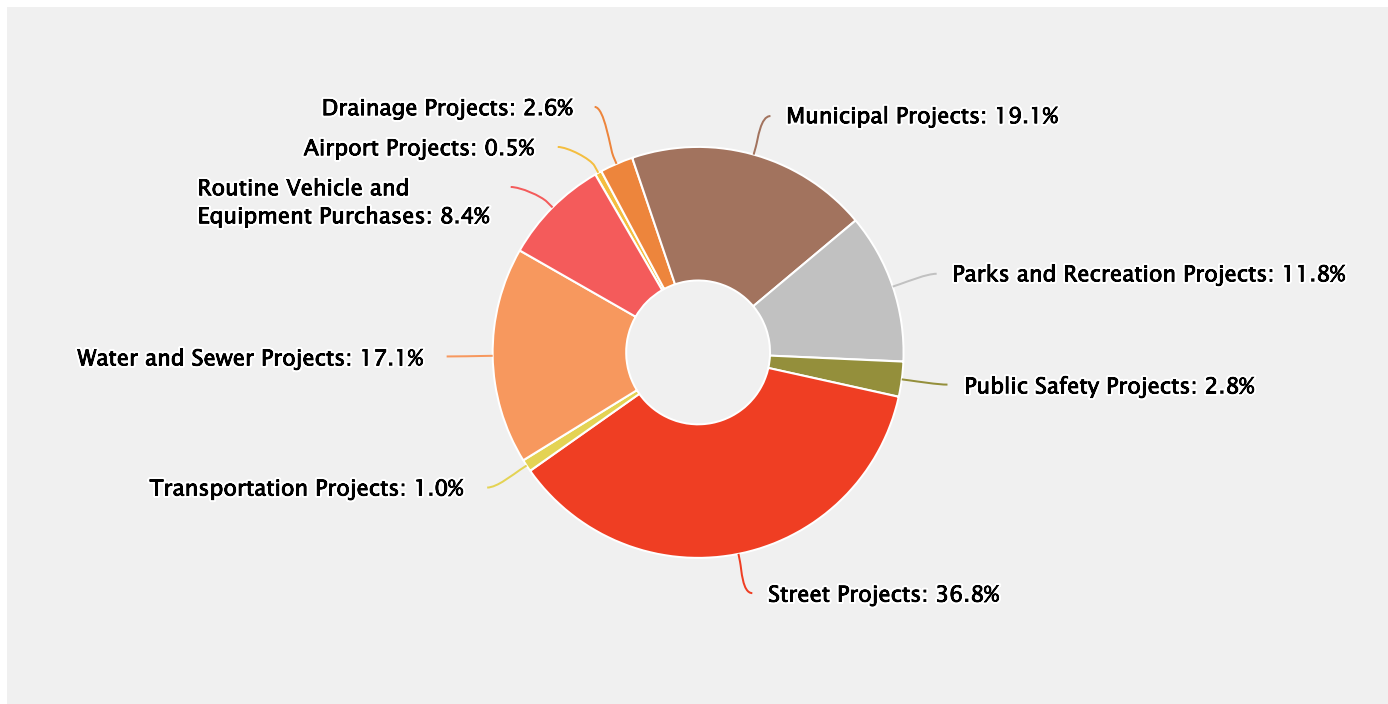
Routine Vehicle and Equipment Purchases - Includes all routine vehicle and equipment purchases.

## City of Mesquite Capital Expenditure Summary Fiscal Year 2023-24

| Capital Expenditure Category            | Prior Year Expenditures | Revised 22-23 Funding | Adopted 23-24 Funding | Total Funding         |
|---|-------------------------|-----------------------|-----------------------|-----------------------|
| Airport Projects                        | \$ 196,795              | \$ 2,037,742          | \$ 525,463            | \$ 2,760,000          |
| Drainage Projects                       | 5,568,726               | 11,494,780            | 2,600,000             | 19,663,506            |
| Municipal Projects                      | 5,059,323               | 55,377,994            | 18,990,955            | 79,428,272            |
| Parks and Recreation Projects           | 17,244,713              | 24,955,030            | 11,752,660            | 53,952,403            |
| Public Safety Projects                  | 4,644,032               | 4,725,556             | 2,738,250             | 12,107,838            |
| Street Projects                         | 85,179,409              | 62,836,984            | 36,570,500            | 184,586,893           |
| Transportation Projects                 | 2,265,102               | 3,264,732             | 960,750               | 6,490,584             |
| Water and Sewer Projects                | 68,594,481              | 75,364,485            | 16,975,000            | 160,933,966           |
| Routine Vehicle and Equipment Purchases | 3,839,868               | 9,027,041             | 8,351,670             | 21,218,579            |
| <b>Total Capital Expenditures</b>       | <b>\$ 192,592,449</b>   | <b>\$ 249,084,344</b> | <b>\$ 99,465,248</b>  | <b>\$ 541,142,041</b> |

### Capital Expenditures

Adopted Fiscal Year 2023-24



## 2024 Certificates of Obligation Bond Sale

The adopted Certificates of Obligation Bond Debt Service Fund budget includes \$34,584,330 to meet this year's annual debt service requirements for outstanding general obligation debt and the issuance of \$37,193,000 in additional certificates of obligation debt to fund the capital improvements listed below. The General Fund's portion of this debt service amount is an increase of \$6,009,900 from the fiscal year 2022-23 amended budget.

### 2024 Certificates of Obligation Bond Sale

| Project Description                            | Amount               |
|--|----------------------|
| Street and Alley Reconstruction                | \$ 2,750,000         |
| New Traffic Signal                             | 250,000              |
| Traffic Control Systems and Devices Upgrades   | 130,000              |
| Screening Wall Replacement                     | 250,000              |
| 50/50 Sidewalk Replacement Program             | 295,000              |
| ADA Compliance and Orphan Sidewalks            | 52,500               |
| Faithon P. Lucas Reconstruction                | 7,470,000            |
| Oates Overlay                                  | 1,000,000            |
| Mesquite Heritage Trail, Phase 2               | 953,930              |
| <b>Total Streets and Alley Improvements</b>    | <b>13,151,430</b>    |
| Municipal Building Improvements                | 300,000              |
| Fire Station No. 2                             | 3,090,000            |
| Mesquite Trinity Pointe Public Safety Facility | 9,885,000            |
| Public Safety Training Facility                | 1,500,000            |
| <b>Total Municipal Improvements</b>            | <b>14,775,000</b>    |
| Mesquite Trinity Pointe Engine Addition        | 935,000              |
| Trinity Pointe Mesquite Ambulance Addition     | 235,000              |
| Police Patrol Vehicles and Replacements        | 2,116,760            |
| Public Safety Radio System Upgrade             | 1,500,000            |
| <b>Total Public Safety Improvements</b>        | <b>4,786,760</b>     |
| Vehicles and Computer Equipment                | 2,902,030            |
| Enterprise Data Storage and Equipment          | 360,000              |
| Track Loader Replacement                       | 462,000              |
| Rear Loader Addition                           | 555,780              |
| <b>Total Equipment and Software</b>            | <b>4,279,810</b>     |
| <b>Cost of Issue</b>                           | <b>200,000</b>       |
| <b>Total Bond Sale</b>                         | <b>\$ 37,193,000</b> |

The 2024 proposed bond sale includes the continuation of several ongoing bond programs: \$2.75 million for Street and Alley improvements, \$250,000 for screening wall replacements; \$130,000 for traffic signal upgrades; \$295,000 for the 50/50 Sidewalk Program; \$52,500 for orphan sidewalks and ADA compliance; \$250,000 for new traffic signals; and \$2.9 million for routine replacement of vehicle and computer equipment. Some of the major routine vehicle and equipment replacements include 24 vehicle replacements for Police; five vehicle and equipment replacements for Parks and Recreation including trucks and field machines; three vehicle replacements for Planning and Development; nine vehicle and equipment replacements for Solid Waste; two equipment replacements for Streets; and two vehicle replacements for City Administration. In addition to the regular routine replacement of vehicles and equipment is the replacement of a track loader and the addition of a rear loader in solid waste. The bond sale also includes a Mesquite Trinity Pointe Engine and an Ambulance addition for Fire at a cost of \$1,170,000 and a Public Safety radio system upgrade in the amount of \$1,500,000.

Municipal Improvements include costs for Fire Station No. 2 which was last renovated in 1995 and is budgeted for an additional \$3,090,000 during fiscal year 2024. Public Safety expansion projects include the Mesquite Trinity Pointe Public Safety Facility construction costs for \$9,885,000 and the new Public Safety Training Facility for an additional \$1,500,000.

## 2024 General Obligation Street Bond Sale

### 2024 General Obligation Street Bond Sale

| Project Description                              | Amount               |
|--|----------------------|
| Residential Street Project                       | \$ 16,200,000        |
| Cost of Issue                                    | 300,000              |
| <b>Total General Obligation Street Bond Sale</b> | <b>\$ 16,500,000</b> |

On November 3, 2015, 84 percent of the voters passed the City of Mesquite \$125 million street bond proposition to issue and sell bonds in order to repair and improve grade 4 residential streets. The City has sold \$92.0 million thus far and plans to sell \$16.5 million each in 2024 and 2026.

## 2024 Water and Sewer Revenue Bond Sale

The 2023-24 Water and Sewer Fund budget includes \$17,775,000 in water and sewer revenue bonds to undertake the projects listed below.

### 2024 Water and Sewer Revenue Bond Sale

| Project Description                                      | Amount               |
|--|----------------------|
| Residential Streets Reconstruction Sanitary Sewer        | \$ 2,000,000         |
| Faithon P. Lucas Reconstruction (Cartwright to McKenzie) | 1,000,000            |
| Innovative Way and Executive Boulevard                   | 1,486,000            |
| Reinforced Concrete Pipe Sewer Trunk Main Rehabilitation | 2,500,000            |
| Emergency Water and Sewer Repairs                        | 420,000              |
| Water Meter Replacement Program                          | 120,000              |
| Water Main Replacement Program                           | 1,150,000            |
| Utility Assessments                                      | 2,775,000            |
| IH-20 Business Park                                      | 2,200,000            |
| Barnes Bridge Ground Storage Tanks                       | 500,000              |
| Kaufman County Elevated Storage Tank                     | 2,824,000            |
| Revenue Reserve  | 500,000              |
| Cost of Issue  | 300,000              |
| <b>Total Water and Sewer Revenue Bond Sale</b>           | <b>\$ 17,775,000</b> |

The Revenue Reserve Fund is a bond requirement used to set aside funds solely for the purpose of retiring final maturities of water and sewer bonds and paying principal and interest on any revenue bonds if and when the amounts in the Water and Sewer Bond Debt Service Fund are insufficient for such purposes. The amount to be accumulated in the reserve fund shall be equal to the average annual debt service requirements on all outstanding water and sewer revenue bonds. The proposed Water and Sewer bond sale contains \$500,000 in proceeds for this purpose.

## **Impact of Capital Budget on Operating Budgets**

The cost to finance large, nonrecurring capital projects or to acquire other capital equipment is not necessarily limited to annual principal and interest payments to pay off debt. Some capital projects require additional funds to operate or maintain them once they are acquired and may have an impact on yearly operating budgets. For example, a new traffic signal will require additional electricity, or a new building may require additional janitorial staffing and will increase routine maintenance and utility costs. Generally speaking, a capital project's impact to yearly operating budgets of \$10,000 or more is considered significant, whether the impact is limited to the current budget fiscal year or in subsequent fiscal years.

The following projects are expected to have a significant impact on the fiscal year 2023-24 operating budget and future operating budgets:

**Airport Hangar Construction** - The addition of a new hangar at the Mesquite Metro Airport will have an impact on revenues and expenses within the Airport Operating Budget. The impact will include an increase in hangar rental revenues along with an increase in utility expenses. Revenues will cover expenses by approximately \$83,500 on an annual basis once the new facility is operational. The hangar is expected to be completed during fiscal year 2024.

**Animal Shelter Expansion** - The expansion of the Animal Shelter will have a significant impact on the Operating Budget. Besides the capital need to purchase vehicles, additional animal service officers, cleaning crew, and other utility and supply costs will be needed for the operation and management of the expanded facility. Therefore, the cost to the General Fund is expected to be approximately \$450,000 on an annual basis once the expansion of the facility is operational. The additional expense is already included in the budget.

**Commercial Solid Waste Building/Equipment** - The construction of a new building for Commercial Solid Waste will have a significant impact on operations. In addition to capital needs, increased fuel, utilities, and staffing expenditures will be needed for the operation and management of the new facility. Considering these expenditures and the increased revenue expected from the commercial collection program, revenues are expected to cover expenses by approximately \$912,000 for the fiscal year 2023-2024. The additional revenue and expense is already included in the budget.

**Mesquite Trinity Pointe Public Safety Facility** - This new Public Safety facility has a planned opening date of October 2025. Because training and certification of new Fire Department personnel takes approximately 18 months to complete, the Fire Department added nine firefighter positions during fiscal year 2022-23 and will add 14 firefighter positions during fiscal year 2023-24.. The overall staffing addition is planned to be 23 firefighters for the new facility. The General Fund impact to fiscal year 2022-23 was approximately \$1 million, and the impact to fiscal year 2023-24 will be approximately \$1.7 million..

**Public Safety Training Facility** - The new Public Safety training facility is broken into four phases with phases one through three being funded during fiscal year 2022-23 and phase four being funded during fiscal year 2023-24. Once completed, the operating impact of this project to the General Fund is expected to be \$20,000 annually.

**AMI Project** - New AMI meters are being phased-in all over the City. Once the project is completed and all meters have been upgraded, revenues are expected to cover expenses by \$1,352,000. The project is planned to be substantially completed during fiscal year 2023-24.

**Markout Water Supply Acquisition** - The acquisition of the Markout Water Supply Corporation brings more revenue to the City as the development continues to grow and the initial startup costs diminish. For fiscal year 2023-24 the impact to the Water Sewer fund is approximately \$38,000 in expenditures. By fiscal year 2024-25, revenues are expected to cover expenses by an estimated \$200,000 and improve in future fiscal years.

## Adopted Capital Budget Airport Projects Fiscal Year 2023-24

| Project Name                   | Prior Year Expenditures | Revised 22-23 Funding | Adopted 23-24 Funding | Total Funding       |
|--------------------------------|-------------------------|-----------------------|-----------------------|---------------------|
| 1) Airport Hangar Construction | \$ 196,795              | \$ 2,037,742          | \$ 360,463            | \$ 2,595,000        |
| 2) All Weather Alert System    | -                       | -                     | 165,000               | 165,000             |
| <b>Total Airport Projects</b>  | <b>\$ 196,795</b>       | <b>\$ 2,037,742</b>   | <b>\$ 525,463</b>     | <b>\$ 2,760,000</b> |

# Airport Project Details

### 1) Project: **Airport Hangar Construction**

**Funding Sources:** 2021 Certificate of Obligation \$ 1,800,000  
 Capital Projects Reserve 795,000

**Total Project Cost: \$2,595,000**

**Description:**

The construction of a 15,000 square foot hangar located at the Mesquite Metro Airport. The hangar will be owned and operated by the City of Mesquite for the purposes of growing the Mesquite Metro Airport. Certificates of Obligation will be used to finance most of the construction of the hangar; however, the Municipal Airport Operating Fund will contribute the remaining amount needed. In addition, debt service costs for the bond issues will be reimbursed by the Municipal Airport Operating Fund.

**Project Type:** Nonrecurring

**Impact to Operations:** Yes (See Impact of Capital Budget on Operating Budgets)

### 2) Project: **All Weather Alert System**

**Funding Source:** Airport Revenue (2024 Appropriations) \$ 15,000  
 Grant Funding 150,000

**Total Project Cost: \$165,000**

**Description:**

The Municipal Airport Operating Fund will support this project to update the All Weather Alert System.

**Project Type:** Nonrecurring

**Impact to Operations:** No

### Adopted Capital Budget Drainage Utility District Projects Fiscal Year 2023-24

| Project Name                                       | Prior Year Expenditures | Revised 22-23 Funding | Adopted 23-24 Funding | Total Funding        |
|--|-------------------------|-----------------------|-----------------------|----------------------|
| 1) FEMA Letter of Map Revisions (LOMRs)            | \$ 233,368              | \$ 264,002            | \$ 50,000             | \$ 547,370           |
| 2) Town East Boulevard Drainage Improvements       | 4,513,740               | 40                    | -                     | 4,513,780            |
| 3) Park Drainage Improvements                      | -                       | 409,486               | -                     | 409,486              |
| 4) Drainage Property Acquisitions                  | 295,473                 | 270,527               | 50,000                | 616,000              |
| 5) 617 N. Ebrite Drainage Project                  | -                       | 310,000               | -                     | 310,000              |
| 6) Service Center Drainage Improvements            | 62,360                  | 37,640                | -                     | 100,000              |
| 7) City Lake Park Dam Drainage Improvements        | 40,181                  | 539,819               | -                     | 580,000              |
| 8) South Parkway Road and Drainage                 | 53,854                  | 6,646,146             | 2,500,000             | 9,200,000            |
| 9) FP Lucas Reconstruction: Cartwright to McKenzie | 71,070                  | -                     | -                     | 71,070               |
| 10) Rorie Galloway Day Camp Dam and Lake           | 35,800                  | -                     | -                     | 35,800               |
| 11) Edgemont Park Drainage                         | -                       | 2,000,000             | -                     | 2,000,000            |
| 12) Residential Street Reconstruction              | -                       | 500,000               | -                     | 500,000              |
| 13) Channel Maintenance                            | 262,880                 | 517,120               | -                     | 780,000              |
| <b>Total Drainage Utility District Projects</b>    | <b>\$ 5,568,726</b>     | <b>\$ 11,494,780</b>  | <b>\$ 2,600,000</b>   | <b>\$ 19,663,506</b> |

## Drainage Utility District Project Details

**1) Project: FEMA Letter of Map Revisions (LOMRs)**

|                         |   |           |
|-------------------------|---|-----------|
| <b>Funding Sources:</b> | DUD Revenues (2008 Appropriations)      | \$ 60,000 |
|                         | DUD Revenues (2015 Appropriations)      | 60,000    |
|                         | DUD Revenues (2016 Appropriations)      | 77,370    |
|                         | DUD Revenues (2019-2024 Appropriations) | 350,000   |

**Total Project Cost: \$547,370**

**Description:**

Completing Letter of Map Revisions (LOMRs) for new bridges constructed by the Texas Department of Transportation (TXDOT). The LOMRs are needed to comply with the Federal Emergency Management Agency (FEMA) regulations and to maintain current floodplain maps.

**Project Type:** Recurring

**Impact to Operations:** No

# Drainage Utility District Project Details

**2) Project: Town East Boulevard Drainage Improvements**

**Funding Sources:** DUD Revenues (2015-2019 Appropriations) \$ 3,513,780  
 2019 Drainage Utility District Revenue Bonds 1,000,000

**Total Project Cost: \$4,513,780**

**Description:**

Upgrade to the existing drainage system along Town East Boulevard in conjunction with the reconstruction of Town East, from U.S. 80 to Military Parkway. The project will include four lanes separated by a depressed bioswale median with concrete curb and gutter designed to handle a 100-year flood and divert stormwater runoff underground and into the City’s stormwater system.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**3) Project: Park Drainage Improvements**

**Funding Sources:** DUD Revenues (2021 Appropriations)

**Total Project Cost: \$409,486**

**Description:**

Erosion control and drainage improvements at various parks within the City, including Westover Greenbelt, McWhorter School Park, Dunford School Bridge, Palos Verde Park, Westlake Tennis Center, and Camp Rorie Galloway.

**Project Type:** Recurring

**Impact to Operations:** No

**4) Project: Drainage Property Acquisitions**

**Funding Sources:** DUD Revenues (2018-2019 Appropriations) \$ 116,000  
 2019 Drainage Utility District Revenue Bonds 200,000  
 DUD Revenues (2021-2024 Appropriations) 300,000

**Total Project Cost: \$616,000**

**Description:**

This projects is to purchase properties for future drainage projects.

**Project Type:** Recurring

**Impact to Operations:** No

## Drainage Utility District Project Details

### 5) **Project:** 617 N. Ebrite Drainage Project

**Funding Sources:** DUD Revenues (2023 Appropriations)

**Total Project Cost:** \$310,000

**Description:**

This project is to address drainage needs according to a 1997 drainage study. The study revealed that substantial improvements to the drainage channel, known as Stream 2B4 Tributary to South Mesquite Creek, and the undersized drainage system of the surrounding area would be needed to alleviate flooding along the tributary including the railroad underpass at Carmack Street and the residential neighborhood to the southwest of City Hall, which includes the Chamber property.

**Project Type:** Nonrecurring

**Impact to Operations:** No

### 6) **Project:** Service Center Drainage Improvements

**Funding Sources:** DUD Revenues (2019-2022 Appropriations)

**Total Project Cost:** \$100,000

**Description:**

This is a multi-year funded project (\$50,000/ year) that will improve paving and drainage on the Equipment Service Center Property. It will provide impervious surfaces to store material and equipment on, which will reduce material contamination, reduce water runoff contamination, reduce contamination of the subgrade due to direct infiltration, and provide much needed additional parking for employees and equipment.

**Project Type:** Nonrecurring

**Impact to Operations:** No

### 7) **Project:** City Lake Park Dam Drainage Improvements

**Funding Sources:** DUD Revenues (2020-2021 Appropriations)

**Total Project Cost:** \$580,000

**Description:**

Drainage improvements to the City Lake Dam and associated overflow systems to bring the dam into compliance with Texas Commission on Environmental Quality (TCEQ) regulations.

**Project Type:** Nonrecurring

**Impact to Operations:** No

# Drainage Utility District Project Details

**8) Project: South Parkway Road and Drainage**

|                         |  |            |
|-------------------------|--|------------|
| <b>Funding Sources:</b> | DUD Revenues (2021 Appropriations)           | \$ 500,000 |
|                         | 2022 Drainage Utility District Revenue Bonds | 3,500,000  |
|                         | DUD Revenues (2023 Appropriations)           | 2,700,000  |
|                         | DUD Revenues (2024 Appropriations)           | 2,500,000  |

**Total Project Cost: \$9,200,000**

**Description:**

This project is to reconstruct the culvert on Sybil Drive over the west fork of South Mesquite Creek, and improve drainage in the creek to reduce possible flooding of South Parkway Road and the adjacent area.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**9) Project: FP Lucas Reconstruction: Cartwright to McKenzie**

**Funding Sources:** DUD Revenues (2021 Appropriations)

**Total Project Cost: \$71,070**

**Description:**

This project is for the reconstruction of F. P. Lucas from two-lane asphalt to four-lane divided concrete section, including the bridge at South Mesquite Creek. It includes paving, water and sewer, and drainage improvements. The drainage improvements include the reconstruction of the culvert from Cartwright to McKenzie. It is currently in the design phase.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**10) Project: Rorie Galloway Day Camp Dam and Lake**

**Funding Sources:** DUD Revenues (2021 Appropriations)

**Total Project Cost: \$35,800**

**Description:**

Evaluate, design, and construct improvements to Rorie Galloway Day Camp Dam. It has been determined that improvements are necessary to improve the dam and the impounded lake.

**Project Type:** Nonrecurring

**Impact to Operations:** No

## Drainage Utility District Project Details

### 11) Project: Edgemont Park Drainage

**Funding Source:** DUD Revenues (2022 Appropriations)

**Total Project Cost:** \$2,000,000

**Description:**

Construction of drainage facilities for Edgemont Park subdivision. This subdivision was constructed in the 1950s with only surface runoff drainage facilities. This project will provide storm sewers to convey stormwater runoff to meet the current drainage criteria.

**Project Type:** Nonrecurring

**Impact to Operations:** No

### 12) Project: Residential Street Reconstruction

|                         |  |    |         |
|-------------------------|--|----|---------|
| <b>Funding Sources:</b> | DUD Revenues (2022 Appropriations)           | \$ | 300,000 |
|                         | 2022 Drainage Utility District Revenue Bonds |    | 200,000 |

**Total Project Cost:** \$500,000

**Description:**

This project is directly related to the \$125 million Street Bond Election that was passed by voters on November 3, 2015. The bond proceeds will be used to repair and improve more than 100 miles of Grade 4 residential streets throughout the community. Drainage improvements will be completed in conjunction with the planned street rehabilitation.

**Project Type:** Nonrecurring

**Impact to Operations:** No

### 13) Project: Channel Maintenance

**Funding Sources:** 2022 Grant Funds

**Total Project Cost:** \$780,000

**Description:**

Remove debris and vegetation from various concrete or earthen/hybrid lined drainage channels within the City.

**Project Type:** Nonrecurring

**Impact to Operations:** No

## Adopted Capital Budget Municipal Projects Fiscal Year 2023-24

| Project Name                                       | Prior Year Expenditures | Revised 22-23 Funding | Adopted 23-24 Funding | Total Funding        |
|--|-------------------------|-----------------------|-----------------------|----------------------|
| 1) Compass Bus Service                             | \$ 322,375              | \$ 121,375            | \$ 300,000            | \$ 743,750           |
| 2) Phone System Upgrade                            | -                       | 240,000               | -                     | 240,000              |
| 3) Heritage Plaza Building Renovation              | 1,512,179               | 91,193                | -                     | 1,603,372            |
| 4) IH-20 Corridor Development                      | 47,360                  | 52,640                | -                     | 100,000              |
| 5) Developer Participation - Ashley Furniture      | -                       | 1,000,000             | -                     | 1,000,000            |
| 6) Facility Assessment and Management Software     | 456                     | 249,544               | -                     | 250,000              |
| 7) Building Modification and Improvements          | -                       | 488,846               | 300,000               | 788,846              |
| 8) SAN Data Storage                                | -                       | 150,000               | -                     | 150,000              |
| 9) Towne Centre Economic Development Incentives    | 233,385                 | 45,000                | 45,000                | 323,385              |
| 10) Furniture Replacements                         | 56,381                  | 93,619                | 50,000                | 200,000              |
| 11) Downtown Development Project                   | 924,149                 | 347,392               | 178,500               | 1,450,041            |
| 12) Service Center Improvements                    | -                       | 160,557               | -                     | 160,557              |
| 13) Demand Response Transportation                 | 794,936                 | 1,050,778             | 142,455               | 1,988,169            |
| 14) ExecuTime Advance Scheduling                   | 36,808                  | 29,430                | -                     | 66,238               |
| 15) Animal Shelter Expansion                       | 173,105                 | 3,476,895             | -                     | 3,650,000            |
| 16) Commercial Solid Waste Building                | 13,000                  | 15,487,000            | -                     | 15,500,000           |
| 17) TDI Valleybrooke LLC Incentives                | -                       | 271,000               | -                     | 271,000              |
| 18) Capital Reserve                                | 710,404                 | 12,431,781            | -                     | 13,142,185           |
| 19) Genetec - City Upgrade                         | -                       | 90,377                | -                     | 90,377               |
| 20) Mesquite Arts Center Courtyard Storefront      | -                       | 150,000               | -                     | 150,000              |
| 21) 617 N. Ebrite Building Purchase/Remodel        | -                       | 90,000                | -                     | 90,000               |
| 22) Commercial Solid Waste Equipment               | -                       | 9,762,000             | -                     | 9,762,000            |
| 23) 5-Year Information Technology Strategic Plan   | -                       | 65,000                | -                     | 65,000               |
| 24) Mesquite Arts Center Exterior Improvements     | -                       | 300,000               | -                     | 300,000              |
| 25) Fire Station No. 2                             | 234,785                 | 5,533,567             | 3,090,000             | 8,858,352            |
| 26) Mesquite Trinity Pointe Public Safety Facility | -                       | 500,000               | 9,885,000             | 10,385,000           |
| 27) Public Safety Training Facility                | -                       | 3,100,000             | 5,000,000             | 8,100,000            |
| <b>Total Municipal Projects</b>                    | <b>\$ 5,059,323</b>     | <b>\$ 55,377,994</b>  | <b>\$ 18,990,955</b>  | <b>\$ 79,428,272</b> |

# Municipal Project Details

**1) Project: Compass Bus Service**

|                        |                                    |            |
|------------------------|------------------------------------|------------|
| <b>Funding Source:</b> | 2021 CARES Transportation Grant    | \$ 295,250 |
|                        | 2022 CARES Transportation Grant    | 148,500    |
|                        | 2024 Capital Projects Reserve Fund | 300,000    |

**Total Project Cost: \$743,750**

**Description:**

Initially a demonstration project for DART light rail in Mesquite, this program is operated by STAR Transit and the City’s costs are reimbursed 80 percent by federal grant funds through the North Central Texas Council of Governments, the local metropolitan planning organization. The park and ride bus service currently takes riders from Hanby Stadium near downtown Mesquite to DART’s Lawnview rail station in East Dallas. Starting in 2020, the Compass Bus service was funded 100% by grant funding which will be fully expended during fiscal year 2024; therefore, additional funding will be provided by the Capital Project Reserve Fund for the service.

**Project Type:** Recurring

**Impact to Operations:** No

**2) Project: Phone System Upgrade**

|                        |                                |           |
|------------------------|--------------------------------|-----------|
| <b>Funding Source:</b> | 2022 Certificate of Obligation | \$ 90,000 |
|                        | 2023 Certificate of Obligation | 150,000   |

**Total Project Cost: \$240,000**

**Description:**

The City’s phone system software Avaya has to be upgraded every 5 years. This project is to upgrade the phone system software during fiscal year 2022-23.

**Project Type:** Recurring

**Impact to Operations:** No

# Municipal Project Details

**3) Project: Heritage Plaza Building Renovation**

|                        |                                       |            |
|------------------------|---------------------------------------|------------|
| <b>Funding Source:</b> | 2016 Capital Projects Reserves        | \$ 398,602 |
|                        | 2021 Capital Projects Reserves        | 597,000    |
|                        | 2022 Capital Projects Reserves        | 5,400      |
|                        | 2021-2022 Town East/Skyline TIRZ Fund | 602,370    |

**Total Project Cost: \$1,603,372**

**Description:**

This project is to renovate the Heritage Plaza building in the Downtown area including property purchase and improvements. Downtown revitalization is an objective for City Council’s goal to build a Vibrant Economy in the City of Mesquite.

**Project Type:** Nonrecurring

**Impact to Operations:** No



**4) Project: IH-20 Corridor Development**

**Funding Source:** 2017-2018 Capital Projects Reserves

**Total Project Cost: \$100,000**

**Description:**

To create a unique identity for the IH-20 Corridor including Master Land Use and Design Plan based on modeling, feasibility, and market results.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**5) Project: Developer Participation - Ashley Furniture**

**Funding Source:** 2017-2019 Capital Projects Reserves

**Total Project Cost: \$1,000,000**

**Description:**

Economic Development incentive for the Ashley Furniture manufacturing and distribution center built in the City of Mesquite.

**Project Type:** Nonrecurring

**Impact to Operations:** No

# Municipal Project Details

**6) Project: Facility Assessment and Management Software**

|                        |                                   |    |         |
|------------------------|-----------------------------------|----|---------|
| <b>Funding Source:</b> | 2018 Certificates of Obligation   | \$ | 100,000 |
|                        | 2019 Capital Project Reserve Fund |    | 150,000 |

**Total Project Cost: \$250,000**

**Description:**

To purchase software that will identify and prioritize needs and evaluate costs for facility improvements needed over a 20 year time horizon. It will provide accurate projections of replacement and extend the useful life of facilities and equipment, identify appropriate levels of funding to reduce deferred maintenance backlog, reduce the amount of emergency work, and report progress in deferred maintenance over time to decision makers.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**7) Project: Building Modification and Improvements**

|                        |                                 |    |         |
|------------------------|---------------------------------|----|---------|
| <b>Funding Source:</b> | 2022 Certificates of Obligation | \$ | 188,846 |
|                        | 2023 Certificates of Obligation |    | 300,000 |
|                        | 2024 Certificates of Obligation |    | 300,000 |

**Total Project Cost: \$788,846**

**Description:**

This project is to fund various City owned building modification and improvement projects throughout the City.

**Project Type:** Recurring

**Impact to Operations:** No

**8) Project: SAN Data Storage**

**Funding Source:** 2019 Certificates of Obligation

**Total Project Cost: \$150,000**

**Description:**

The SAN Data Storage is utilized by all City departments for the data storage of its enterprise applications. This purchase will extend the hardware and software warranty of this enterprise storage for an additional year of service for a total life of six years.

**Project Type:** Recurring

**Impact to Operations:** No

# Municipal Project Details

**9) Project: Towne Centre Economic Development Incentives**

**Funding Source:** 2020-2024 Towne Centre TIRZ Fund

**Total Project Cost:** **\$323,385**

**Description:**

This project is for public-private partnerships that rehabilitate downtown buildings for adaptive reuse and beautification. The incentives are based on qualifying criteria and require financial participation by the applicant.

**Project Type:** Recurring

**Impact to Operations:** No

**10) Project: Furniture Replacements**

**Funding Source:** 2021-2024 Capital Project Reserves Fund

**Total Project Cost:** **\$200,000**

**Description:**

This project is to fund furniture replacements throughout the City.

**Project Type:** Recurring

**Impact to Operations:** No

**11) Project: Downtown Development Project**

**Funding Source:** 2019-2024 Towne Centre TIRZ Fund

**Total Project Cost:** **\$1,450,041**

**Description:**

This project is to fund the downtown area operations including maintenance and streetscapes.

**Project Type:** Recurring

**Impact to Operations:** No



# Municipal Project Details

**12) Project: Service Center Improvements**

|                        |                                 |           |
|------------------------|---------------------------------|-----------|
| <b>Funding Source:</b> | 2020 Certificates of Obligation | \$ 10,557 |
|                        | 2022 Certificates of Obligation | 75,000    |
|                        | 2023 Certificates of Obligation | 75,000    |

**Total Project Cost: \$160,557**

**Description:**

This project is for paving improvements at the Service Center.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**13) Project: Demand Response Transportation**

|                        |                                 |              |
|------------------------|---------------------------------|--------------|
| <b>Funding Source:</b> | 2022 CARES Transportation Grant | \$ 1,845,714 |
|                        | 2024 Transportation Grant       | 142,455      |

**Total Project Cost: \$1,988,169**

**Description:**

This project is for the Demand Response Transportation program which includes both a traditional and expanded service. Beginning fiscal year 2020, the service was funded through the CARES Act grant, which ended during fiscal year 2023. For fiscal year 2024, other transportation funding is being utilized.

**Project Type:** Recurring

**Impact to Operations:** No

**14) Project: ExecuTime Advance Scheduling**

|                        |                                 |           |
|------------------------|---------------------------------|-----------|
| <b>Funding Source:</b> | 2014 Certificates of Obligation | \$ 11,238 |
|                        | 2017 Certificates of Obligation | 55,000    |

**Total Project Cost: \$66,238**

**Description:**

This project will integrate a Time Entry Scheduling software (ExecuTime Enterprises) module into the Tyler MUNIS integrated data management system. The software upgrade will lead to greater efficiencies in every department where payroll information is entered, reviewed, and approved for processing.

**Project Type:** Nonrecurring

**Impact to Operations:** No

# Municipal Project Details

**15) Project: Animal Shelter Expansion**

|                            |                                 |              |
|----------------------------|---------------------------------|--------------|
| <b>Funding Source:</b>     | 2021 Certificates of Obligation | \$ 2,000,000 |
|                            | ARPA Funding                    | 1,650,000    |
| <b>Total Project Cost:</b> | <b>\$3,650,000</b>              |              |

**Description:**

Animal Shelter and Adoption Center located at 1650 Gross Road, Mesquite, Texas. Expansion of approximately 4,000 SF +/- and renovation/repurposing of existing space to expand housing for dogs and cats, outdoor place spaces, public transaction area, offices, and support. American Rescue Plan Act (ARPA) funding is being used for this project during fiscal year 2024.



|                              |   |
|------------------------------|---|
| <b>Project Type:</b>         | Nonrecurring  |
| <b>Impact to Operations:</b> | Yes (See Impact of Capital Budget on Operating Budgets) |

**16) Project: Commercial Solid Waste Building**

|                            |                                 |            |
|----------------------------|---------------------------------|------------|
| <b>Funding Source:</b>     | 2022 Certificates of Obligation | \$ 500,000 |
| <b>Funding Source:</b>     | 2023 Certificates of Obligation | 15,000,000 |
| <b>Total Project Cost:</b> | <b>\$15,500,000</b>             |            |

**Description:**

This project is to design and construct a new facility with offices, restrooms, shower facilities, and storage space at the Service Center in order to accommodate commercial solid waste services to the community.

|                              |   |
|------------------------------|---|
| <b>Project Type:</b>         | Nonrecurring  |
| <b>Impact to Operations:</b> | Yes (See Impact of Capital Budget on Operating Budgets) |

**17) Project: TDI Valleybrooke LLC Incentives**

|                            |                                    |
|----------------------------|------------------------------------|
| <b>Funding Source:</b>     | 2022 Capital Project Reserves Fund |
| <b>Total Project Cost:</b> | <b>\$271,000</b>                   |

**Description:**

This project is to collect the proceeds of the sale of 2800 Mesquite Valley Road to be reimbursed to TDI Valleybrooke LLC through a 380 agreement.

|                              |              |
|------------------------------|--------------|
| <b>Project Type:</b>         | Nonrecurring |
| <b>Impact to Operations:</b> | No           |

# Municipal Project Details

**18) Project: Capital Reserve**

|                            |                                    |              |
|----------------------------|------------------------------------|--------------|
| <b>Funding Source:</b>     | 2022 Capital Project Reserves Fund | \$ 5,000,000 |
|                            | 2023 Capital Project Reserves Fund | 5,694,765    |
|                            | 2024 Capital Project Reserves Fund | 2,447,420    |
| <b>Total Project Cost:</b> | <b>\$13,142,185</b>                |              |

**Description:**

This project is to reserve funds for future capital expenditures. No expenditures should occur without proper approval from City Management.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**19) Project: Genetec - City Upgrade**

**Funding Source:** 2020 Certificates of Obligation

**Total Project Cost:** \$90,377

**Description:**

This project is to convert Kantech to Genetec for Access Control Equipment at eight City locations.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**20) Project: Mesquite Arts Center Courtyard Storefront**

**Funding Source:** 2023 Certificates of Obligation

**Total Project Cost:** \$150,000

**Description:**

This project is to replace the courtyard storefront at the Mesquite Arts Center.

**Project Type:** Nonrecurring

**Impact to Operations:** No

# Municipal Project Details

- 21) Project:** **617 N. Ebrite Building Purchase/Remodel**

**Funding Source:** 2023 Certificates of Obligation

**Total Project Cost:** **\$90,000**

**Description:**

This project is to purchase and remodel the building previously occupied by the Mesquite Chamber of Commerce. The property is located at 617 North Ebrite Street. The purchase of the property is for future drainage improvements related to Stream 2B4 Tributary to South Mesquite Creek; however, the building will be remodeled for additional office space in the interim.

**Project Type:** Nonrecurring

**Impact to Operations:** No
- 22) Project:** **Commercial Solid Waste Equipment**

**Funding Source:** 2023 Certificates of Obligation

**Total Project Cost:** **\$9,762,000**

**Description:**

This project is to fund the Commercial Solid Waste Field Services equipment purchases as a part of the Service Center expansion for the program.

**Project Type:** Nonrecurring

**Impact to Operations:** Yes (See Impact of Capital Budget on Operating Budgets)
- 23) Project:** **5-Year Information Technology Strategic Plan**

**Funding Source:** 2023 Capital Project Reserves Fund

**Total Project Cost:** **\$65,000**

**Description:**

This project is to fund the 5-year Strategic Plan for the Information Technology department.

**Project Type:** Nonrecurring

**Impact to Operations:** No
- 24) Project:** **Mesquite Arts Center Exterior Improvements**

|                        |                                 |    |         |
|------------------------|---------------------------------|----|---------|
| <b>Funding Source:</b> | 2020 Certificates of Obligation | \$ | 48,890  |
|                        | 2021 Certificates of Obligation |    | 229,000 |
|                        | 2022 Certificates of Obligation |    | 22,110  |

# Municipal Project Details

**Total Project Cost:**      **\$300,000**

**Description:**

This project is to fund the improvement of the exterior of the Mesquite Arts Center.

**Project Type:**                      Nonrecurring

**Impact to Operations:**      No

**25) Project:**                      **Fire Station No. 2**

|                        |                                 |    |           |
|------------------------|---------------------------------|----|-----------|
| <b>Funding Source:</b> | 2017 Certificates of Obligation | \$ | 144,720   |
|                        | 2018 Certificates of Obligation |    | 28,250    |
|                        | 2020 Certificates of Obligation |    | 335,382   |
|                        | 2021 Certificates of Obligation |    | 490,000   |
|                        | 2022 Certificates of Obligation |    | 360,000   |
|                        | 2023 Certificates of Obligation |    | 4,410,000 |
|                        | 2024 Certificates of Obligation |    | 3,090,000 |

**Total Project Cost:**      **\$8,858,352**

**Description:**

This project is to acquire land, design, and construct a new Fire Station No. 2. Station 2, located at 4609 Sarazen, opened in 1960 and was last renovated in 1995. It serves the northwestern part of Mesquite, from IH 635 to the Dallas city limits. Its district is diverse and includes two interstates, as well as large residential and commercial areas, and it is the City’s busiest station. This project is currently in the design phase.

**Project Type:**                      Nonrecurring

**Impact to Operations:**      No

**26) Project:**                      **Mesquite Trinity Pointe Public Safety Facility**

|                        |                                 |    |           |
|------------------------|---------------------------------|----|-----------|
| <b>Funding Source:</b> | 2023 Certificates of Obligation | \$ | 500,000   |
|                        | 2024 Certificates of Obligation |    | 9,885,000 |

**Total Project Cost:**      **\$10,385,000**

**Description:**

This project is to fund the new Public Safety Facility at Mesquite Trinity Pointe in an effort to increase City services to the southern portion of Mesquite. The planned opening date for this facility is October of 2025. This project is currently in the design phase.

**Project Type:**                      Nonrecurring

**Impact to Operations:**      Yes (See Impact of Capital Budget on Operating Budgets)

## Municipal Project Details

**27) Project:** **Public Safety Training Facility**

|                            |                                 |              |
|----------------------------|---------------------------------|--------------|
| <b>Funding Source:</b>     | 2023 Certificates of Obligation | \$ 3,100,000 |
|                            | 2024 Certificates of Obligation | 1,500,000    |
|                            | ARPA Funding                    | 3,500,000    |
| <b>Total Project Cost:</b> | <b>\$8,100,000</b>              |              |

**Description:**

This project is to design and construct a Public Safety Training Facility for the Mesquite Fire and Police Departments. It will be conducted in four phases: Phase 1: Master Plan; Phase 2: Fire Tower; Phase 3: Classroom Facility; Phase 4: Gun Range/Classroom. This project utilizes \$3,500,000 in funding from the American Rescue Plan Act.

**Project Type:** Nonrecurring

**Impact to Operations:** Yes (See Impact of Capital Budget on Operating Budgets)

## Adopted Capital Budget Parks and Recreation Projects Fiscal Year 2023-24

| Project Name   | Prior Year Expenditures | Revised 22-23 Funding | Adopted 23-24 Funding | Total Funding        |
|--|-------------------------|-----------------------|-----------------------|----------------------|
| 1) Eastfield Soccer Complex                              | \$ 19,167               | \$ 20,833             | \$ 20,000             | \$ 60,000            |
| 2) Parks and Recreation System Maintenance               | 2,780,167               | 902,484               | 550,000               | 4,232,651            |
| 3) Highway Corridor Maintenance                          | 2,364,207               | 1,105,619             | 570,000               | 4,039,826            |
| 4) Park Operations                                       | 5,373,537               | 5,201,700             | 5,206,230             | 15,781,467           |
| 5) High Profile Median Maintenance                       | 4,275                   | 60,725                | 25,000                | 90,000               |
| 6) Trail Construction and Maintenance                    | 1,563,538               | 5,711,305             | 1,993,930             | 9,268,773            |
| 7) Military Parkway Trail                                | 2,203,542               | 1,145,078             | -                     | 3,348,620            |
| 8) City Lake Ball Field                                  | 70,679                  | 564,321               | -                     | 635,000              |
| 9) Playground Maintenance                                | 96,153                  | 50,000                | -                     | 146,153              |
| 10) Florence Ranch House Fence Replacement               | 27,372                  | 22,628                | -                     | 50,000               |
| 11) Park Master Plan                                     | 140,551                 | 14,864                | -                     | 155,415              |
| 12) Copeland Property Development Phase I and II         | 538,056                 | 1,022,408             | -                     | 1,560,464            |
| 13) Golf Capital Improvements                            | 132,331                 | 1,017,669             | -                     | 1,150,000            |
| 14) Dunford Recreation Center - HVAC and Interior Update | 536,522                 | 46,218                | -                     | 582,740              |
| 15) Westlake Indoor Court Renovation                     | 187,561                 | 12,439                | -                     | 200,000              |
| 16) Vanston Pool Slide Resurface and Stair Paint         | 55,620                  | 13,515                | -                     | 69,135               |
| 17) Westlake House Update                                | 166,238                 | 33,762                | -                     | 200,000              |
| 18) Anderson Park  | 85                      | 284,915               | -                     | 285,000              |
| 19) Florence Ranch Restrooms and Pavilion                | 12,250                  | 275,190               | -                     | 287,440              |
| 20) DeBusk Park Disc Golf Enhancements                   | -                       | 27,000                | -                     | 27,000               |
| 21) Evans Park Enhancements                              | 60,000                  | 109,000               | -                     | 169,000              |
| 22) Westlake Skate Plaza                                 | 16,900                  | 493,100               | 100,000               | 610,000              |
| 23) Latimore Park  | 518,241                 | 149,369               | -                     | 667,610              |
| 24) Mesquite Softball Complex Batting Cages and Turf     | 377,721                 | 48,388                | -                     | 426,109              |
| 25) Travis Williams Concession                           | -                       | 2,110,000             | -                     | 2,110,000            |
| 26) Cross Elementary School Park                         | -                       | 712,500               | 437,500               | 1,150,000            |
| 27) City Lake Aquatic Center Renovation                  | -                       | 3,500,000             | -                     | 3,500,000            |
| 28) Playground Resurfacing Reserves                      | -                       | 300,000               | 300,000               | 600,000              |
| 29) Beasley Court Conversion                             | -                       | -                     | 50,000                | 50,000               |
| 30) McKenzie Court Conversion                            | -                       | -                     | 50,000                | 50,000               |
| 31) Evans Recreation Center Entry Resurfacing            | -                       | -                     | 300,000               | 300,000              |
| 32) Evans Recreation Center Pickleball Courts            | -                       | -                     | 250,000               | 250,000              |
| 33) Multi-Use Court Resurfacing Reserve                  | -                       | -                     | 500,000               | 500,000              |
| 34) Spray Zone #2 (TBD)                                  | -                       | -                     | 700,000               | 700,000              |
| 35) Spray Zone #3 (TBD)                                  | -                       | -                     | 700,000               | 700,000              |
| <b>Total Parks and Recreation Projects</b>               | <b>\$ 17,244,713</b>    | <b>\$ 24,955,030</b>  | <b>\$ 11,752,660</b>  | <b>\$ 53,952,403</b> |

## Park Project Details

**1) Project: Eastfield Soccer Complex**

**Funding Source:** 4B Sales Tax Funds (2021-2024 Appropriations)

**Total Project Cost:** **\$60,000**

**Description:**

This project provides funding for the annual lease payment with the Dallas County Community College District for the City's use of the District's 30-acre soccer field complex located at Eastfield College in north Mesquite, which includes onsite security, and various replacements of goals, lighting and renovations to the concession building.

**Project Type:** Recurring

**Impact to Operations:** No

**2) Project: Parks and Recreation System Maintenance**

**Funding Source:** 4B Sales Tax Funds (2017-2024 Appropriations)

**Total Project Cost:** **\$4,232,651**

**Description:**

This project is the replacement of park site and swimming pool furnishings and appurtenances supportive of a larger facility not associated with any particular project or any particular park site that has been approved for improvements. Items would include small scale and relatively inexpensive improvements and/or replacements, such as, but not limited to: drinking fountains, BBQ grills, picnic tables, litter receptacles, re-dressing playground surfacing, fence gates, court restriping, basketball goal/ backboards, irrigation systems, etc.

**Project Type:** Recurring

**Impact to Operations:** No

**3) Project: Highway Corridor Maintenance**

**Funding Source:** 4B Sales Tax Funds (2017-2024 Appropriations)

**Total Project Cost:** **\$4,039,826**

**Description:**

This project is to provide funding to maintain the annual landscaping of highway corridors and gateway entrances to Mesquite.

**Project Type:** Recurring

**Impact to Operations:** No

# Park Project Details

**4) Project: Park Operations**

**Funding Source:** 4B Sales Tax Funds (2022-2024 Appropriations)

**Total Project Cost:** **\$15,781,467**

**Description:**

This project will provide funding for the day-to-day repair, maintenance, and operations cost of park property and improvements.



**Project Type:** Recurring

**Impact to Operations:** No

**5) Project: High Profile Median Maintenance**

**Funding Source:** 4B Sales Tax Funds (2020-2024 Appropriations)

**Total Project Cost:** **\$90,000**

**Description:**

This project provides funding for the landscape construction enhancement and maintenance of highly visible intersections at major thoroughfares. This includes the planting of seasonal color beds for the summer season and again for the winter season.

**Project Type:** Recurring

**Impact to Operations:** No

**6) Project: Trail Construction and Maintenance**

|                        |   |    |           |
|------------------------|---|----|-----------|
| <b>Funding Source:</b> | 4B Sales Tax Funds (2019-2024 Appropriations) | \$ | 705,350   |
|                        | Towne Centre TIRZ                             |    | 808,287   |
|                        | 2023 Certificate of Obligation                |    | 2,900,000 |
|                        | 2024 Certificate of Obligation                |    | 1,953,930 |

# Park Project Details

|  |           |
|--|-----------|
| Dallas County                            | 2,500,000 |
| Texas Department of Transportation Grant | 401,206   |

**Total Project Cost: \$9,268,773**

**Description:**

Design and construction of Heritage Trail, Phase I and II, as identified by the Trails Master Plan. This project will complete over eight miles of connected trails and hike and bike trails throughout Mesquite, in addition to the Mesquite-Garland trail connector project. The proposed improvements for the trail connector project generally include construction of a 12-foot wide multi-use concrete trail from the Mesquite Heritage Trail to the southern extension of Garland’s Duck Creek Trail pedestrian bridge at Duck Creek.



**Project Type:** Recurring

**Impact to Operations:** No

**7) Project: Military Parkway Trail**

|                        |   |    |           |
|------------------------|---|----|-----------|
| <b>Funding Source:</b> | 4B Sales Tax Funds (2016-2020 Appropriations) | \$ | 3,326,100 |
|                        | Capital Project Reserve Funds                 |    | 22,520    |

**Total Project Cost: \$3,348,620**

**Description:**

This project includes two phases. The first phase is the construction of a 12-foot wide trail along Military Parkway from Sam Houston to Rodeo Center Boulevard with approximately 80% of the project reimbursed by the Texas Department of Transportation. The second phase will connect the Downtown area to the Mesquite Championship Rodeo. It includes a 10-foot to 12-foot wide community trail that will run along the south side of Military from Galloway to Rodeo Center where it will then turn north to connect to the existing sidewalk at Rodeo Drive. Phase two of the project is being led and partially funded by Dallas County.

**Project Type:** Nonrecurring

**Impact to Operations:** No

## Park Project Details

### 8) Project: City Lake Ball Field

**Funding Source:** 4B Sales Tax Funds (2018-2021 Appropriations)

**Total Project Cost:** \$635,000

**Description:**

Loncy Leake is the City's first Little League ball field and it needs to be renovated and enhanced with new player dug-outs, high mast lighting, security gating, and outfield barrier.

**Project Type:** Nonrecurring

**Impact to Operations:** No

### 9) Project: Playground Maintenance

**Funding Source:** 4B Sales Tax Funds (2020-2023 Appropriations)

**Total Project Cost:** \$146,153

**Description:**

This project will be a multi-year, phased program to address the deteriorating playground surfacing at the City's public playgrounds. A condition assessment has been conducted and found that the poured-in-place surfacing is beyond its useful life and needs major repairs, patching, or complete replacement. This product has an anticipated useful life of approximately 10 years and in some cases the current installation is over 18 years old. A major maintenance plan has been identified to address this situation based on the condition.

**Project Type:** Recurring

**Impact to Operations:** No

### 10) Project: Florence Ranch House Fence Replacement

**Funding Source:** 4B Sales Tax Funds (2019 Appropriations)

**Total Project Cost:** \$50,000


**Description:**

The existing fence around this historic house property is painted wood and was installed almost 28 years ago. It has deteriorated beyond the ability to make repairs and needs to be completely replaced. Approximately 200 feet of the perimeter will be replaced with a more durable and maintenance free steel fence. Another 200 feet surrounding the house must be replaced with an acceptable wood fence of historical character.

**Project Type:** Nonrecurring

**Impact to Operations:** No

# Park Project Details

- 11) Project:** **Park Master Plan**
- Funding Source:** 4B Sales Tax Funds (2020 Appropriations)
- Total Project Cost:** **\$155,415**
- Description:**  
Professional services to prepare a Park System Master Plan document for Mesquite. The plan will consider current and future Parks and Recreation needs.
- Project Type:** Nonrecurring
- Impact to Operations:** No
- 
- 12) Project:** **Copeland Property Development Phase I and II**
- |                        |   |    |           |
|------------------------|---|----|-----------|
| <b>Funding Source:</b> | 4B Sales Tax Funds (2020-2021 Appropriations)                         | \$ | 1,255,979 |
|                        | Capital Project Reserve Funds (South Creek Subdivision Property Sale) |    | 304,485   |
- Total Project Cost:** **\$1,560,464**
- Description:**  
Plan, design, and construct the first phase of improvements for a new community park. This phase will consist of a Dog Park feature with associated parking lot.
- Project Type:** Nonrecurring
- Impact to Operations:** No
- 
- 
- 13) Project:** **Golf Capital Improvements**
- Funding Source:** Golf Cash Projects Fund
- Total Project Cost:** **\$1,150,000**
- Description:**  
This project is an ongoing project to fund the equipment needs as well as any infrastructure repair or maintenance at the Golf Course. This project is funded by a transfer from 4B to Golf Cash Projects Fund each year. An additional \$1,250,000 was transferred during fiscal year 2023 to fund repairs to the irrigation system and other needed projects.
- Project Type:** Recurring
- Impact to Operations:** No

## Park Project Details

### 14) Project: **Dunford Recreation Center - HVAC and Interior Update**

**Funding Source:** 4B Sales Tax Funds (2021 Appropriations)

**Total Project Cost:** **\$582,740**

**Description:**

The interior finishes in this recreation center are old and need to be updated. Work will include new flooring, restroom renovation, paint, and modification to the check-in counter to improve operations.

**Project Type:** Nonrecurring

**Impact to Operations:** No

### 15) Project: **Westlake Indoor Court Renovation**

**Funding Source:** 4B Sales Tax Funds (2021 Appropriations)

**Total Project Cost:** **\$200,000**

**Description:**

The covered courts at the Westlake Sports Center were constructed on a unstable landfill and have significantly settled over the years. Lifting, leveling, and resurfacing the three courts will extend the useful life of this asset as a revenue source.

**Project Type:** Nonrecurring

**Impact to Operations:** No

### 16) Project: **Vanston Pool Slide Resurface and Stair Paint**

**Funding Source:** 4B Sales Tax Funds (2021 Appropriations)

**Total Project Cost:** **\$69,135**

**Description:**

The pool's two slides and stair structure need to be resurfaced and painted to extend the useful life and provide safe service.

**Project Type:** Nonrecurring

**Impact to Operations:** No

## Park Project Details

**17) Project: Westlake House Update**

**Funding Source:** 4B Sales Tax Funds (2021 Appropriations)

**Total Project Cost:** \$200,000

**Description:**

This project is to update the house that will address both interior and exterior needs of the aging facility.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**18) Project: Anderson Park**

**Funding Source:** Capital Project Reserve Funds (South Creek Subdivision Property Sale)

**Total Project Cost:** \$285,000

**Description:**

This project is master planned to contain a parking lot, lighted multi-purpose sports field, lighted soccer field, and lighted sand volleyball.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**19) Project: Florence Ranch Restrooms and Pavilion**

**Funding Source:** Capital Project Reserve Funds (South Creek Subdivision Property Sale)

**Total Project Cost:** \$287,440

**Description:**

The scope of this project anticipates an event pavilion for up to 100 guests and the associated restroom facilities with ADA access.

**Project Type:** Nonrecurring

**Impact to Operations:** No

## Park Project Details

### 20) Project: DeBusk Park Disc Golf Enhancements

**Funding Source:** Capital Project Reserve Funds (South Creek Subdivision Property Sale)

**Total Project Cost:** \$27,000

**Description:**

This project will upgrade and improve the existing disc golf course facilities, add signage, and update course amenities.

**Project Type:** Nonrecurring

**Impact to Operations:** No

### 21) Project: Evans Park Enhancements

|                        |   |    |         |
|------------------------|---|----|---------|
| <b>Funding Source:</b> | Capital Project Reserve Funds (South Creek Subdivision Property Sale) | \$ | 109,000 |
|                        | 4B Sales Tax Funds (2022 Appropriations)                              |    | 60,000  |

**Total Project Cost:** \$169,000

**Description:**

This project will change the existing sand volleyball court into a lighted basketball court with ADA access and replace the old playground safety surfacing at three of the four playground areas.

**Project Type:** Nonrecurring

**Impact to Operations:** No

### 22) Project: Westlake Skate Plaza

|                        |   |    |         |
|------------------------|---|----|---------|
| <b>Funding Source:</b> | Capital Project Reserve Funds (South Creek Subdivision Property Sale) | \$ | 315,000 |
|                        | 4B Sales Tax Funds (2023-2024 Appropriations)                         |    | 295,000 |

**Total Project Cost:** \$610,000

**Description:**

This project will construct a lighted skate plaza in the fenced area of the existing sports complex.

**Project Type:** Nonrecurring

**Impact to Operations:** No

## Park Project Details

**23) Project:** **Latimore Park**

**Funding Source:** Capital Project Reserve Funds (South Creek Subdivision Property Sale)

**Total Project Cost:** **\$667,610**

**Description:**

This new park located at 1025 North Bryan Avenue includes a full-size, lighted basketball court, a playground for multiple ages, open field areas, and general park amenities.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**24) Project:** **Mesquite Softball Complex Batting Cages and Turf**

**Funding Source:** 4B Sales Tax Funds (2021-2022 Appropriations)

**Total Project Cost:** **\$426,109**

**Description:**

This project will make enhancements to the softball complex, including constructing netted batting and pitching areas within the fenced area of the existing softball complex and converting grass fields to artificial turf. Furthermore, wind screens and concession start-up equipment will be added.

**Project Type:** Nonrecurring

**Impact to Operations:** No



**25) Project:** **Travis Williams Concession**

**Funding Source:** 4B Sales Tax Funds (2022-2023 Appropriations)

**Total Project Cost:** **\$2,110,000**

**Description:**

This project will replace the existing concessions and restroom building, replace the playground and its protective shade structure, provide shade structures for the bleachers, and upgrade the entry area. In addition, the monument to Officer Travis Williams will be upgraded.

**Project Type:** Nonrecurring

**Impact to Operations:** No

## Park Project Details

### 26) Project: Cross Elementary School Park

**Funding Source:** 4B Sales Tax Funds (2022-2024 Appropriations)

**Total Project Cost:** \$1,150,000

**Description:**

Mesquite ISD is constructing a new school named Cross Elementary and a new park will be constructed on an adjoining site. Improvements are planned to include a playground and a sports field.

**Project Type:** Nonrecurring

**Impact to Operations:** No

### 27) Project: City Lake Aquatic Center Renovation

**Funding Source:** 4B Sales Tax Funds (2023 Appropriations)

**Total Project Cost:** \$3,500,000

**Description:**

This project is to enhance City Lake Aquatic Center by adding a spray pad and making improvements to the pump.

**Project Type:** Nonrecurring

**Impact to Operations:** No

### 28) Project: Playground Resurfacing Reserves

**Funding Source:** 4B Sales Tax Funds (2023-2024 Appropriations)

**Total Project Cost:** \$600,000

**Description:**

This project will fund the resurfacing of playgrounds in the City as an annual, ongoing project. Funds will be moved from this reserve into a new project annually as the playgrounds to be resurfaced are identified.

**Project Type:** Nonrecurring

**Impact to Operations:** No

## Park Project Details

**29) Project: Beasley Court Conversion**

**Funding Source:** 4B Sales Tax Funds (2024 Appropriations)

**Total Project Cost:** \$50,000

**Description:**

The City has began identifying certain parks where the tennis courts can be converted into more modern uses to follow current trends and to better meet the needs of citizens. This project will convert the Beasley courts.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**30) Project: McKenzie Court Conversion**

**Funding Source:** 4B Sales Tax Funds (2024 Appropriations)

**Total Project Cost:** \$50,000

**Description:**

The City has began identifying certain parks where the tennis courts can be converted into more modern uses to follow current trends and to better meet the needs of citizens. This project will convert the McKenzie courts.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**31) Project: Evans Recreation Center Entry Resurfacing**

**Funding Source:** 4B Sales Tax Funds (2024 Appropriations)

**Total Project Cost:** \$300,000

**Description:**

This funding will be use to resurface the entry way at the Evans Recreation Center.

**Project Type:** Nonrecurring

**Impact to Operations:** No

## Park Project Details

### 32) Project: **Evans Recreation Center Pickleball Courts**

**Funding Source:** 4B Sales Tax Funds (2024 Appropriations)

**Total Project Cost:** **\$250,000**

**Description:**

This funding will be use to add pickleball courts to the Evans Recreation Center.

**Project Type:** Nonrecurring

**Impact to Operations:** No

### 33) Project: **Multi-Use Court Resurfacing Reserve**

**Funding Source:** 4B Sales Tax Funds (2024 Appropriations)

**Total Project Cost:** **\$500,000**

**Description:**

The City has began identifying certain parks where the tennis courts can be converted into more modern uses to follow current trends and to better meet the needs of citizens. This project will act as a reserve for future projects, and funds will be moved to new projects as they are identified.

**Project Type:** Nonrecurring

**Impact to Operations:** No

### 34) Project: **Spray Zone #2 (TBD)**

**Funding Source:** 4B Sales Tax Funds (2024 Appropriations)

**Total Project Cost:** **\$700,000**

**Description:**

With the success of the Clay Mathis Spray Zone, the City is in the process of adding two more spray zones to benefit its citizens. This project will fund the first of the two additional spray zones.

**Project Type:** Nonrecurring

**Impact to Operations:** No

## Park Project Details

**35) Project:** Spray Zone #3 (TBD)

**Funding Source:** 4B Sales Tax Funds (2024 Appropriations)

**Total Project Cost:** \$700,000

**Description:**

With the success of the Clay Mathis Spray Zone, the City is in the process of adding two more spray zones to benefit its citizens. This project will fund the third spray zone within the City.

**Project Type:** Nonrecurring

**Impact to Operations:** No

## Adopted Capital Budget Public Safety Projects Fiscal Year 2023-24

| Project Name  | Prior Year Expenditures | Revised 22-23 Funding | Adopted 23-24 Funding | Total Funding        |
|---|-------------------------|-----------------------|-----------------------|----------------------|
| 1) Thermal Imaging Cameras                            | \$ 27,786               | \$ 56,000             | \$ 58,800             | \$ 142,586           |
| 2) Mobile Data Computer Replacements                  | 674,153                 | 135,847               | -                     | 810,000              |
| 3) Ambulance Remounts                                 | 275,262                 | 1,314,194             | -                     | 1,589,456            |
| 4) Engine Replacement                                 | 1,995,031               | 444,940               | 935,000               | 3,374,971            |
| 5) CASA Radar Tower                                   | 6,250                   | 164,457               | -                     | 170,707              |
| 6) Ambulance Replacement                              | 420,279                 | 43,379                | 235,000               | 698,658              |
| 7) Electronic Ticket Writer                           | 41,509                  | 53,491                | -                     | 95,000               |
| 8) Body Cameras and In-Car Video                      | 1,203,762               | 39,238                | -                     | 1,243,000            |
| 9) Peachtree Area Security                            | -                       | 50,000                | -                     | 50,000               |
| 10) Fire Command Vehicle                              | -                       | 110,000               | -                     | 110,000              |
| 11) Hydraulic Rescue Tools (Electric)                 | -                       | 50,000                | -                     | 50,000               |
| 12) Public Safety Radio System Upgrade                | -                       | -                     | 1,500,000             | 1,500,000            |
| 13) Fire Ladder Truck Station No. 2                   | -                       | 1,752,000             | -                     | 1,752,000            |
| 14) Fire Pre-Incident Planning Technology             | -                       | 22,000                | -                     | 22,000               |
| 15) Police Department Uniforms and Load Bearing Vests | -                       | 62,000                | -                     | 62,000               |
| 16) Police Memorial Update                            | -                       | 50,000                | -                     | 50,000               |
| 17) 911 Console Upgrade                               | -                       | 160,602               | -                     | 160,602              |
| 18) Fire Gas Sensor Detector Replacement              | -                       | 9,000                 | 9,450                 | 18,450               |
| 19) Police Security Towers                            | -                       | 100,000               | -                     | 100,000              |
| 20) First Responder Mental Health Program             | -                       | 108,408               | -                     | 108,408              |
| <b>Total Public Safety Projects</b>                   | <b>\$ 4,644,032</b>     | <b>\$ 4,725,556</b>   | <b>\$ 2,738,250</b>   | <b>\$ 12,107,838</b> |

## Public Safety Project Details

**1) Project:** Thermal Imaging Cameras

**Funding Source:** 4B Sales Tax Funds (2021 - 2024 Appropriations)

**Total Project Cost:** \$142,586

**Description:**

Replacement of thermal imaging cameras. These cameras are placed in each truck and engine to aid firefighters' ability to see through smoke in a fire and/or at night and to facilitate the rescue of individuals.

**Project Type:** Recurring

**Impact to Operations:** No

# Public Safety Project Details

**2) Project: Mobile Data Computer Replacements**

**Funding Source:** 2021 Certificates of Obligation

**Total Project Cost: \$810,000**

**Description:**

Replacement of current police and fire mobile data computers and software nearing warranty expiration. Mobile Data Computers allow for more efficient deployment of personnel and provide first responders remote access to critical information in the field.

**Project Type:** Recurring

**Impact to Operations:** No

**3) Project: Ambulance Remounts**

|                        |                                 |              |
|------------------------|---------------------------------|--------------|
| <b>Funding Source:</b> | General Fund                    | \$ 1,150,685 |
|                        | 2021 Certificates of Obligation | 44,350       |
|                        | 2022 Certificates of Obligation | 394,421      |

**Total Project Cost: \$1,589,456**

**Description:**

Replacement of chassis for ambulances per the Fire Department’s vehicle replacement schedule.

**Project Type:** Recurring

**Impact to Operations:** No



**4) Project: Engine Replacement**

|                        |                                 |            |
|------------------------|---------------------------------|------------|
| <b>Funding Source:</b> | 2021 Certificates of Obligation | \$ 814,571 |
|                        | 2022 Certificates of Obligation | 787,000    |
|                        | 2023 Certificates of Obligation | 838,400    |
|                        | 2024 Certificates of Obligation | 935,000    |

**Total Project Cost: \$3,374,971**

**Description:**

Scheduled replacement of engines per the Fire Department’s vehicle replacement schedule.

**Project Type:** Recurring

**Impact to Operations:** No



# Public Safety Project Details

**5) Project:** **CASA Radar Tower**

|                            |                                |    |         |
|----------------------------|--------------------------------|----|---------|
| <b>Funding Source:</b>     | Capital Project Reserve Funds  | \$ | 62,557  |
|                            | IH-20 Business Park TIRZ Funds |    | 108,150 |
| <b>Total Project Cost:</b> | <b>\$170,707</b>               |    |         |

**Description:**  
 This project is to fund a Collaborative Adaptive Sensing of Atmosphere (CASA) radar host site at the Mesquite Municipal Airport. The data from the CASA radar system will provide detailed and enhanced weather warning products from the National Weather Service.

**Project Type:** Nonrecurring  
**Impact to Operations:** No

**6) Project:** **Ambulance Replacement**

|                            |                                 |    |         |
|----------------------------|---------------------------------|----|---------|
| <b>Funding Source:</b>     | 2021 Certificates of Obligation | \$ | 189,079 |
|                            | 2022 Certificates of Obligation |    | 49,579  |
|                            | 2023 Certificates of Obligation |    | 225,000 |
|                            | 2024 Certificates of Obligation |    | 235,000 |
| <b>Total Project Cost:</b> | <b>\$698,658</b>                |    |         |

**Description:**  
 Scheduled replacement of ambulances per the Fire Department’s vehicle replacement schedule.

**Project Type:** Recurring  
**Impact to Operations:** No



# Public Safety Project Details

**7) Project: Electronic Ticket Writer**

**Funding Source:** 2017 Certificates of Obligation \$ 45,000  
 2021 Certificates of Obligation 50,000

**Total Project Cost: \$95,000**

**Description:**

Electronic ticket writers are issued to the officers who write the most citations to increase efficiency. These are hand-held devices which scan an offender’s driver’s license and complete most of the citation automatically. A citation can be completed in less than half the time of a written citation and the offender can sign the citation digitally. A written record of the citation is printed for the offender and the citation data is later downloaded into the court database, reducing the need for input and reducing input errors.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**8) Project: Body Cameras and In-Car Video**

**Funding Source:** 2021 Certificates of Obligation

**Total Project Cost: \$1,243,000**

**Description:**

Police Body Cameras are a critical piece of equipment to ensure police accountability and to assist with the prosecution of criminal activity. They also tend to modify the behavior of subjects that the police interact with. In our current configuration, body cameras interface with the in-car (squad car) camera, such that the body camera also functions as the microphone for the in-car camera. Police are expected to use their body camera on all enforcement activity and during contact with any suspects. These cameras must be dependable, but they must also go everywhere that police officers go, which is a harsh environment for camera equipment (involving heat, cold, water, mud, humidity, and impacts). Because of the critical nature of the body camera and the difficult environment that they operate in, police body cameras have a four year replacement cycle and they must be covered by an extended warranty.

**Project Type:** Recurring

**Impact to Operations:** No

## Public Safety Project Details

### 9) Project: Peachtree Area Security

**Funding Source:** 4B Sales Tax Funds (2022 Appropriations)

**Total Project Cost:** \$50,000

**Description:**

This project is to fund cameras so the City can observe the area between AMC30 and Gross Rd on Peachtree at any time to monitor for large crowds that may need to be dispersed.

**Project Type:** Nonrecurring

**Impact to Operations:** No

### 10) Project: Fire Command Vehicle

**Funding Source:** 2021 Certificates of Obligation

**Total Project Cost:** \$110,000

**Description:**

This project is to replace the Fire Command Vehicle for Station No. 5.

**Project Type:** Recurring

**Impact to Operations:** No

### 11) Project: Hydraulic Rescue Tools (Electric)

**Funding Source:** 4B Sales Tax Funds (2023 Appropriations)

**Total Project Cost:** \$50,000

**Description:**

This project is to replace the electric hydraulic rescue tools within the Fire Department.

**Project Type:** Recurring

**Impact to Operations:** No

## Public Safety Project Details

### 12) Project: Public Safety Radio System Upgrade

**Funding Source:** 2023 Certificates of Obligation

**Total Project Cost:** \$1,500,000

**Description:**

The City's new P25 Radio System was implemented in two phases during 2016 and 2017. The system is scheduled to be upgraded every seven years. The upgrade will be phased between fiscal years 2023 and 2024.

**Project Type:** Recurring

**Impact to Operations:** No

### 13) Project: Fire Ladder Truck Station No. 2

**Funding Source:** 2023 Certificates of Obligation

**Total Project Cost:** \$1,752,000

**Description:**

This project will replace the ladder truck at Fire Station No. 2. Once in service, the new truck will serve the Fire Department as a front-line apparatus for 10 years.

**Project Type:** Recurring

**Impact to Operations:** No

### 14) Project: Fire Pre-Incident Planning Technology

**Funding Source:** 2023 Capital Project Reserve Funds

**Total Project Cost:** \$22,000

**Description:**

Detailed, user friendly, and easily accessible fire pre-incident plans are a critical resource in emergency responses, allowing MFD personnel to anticipate needs and plan strategy while enroute or immediately on arrival at the scene of an incident. This enhances on-scene safety for firefighters and the public. This project will allow the MFD to purchase pre-incident planning software that will make pre-incident plans easy for all firefighters to create and access on virtually any device.

**Project Type:** Nonrecurring

**Impact to Operations:** No

## Public Safety Project Details

**15) Project: Police Department Uniforms and Load Bearing Vests**

**Funding Source:** 2023 Capital Project Reserve Funds

**Total Project Cost:** **\$62,000**

**Description:**

This project is to fund 50 Police uniforms and load bearing vests in an effort to provide the best functionality of equipment possible for officers while on patrol.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**16) Project: Police Memorial Update**

**Funding Source:** 2023 Capital Project Reserve Funds

**Total Project Cost:** **\$50,000**

**Description:**

Having an appropriate memorial for the Mesquite fallen Police Officers is important to the City. This project is to update the Police Memorial at the Police Station.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**17) Project: 911 Console Upgrade**

**Funding Source:** 2021 Capital Project Reserve Funds

**Total Project Cost:** **\$160,602**

**Description:**

This project is to update the consoles used by the 911 dispatch team. Consoles are nearing end of life and are obsolete. The City is no longer able to find replacement parts; therefore, an upgrade is necessary.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**18) Project: Fire Gas Sensor Detector Replacement**

|                        |                                 |    |       |
|------------------------|---------------------------------|----|-------|
| <b>Funding Source:</b> | 2023 Certificates of Obligation | \$ | 9,000 |
|                        | 2024 Certificates of Obligation |    | 9,450 |

## Public Safety Project Details

**Total Project Cost:** \$18,450

**Description:**

This project is to fund ongoing replacement of fire gas sensor detectors.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**19) Project:** Police Security Towers

**Funding Source:** Towne Center TIRZ Funds

**Total Project Cost:** \$100,000

**Description:**

This project is to fund 2 police security towers to be setup at Town East Mall to promote safety in the area.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**20) Project:** First Responder Mental Health Program

**Funding Source:** Dallas County Grant Funding

**Total Project Cost:** \$108,408

**Description:**

The City of Mesquite plans to use the allocated money from the First Responder Mental Health Program to create opportunities for their first responder staff to attend several training opportunities and classes. The project is being funded through the Dallas County State and Local Fiscal Recovery Fund.

**Project Type:** Nonrecurring

**Impact to Operations:** No

## Adopted Capital Budget Street Projects Fiscal Year 2023-24

| Project Name   | Prior Year Expenditures | Revised 22-23 Funding | Adopted 23-24 Funding | Total Funding         |
|--|-------------------------|-----------------------|-----------------------|-----------------------|
| 1) Alley Reconstruction  | \$ 702,788              | \$ 4,716,199          | \$ 500,000            | \$ 5,918,987          |
| 2) Concrete Street Rehabilitation Program                        | 1,007,976               | 4,975,263             | 2,250,000             | 8,233,239             |
| 3) Town East Boulevard Reconstruction                            | 11,503,162              | 838,433               | -                     | 12,341,595            |
| 4) 50/50 Sidewalk Program  | 902,321                 | 1,064,962             | 295,000               | 2,262,283             |
| 5) ADA Compliance and Orphan Sidewalk Program                    | 124,184                 | 105,816               | 52,500                | 282,500               |
| 6) Residential Street Reconstruction                             | 64,136,046              | 28,071,317            | 16,200,000            | 108,407,363           |
| 7) Major Thoroughfare Pavement Preservation                      | 3,227,976               | 29,524                | -                     | 3,257,500             |
| 8) Town Centre TIRZ Paving Maintenance                           | 197,922                 | 200,000               | 180,000               | 577,922               |
| 9) Skyline Drive Reconstruction (Town East Blvd to Peachtree Rd) | 747,578                 | 11,172,422            | 2,300,000             | 14,220,000            |
| 10) Lawson Highway Safety Improvements                           | 809,851                 | 187,149               | -                     | 997,000               |
| 11) Rights-Of-Way (ROW) Participation on US 80                   | 641,468                 | 9,532                 | -                     | 651,000               |
| 12) Interstate 635 - Utility Relocation                          | 2,835                   | 50,165                | -                     | 53,000                |
| 13) Griffin Lane Overlay   | 282,653                 | 83,638                | -                     | 366,291               |
| 14) Heritage Building Alley                                      | 258,570                 | 6,839                 | -                     | 265,409               |
| 15) Lawson Road Alignment Study                                  | 63,064                  | 36,936                | -                     | 100,000               |
| 16) Faithon P. Lucas Reconstruction (Cartwright to McKenzie)     | 408,131                 | 5,933,673             | 13,793,000            | 20,134,804            |
| 17) La Prada Reconstruction                                      | -                       | 3,516,000             | -                     | 3,516,000             |
| 18) Innovative Way and Executive Boulevard                       | 162,884                 | 1,161,116             | -                     | 1,324,000             |
| 19) Motley Overlay (Interstate 30 to Oates)                      | -                       | 500,000               | 627,000               | 1,127,000             |
| 20) Oates Overlay (Galloway to Gus Thomasson)                    | -                       | -                     | 373,000               | 373,000               |
| 21) Northwest Drive Feasibility Study                            | -                       | 178,000               | -                     | 178,000               |
| <b>Total Street Projects</b>                                     | <b>\$ 85,179,409</b>    | <b>\$ 62,836,984</b>  | <b>\$ 36,570,500</b>  | <b>\$ 184,586,893</b> |

# Street Project Details

**1) Project: Alley Reconstruction**

|                        |                                 |           |
|------------------------|---------------------------------|-----------|
| <b>Funding Source:</b> | 2014 Certificates of Obligation | \$ 44,000 |
|                        | 2018 Certificates of Obligation | 400,407   |
|                        | 2019 Certificates of Obligation | 451,925   |
|                        | 2020 Certificates of Obligation | 872,325   |
|                        | 2021 Certificates of Obligation | 1,000,000 |
|                        | 2022 Certificates of Obligation | 1,250,330 |
|                        | 2023 Certificates of Obligation | 1,400,000 |
|                        | 2024 Certificates of Obligation | 500,000   |

**Total Project Cost: \$5,918,987**

**Description:**

This project includes funding for the reconstruction of deteriorated paved alleyways throughout the City.

**Project Type:** Recurring

**Impact to Operations:** No

**2) Project: Concrete Street Rehabilitation Program**

|                        |                                 |            |
|------------------------|---------------------------------|------------|
| <b>Funding Source:</b> | 2020 Certificates of Obligation | \$ 557,668 |
|                        | 2021 Certificates of Obligation | 116,616    |
|                        | 2022 Certificates of Obligation | 2,679,955  |
|                        | 2023 Certificates of Obligation | 2,629,000  |
|                        | 2024 Certificates of Obligation | 2,250,000  |

**Total Project Cost: \$8,233,239**

**Description:**

Annual maintenance program to reconstruct portions of concrete thoroughfares throughout the City to help prolong the service life of major arterial roadways.

**Project Type:** Recurring

**Impact to Operations:** No

# Street Project Details

|                            |  |    |                     |
|----------------------------|--|----|---------------------|
| <b>3) Project:</b>         | <b>Town East Boulevard Reconstruction</b>            |    |                     |
| <b>Funding Source:</b>     | 4B Sales Tax Funds<br>(2013 and 2016 Appropriations) | \$ | 500,000             |
|                            | 2014 Certificates of Obligation                      |    | 98,875              |
|                            | 2016 Certificates of Obligation                      |    | 200,000             |
|                            | 2017 Certificates of Obligation                      |    | 42,270              |
|                            | 2018 Certificates of Obligation                      |    | 2,365,450           |
|                            | 2019 Certificates of Obligation                      |    | 3,000,000           |
|                            | 2020 Certificates of Obligation                      |    | 1,300,000           |
|                            | Dallas County  |    | 4,435,000           |
|                            | Texas Department of Transportation                   |    | 400,000             |
| <b>Total Project Cost:</b> |  |    | <b>\$12,341,595</b> |

**Description:**

Reconstruction of Town East Blvd. from Military Parkway to U.S. Highway 80, to include four lanes separated by a depressed/bioswale median with concrete curb and gutter. On the east side, a 12-inch wide concrete pedestrian trail will be constructed. Water and sanitary sewer within the right-of-way will also be replaced due to their age and condition. Drainage will be upgraded to meet current 100-year flood design criteria. Certificates of Obligation will be used to finance the construction of the roadway portion; however, debt service costs for the bond issues will be reimbursed by the 4B Quality of Life Corporation.



**Project Type:** Nonrecurring

**Impact to Operations:** No

## Street Project Details

**4) Project: 50/50 Sidewalk Program**

|                        |                                 |    |           |
|------------------------|---------------------------------|----|-----------|
| <b>Funding Source:</b> | Citizen Contributions           | \$ | 1,004,283 |
|                        | 2020 Certificates of Obligation |    | 150,000   |
|                        | 2021 Certificates of Obligation |    | 200,000   |
|                        | 2022 Certificates of Obligation |    | 328,000   |
|                        | 2023 Certificates of Obligation |    | 285,000   |
|                        | 2024 Certificates of Obligation |    | 295,000   |

**Total Project Cost: \$2,262,283**

**Description:**

Reconstruction of deteriorated sidewalks, curb and gutter, and driveway approaches on a first-come, first-serve basis and requires participating residents to reimburse the City for 50 percent of total costs.

**Project Type:** Recurring

**Impact to Operations:** No

**5) Project: ADA Compliance and Orphan Sidewalk Program**

|                        |                                 |    |        |
|------------------------|---------------------------------|----|--------|
| <b>Funding Source:</b> | 2016 Certificates of Obligation | \$ | 13,274 |
|                        | 2018 Certificates of Obligation |    | 37,594 |
|                        | 2019 Certificates of Obligation |    | 50,000 |
|                        | 2020 Certificates of Obligation |    | 29,132 |
|                        | 2022 Certificates of Obligation |    | 50,000 |
|                        | 2023 Certificates of Obligation |    | 50,000 |
|                        | 2024 Certificates of Obligation |    | 52,500 |

**Total Project Cost: \$282,500**

**Description:**

Installation of sidewalks or ramps in isolated areas that currently meet Title II guidelines of the federal Americans with Disabilities Act.

**Project Type:** Recurring

**Impact to Operations:** No

# Street Project Details

**6) Project: Residential Street Reconstruction**

|                        |                         |               |
|------------------------|-------------------------|---------------|
| <b>Funding Source:</b> | 2016 General Obligation | \$ 25,216,297 |
|                        | 2018 General Obligation | 34,441,066    |
|                        | 2020 General Obligation | 16,350,000    |
|                        | 2022 General Obligation | 16,200,000    |
|                        | 2024 General Obligation | 16,200,000    |

**Total Project Cost: \$108,407,363**

**Description:**

This project is directly related to the \$125 million Street Bond Election that was passed by voters on November 3, 2015. The bond proceeds will be used to repair and improve grade 4 residential streets throughout the community.



**Project Type:** Recurring

**Impact to Operations:** No

**7) Project: Major Thoroughfare Pavement Preservation**

|                        |                                 |              |
|------------------------|---------------------------------|--------------|
| <b>Funding Source:</b> | 2016 Certificates of Obligation | \$ 1,670,000 |
|                        | 2021 Certificates of Obligation | 1,200,000    |
|                        | General Fund                    | 387,500      |

**Total Project Cost: \$3,257,500**

**Description:**

Pavement Preservation program using overlayment for the major thoroughfares in Mesquite in order to extend their life.

**Project Type:** Recurring

**Impact to Operations:** No

**8) Project: Town Centre TIRZ Paving Maintenance**

**Funding Source:** Towne Centre TIRZ Fund

**Total Project Cost: \$577,922**

**Description:**

Pavement rehabilitation within the Towne Centre Tax Increment Reinvestment Zone (TIRZ) limits.

**Project Type:** Recurring

**Impact to Operations:** No

## Street Project Details

**9) Project: Skyline Drive Reconstruction (Town East Blvd to Peachtree Rd)**

|                        |                                 |    |           |
|------------------------|---------------------------------|----|-----------|
| <b>Funding Source:</b> | 2020 Certificates of Obligation | \$ | 1,000,000 |
|                        | 2022 Certificates of Obligation |    | 7,920,000 |
|                        | Dallas County Grant             |    | 5,300,000 |

**Total Project Cost: \$14,220,000**

**Description:**

This project is for the reconstruction of Skyline Drive from Town East Boulevard to Peachtree Road. The new roadway will remain a four-lane section and will be reconstructed within the existing ROW. In addition, a screening wall, pedestrian amenities, drainage, water, and sanitary sewer improvements are planned for construction. Certificates of Obligation will be used to finance the construction of the roadway; however, debt service costs for the bond issues will be reimbursed by the Town East / Skyline TIRZ No. 9.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**10) Project: Lawson Highway Safety Improvements**

|                        |                                 |    |         |
|------------------------|---------------------------------|----|---------|
| <b>Funding Source:</b> | 2016 Certificates of Obligation | \$ | 30,000  |
|                        | 2017 Certificates of Obligation |    | 72,000  |
|                        | 2018 Certificates of Obligation |    | 861,000 |
|                        | 2019 Certificates of Obligation |    | 34,000  |

**Total Project Cost: \$997,000**

**Description:**

This project is to undertake a roadway safety study and improvements for a portion of Lawson Road to improve overall safety south of Cartwright Road to North Milam Road.

**Project Type:** Nonrecurring

**Impact to Operations:** No

# Street Project Details

**11) Project: Rights-Of-Way (ROW) Participation on US 80**

|                        |                                 |            |
|------------------------|---------------------------------|------------|
| <b>Funding Source:</b> | 2020 Certificates of Obligation | \$ 111,000 |
|                        | 2021 Certificates of Obligation | 540,000    |

**Total Project Cost: \$651,000**

**Description:**

The City is required to participate in ROW and Utility Relocation costs associated with the Texas Department of Transportation (TxDOT) reconstruction of US 80 in Mesquite. This participation is covered in an agreement with TxDOT.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**12) Project: Interstate 635 - Utility Relocation**

**Funding Source:** Texas Department of Transportation Grant

**Total Project Cost: \$53,000**

**Description:**

This project is the relocation and inspection of City utilities on Interstate 635.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**13) Project: Griffin Lane Overlay**

**Funding Source:** 2021 Certificates of Obligation

**Total Project Cost: \$366,291**

**Description:**

This work includes approximately 200 feet of a two-inch asphalt overlay, beginning approximately 300 feet southwest of FM 2932 and continuing to approximately 500 feet southwest of FM 2932.

**Project Type:** Nonrecurring

**Impact to Operations:** No

## Street Project Details

### 14) Project: **Heritage Building Alley**

|                        |                                 |    |         |
|------------------------|---------------------------------|----|---------|
| <b>Funding Source:</b> | 2012 Certificates of Obligation | \$ | 40,000  |
|                        | 2014 Certificates of Obligation |    | 8,000   |
|                        | 2018 Certificates of Obligation |    | 101,299 |
|                        | Towne Centre TIRZ Fund          |    | 116,110 |

**Total Project Cost: \$265,409**

**Description:**

This work includes the design of the removal of approximately 165 linear feet of asphalt alley between West Main Street and West Davis Street, just west of Heritage Square Plaza and replacement with six inches of concrete surface. The work also includes the installation of an eight inch water main and services to tenants of the Heritage Building, an eight inch sanitary sewer, and grease traps.

**Project Type:** Nonrecurring

**Impact to Operations:** No

### 15) Project: **Lawson Road Alignment Study**

**Funding Source:** 2020 Certificates of Obligation

**Total Project Cost: \$100,000**

**Description:**

This project is for the reconstruction of Lawson Road from Milam Road to US 80.

**Project Type:** Nonrecurring

**Impact to Operations:** No

## Street Project Details

**16) Project: Faithon P. Lucas Reconstruction (Cartwright to McKenzie)**

|                        |                                 |    |           |
|------------------------|---------------------------------|----|-----------|
| <b>Funding Source:</b> | 2018 Certificates of Obligation | \$ | 11,804    |
|                        | 2022 Certificates of Obligation |    | 1,330,000 |
|                        | 2023 Certificates of Obligation |    | 5,000,000 |
|                        | 2024 Certificates of Obligation |    | 7,470,000 |
|                        | Dallas County                   |    | 6,323,000 |

**Total Project Cost: \$20,134,804**

**Description:**

This project is for the reconstruction of Faithon P. Lucas from two-lane asphalt to four-lane divided concrete section including the bridge at South Mesquite Creek. It includes paving, water, sewer, and drainage improvements.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**17) Project: La Prada Reconstruction**

|                        |                                 |    |           |
|------------------------|---------------------------------|----|-----------|
| <b>Funding Source:</b> | 2022 Certificates of Obligation | \$ | 1,000,000 |
|                        | 2023 Certificates of Obligation |    | 2,516,000 |

**Total Project Cost: \$3,516,000**

**Description:**

The project is for the reconstruction of La Prada Drive from approximately Motley Drive to Interstate 635 (LBJ). In addition to roadway reconstruction, both water and sewer utility segments will be replaced. This project is currently in the conceptual design phase.

**Project Type:** Nonrecurring

**Impact to Operations:** No

# Street Project Details

**18) Project: Innovative Way and Executive Boulevard**

**Funding Source:** 2022 Certificates of Obligation

**Total Project Cost:** **\$1,324,000**

**Description:**

This project is to replace the roadway of Innovative Drive in its current location and at the same grade between Executive Boulevard and Town East Boulevard with some utilities impacted. Also, Executive Boulevard will have the roadway replaced in its current location between Sam Houston Road and Town East Boulevard with no utilities impacted. Both of these roadways are located in the Skyline Industrial Park area. Certificates of Obligation will be used to finance the construction of Innovative Way and Executive Boulevard; however, debt service costs for the bond issues will be reimbursed by the Town East / Skyline TIRZ No. 9.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**19) Project: Motley Overlay (Interstate 30 to Oates)**

**Funding Source:** 2023 Certificates of Obligation \$ 500,000

2024 Certificates of Obligation 627,000

**Total Project Cost:** \$ **1,127,000**

**Description:**

This project is for the overlay of Motley Drive from Interstate 30 to Oates Drive.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**20) Project: Oates Overlay (Galloway to Gus Thomasson)**

**Funding Source:** 2024 Certificates of Obligation

**Total Project Cost:** **\$373,000**

**Description:**

This project is for the overlay of Oates Drive from Galloway Avenue to Gus Thomasson Road.

**Project Type:** Nonrecurring

**Impact to Operations:** No

## Street Project Details

**21) Project:** Northwest Drive Feasibility Study

**Funding Source:** 2022 Grant Funds

**Total Project Cost:** \$178,000

**Description:**

An engineering feasibility study regarding operational improvement to serve Northwest Drive from IH-635. The study will examine restoring access between IH-635 to Northwest Drive, a new ramp from Northwest Drive to northbound IH-635, and a new ramp from Northwest Drive to southbound IH-635.

**Project Type:** Nonrecurring

**Impact to Operations:** No

### Adopted Capital Budget Transportation Projects Fiscal Year 2023-24

| Project Name                                   | Prior Year Expenditures | Revised 22-23 Funding | Adopted 23-24 Funding | Total Funding       |
|--|-------------------------|-----------------------|-----------------------|---------------------|
| 1) Screening Wall Replacements                 | \$ 1,465,615            | \$ 381,318            | \$ 250,000            | \$ 2,096,933        |
| 2) Traffic Signal Upgrade                      | 1,990                   | 463,010               | 162,750               | 627,750             |
| 3) Traffic Control System and Devices Upgrades | 156,238                 | 368,762               | 271,750               | 796,750             |
| 4) New Traffic Signal Construction             | 302,397                 | 263,504               | -                     | 565,901             |
| 5) New Traffic Signals Installation            | 133,998                 | 866,002               | 250,000               | 1,250,000           |
| 6) Traffic Signal Optimization                 | 8,000                   | 424,000               | -                     | 432,000             |
| 7) Traffic Signal - Grant Funded               | 196,863                 | 473,137               | -                     | 670,000             |
| 8) Scyene Signal Preemption Maintenance        | -                       | 25,000                | 26,250                | 51,250              |
| <b>Total Transportation Projects</b>           | <b>\$ 2,265,102</b>     | <b>\$ 3,264,732</b>   | <b>\$ 960,750</b>     | <b>\$ 6,490,584</b> |

## Traffic Project Details

**1) Project: Screening Wall Replacements**

|                        |                                 |            |
|------------------------|---------------------------------|------------|
| <b>Funding Source:</b> | 2018 Certificates of Obligation | \$ 250,018 |
|                        | 2019 Certificates of Obligation | 250,000    |
|                        | 2020 Certificates of Obligation | 481,331    |
|                        | 2021 Certificates of Obligation | 365,584    |
|                        | 2022 Certificates of Obligation | 250,000    |
|                        | 2023 Certificates of Obligation | 250,000    |
|                        | 2024 Certificates of Obligation | 250,000    |

**Total Project Cost: \$2,096,933**

**Description:**

Replacement of fallen or deteriorated traffic screening walls at various locations throughout the City.

**Project Type:** Recurring

**Impact to Operations:** No

# Traffic Project Details

**2) Project: Traffic Signal Upgrade**

**Funding Source:** 4B Sales Tax Funds (2021-2024 Appropriations)

**Total Project Cost:** **\$627,750**

**Description:**

This project is an annual program to replace all of the 100+ traffic signal pavement detector loops with video detection cameras. This program will take over a decade to make the transition and older intersections will be addressed first.

**Project Type:** Recurring

**Impact to Operations:** No

**3) Project: Traffic Control System and Devices Upgrades**

|                        |   |            |
|------------------------|---|------------|
| <b>Funding Source:</b> | 2021 Certificates of Obligation               | \$ 130,000 |
|                        | 2022 Certificates of Obligation               | 130,000    |
|                        | 2023 Certificates of Obligation               | 130,000    |
|                        | 2024 Certificates of Obligation               | 130,000    |
|                        | 4B Sales Tax Funds (2023-2024 Appropriations) | 276,750    |

**Total Project Cost:** **\$796,750**

**Description:**

Based on a federally mandated minimum standards of reflectivity, Traffic staff changed out all the regulatory, warning and ground mounted guide signs in the City, in several phases. North District of the City was changed out in 2014, the Central District in 2015, and the South District in 2017. Funding is being utilized every year to upgrade traffic control equipment such as Traffic controllers, cabinets, video detection upgrades, UPS Battery Backup units, Ethernet switch equipment, fiber optics, etc.

**Project Type:** Recurring

**Impact to Operations:** No

# Traffic Project Details

**4) Project: New Traffic Signal Construction**

|                            |   |            |
|----------------------------|---|------------|
| <b>Funding Source:</b>     | 2016 Certificates of Obligation               | \$ 160,901 |
|                            | 4B Sales Tax Funds (2020-2022 Appropriations) | 405,000    |
| <b>Total Project Cost:</b> | <b>\$565,901</b>                              |            |

**Description:**

This project is to fund the building of new traffic signals at various locations in the City, as needed.

**Project Type:** Recurring

**Impact to Operations:** No

**5) Project: New Traffic Signals Installation**

|                            |                                 |            |
|----------------------------|---------------------------------|------------|
| <b>Funding Source:</b>     | 2020 Certificates of Obligation | \$ 250,000 |
|                            | 2021 Certificates of Obligation | 250,000    |
|                            | 2022 Certificates of Obligation | 250,000    |
|                            | 2023 Certificates of Obligation | 250,000    |
|                            | 2024 Certificates of Obligation | 250,000    |
| <b>Total Project Cost:</b> | <b>\$1,250,000</b>              |            |

**Description:**

There are several locations within the City limits as well as in our extraterritorial jurisdiction that are expected to meet traffic signal justification warrants and require installation.

**Project Type:** Recurring

**Impact to Operations:** No



## Traffic Project Details

### 6) Project: Traffic Signal Optimization

**Funding Source:** 2020 Certificates of Obligation \$ 216,000  
2021 Certificates of Obligation 216,000

**Total Project Cost: \$432,000**

**Description:**

This project is to hire a consulting engineer to update the City traffic signal timing plans to account for increased traffic volumes and changes in traffic patterns. This will reduce traffic congestion and air pollution in the City.

**Project Type:** Nonrecurring

**Impact to Operations:** No

### 7) Project: Traffic Signal - Grant Funded

**Funding Source:** Texas Department of Transportation (TXDOT) \$ 670,000

**Total Project Cost: \$670,000**

**Description:**

This project is for signal equipment, signing, and timing work associated with the IH-635 work through TXDOT. The costs include, but are not limited to, providing signs, cabinets, controllers, detection equipment, and battery backup units. It also includes staff/consultant costs associated with emergency call outs and coordination/timing of signals as adapted to construction impacts.

**Project Type:** Nonrecurring

**Impact to Operations:** No

### 8) Project: Scyene Signal Preemption Maintenance

**Funding Source:** 4B Sales Tax Funds (2023-2024 Appropriations) \$ 51,250

**Total Project Cost: \$51,250**

**Description:**

This project is for signal equipment, signing, and timing work associated with the IH-635 work through TXDOT. The costs include, but are not limited to, providing signs, cabinets, controllers, and detection.

**Project Type:** Recurring

**Impact to Operations:** No

### Adopted Capital Budget Water and Sewer System Projects Fiscal Year 2023-24

| Project Name   | Prior Year Expenditures | Revised 22-23 Funding | Adopted 23-24 Funding | Total Funding         |
|--|-------------------------|-----------------------|-----------------------|-----------------------|
| 1) Town East Water Main Replacement (Skyline to Military)              | \$ 6,414,819            | \$ 96,716             | \$ -                  | \$ 6,511,535          |
| 2) Front Street Reconstruction (Ebrite to Galloway)                    | 104,406                 | 498,378               | -                     | 602,784               |
| 3) Skyline Drive (TE Blvd to Peachtree)                                | -                       | 270,000               | -                     | 270,000               |
| 4) Residential Streets Reconstruction Sanitary Sewer                   | 3,223,814               | 13,341,333            | 2,000,000             | 18,565,147            |
| 5) Faithon P. Lucas Reconstruction (Cartwright to McKenzie)            | 25,120                  | 805,960               | 1,000,000             | 1,831,080             |
| 6) Innovative Way and Executive Boulevard                              | -                       | 2,500,800             | 1,486,000             | 3,986,800             |
| 7) Reinforced Concrete Pipe Sewer Trunk Main Rehabilitation            | 417,540                 | 2,722,460             | 2,500,000             | 5,640,000             |
| 8) Emergency Water and Sewer Repairs                                   | -                       | 800,000               | 420,000               | 1,220,000             |
| 9) Water Meter Replacement Program                                     | 87,624                  | 286,510               | 120,000               | 494,134               |
| 10) Sanitary Sewer Rehabilitation Program                              | 1,390,878               | 1,083,508             | -                     | 2,474,386             |
| 11) Water Main Replacement Program                                     | 1,074,509               | 2,222,093             | 1,150,000             | 4,446,602             |
| 12) Barnes Bridge Transmission Mains                                   | -                       | 1,538,883             | -                     | 1,538,883             |
| 13) US80 and Galloway Interchange                                      | 629,288                 | 119,412               | -                     | 748,700               |
| 14) Kaufman County Water Infrastructure Improvements                   | 25,855,261              | 6,154,239             | -                     | 32,009,500            |
| 15) North Mesquite Creek Sanitary Sewer Trunk Main Rehabilitation      | 3,097,346               | 10,096                | -                     | 3,107,442             |
| 16) IH-20 Industrial Park Project                                      | 296,899                 | 203,101               | -                     | 500,000               |
| 17) Utility Assessments  | 406,191                 | 2,643,224             | 2,775,000             | 5,824,415             |
| 18) Sanitary Ventilation   | 253,681                 | 1,796,319             | -                     | 2,050,000             |
| 19) Water Master Plan  | 382,507                 | 52,573                | -                     | 435,080               |
| 20) IH-20 Business Park  | -                       | 4,300,000             | 2,200,000             | 6,500,000             |
| 21) Large Diameter Sewer Main Rehab 2021                               | 186,260                 | 52,450                | -                     | 238,710               |
| 22) Barnes Bridge Ground Storage Tanks                                 | 61,910                  | 138,090               | 500,000               | 700,000               |
| 23) South East Ground Storage Tanks                                    | -                       | 75,000                | -                     | 75,000                |
| 24) Texas Department of Transportation (TxDOT) Reconstruction of US-80 | 369,520                 | 8,148,474             | -                     | 8,517,994             |
| 25) AMI Project  | 23,728,274              | 10,027,426            | -                     | 33,755,700            |
| 26) Markout Water Acquisition  | 115,521                 | 34,845                | -                     | 150,366               |
| 27) Wastewater Manhole Rehabilitation                                  | -                       | 100,000               | -                     | 100,000               |
| 28) Water and Sewer Impact Fee Study                                   | 169,900                 | 12,800                | -                     | 182,700               |
| 29) Southeast Pump Station Improvements                                | 104,000                 | 1,590,778             | -                     | 1,694,778             |
| 30) Markout Central Water  | 5,853                   | 48,902                | -                     | 54,755                |
| 31) Kaufman County Elevated Storage Tank                               | -                       | 3,050,000             | 2,824,000             | 5,874,000             |
| 32) Wastewater Flow Meters   | -                       | 50,000                | -                     | 50,000                |
| 33) Shannon to Lawson Water Line                                       | 161,283                 | 742,192               | -                     | 903,475               |
| 34) Mesquite to Crandall Water Line                                    | 32,077                  | 4,867,923             | -                     | 4,900,000             |
| 35) Balch Springs Water Line   | -                       | 4,200,000             | -                     | 4,200,000             |
| 36) Central Utility Plant Upgrades                                     | -                       | 780,000               | -                     | 780,000               |
| <b>Total Water and Sewer Projects</b>                                  | <b>\$ 68,594,481</b>    | <b>\$ 75,364,485</b>  | <b>\$ 16,975,000</b>  | <b>\$ 160,933,966</b> |

# Water and Sewer Project Details

**1) Project: Town East Water Main Replacement (Skyline to Military)**

|                        |                                    |            |
|------------------------|------------------------------------|------------|
| <b>Funding Source:</b> | 2009 Water and Sewer Revenue Bonds | \$ 327,999 |
|                        | 2010 Water and Sewer Revenue Bonds | 285,000    |
|                        | 2011 Water and Sewer Revenue Bonds | 407,000    |
|                        | 2013 Water and Sewer Revenue Bonds | 70,333     |
|                        | 2014 Water and Sewer Revenue Bonds | 330,000    |
|                        | 2017 Water and Sewer Revenue Bonds | 2,549,163  |
|                        | 2018 Water and Sewer Revenue Bonds | 600,000    |
|                        | 2019 Water and Sewer Revenue Bonds | 350,000    |
|                        | 2020 Water and Sewer Revenue Bonds | 1,550,000  |
|                        | 2021 Water and Sewer Revenue Bonds | 42,040     |

**Total Project Cost: \$6,511,535**

**Description:**

The replacement of a 24-inch diameter water main from Military Parkway to Skyline Drive. This project will be constructed along with the Town East Boulevard roadway reconstruction project.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**2) Project: Front Street Reconstruction (Ebrite to Galloway)**

**Funding Source:** 2020 Water and Sewer Revenue Bonds

**Total Project Cost: \$602,784**

**Description:**

This project is for the reconstruction of Front Street between Ebrite Street and Galloway Avenue. The two lane street was one of the oldest in Mesquite and has been upgraded to include storm water drainage, sidewalks with curb ramps, water, sanitary sewer, and grease traps. Lancaster and Broad Streets are being reconstructed between Front Street and Main Street and include the same elements. This project is substantially complete.

**Project Type:** Nonrecurring

**Impact to Operations:** No

# Water and Sewer Project Details

**3) Project: Skyline Drive (TE Blvd to Peachtree)**

**Funding Source:** 2022 Water and Sewer Revenue Bonds

**Total Project Cost:** **\$270,000**

**Description:**

This project is for the reconstruction of Skyline Drive from Town East Boulevard to Peachtree Road. The new roadway will remain a four-lane section and will be reconstructed within the existing ROW. In addition, a screening wall, pedestrian amenities, drainage, water, and sanitary sewer improvements are planned for construction.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**4) Project: Residential Streets Reconstruction Sanitary Sewer**

|                        |                                    |              |
|------------------------|------------------------------------|--------------|
| <b>Funding Source:</b> | 2014 Water and Sewer Revenue Bonds | \$ 82,000    |
|                        | 2015 Water and Sewer Revenue Bonds | \$ 331,095   |
|                        | 2016 Water and Sewer Revenue Bonds | 133,000      |
|                        | 2017 Water and Sewer Revenue Bonds | 588,229      |
|                        | 2019 Water and Sewer Revenue Bonds | 213,500      |
|                        | 2020 Water and Sewer Revenue Bonds | \$ 1,289,000 |
|                        | 2021 Water and Sewer Revenue Bonds | 962,701      |
|                        | 2022 Water and Sewer Revenue Bonds | 8,765,622    |
|                        | 2023 Water and Sewer Revenue Bonds | 4,200,000    |
|                        | 2024 Water and Sewer Revenue Bonds | 2,000,000    |

**Total Project Cost:** **\$18,565,147**

**Description:**

This project is directly related to the \$125 million Street Bond Election that was passed by voters November 3, 2015. The bond proceeds will be used to repair and improve more than 100 miles of Grade 4 residential streets throughout the community. This project includes replacing aging and high-risk water and sewer lines on residential streets that have planned road rehabilitation scheduled. Utility replacement will be completed prior to or in conjunction with the planned street rehabilitation in an effort to avoid newly rehabilitated streets from being damaged due to utility main breaks. Current projects include the water and sewer portion of road improvements along Oriole, Ervin, Cascade, Hoops, Haddock, and streets in the Valley View Heights area; the improvement of the water and sanitary sewer alongside the reconstruction of the Powell Road project; and the conceptual reconstruction of South Parkway utilities, including a hydraulic study of West Fork of the South Mesquite Creek.

**Project Type:** Nonrecurring

**Impact to Operations:** No

# Water and Sewer Project Details

**5) Project: Faithon P. Lucas Reconstruction  
(Cartwright to McKenzie)**

|                        |                                    |           |
|------------------------|------------------------------------|-----------|
| <b>Funding Source:</b> | 2018 Water and Sewer Revenue Bonds | \$ 31,080 |
|                        | 2023 Water and Sewer Revenue Bonds | 800,000   |
|                        | 2024 Water and Sewer Revenue Bonds | 1,000,000 |

**Total Project Cost: \$1,831,080**

**Description:**

This project is for the reconstruction of Faithon P. Lucas from two-lane asphalt to four-lane divided concrete section including the bridge at South Mesquite Creek. It includes paving, water, sewer, and drainage improvements.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**6) Project: Innovative Way and Executive Boulevard**

|                        |                                    |              |
|------------------------|------------------------------------|--------------|
| <b>Funding Source:</b> | 2022 Water and Sewer Revenue Bonds | \$ 2,500,800 |
|                        | 2024 Water and Sewer Revenue Bonds | 1,486,000    |

**Total Project Cost: \$3,986,800**

**Description:**

This project is to replace the roadway of Innovative Drive in its current location and at the same grade between Executive Boulevard and Town East Boulevard with some utilities impacted. This roadway is located in the Skyline Industrial Park area. This project is currently in the conceptual design phase.

**Project Type:** Nonrecurring

**Impact to Operations:** No

# Water and Sewer Project Details

**7) Project: Reinforced Concrete Pipe Sewer Trunk Main Rehabilitation**

|                        |                                    |              |
|------------------------|------------------------------------|--------------|
| <b>Funding Source:</b> | 2020 Water and Sewer Revenue Bonds | \$ 1,140,000 |
|                        | 2023 Water and Sewer Revenue Bonds | 2,000,000    |
|                        | 2024 Water and Sewer Revenue Bonds | 2,500,000    |

**Total Project Cost: \$5,640,000**

**Description:**

Rehabilitation of large diameter Reinforced Concrete Pipe (RCP) sanitary sewer trunk main up to 48-inches in diameter that have eroded over time from sewer gas. The cured-in-place-pipe (CIPP) method involves lining the interior of the existing mains in place. The first phase of this project is the North Trunk Main along Belt Line Road: from Tripp Road to north of Bluffview Drive (approximately 8,150 feet), and the following phase will be the South Trunk Main: from the South Mesquite Creek Wastewater Treatment Plant to Pioneer Road (approximately 18,800 feet).

**Project Type:** Recurring

**Impact to Operations:** No

**8) Project: Emergency Water and Sewer Repairs**

|                        |                                    |            |
|------------------------|------------------------------------|------------|
| <b>Funding Source:</b> | 2022 Water and Sewer Revenue Bonds | \$ 400,000 |
|                        | 2023 Water and Sewer Revenue Bonds | 400,000    |
|                        | 2024 Water and Sewer Revenue Bonds | 420,000    |

**Total Project Cost: \$1,220,000**

**Description:**

Project will fund unexpected or unfunded water and/or sanitary sewer repairs that may occur within the fiscal year.

**Project Type:** Recurring

**Impact to Operations:** No

# Water and Sewer Project Details

**9) Project: Water Meter Replacement Program**

|                        |                                    |    |         |
|------------------------|------------------------------------|----|---------|
| <b>Funding Source:</b> | 2019 Water and Sewer Revenue Bonds | \$ | 124,134 |
|                        | 2022 Water and Sewer Revenue Bonds |    | 125,000 |
|                        | 2023 Water and Sewer Revenue Bonds |    | 125,000 |
|                        | 2024 Water and Sewer Revenue Bonds |    | 120,000 |

**Total Project Cost: \$494,134**

**Description:**

Improve infrastructure by implementing a systemic water meter replacement program. Approximately 1,300 water meters are planned for replacement in each fiscal year.

**Project Type:** Recurring

**Impact to Operations:** No

**10) Project: Sanitary Sewer Rehabilitation Program**

|                        |                                    |    |           |
|------------------------|------------------------------------|----|-----------|
| <b>Funding Source:</b> | 2018 Water and Sewer Revenue Bonds | \$ | 1,700,000 |
|                        | 2019 Water and Sewer Revenue Bonds |    | 774,386   |

**Total Project Cost: \$2,474,386**

**Description:**

This project is the ongoing replacement of older, deteriorated sanitary sewer lines to prevent groundwater infiltration and inflow into the system.

**Project Type:** Recurring

**Impact to Operations:** No

# Water and Sewer Project Details

**11) Project: Water Main Replacement Program**

|                        |                                    |            |
|------------------------|------------------------------------|------------|
| <b>Funding Source:</b> | 2019 Water and Sewer Revenue Bonds | \$ 805,000 |
|                        | 2021 Water and Sewer Revenue Bonds | 950,000    |
|                        | 2022 Water and Sewer Revenue Bonds | 541,602    |
|                        | 2023 Water and Sewer Revenue Bonds | 1,000,000  |
|                        | 2024 Water and Sewer Revenue Bonds | 1,150,000  |

**Total Project Cost: \$4,446,602**

**Description:**

Replacement of deteriorated water mains by City crews and any related concrete repair of streets that required excavation during the course of water and sewer line replacement projects throughout the City.

**Project Type:** Recurring

**Impact to Operations:** No

**12) Project: Barnes Bridge Transmission Mains**

|                        |                                    |              |
|------------------------|------------------------------------|--------------|
| <b>Funding Source:</b> | 2020 Water and Sewer Revenue Bonds | \$ 1,038,883 |
|                        | 2023 Water and Sewer Revenue Bonds | 500,000      |

**Total Project Cost: \$1,538,883**

**Description:**

The Barnes Bridge Pump Station pumps approximately 70 percent of the City’s water consumption; however, the pump station is served by only a single 30-inch diameter water main that was constructed in 1959, and in order to improve system reliability, several additional water mains are needed. The first phase will be the transmission main from the pump station to La Prada Drive. The second transmission main will run along La Prada from Barnes Bridge Road to Gus Thomasson Road, and the third transmission main will run along La Prada from Barnes Bridge Road to Pinehurst Lane. Total cost of the project is estimated at \$7 million.

**Project Type:** Nonrecurring

**Impact to Operations:** No

# Water and Sewer Project Details

**13) Project: US80 and Galloway Interchange**

|                        |   |            |
|------------------------|---|------------|
| <b>Funding Source:</b> | Water and Sewer Revenue (2021 Appropriations) | \$ 114,910 |
|                        | 2014 Water and Sewer Revenue Bonds            | 497,000    |
|                        | 2020 Water and Sewer Revenue Bonds            | 136,790    |

**Total Project Cost: \$748,700**

**Description:**

Design and construction of utility relocations to precede the replacement of the Galloway Avenue Bridge over U.S. Highway 80 by TxDOT.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**14) Project: Kaufman County Water Infrastructure Improvements**

|                        |                                    |            |
|------------------------|------------------------------------|------------|
| <b>Funding Source:</b> | 2017 Water and Sewer Revenue Bonds | \$ 100,000 |
|                        | 2018 Water and Sewer Revenue Bonds | 1,250,000  |
|                        | 2019 Water and Sewer Revenue Bonds | 6,375,000  |
|                        | 2020 Water and Sewer Revenue Bonds | 12,949,000 |
|                        | 2021 Water and Sewer Revenue Bonds | 7,835,500  |
|                        | 2022 Water and Sewer Revenue Bonds | 3,500,000  |

**Total Project Cost: \$32,009,500**

**Description:**

This project is to design, obtain easements, and construct a 24-inch water transmission main across the East Fork of the Trinity River from Lawson Road to proposed Kaufman County pump station site; and to design and build a potable water pump station and associated ground storage tanks in Kaufman County to supply land within the City of Mesquite and selected extraterritorial jurisdiction (ETJ) with potable water from the City system.

**Project Type:** Nonrecurring

**Impact to Operations:** No



# Water and Sewer Project Details

**15) Project: North Mesquite Creek Sanitary Sewer Trunk Main Rehabilitation  
(Town East Blvd to Tripp Rd)**

|                        |                                    |            |
|------------------------|------------------------------------|------------|
| <b>Funding Source:</b> | 2017 Water and Sewer Revenue Bonds | \$ 200,000 |
|                        | 2018 Water and Sewer Revenue Bonds | 200,000    |
|                        | 2019 Water and Sewer Revenue Bonds | 2,070,000  |
|                        | 2020 Water and Sewer Revenue Bonds | 637,442    |

**Total Project Cost: \$3,107,442**

**Description:**

Replace approximately 6,700 ft of sanitary sewer along North Mesquite Creek from Town East Boulevard to Tripp Road.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**16) Project: IH-20 Industrial Park Project**

**Funding Source:** Water and Sewer Revenue (2019 Appropriations)

**Total Project Cost: \$500,000**

**Description:**

This project is for the water and sewer infrastructure of the I-20 Industrial Park.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**17) Project: Utility Assessments**

|                        |                                    |            |
|------------------------|------------------------------------|------------|
| <b>Funding Source:</b> | 2019 Water and Sewer Revenue Bonds | \$ 250,000 |
|                        | 2020 Water and Sewer Revenue Bonds | 199,415    |
|                        | 2023 Water and Sewer Revenue Bonds | 2,600,000  |
|                        | 2024 Water and Sewer Revenue Bonds | 2,775,000  |

**Total Project Cost: \$5,824,415**

This project is for the assessment of water and sewer assets within the City of Mesquite to determine remaining life expectancy and condition.

**Project Type:** Recurring

**Impact to Operations:** No

# Water and Sewer Project Details

**18) Project: Sanitary Ventilation**

|                        |                                    |            |
|------------------------|------------------------------------|------------|
| <b>Funding Source:</b> | 2019 Water and Sewer Revenue Bonds | \$ 250,000 |
|                        | 2022 Water and Sewer Revenue Bonds | 1,500,000  |
|                        | 2023 Water and Sewer Revenue Bonds | 300,000    |

**Total Project Cost: \$2,050,000**

**Description:**

This project is to construct ventilation to sanitary sewer system near Paschall Park to reduce odor issues in the area.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**19) Project: Water Master Plan**

**Funding Source:** 2020 Water and Sewer Revenue Bonds

**Total Project Cost: \$435,080**

**Description:**

Update of the 2011 Water Master Plan to account for development, annexations, and changes in the North Texas Municipal Water District (NTMWD) system and CIP plan. The updated Water Master Plan will reflect system improvements constructed since the previous update, the City’s recent asset management plan, and the projected future development. The updated Water Master Plan will guide capital improvement planning and private development planning.

**Project Type:** Nonrecurring

**Impact to Operations:** No

# Water and Sewer Project Details

**20) Project: IH-20 Business Park**

|                        |                                    |    |           |
|------------------------|------------------------------------|----|-----------|
| <b>Funding Source:</b> | 2021 Water and Sewer Revenue Bonds | \$ | 500,000   |
|                        | 2022 Water and Sewer Revenue Bonds |    | 500,000   |
|                        | 2023 Water and Sewer Revenue Bonds |    | 3,300,000 |
|                        | 2024 Water and Sewer Revenue Bonds |    | 2,200,000 |

**Total Project Cost: \$6,500,000**

**Description:**

This project includes a study to analyze the master plan sanitary sewer improvements, along with the master plan drainage improvements, necessary to sustain a Business Park that would be situated between Faithon P. Lucas Sr. Boulevard, Lawson Road, McKenzie Road, and the Lawson Tributary of South Mesquite Creek. This project is for the alignment and feasibility study for McKenzie Road to support the Interstate 20 Business Park development.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**21) Project: Large Diameter Sewer Main Rehab 2021**

**Funding Source:** 2019 Water and Sewer Revenue Bonds

**Total Project Cost: \$238,710**

**Description:**

This contract will consist of the design and preparation of construction documents to rehabilitate the identified sanitary sewer mains through a CIPP liner, point repair, and/or piping.

**Project Type:** Nonrecurring

**Impact to Operations:** No

# Water and Sewer Project Details

**22) Project: Barnes Bridge Ground Storage Tanks**

|                            |                                    |    |         |
|----------------------------|------------------------------------|----|---------|
| <b>Funding Source:</b>     | 2021 Water and Sewer Revenue Bonds | \$ | 200,000 |
|                            | 2024 Water and Sewer Revenue Bonds |    | 500,000 |
| <b>Total Project Cost:</b> | <b>\$700,000</b>                   |    |         |

**Description:**

The work scope will be cleaning both ground storage tanks (the 2,000,000 gallon and the 5,000,000 gallon) to remove sediment that accumulates on the bottom of the tanks. The project scope also includes hiring an engineering company to study the best solution to fix the ground storage tanks' flat tops to shed water. The repairs are a requirement by Texas Commission on Environmental Quality to abate the rainwater from setting on top of the tanks.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**23) Project: South East Ground Storage Tanks**

|                            |                                    |
|----------------------------|------------------------------------|
| <b>Funding Source:</b>     | 2021 Water and Sewer Revenue Bonds |
| <b>Total Project Cost:</b> | <b>\$75,000</b>                    |

**Description:**

The scope will be to repaint the exterior roof and sidewalls of both the 7,500,000 gallon and the 5,000,000 gallon concrete tanks by steam-cleaning, then applying a special coating of the Tnemec paint system.

**Project Type:** Nonrecurring

**Impact to Operations:** No

## Water and Sewer Project Details

**24) Project: Texas Department of Transportation (TxDOT) Reconstruction of US-80**

|                        |                                    |    |           |
|------------------------|------------------------------------|----|-----------|
| <b>Funding Source:</b> | 2023 Grant Funds                   | \$ | 4,331,942 |
|                        | 2016 Water and Sewer Revenue Bonds |    | 90,000    |
|                        | 2017 Water and Sewer Revenue Bonds |    | 445,000   |
|                        | 2018 Water and Sewer Revenue Bonds |    | 80,000    |
|                        | 2019 Water and Sewer Revenue Bonds |    | 490,000   |
|                        | 2020 Water and Sewer Revenue Bonds |    | 1,565,000 |
|                        | 2021 Water and Sewer Revenue Bonds |    | 1,016,052 |
|                        | 2022 Water and Sewer Revenue Bonds |    | 500,000   |

**Total Project Cost: \$8,517,994**

**Description:**

TxDOT reconstruction of US 80 from IH 30 in Dallas County to FM 460 to Kaufman County includes the interchange of IH 635. The proposed US 80 Project consists of reconstruction and widening of the US 80 facility main lanes from three to four in each direction and reconstruction of the frontage roads, ramps, and bridge structures within the project limits. The proposed project would generally follow the existing alignment; however, portions of US 80 would be shifted north and/or south to avoid and minimize environmental impacts.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**25) Project: AMI Project**

|                        |                                    |    |            |
|------------------------|------------------------------------|----|------------|
| <b>Funding Source:</b> | 2021 Water and Sewer Revenue Bonds | \$ | 11,251,900 |
|                        | 2022 Water and Sewer Revenue Bonds |    | 11,251,900 |
|                        | 2023 Water and Sewer Revenue Bonds |    | 11,251,900 |

**Total Project Cost: \$33,755,700**

**Description:**

This project is to implement an Advanced Meter Infrastructure (AMI) system for water customers which includes replacing all City of Mesquite water meters with a new radio read water meter.

**Project Type:** Nonrecurring

**Impact to Operations:** Yes (See Impact of Capital Budget on Operating Budgets)

# Water and Sewer Project Details

**26) Project:** **Markout Water Acquisition**

**Funding Source:**

|                                    |    |         |
|------------------------------------|----|---------|
| 2015 Water and Sewer Revenue Bonds | \$ | 50,000  |
| 2017 Water and Sewer Revenue Bonds |    | 100,366 |

**Total Project Cost:** **\$150,366**



**Description:**

This project is to track the expenses related to the market water acquisition. This includes SCADA system upgrade, rate studies, acquisition, and infrastructure costs.

**Project Type:** Nonrecurring

**Impact to Operations:** Yes (See Impact of Capital Budget on Operating Budgets)

**27) Project:** **Wastewater Manhole Rehabilitation**

**Funding Source:** 2022 Water and Sewer Revenue Bonds

**Total Project Cost:** **\$100,000**

**Description:**

This project is for the rehabilitation of the manholes on different line segments within the City.

**Project Type:** Nonrecurring

**Impact to Operations:** No

**28) Project:** **Water and Sewer Impact Fee Study**

**Funding Source:**

|                                    |    |         |
|------------------------------------|----|---------|
| 2013 Water and Sewer Revenue Bonds | \$ | 49,000  |
| 2014 Water and Sewer Revenue Bonds |    | 28,000  |
| 2015 Water and Sewer Revenue Bonds |    | 105,700 |

**Total Project Cost:** **\$182,700**

**Description:**

This project is for a study of water and sewer impact fees that are used to pay debt service on Water/Sewer capital projects. It includes a new Water/Sewer Capital Improvement Plan that will result in a new ordinance and fees.

**Project Type:** Nonrecurring

**Impact to Operations:** No

# Water and Sewer Project Details

- 29) Project:** **Southeast Pump Station Improvements**
- Funding Source:**
- |                                    |    |           |
|------------------------------------|----|-----------|
| 2015 Water and Sewer Revenue Bonds | \$ | 169,000   |
| 2016 Water and Sewer Revenue Bonds |    | 1,525,778 |
- Total Project Cost:** **\$1,694,778**
- Description:**
- This project is for improvement to the Southeast Pump Station including an emergency generator and future improvements.
- Project Type:** Nonrecurring
- Impact to Operations:** No
- 
- 30) Project:** **Markout Central Water**
- Funding Source:** 2015 Water and Sewer Revenue Bonds
- Total Project Cost:** **\$54,755**
- Description:**
- This project is for the water line along Markout Central in Kaufman County.
- Project Type:** Nonrecurring
- Impact to Operations:** No
- 
- 31) Project:** **Kaufman County Elevated Storage Tank**
- Funding Source:**
- |                                    |    |           |
|------------------------------------|----|-----------|
| 2023 Water and Sewer Revenue Bonds | \$ | 3,050,000 |
| 2024 Water and Sewer Revenue Bonds |    | 2,824,000 |
- Total Project Cost:** **\$5,874,000**
- Description:**
- This project is for the Kaufman County elevated storage tank 1) property purchase, 2) design, and 3) construction.
- Project Type:** Nonrecurring
- Impact to Operations:** No

## Water and Sewer Project Details

### 32) Project: **Wastewater Flow Meters**

**Funding Source:** 2023 Water and Sewer Revenue Bonds

**Total Project Cost:** **\$50,000**

**Description:**

This project is to update wastewater flow meters throughout the City.

**Project Type:** Nonrecurring

**Impact to Operations:** No

### 33) Project: **Shannon to Lawson Water Line**

|                        |                  |    |         |
|------------------------|------------------|----|---------|
| <b>Funding Source:</b> | 2022 Grant Funds | \$ | 178,475 |
|                        | 2023 Grant Funds |    | 725,000 |

**Total Project Cost:** **\$903,475**

**Description:**

For the replacement of the 6 inch water line that crosses IH-20 and the 6 inch line from Shannon to McKenzie and to install new 12 inch pipe in all locations to Lawson Road.

**Project Type:** Nonrecurring

**Impact to Operations:** No

### 34) Project: **Mesquite to Crandall Water Line**

**Funding Source:** 2022 Grant Funds

**Total Project Cost:** **\$4,900,000**

**Description:**

For survey, engineering design, and preparation of construction documents for the extension of an 18 inch water line from Kelly Road along FM 757 to FM 741 and additional 2,700 feet of 12 inch water line from the end of the pipe in FM 2757 to the negotiated point in the City of Crandall. Also includes a metering station on the southern border of the Mesquite water system near FM 2757 and Kaufman CR 257.

**Project Type:** Nonrecurring

**Impact to Operations:** No

## Water and Sewer Project Details

### 35) Project: **Balch Springs Water Line**

|                            |                                    |    |           |
|----------------------------|------------------------------------|----|-----------|
| <b>Funding Source:</b>     | 2022 Grant Funds                   | \$ | 4,150,000 |
|                            | 2022 Water and Sewer Revenue Bonds |    | 50,000    |
| <b>Total Project Cost:</b> | <b>\$4,200,000</b>                 |    |           |

**Description:**

Construct approximately 4,300 linear feet of 12-inch diameter water line alongside the IH-635 northbound frontage road between US-80 and Gross Road.

**Project Type:** Nonrecurring

**Impact to Operations:** No

### 36) Project: **Central Utility Plant Upgrades**

**Funding Source:** 2023 Water/Sewer Operating

**Total Project Cost:** **\$780,000**

**Description:**

Replace three cooling towers at the central utility plant that provides cooling for the rodeo, convention center, and exhibit hall.

**Project Type:** Nonrecurring

**Impact to Operations:** No

## Adopted Capital Budget Routine Vehicle and Equipment Expenditures Fiscal Year 2023-24

| Department and Description            | Funding Source                    | Prior Year Expenditures | Revised 22-23 Funding | Adopted 23-24 Funding | Total Funding |
|---------------------------------------|-----------------------------------|-------------------------|-----------------------|-----------------------|---------------|
| <b>City Administration</b>            |                                   |                         |                       |                       |               |
| Computers, Laptops, Tablets           | Certificates of Obligation        | \$ 7,733                | \$ 8,200              | \$ 17,520             | \$ 33,453     |
| Computers, Laptops, Tablets           | Hotel Occupancy Tax               | -                       | -                     | 4,750                 | 4,750         |
| Vehicles                              | Certificates of Obligation        | 48,169                  | 52,469                | 113,170               | 213,808       |
| <b>Economic Development</b>           |                                   |                         |                       |                       |               |
| Computers, Laptops, Tablets           | Certificates of Obligation        | 5,703                   | 4,500                 | -                     | 10,203        |
| Computers, Laptops, Tablets           | Hotel Occupancy Tax               | 3,286                   | 450                   | 6,050                 | 9,786         |
| <b>Communications and Marketing</b>   |                                   |                         |                       |                       |               |
| Computers, Laptops, Tablets           | Certificates of Obligation        | -                       | 2,250                 | -                     | 2,250         |
| <b>City Attorney</b>                  |                                   |                         |                       |                       |               |
| Computers, Laptops, Tablets           | Certificates of Obligation        | 1,711                   | 12,900                | 4,650                 | 19,261        |
| <b>City Secretary</b>                 |                                   |                         |                       |                       |               |
| Computers, Laptops, Tablets           | Certificates of Obligation        | 2,238                   | -                     | 7,600                 | 9,838         |
| <b>Finance</b>                        |                                   |                         |                       |                       |               |
| Computers, Laptops, Tablets           | Certificates of Obligation        | 21,680                  | 8,050                 | 32,850                | 62,580        |
| <b>Fire Services</b>                  |                                   |                         |                       |                       |               |
| Computers, Laptops, Tablets           | Certificates of Obligation        | 21,615                  | 28,600                | 52,530                | 102,745       |
| Vehicles                              | Certificates of Obligation        | 148,443                 | 144,909               | -                     | 293,353       |
| <b>Housing and Community Services</b> |                                   |                         |                       |                       |               |
| Computers, Laptops, Tablets           | Certificates of Obligation        | 27,781                  | -                     | 12,250                | 40,031        |
| Computers, Laptops, Tablets           | Community Development Block Grant | 1,121                   | 1,450                 | 1,450                 | 4,021         |
| Computers, Laptops, Tablets           | Housing and Urban Development     | 3,690                   | 2,250                 | 2,250                 | 8,190         |
| Vehicles                              | Certificates of Obligation        | 101,549                 | 26,503                | -                     | 128,052       |
| Vehicles                              | Housing and Urban Development     | -                       | 64,000                | -                     | 64,000        |
| <b>Human Resources</b>                |                                   |                         |                       |                       |               |
| Computers, Laptops, Tablets           | Certificates of Obligation        | 2,832                   | -                     | 9,950                 | 12,782        |
| Vehicles                              | General Liability Fund            | 24,754                  | 220,000               | 226,600               | 471,354       |
| <b>Information Technology</b>         |                                   |                         |                       |                       |               |
| Computer Equipment                    | Certificates of Obligation        | 112,106                 | 386,500               | 360,000               | 858,606       |
| Computers, Laptops, Tablets           | Certificates of Obligation        | 27,208                  | 226,250               | 21,700                | 275,158       |
| Vehicles                              | Certificates of Obligation        | 48,688                  | -                     | -                     | 48,688        |
| <b>Library Services</b>               |                                   |                         |                       |                       |               |
| Computers, Laptops, Tablets           | Certificates of Obligation        | 24,254                  | 13,050                | 17,050                | 54,354        |
| Equipment                             | General Operating Fund            | -                       | -                     | 12,000                | 12,000        |
| <b>Municipal Airport</b>              |                                   |                         |                       |                       |               |
| Computers, Laptops, Tablets           | Hangar Rental Proceeds            | 3,261                   | 2,900                 | -                     | 6,161         |
| Equipment                             | Hangar Rental Proceeds            | -                       | 128,000               | 15,000                | 143,000       |
| Vehicles                              | Hangar Rental Proceeds            | -                       | -                     | 79,000                | 79,000        |

| <b>Neighborhood Services</b>                            |                            |                     |                     |                     |                      |  |
|---|----------------------------|---------------------|---------------------|---------------------|----------------------|--|
| Computers, Laptops, Tablets                             | Certificates of Obligation | \$ 28,777           | \$ 21,137           | \$ 9,050            | \$ 58,964            |  |
| Computers, Laptops, Tablets                             | Rental Inspection Fees     | -                   | -                   | \$ 9,600            | \$ 9,600             |  |
| Vehicles  | Capital Projects Reserve   | -                   | 65,582              | -                   | 65,582               |  |
| Vehicles  | Certificates of Obligation | 25,479              | 91,851              | -                   | 117,330              |  |
| Vehicles  | Rental Inspection Fees     | -                   | -                   | 96,000              | 96,000               |  |
| <b>Parks and Recreation</b>                             |                            |                     |                     |                     |                      |  |
| Computers, Laptops, Tablets                             | Certificates of Obligation | 26,528              | 24,146              | 35,820              | 86,494               |  |
| Computers, Laptops, Tablets                             | Golf User Fees             | 1,121               | -                   | 4,050               | 5,171                |  |
| Equipment   | Certificates of Obligation | -                   | 29,116              | 74,000              | 103,116              |  |
| Vehicles  | Capital Projects Reserve   | -                   | 138,558             | -                   | 138,558              |  |
| Vehicles  | Certificates of Obligation | 253,509             | 137,649             | 205,000             | 596,158              |  |
| <b>Planning and Development Services</b>                |                            |                     |                     |                     |                      |  |
| Computers, Laptops, Tablets                             | Certificates of Obligation | 15,484              | 52,246              | 23,000              | 90,730               |  |
| Equipment   | Certificates of Obligation | 10,470              | -                   | -                   | 10,470               |  |
| Vehicles  | Certificates of Obligation | 26,217              | 32,791              | 101,500             | 160,508              |  |
| <b>Police Services</b>                                  |                            |                     |                     |                     |                      |  |
| Computer Equipment                                      | Certificates of Obligation | 39,990              | -                   | -                   | 39,990               |  |
| Computers, Laptops, Tablets                             | Certificates of Obligation | 62,688              | 170,485             | 60,400              | 293,573              |  |
| Equipment   | Confiscated Fund           | 429,802             | 196,389             | 150,000             | 776,191              |  |
| Vehicles  | Capital Projects Reserve   | -                   | 132,000             | -                   | 132,000              |  |
| Vehicles  | Certificates of Obligation | 974,896             | 1,618,315           | 2,116,760           | 4,709,970            |  |
| Vehicles  | Confiscated Fund           | 200,764             | 300                 | -                   | 201,064              |  |
| <b>Public Works</b>                                     |                            |                     |                     |                     |                      |  |
| Computers, Laptops, Tablets                             | Certificates of Obligation | 30,012              | 23,986              | 45,320              | 99,318               |  |
| Computers, Laptops, Tablets                             | Drainage Utility Fees      | 2,238               | -                   | -                   | 2,238                |  |
| Computers, Laptops, Tablets                             | Water and Sewer User Fees  | 32,113              | 92,000              | 23,350              | 147,463              |  |
| Equipment   | Certificates of Obligation | 49,849              | 103,433             | 230,000             | 383,282              |  |
| Equipment   | Water and Sewer User Fees  | (245,481)           | 889,320             | 400,000             | 1,043,839            |  |
| Vehicles  | Certificates of Obligation | 5,722               | 515,367             | -                   | 521,089              |  |
| Vehicles  | Drainage Utility Fees      | 510,818             | 296,000             | 390,000             | 1,196,818            |  |
| Vehicles  | Water and Sewer User Fees  | 123,356             | 1,393,690           | 535,000             | 2,052,046            |  |
| <b>Solid Waste/Equipment Services</b>                   |                            |                     |                     |                     |                      |  |
| Computers, Laptops, Tablets                             | Certificates of Obligation | 4,332               | 43,043              | 10,000              | 57,375               |  |
| Equipment   | Certificates of Obligation | 593,364             | 1,427,033           | 2,186,450           | 4,206,848            |  |
| Vehicles  | Capital Projects Reserve   | -                   | 32,791              | -                   | 32,791               |  |
| Vehicles  | Certificates of Obligation | -                   | 32,791              | 650,000             | 682,791              |  |
| <b>Reserved Funds for Equipment</b>                     |                            |                     |                     |                     |                      |  |
| Capital Equipment Reserve                               | Certificates of Obligation | -                   | 133,792             | -                   | 133,792              |  |
| <b>Total Routine Vehicle and Equipment Expenditures</b> |                            | <b>\$ 3,839,868</b> | <b>\$ 9,027,041</b> | <b>\$ 8,351,670</b> | <b>\$ 21,218,579</b> |  |



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# Statistical Section

## Community Profile

General Fund Expenditures by  
Category

General Fund Revenues by  
Source

Property Tax Levies and  
Collections

Assessed Value of Taxable  
Property, Tax Levy and  
Distribution

Property Tax Rates-Direct and  
Overlapping

Principal Taxpayers

Ratio of Net General Bonded  
Debt to Assessed Value

Ratio of Annual Debt Service  
Expenditures to Total General  
Expenditures

Computation of Direct and  
Estimated Overlapping Bonded  
Debt

Schedule of Revenue Bond  
Coverage

Demographic Statistics

Growth Indices

Property and Construction  
Values





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## Community Profile

### History

The first plat for the town site of Mesquite was recorded on May 22, 1873 at the Dallas County Courthouse by A.R. Alcott, a Texas & Pacific Railroad Company engineer and planner of depot towns. The railroad company bought a square mile of land, built a depot, and offered business property and residential lots for sale. Mesquite incorporated December 3, 1887. It was the second town, outside of Dallas, in Dallas County to do so.

In 1882, Senator R.S. Kimbrough established The Texas Mesquiter (now The Mesquite News), the oldest newspaper in the county outside of the City of Dallas. The newspaper began its news coverage of hometown people and events, printing with handset metal and wood type on an old George Washington hand press.

Mesquite remained a quiet agricultural town from 1873 to the late 1950s, as the population only increased by 1,561 residents between 1890 and 1950. However, the post-World War II building boom brought phenomenal growth as new subdivisions began to spring up. Big Town Mall, the first enclosed mall in the Southwest, was constructed in 1959, and the first public library in Mesquite was opened in 1964 as City services were expanded to meet the needs of a growing population.

In 1970, LBJ Freeway connected Mesquite to neighboring communities. The expressway, as well as Town East Mall, brought increased economic growth to the City. Located at the crossroads of Interstates 20, 30 and 635, State Highway 352, U.S. Highway 80, and the Union Pacific Railroad, Mesquite now covers over 49 square miles and is surrounded by Garland to the north, Dallas to the west, Lake Ray Hubbard to the northeast, Sunnyvale to the east, and Balch Springs to the south.



### School

Each school day, the Mesquite Independent School District welcomes 38,228 students through the doors of 50 campuses, which includes 34 elementary schools, 10 middle schools, 6 high schools including Vanguard High School which is one of the most state of the art facilities in the country, the Mesquite Academy Program and the Learning Center. Mesquite ISD has a record of steady, marked improvement and a continual quest for excellence. MISD is home to two academically recognized schools selected and honored by the Texas Education Agency.

### Higher Education

Dallas College Eastfield Campus, a member of the seven-campus Dallas County Community College District, is a four-year community college offering freshmen and sophomore level academic transfer programs, technical and occupational training, and a variety of non-credit personal enrichment classes. Texas A & M University- Commerce, Mesquite Metroplex Center offers various Graduate Degree Programs and the Texas A&M Engineering Extension Service, a member of the Texas A & M University System, offers adult occupational and technical training.



### Recreation and Leisure Activities

The Parks and Recreation Department offers a variety of facilities and programs to enrich the quality of life for residents. Amenities include 70+ parks with playgrounds, pavilions, athletic fields, and disc golf courses. Five recreation centers with gymnasiums and meeting space, three senior centers with kitchens, two reservation facilities for special gatherings, and three swimming pools.

The Mesquite Public Library broke ground in 1963 and the Main Library opened its doors in 1964. In 1981, the North Branch Library opened. The library system has a collection of over 200,000 items including books, magazines, DVDs, CDs, eBooks and eAudiobooks. Additional services include computers for public use and a variety of databases that can be accessed over the internet.



The Mesquite Golf Course is a 154-acre, 18-hole public golf course owned and managed by the City of Mesquite. At 6,980 yards and par 71, the Mesquite Golf Course offers a challenging course for all golfers from beginner to championship level. The Mesquite Golf Course is located at 825 N. Hwy 67 (IH-30 at Northwest Drive).

City-wide redevelopment is evidenced in remodel/addition permits issued, remaining steady from 2022 to 2023, both in number and valuation. Downtown Mesquite revitalization is building on major gains including completion of the Front Street Station infrastructure improvement project, redevelopment of key properties, facade enhancements made possible by the Downtown Facade Improvement Grant Program, statewide awards for operations and programming, and again achieving National Accreditation from the National Main Street organization. Alejandro's at Front Street Station and the repurposed Heritage Plaza opened in late 2022. Several properties have been sold to developers for future business attractions.

## Entertainment

With more than four million square feet of retail space, ample hospitality and entertainment venues, 300 plus restaurants, and 30 movie screens, Mesquite is a North Texas destination. Celebration Station, the Devil's Bowl Speedway, the Mesquite Arts Center, the Mesquite Golf Club, and Historic Mesquite continue to pull large crowds of locals as well as visitors to the area.

The ROWS of Texas, a 4-mile shopping, entertainment, and dining district along IH-635 delivers on Mesquite's promise of Real.Texas.Flavor. with its Retail, Restaurant, and Rodeo rows. The Mesquite Championship Rodeo, located on the south end of the district in the Mesquite Arena, doubled ticket sales in 2023 over 2022. The rodeo has been a mainstay since 1958. Founded by ProRodeo Hall of Fame member Neal Gay, the PRCA-sanctioned rodeo provides all the traditional rodeo events every Saturday night from June through August. Mesquite Arena, home of the Rodeo, hosts concerts and other sporting events throughout the year. Nearby, the Iron Horse development plans 130,000 square feet of new retail and dining options.



Town East Mall has been a retail powerhouse in Mesquite since it opened in 1971. In addition to almost 200 shops and department stores, the previous Sears site has been purchased by an investor who plans to redevelop it into an urban retail and entertainment concept. Plans continue with the announcement of major brands coming to the redevelopment in 2024. Mesquite's other retail shopping centers host major big box and destination brand retailers, such as Super Target, Lowes, Home Depot, Home Goods, and more. Boot Barn and Cavenders add that Texas shopping flair.

The Mesquite Championship Rodeo continues to grow in popularity, with ticket sales nearly doubling in 2023. Mesquite Arena continues to expand entertainment attractions, adding concerts and other festivals to their offerings. Hotel occupancy remains steady, out-pacing average Dallas-area occupancy. Mesquite offers more competitive pricing and benefits from DFW proximity for events such as the State Fair of Texas. Families enjoy Celebration Station and Mesquite Parks and sports tournaments.

The Mesquite Arts Center is the premier destination for fine and performing arts in the City. The 500 seat Concert Hall is home to the Mesquite Symphony Orchestra and the Mesquite Community Band, and hosts national and international touring companies. The more intimate Black Box Theatre hosts the Mesquite Arts Theatre that has been producing excellent regional theater for more than 40 years. During the summer, the Missoula Children's Theatre takes over the Black Box for a week. The team holds an open audition and casts 50-60 local students to perform in a musical theater production. The show is rehearsed throughout the week and two public performances are presented at the end of the week. Just for Kidz educational opportunities provide free Saturday and Spring Break activities such as Hip Hop 101, DJ 101 and Silkscreen your own t-shirt. The Mesquite Arts Council also produces online and in person educational content with MAC Doodles, Create Your Own ... workshop series and Tote-and-Go, supplying arts and crafts kits for local families. Spring kicks off the outdoor concert season with April Rocks each Friday evening on the North Lawn of the Arts Center. The Courtyard Concert Series follows up in May, in the Arts Center beautiful courtyard, and continues through the summer. Regional acts from the North Texas region perform along with the Mesquite Community Band summer concerts, and their annual Independence Day concert.



Add the Jazz Breaks concert series and there is music all summer long at the Arts Center. The Arts Center is the location of the City's memorial to the lives lost on September 11, 2001. A 15-foot long, 575-pound piece of twisted steel from the Twin Towers is the centerpiece of Mesquite Freedom Park. With the support of the local community, the City of Mesquite created this outdoor place of gathering, reflection and celebration of freedom.



### Employment

Mesquite’s 4,000 plus businesses, employing more than 46,000 people offer a diverse choice of careers in the service, healthcare, retail, manufacturing, logistics, and public administration sectors. The 1,000-acre Skyline Industrial Park is home to one of the largest concentrations of industries on the east side of the DFW Metroplex.

Ranging from small entrepreneurial manufactures to Fortune 100 companies like Pepsi-Co, FedEx, United Parcel Service, and Union Pacific Railroad, Mesquite’s industrial sector provides 10,000+ jobs. New additions to the Skyline district include Lenox and Tubelite,

Elements International, and expansion of Hays and H & K International.

The retail sector, spurred by Big Town Mall in the 1950’s and since 1971 anchored by the 1.2 million square foot Town East Mall, offers shopping and neighborhood centers throughout the City containing Fortune 500 brands such as Super Target, Walmart, Kroger, Home Depot, Lowe’s, CVS, Walgreens, and more, providing 14,000 plus jobs. A recent new retail addition to Town East, Dick’s Sporting Goods now serves as the fifth big box anchor to the regional mall.

Employment is projected to continue growing in Mesquite, as there is 15 million square feet of new industrial space either under construction or being planned, 10,000 new homes being built, and new retail centers being proposed to accommodate the influx of new residents and commercial growth through 2030 - primarily on the southeast side of Mesquite and into Kaufman County.

Major employers in the City and the number of employees, are set forth in the following table:

| Company Name                       | Nature of Business         | Number of Employees |
|------------------------------------|----------------------------|---------------------|
| Mesquite ISD                       | Education                  | 5,487               |
| Town East Mall                     | Retail                     | 2,750               |
| United Parcel Service Inc          | Distribution / Delivery    | 2,300               |
| Canadian Solar                     | Manufacturing              | 2,300               |
| City of Mesquite                   | Government                 | 1,281               |
| Pepsi Beverages Co.                | Manufacturing              | 1,000               |
| Eastfield College (Dallas College) | Education                  | 950                 |
| Dallas Regional Medical Center     | Healthcare                 | 900                 |
| Walmart                            | Retail                     | 850                 |
| Ashley Furniture Distribution      | Distribution/Manufacturing | 785                 |

Source: The City of Mesquite Economic Development Division

| MESQUITE CLIMATE                   |                               |
|------------------------------------|-------------------------------|
| Average Temperature (F*)           | Hi 75.9 / Lo 58.5             |
| Average Humidity (%)               | 66.58%                        |
| Average Precipitation (inches)     | 50.6" Annually / 4.2" Monthly |
| Average Wind (mph)                 | 8.7 mph                       |
| Average Sunlight per month (hours) | 219.6 hours                   |
| Highest Elevation (feet)           | 530 feet                      |
| Lowest Elevation (feet)            | 415 feet                      |

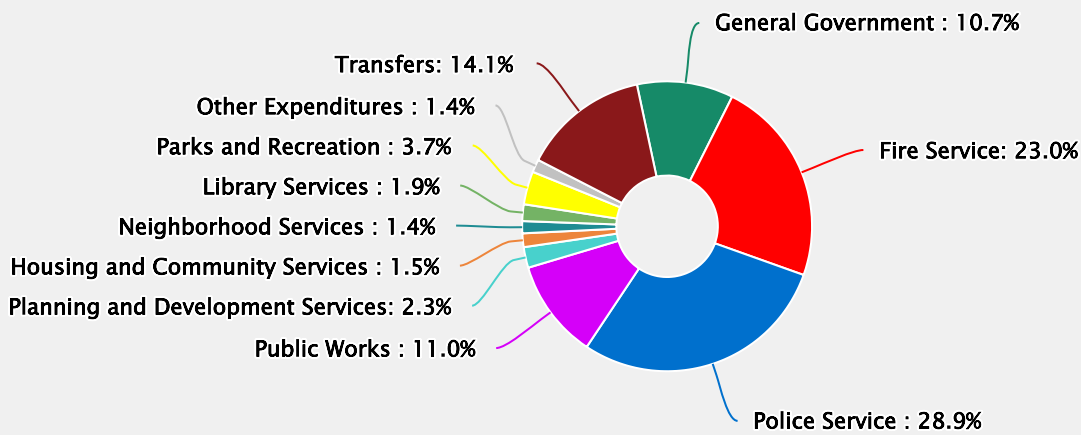
### Growth

Mesquite issued over 1,600 new housing permits for fiscal year 2022-2023 and permit values remain strong, stabilizing at approximately \$350,000 per unit. Solterra’s master planned community is set for 3,400 new homes by 14+ builders, with models now open. Iron Horse continues to sell rapidly, with amenities such as a pool and retail spec buildings under construction. Mesquite Trinity Pointe in Kaufman County welcomed the groundbreaking of Talia this past year and infrastructure is underway along with the pre-sale of lots, and Polo Ridge has begun home sales averaging in the \$600,000-\$700,000 range. The new housing growth in Mesquite is expected to add 30,000 to the population over the next decade.

### General Government Expenditures by Category Last Ten Fiscal Years In Thousands (000)

| Fiscal Year | General Government | Fire Service | Police Service | Public Works | Planning and Development Services | Housing and Community Services | Neighborhood Services | Library Services | Parks and Recreation | Other Expenditures | Cost Allocation Reimbursements | Transfers | Total     |
|-------------|--------------------|--------------|----------------|--------------|-----------------------------------|--------------------------------|-----------------------|------------------|----------------------|--------------------|--------------------------------|-----------|-----------|
| 2014        | \$ 9,878           | \$ 23,585    | \$ 30,520      | \$ 12,025    | \$ 2,622                          | \$ 2,192                       | \$ -                  | \$ 1,880         | \$ 3,141             | \$ 2,935           | \$ -                           | \$ 10,370 | \$ 99,148 |
| 2015        | 10,799             | 24,406       | 30,489         | 12,381       | 2,675                             | 1,725                          | -                     | 2,004            | 5,224                | 2,476              | -                              | 9,850     | 102,029   |
| 2016        | 10,867             | 25,546       | 32,175         | 12,150       | 2,254                             | 1,814                          | 806                   | 1,895            | 2,744                | 3,636              | -                              | 11,819    | 105,706   |
| 2017        | 11,092             | 26,537       | 34,016         | 12,231       | 2,443                             | 1,533                          | 1,067                 | 2,041            | 1,863                | 2,890              | -                              | 14,800    | 110,513   |
| 2018        | 12,189             | 27,566       | 35,017         | 11,763       | 2,742                             | 1,701                          | 1,162                 | 2,047            | 1,313                | 4,125              | -                              | 16,000    | 115,625   |
| 2019        | 13,487             | 29,273       | 37,400         | 13,446       | 2,805                             | 1,794                          | 1,228                 | 2,029            | 2,671                | 3,213              | -                              | 19,275    | 126,621   |
| 2020        | 13,709             | 27,485       | 37,770         | 13,829       | 3,203                             | 1,981                          | 1,364                 | 2,318            | 1,747                | 4,230              | (4,260)                        | 24,414    | 127,790   |
| 2021        | 14,172             | 32,051       | 40,907         | 13,982       | 3,052                             | 2,008                          | 1,474                 | 2,408            | 3,234                | 5,605              | (3,639)                        | 22,866    | 138,120   |
| 2022        | 15,049             | 34,105       | 43,063         | 15,601       | 3,068                             | 1,987                          | 1,611                 | 2,499            | 3,413                | 3,538              | (3,023)                        | 28,936    | 149,847   |
| 2023        | 17,283             | 37,063       | 46,502         | 17,745       | 3,719                             | 2,436                          | 2,181                 | 2,994            | 5,940                | 2,316              | (2,667)                        | 22,677    | 158,189   |

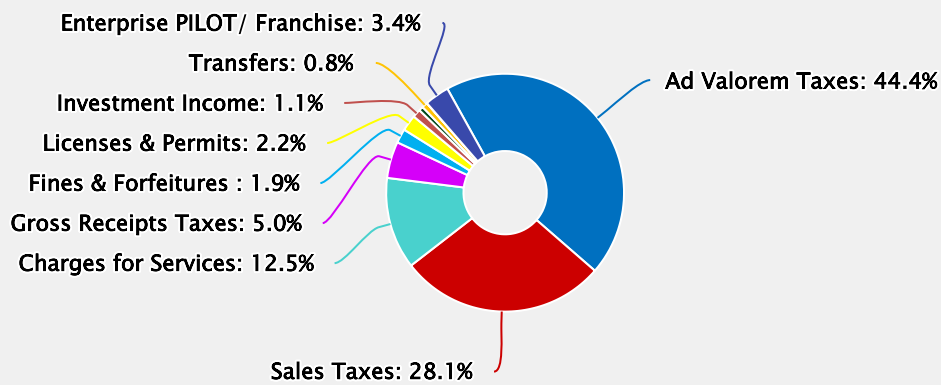
### General Fund Expenditures by Category



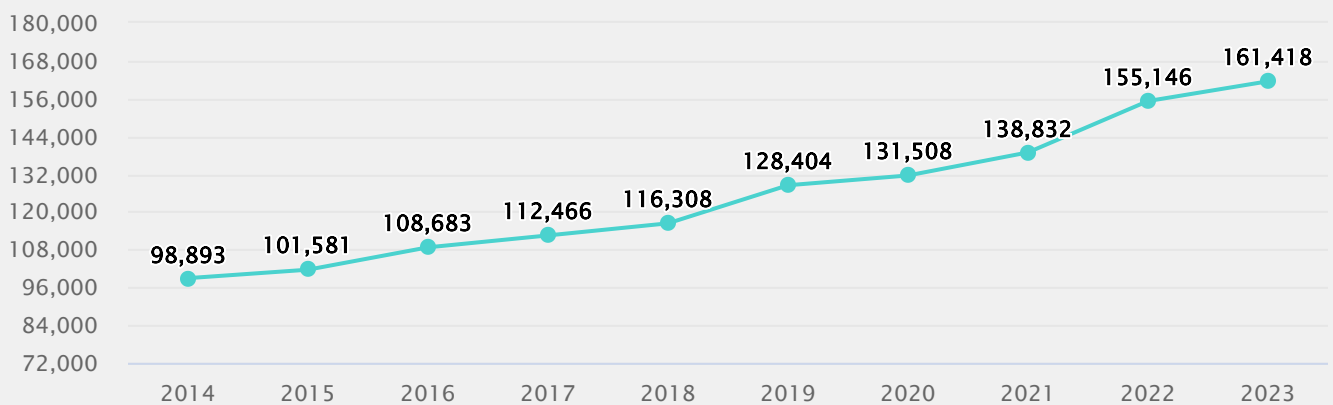
### General Fund Revenues by Source Last Ten Fiscal Years In Thousands (000)

| Fiscal Year | Ad Valorem Taxes | Sales Taxes | Charges for Services | Gross Receipts Taxes | Fines & Forfeitures | Licenses & Permits | Investment Income | Other Revenues | Transfers | Intergovernmental | Enterprise PILOT/ Franchise | Total     |
|-------------|------------------|-------------|----------------------|----------------------|---------------------|--------------------|-------------------|----------------|-----------|-------------------|-----------------------------|-----------|
| 2014        | \$ 35,199        | \$ 30,085   | \$ 13,028            | \$ 7,914             | \$ 3,521            | \$ 1,604           | \$ 32             | \$ 1,148       | \$ 5,536  | \$ 826            | -                           | \$ 98,893 |
| 2015        | 36,439           | 31,254      | 14,020               | 7,770                | 2,988               | 1,705              | 77                | 1,649          | 5,550     | 129               | -                           | 101,581   |
| 2016        | 38,345           | 32,667      | 14,569               | 7,504                | 3,102               | 2,225              | 144               | 2,517          | 6,009     | 1,601             | -                           | 108,683   |
| 2017        | 44,459           | 33,021      | 13,991               | 7,446                | 3,096               | 2,231              | 247               | 2,013          | 5,750     | 212               | -                           | 112,466   |
| 2018        | 48,252           | 33,122      | 13,903               | 7,742                | 2,931               | 2,057              | 450               | 1,525          | 6,250     | 76                | -                           | 116,308   |
| 2019        | 55,821           | 33,716      | 15,978               | 7,564                | 3,330               | 2,337              | 777               | 1,602          | 7,189     | 90                | -                           | 128,404   |
| 2020        | 60,400           | 34,197      | 15,140               | 7,186                | 2,936               | 2,820              | 460               | 2,015          | 1,171     | 142               | 5,041                       | 131,508   |
| 2021        | 62,633           | 38,722      | 16,751               | 7,436                | 2,939               | 3,120              | 73                | 726            | 1,285     | -                 | 5,147                       | 138,832   |
| 2022        | 68,454           | 43,675      | 19,265               | 8,054                | 2,844               | 5,054              | 6                 | 983            | 1,626     | -                 | 5,185                       | 155,146   |
| 2023        | 71,745           | 45,392      | 20,149               | 8,030                | 3,087               | 3,532              | 1,824             | 971            | 1,250     | -                 | 5,438                       | 161,418   |

### General Fund Revenues by Source

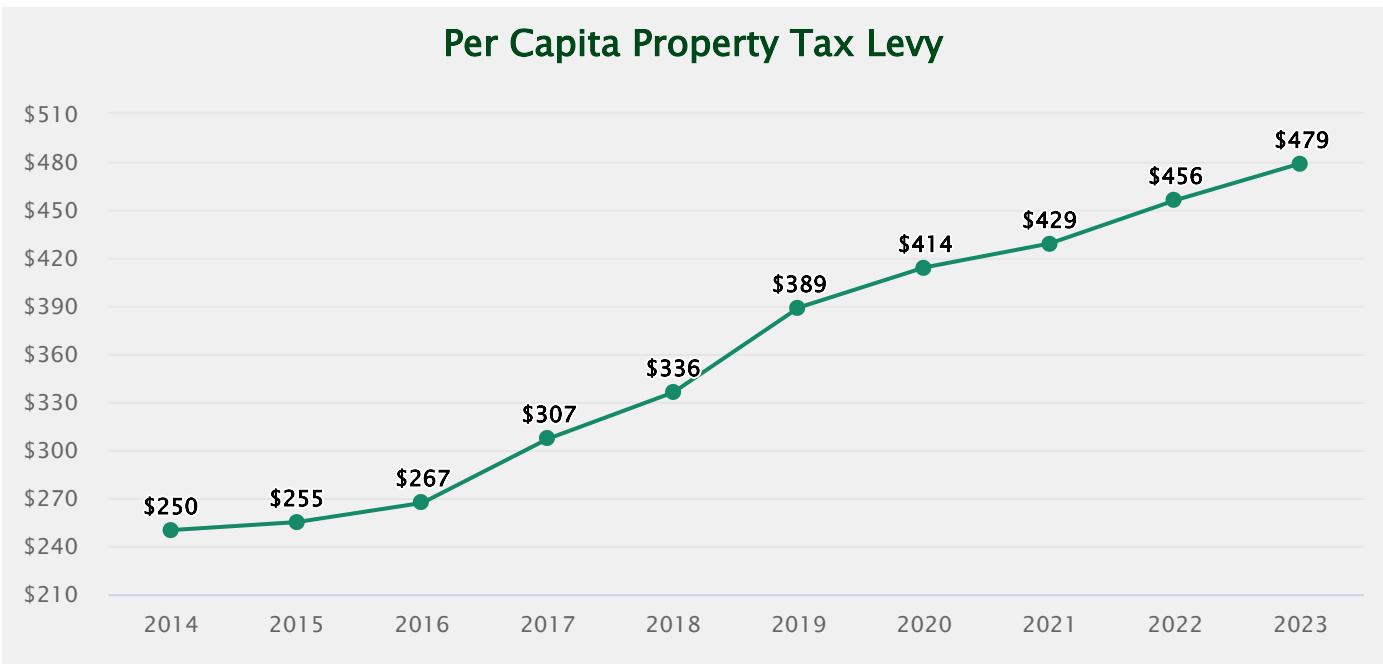


### Total General Fund Revenues (000) by Fiscal Year



### Property Tax Levies and Collections Last Ten Fiscal Years

| Fiscal Year | Adjusted Current Tax Levy | Current Tax Collections <sup>(2)</sup> | Percentage of Current Taxes Collected | Delinquent Tax Collections <sup>(1)</sup> | Total Tax Collections | % Total Tax Collections/ Current Levy |
|-------------|---------------------------|--|---------------------------------------|---|-----------------------|---------------------------------------|
| 2014        | \$ 34,961,217             | \$ 34,457,251                          | 98.56%                                | \$ 308,934                                | \$ 34,766,185         | 99.44%                                |
| 2015        | 36,282,438                | 35,805,787                             | 98.69%                                | 217,340                                   | 36,023,127            | 99.29%                                |
| 2016        | 37,960,913                | 37,517,675                             | 98.83%                                | 186,695                                   | 37,704,370            | 99.32%                                |
| 2017        | 43,954,143                | 43,411,278                             | 98.76%                                | 256,839                                   | 43,668,117            | 99.35%                                |
| 2018        | 48,024,985                | 47,447,173                             | 98.80%                                | 236,133                                   | 47,683,306            | 99.29%                                |
| 2019        | 55,708,582                | 54,944,161                             | 98.63%                                | 303,773                                   | 55,247,934            | 99.17%                                |
| 2020        | 60,103,187                | 59,289,630                             | 98.65%                                | 509,235                                   | 59,798,865            | 99.49%                                |
| 2021        | 62,336,159                | 61,682,155                             | 98.95%                                | 449,481                                   | 62,131,636            | 99.67%                                |
| 2022        | 68,496,653                | 67,479,777                             | 98.52%                                | 169,263                                   | 67,649,040            | 99.76%                                |
| 2023        | 72,816,166                | 71,543,792                             | 98.25%                                | 157,249                                   | 71,701,041            | 98.47%                                |

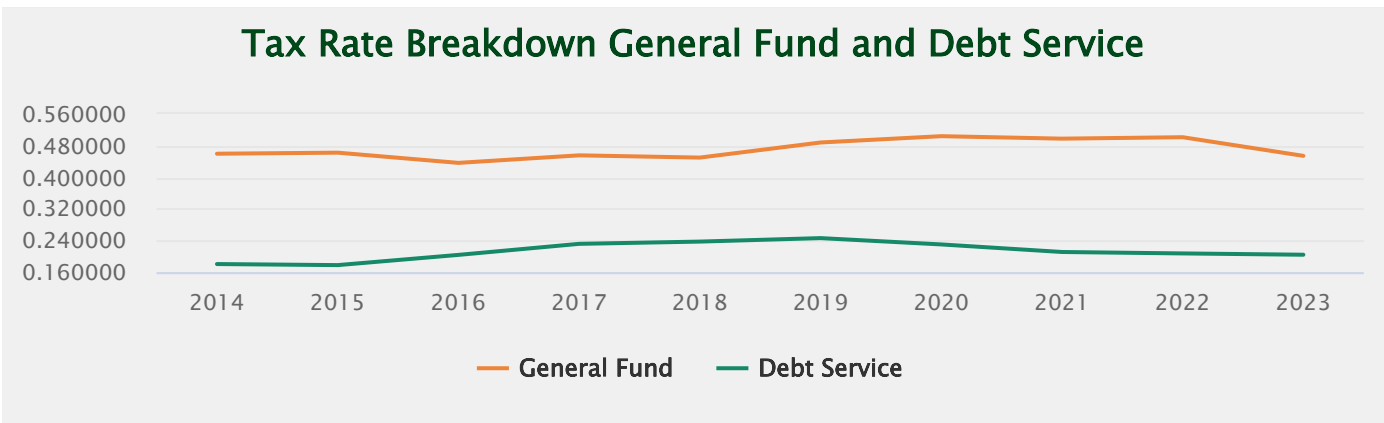
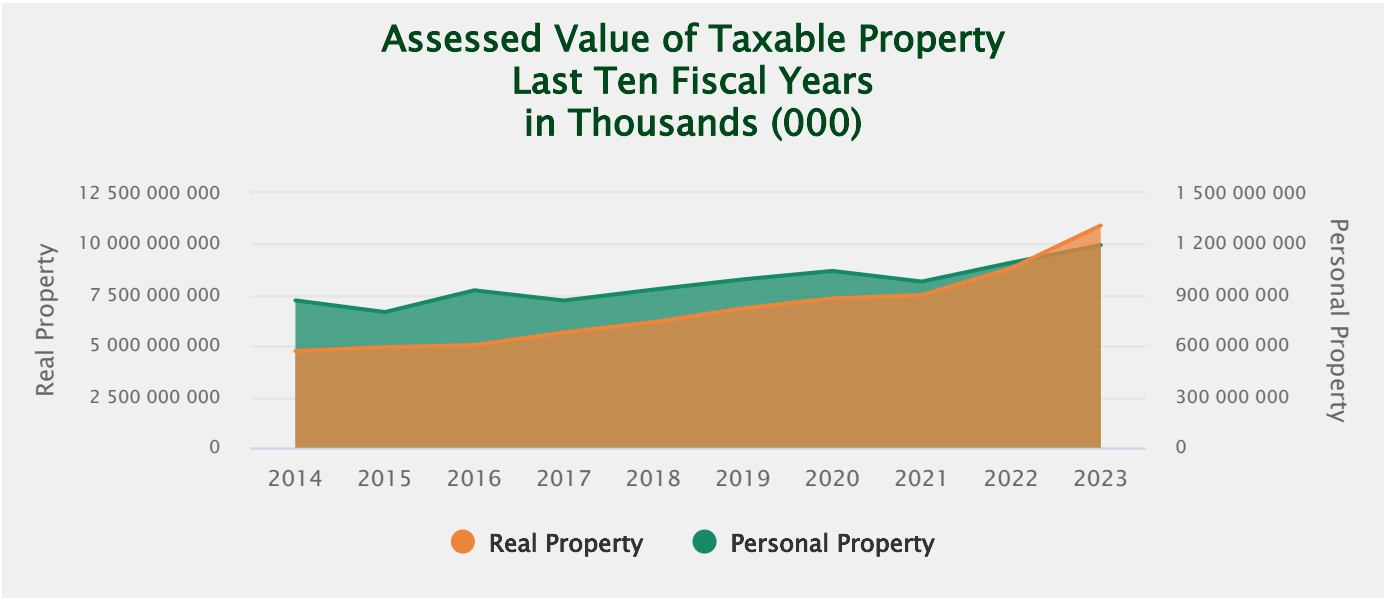


(1) Delinquent Tax Collections do not include penalty and interest.

(2) Current year collections are net of the amount collected for Tax Incentive Financing District (TIF).

### Assessed Value of Taxable Property, Tax Levy, and Distribution Last Ten Fiscal Years

| Fiscal Year | Assessed Valuation of Taxable Property |                   |                      | Tax Levy Distribution   |                |              |              |
|-------------|--|-------------------|----------------------|-------------------------|----------------|--------------|--------------|
|             | Real Property                          | Personal Property | Total <sup>(1)</sup> | Tax Rate <sup>(2)</sup> | Total Tax Levy | General Fund | Debt Service |
| 2014        | \$ 4,743,167,903                       | \$ 867,926,160    | \$ 5,611,094,063     | \$ 0.64000              | \$ 35,911,002  | \$ 0.459530  | \$ 0.180470  |
| 2015        | 4,936,838,157                          | 799,004,189       | 5,735,842,346        | 0.64000                 | 36,709,391     | 0.462200     | 0.177800     |
| 2016        | 5,035,080,686                          | 927,480,690       | 5,962,561,376        | 0.64000                 | 38,160,393     | 0.436370     | 0.203630     |
| 2017        | 5,660,431,750                          | 867,037,847       | 6,527,469,597        | 0.68700                 | 44,843,716     | 0.455420     | 0.231580     |
| 2018        | 6,167,654,569                          | 931,670,651       | 7,099,325,220        | 0.68700                 | 48,772,364     | 0.449720     | 0.237280     |
| 2019        | 6,840,501,579                          | 991,839,720       | 7,832,341,299        | 0.73400                 | 57,489,385     | 0.487920     | 0.246080     |
| 2020        | 7,331,672,979                          | 1,041,771,727     | 8,373,444,706        | 0.73400                 | 61,461,084     | 0.503900     | 0.230100     |
| 2021        | 7,494,227,776                          | 978,937,135       | 8,473,164,911        | 0.70862                 | 60,042,541     | 0.497635     | 0.210985     |
| 2022        | 8,817,314,620                          | 1,090,632,785     | 9,907,947,405        | 0.70862                 | 70,209,697     | 0.501280     | 0.207340     |
| 2023        | 10,917,532,788                         | 1,194,365,755     | 12,111,898,543       | 0.65814                 | 77,328,603     | 0.454100     | 0.204040     |



Source: Budget and Treasury Division

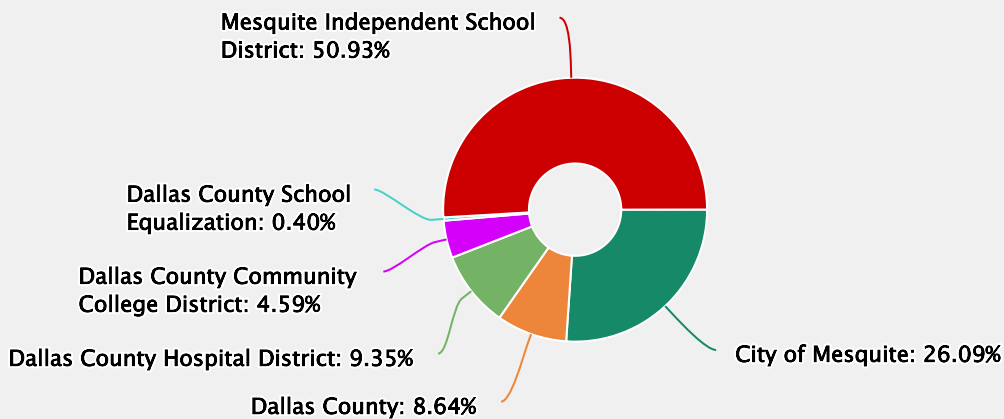
(1) Assessed value is 100% of estimated actual value for all years. Values are as of January 1 of the calendar year prior to the fiscal year-end date and are net of tax exemptions and Tax Incentive Financing Districts (TIF).

(2) Tax rate is per \$100 assessed valuation

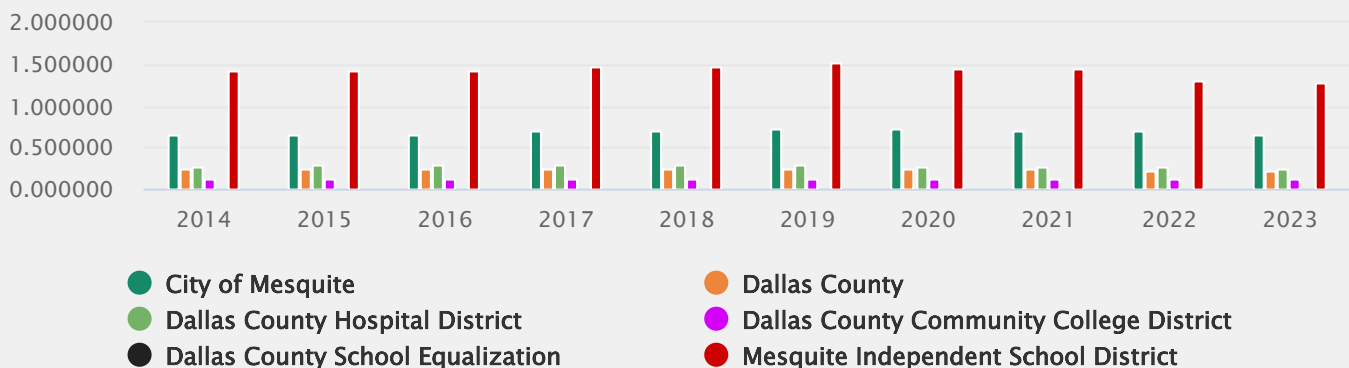
### Property Tax Rates Direct and Overlapping Governments (per \$100 Valuation) Last Ten Fiscal Years

| Fiscal Year | City of Mesquite | Dallas County | Dallas County Hospital District | Dallas County Community College District | Dallas County School Equalization | Mesquite Independent School District | Total      |
|-------------|------------------|---------------|---------------------------------|--|-----------------------------------|--------------------------------------|------------|
| 2014        | \$ 0.64000       | \$ 0.24310    | \$ 0.27600                      | \$ 0.12470                               | \$ 0.01000                        | \$ 1.41000                           | \$ 2.70380 |
| 2015        | 0.64000          | 0.24310       | 0.28600                         | 0.12478                                  | 0.01000                           | 1.41000                              | 2.71388    |
| 2016        | 0.64000          | 0.24310       | 0.28600                         | 0.12365                                  | 0.01000                           | 1.41000                              | 2.71275    |
| 2017        | 0.68700          | 0.24310       | 0.27940                         | 0.12293                                  | 0.00927                           | 1.46000                              | 2.80170    |
| 2018        | 0.68700          | 0.24310       | 0.27940                         | 0.12424                                  | 0.01000                           | 1.46000                              | 2.80374    |
| 2019        | 0.73400          | 0.24310       | 0.27940                         | 0.12400                                  | 0.01000                           | 1.52000                              | 2.91050    |
| 2020        | 0.73400          | 0.24310       | 0.26950                         | 0.12400                                  | 0.01000                           | 1.45000                              | 2.83060    |
| 2021        | 0.70862          | 0.23974       | 0.26610                         | 0.12400                                  | 0.01000                           | 1.44640                              | 2.79486    |
| 2022        | 0.70862          | 0.22794       | 0.25500                         | 0.12351                                  | 0.01000                           | 1.31200                              | 2.63707    |
| 2023        | 0.65814          | 0.21795       | 0.23580                         | 0.11590                                  | 0.01000                           | 1.28460                              | 2.52239    |

### Distribution of Property Tax Rates



### Property Tax Rate per \$100 Valuation



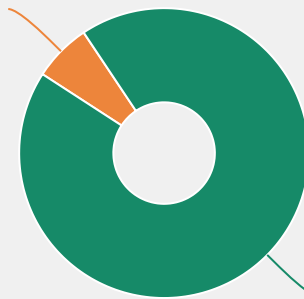
Source: Budget and Treasury Division, Dallas Central Appraisal District website, Tax Unit Rates

## Principal Taxpayers September 30, 2023

|   | Name of Taxpayer                    | Nature of Property             | 2023 Assessed Valuation <sup>(1)</sup> | Percent of Total Assessed Valuation |
|---|-------------------------------------|--------------------------------|--|-------------------------------------|
| 1   | Town East Mall PS                   | Shopping Mall                  | \$ 131,740,990                         | 1.09%                               |
| 2   | Ashley Furniture Ind                | Furniture Manufacturer         | 132,091,600                            | 1.09%                               |
| 3   | H5 TIC 1 MVR Borrower               | Apartment Complex              | 78,585,000                             | 0.65%                               |
| 4   | Market East Associates LLC          | Shopping Center                | 71,500,000                             | 0.59%                               |
| 5   | Mesquite Owner LLC                  | Apartment Complex              | 68,055,730                             | 0.56%                               |
| 6   | DG Mesquite Airport                 | Industrial Complex             | 67,745,060                             | 0.56%                               |
| 7   | 101 Bottling Group LLC (Pepsi Cola) | Soft Drink Manufacturer        | 68,595,530                             | 0.57%                               |
| 8   | Oncor Electric Delivery             | Electricity Delivery           | 58,761,650                             | 0.49%                               |
| 9   | Frontage Apartments                 | Apartment Complex              | 53,580,000                             | 0.44%                               |
| 10  | IRIS USA Inc                        | Decorative Canvas Manufacturer | 52,738,610                             | 0.44%                               |
| <b>Total Assessed Value of 10 Largest Taxpayers</b> |                                     |                                | <b>\$ 783,394,170</b>                  | <b>6.47%</b>                        |
| <b>Total Assessed Valuation of Taxable Property</b> |                                     |                                | <b>\$ 12,111,898,543</b>               |                                     |

### 10 Largest Taxpayers as a Percentage of the Total Taxable Value

Total Assessed Value of 10 Largest Taxpayers: 6.47%



Total Assessed Valuation of Taxable Property: 93.53%

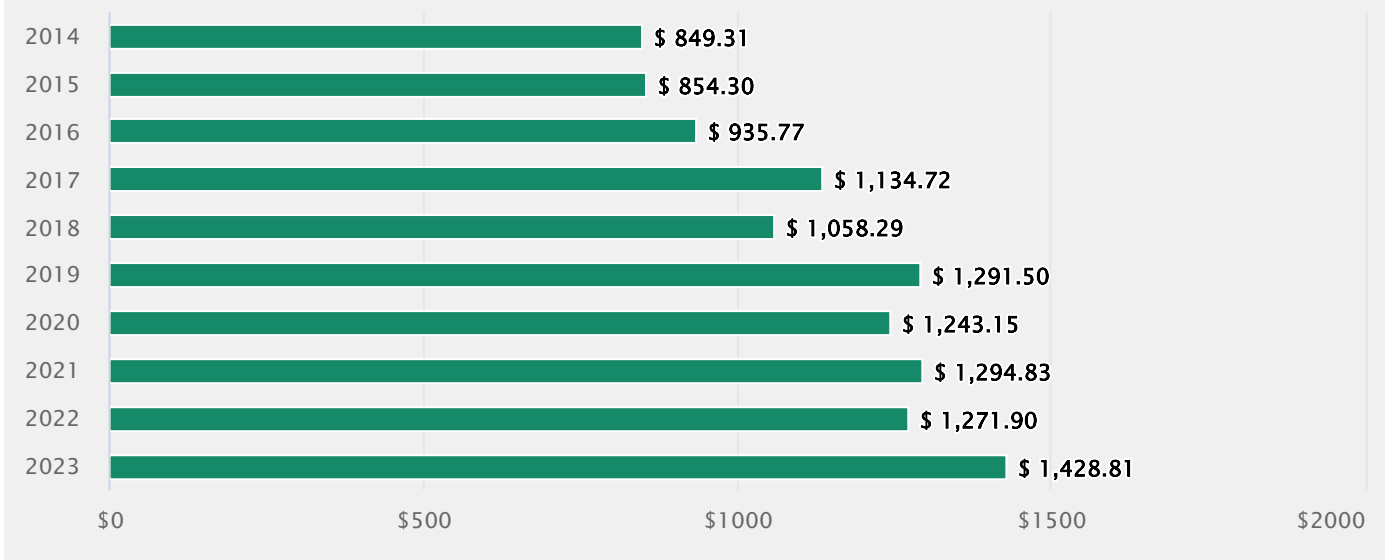
Source: Budget and Treasury Division, Tax Division, Texas Municipal Reports.

(1) Assessed value is 100% of estimated actual value for all years. Values are as of January 1 of the calendar year prior to the fiscal year-end date and are net of tax exemptions and Tax Incentive Financing Districts (TIF).

### Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita Last Ten Fiscal Years

| Fiscal Year | Population <sup>(1)</sup> | Taxable Assessed Value (in 000s) <sup>(2)</sup> | General Bonded Debt <sup>(3)</sup> | Less: Amounts Available in Debt Service Fund <sup>(4)</sup> | Net General Bonded Debt | Net General Bonded Debt/ Assessed Value | Net General Bonded Debt Per Capita |
|-------------|---------------------------|---|------------------------------------|---|-------------------------|---|------------------------------------|
| 2014        | 140,240                   | \$ 5,478,295                                    | \$ 118,840,000                     | \$ 483,072  | \$ 118,356,928          | 2.16%                                   | 849.31                             |
| 2015        | 142,210                   | 5,464,314                                       | 121,960,000                        | 470,685   | 121,489,315             | 2.22%                                   | 854.30                             |
| 2016        | 142,230                   | 5,735,842                                       | 133,180,389                        | 85,167  | 133,095,222             | 2.32%                                   | 935.77                             |
| 2017        | 142,950                   | 5,962,561                                       | 162,806,721                        | 599,175   | 162,207,546             | 2.72%                                   | 1134.72                            |
| 2018        | 143,060                   | 7,832,341                                       | 151,445,000                        | 45,694  | 151,399,306             | 1.93%                                   | 1058.29                            |
| 2019        | 143,350                   | 7,099,325                                       | 185,140,000                        | 4,167   | 185,135,833             | 2.61%                                   | 1291.50                            |
| 2020        | 145,030                   | 7,832,341                                       | 181,125,000                        | 831,001   | 180,293,999             | 2.30%                                   | 1243.15                            |
| 2021        | 145,410                   | 7,293,051                                       | 189,695,000                        | 1,413,685   | 188,281,315             | 2.58%                                   | 1294.83                            |
| 2022        | 150,108                   | 9,907,947                                       | 192,405,000                        | 1,482,723   | 190,922,277             | 1.93%                                   | 1271.90                            |
| 2023        | 152,020                   | 12,111,899                                      | 219,935,000                        | 2,727,569   | 217,207,431             | 1.79%                                   | 1428.81                            |

### Net General Obligation Bond Debt/Per Capita Last Ten Fiscal Years

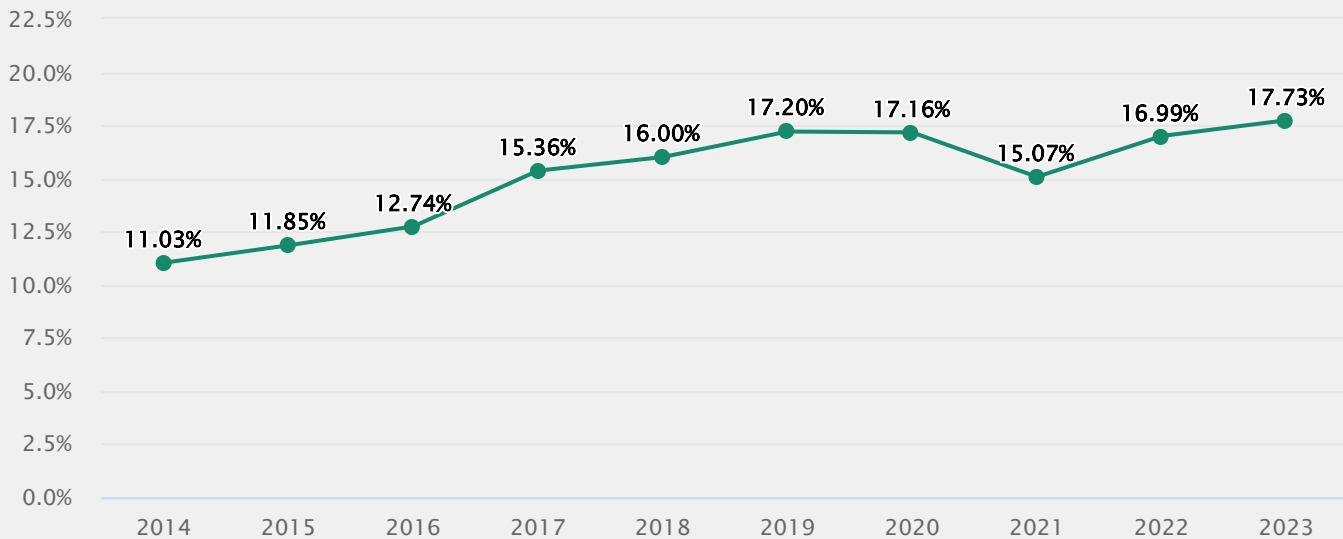


(1) Population estimates were prepared by North Central Texas Council of Governments.  
 (2) Taxable Assessed Value is based on the certified roll and is net of tax exemptions and Tax Incentive Financing Districts (TIF).  
 (3) Includes future accretion on capital appreciation bonds and refunding deferred amount.  
 (4) Amount that is available for repayment of general obligation bonded debt

### Ratio of Annual Debt Service Expenditures For General Obligation Bonded Debt To Total General Governmental Last Ten Fiscal Years

| Fiscal Year | Principal    | Interest & Fiscal Charges | Total Debt Services | Total General Governmental | Ratio of Debt Service to General Governmental |
|-------------|--------------|---------------------------|---------------------|----------------------------|---|
| 2014        | \$ 6,255,000 | \$ 4,685,621              | \$ 10,940,621       | \$ 99,148,194              | 11.03%  |
| 2015        | 7,385,000    | 4,705,129                 | 12,090,129          | 102,029,179                | 11.85%  |
| 2016        | 8,485,000    | 4,985,796                 | 13,470,796          | 105,706,631                | 12.74%  |
| 2017        | 10,630,000   | 6,340,443                 | 16,970,443          | 110,513,011                | 15.36%  |
| 2018        | 12,805,000   | 5,693,851                 | 18,498,851          | 115,624,853                | 16.00%  |
| 2019        | 14,080,000   | 7,699,706                 | 21,779,706          | 126,621,229                | 17.20%  |
| 2020        | 14,970,000   | 6,957,157                 | 21,927,157          | 127,789,458                | 17.16%  |
| 2021        | 13,295,000   | 7,521,657                 | 20,816,657          | 138,119,983                | 15.07%  |
| 2022        | 17,460,000   | 7,415,360                 | 24,875,360          | 146,442,270                | 16.99%  |
| 2023        | 18,975,000   | 9,073,460                 | 28,048,460          | 158,189,050                | 17.73%  |

### General Debt Service as a Percentage of Total General Expenditures Last Ten Fiscal Years



### Computation of Direct and Estimated Overlapping Bonded Debt September 30, 2023

| Taxing Jurisdiction                                       | Total Outstanding Bonded Debt <sup>(2)</sup> | Estimated Percent Applicable | Direct and Estimated Overlapping Bonded Debt |
|---|--|------------------------------|--|
| <b>Direct</b>   |  |                              |  |
| City of Mesquite <sup>(1)</sup>                           | \$ 218,300,000                               | 100.00%                      | \$ 218,300,000                               |
| <b>Overlapping</b>  |  |                              |  |
| Dallas County   | 217,675,000                                  | 3.20%                        | 6,965,600                                    |
| Dallas County Community College District                  | 375,515,000                                  | 3.20%                        | 12,016,480                                   |
| Dallas County Hospital District                           | 543,495,000                                  | 3.20%                        | 17,391,840                                   |
| Kaufman County  | 180,050,000                                  | 0.21%                        | 378,105                                      |
| Mesquite Independent School District                      | 12,530,871,024                               | 4.68%                        | 586,429,671                                  |
| Crandall Independent School District                      | 240,550,000                                  | 0.19%                        | 457,045                                      |
| Dallas Independent School District                        | 3,794,285,000                                | 0.16%                        | 6,070,856                                    |
| Forney Independent School District                        | 1,134,401,925                                | 0.41%                        | 4,651,048                                    |
| Garland Independent School District                       | 490,885,000                                  | 0.03%                        | 147,266                                      |
| Total Overlapping   | 19,507,727,949                               |                              | 634,507,911                                  |
| <b>Total Direct and Estimated Overlapping Bonded Debt</b> | <b>\$ 19,726,027,949</b>                     |                              | <b>\$ 852,807,911</b>                        |

Ratio Direct and Estimated; Overlapping Debt to Fiscal 2023 Assessed Valuation<sup>(3)</sup>

7.04%

**Per Capita Direct and Estimated Overlapping Bonded Debt<sup>(4)</sup>**

**\$ 5,610**

(1) Excluding self-supporting debt.

(2) Source is the Municipal Advisory Council of Texas Report.

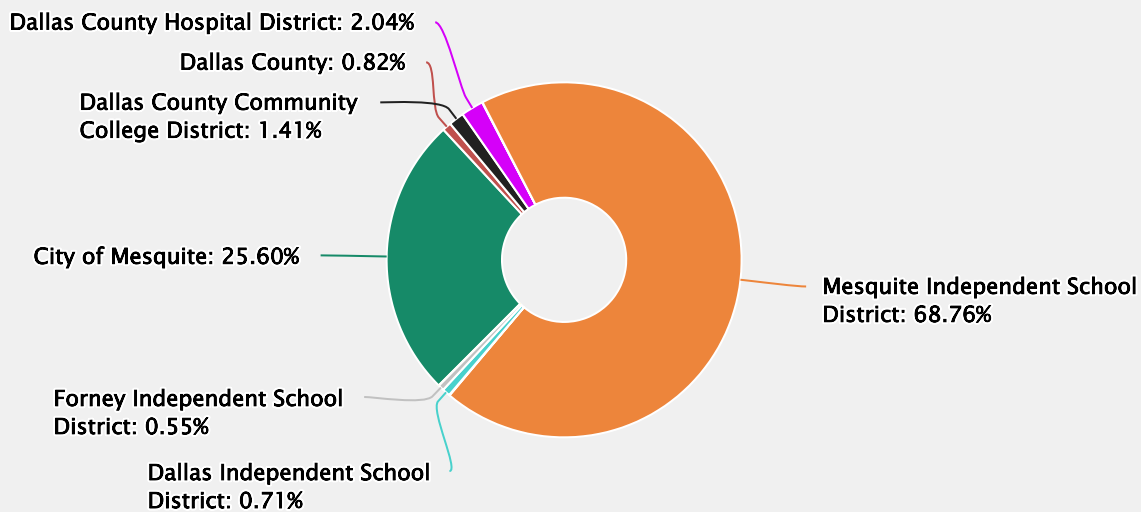
(3) Fiscal 2023 Assessed Valuation net of tax exemptions and City's Tax Increment Finance (TIF) districts:

\$ 12,111,898,543

(4) Based on 2023 Population of:

152,020

### Percentage of Direct and Estimated Overlapping Bonded Debt



## Schedule of Revenue Bond Coverage Last Ten Fiscal Years Water and Sewer Bonds

| Fiscal Year         | Operating Revenue and Other <sup>(1)</sup> | Less: Operating Expense and Other <sup>(2)</sup> | Net Available Revenue | Total Debt Payments Required <sup>(3)</sup> | Years Remaining | Average Annual Debt Payment | Coverage <sup>(4)</sup> |
|---------------------|--|--|-----------------------|---|-----------------|-----------------------------|-------------------------|
| 2013                | \$ 44,892,336                              | \$ 34,046,541                                    | \$ 10,845,795         | \$ 94,114,740                               | 20              | \$ 4,705,737                | 2.3                     |
| 2014                | 46,909,102                                 | 34,731,035                                       | 12,178,067            | 92,892,214                                  | 20              | 4,644,611                   | 2.6                     |
| 2015                | 53,676,246                                 | 37,584,068                                       | 16,092,178            | 93,172,648                                  | 20              | 4,658,632                   | 3.5                     |
| 2016 <sup>(5)</sup> | 59,870,312                                 | 46,899,920                                       | 12,970,392            | 93,973,373                                  | 20              | 4,698,669                   | 2.8                     |
| 2017                | 63,876,537                                 | 49,921,956                                       | 13,954,581            | 97,269,491                                  | 20              | 4,863,475                   | 2.9                     |
| 2018                | 68,430,178                                 | 52,242,775                                       | 16,187,403            | 99,859,175                                  | 20              | 4,992,959                   | 3.2                     |
| 2019                | 70,519,694                                 | 54,779,163                                       | 15,740,531            | 111,838,664                                 | 20              | 5,591,933                   | 2.8                     |
| 2020                | 74,595,801                                 | 56,492,038                                       | 18,103,763            | 130,118,840                                 | 20              | 6,505,942                   | 2.8                     |
| 2021                | 71,914,724                                 | 54,222,142                                       | 17,692,582            | 153,137,668                                 | 20              | 7,656,883                   | 2.3                     |
| 2022                | 78,166,437                                 | 56,515,903                                       | 21,650,534            | 193,214,625                                 | 20              | 9,660,731                   | 2.2                     |

## Drainage Utility Bonds

| Fiscal Year         | Operating Revenue and Other <sup>(1)</sup> | Less: Operating Expense and Other <sup>(2)</sup> | Net Available Revenue | Total Debt Payments Required <sup>(3)</sup> | Years Remaining | Average Annual Debt Payment | Coverage <sup>(4)</sup> |
|---------------------|--|--|-----------------------|---|-----------------|-----------------------------|-------------------------|
| 2013                | \$ 2,171,118                               | \$ 661,823                                       | \$ 1,509,295          | \$ 3,763,916                                | 9               | \$ 418,213                  | 3.6                     |
| 2014                | 2,804,769                                  | 687,903  | 2,116,866             | 3,237,015                                   | 8               | 404,627                     | 5.2                     |
| 2015                | 3,380,515                                  | 717,806  | 2,662,709             | 2,739,938                                   | 7               | 391,420                     | 6.8                     |
| 2016 <sup>(5)</sup> | 3,818,308                                  | 888,855  | 2,929,453             | 2,243,100                                   | 6               | 373,850                     | 7.8                     |
| 2017                | 4,013,757                                  | 1,039,904  | 2,973,853             | 1,747,556                                   | 5               | 349,511                     | 8.5                     |
| 2018                | 4,062,964                                  | 1,139,921  | 2,923,043             | 1,249,744                                   | 4               | 312,436                     | 9.4                     |
| 2019                | 4,168,327                                  | 1,385,229  | 2,783,098             | 11,721,457                                  | 20              | 586,073                     | 4.7                     |
| 2020                | 4,861,275                                  | 1,778,341  | 3,082,934             | 10,788,494                                  | 19              | 567,815                     | 5.4                     |
| 2021                | 4,870,622                                  | 1,629,262  | 3,241,360             | 10,013,519                                  | 18              | 556,307                     | 5.8                     |
| 2022                | 5,346,342                                  | 1,758,616  | 3,587,726             | 15,171,843                                  | 20              | 758,592                     | 4.7                     |

## Special Assessment Bonds

| Fiscal Year | Special Assessment Collections | Total Debt Payments Required <sup>(3)</sup> | Years Remaining | Average Annual Debt Payment | Coverage |
|-------------|--------------------------------|---|-----------------|-----------------------------|----------|
| 2019        | 865,155                        | 66,460,128                                  | 30              | 2,215,338                   | 0.4      |
| 2020        | 406,175                        | 64,573,276                                  | 29              | 2,226,665                   | 0.2      |
| 2021        | 2,552,381                      | 62,442,732                                  | 28              | 2,230,098                   | 1.1      |
| 2022        | 2,661,987                      | 60,164,944                                  | 27              | 2,228,331                   | 1.2      |

Notes:

(1) Includes operating and non-operating revenues.

(2) Includes operating and non-operating expenses exclusive of depreciation and interest expense, and bond issuance costs.

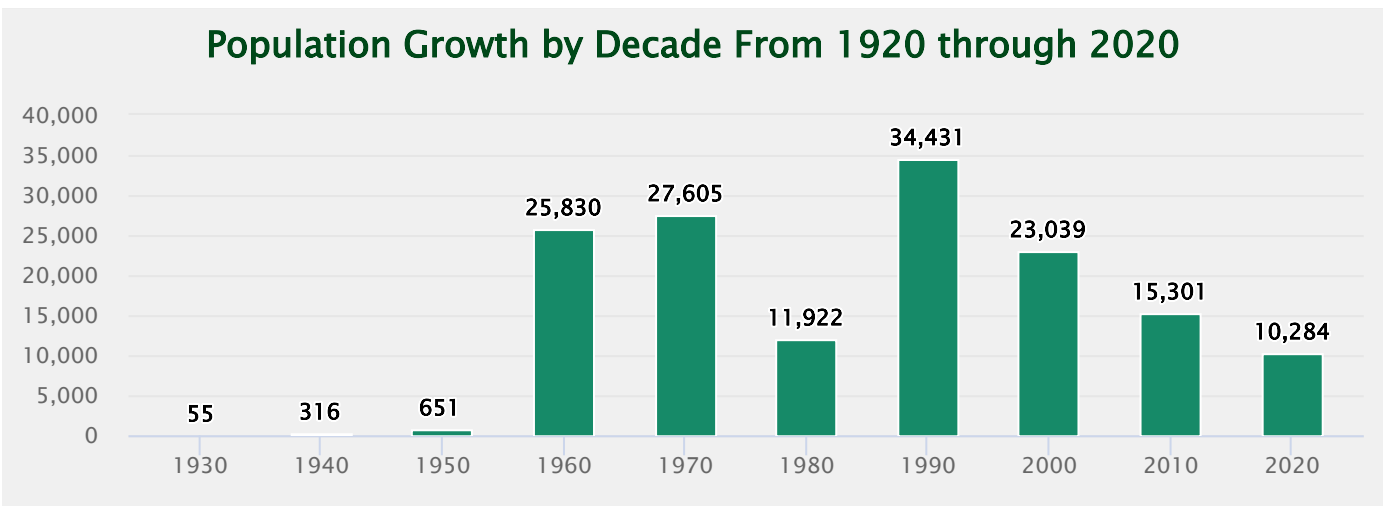
(3) Includes principal and interest of revenue bonds only. Principal and interest amounts represent the amounts payable in subsequent fiscal years.

(4) The Water and Sewer Bond coverage requirement is 1.5 and the Drainage Utility District Bond coverage requirement is 1.25.

(5) Effective with fiscal year 2016, transfers out are included in the Operating Expense and Other amounts.

## Demographic Statistics

| Year | Population <sup>(1)</sup> | Increase | Percentage Increase by Decade |
|------|---------------------------|----------|-------------------------------|
| 1920 | 674                       | -        | -%                            |
| 1930 | 729                       | 55       | 8.20%                         |
| 1940 | 1,045                     | 316      | 43.30%                        |
| 1950 | 1,696                     | 651      | 62.30%                        |
| 1960 | 27,526                    | 25,830   | 1523.00%                      |
| 1970 | 55,131                    | 27,605   | 100.30%                       |
| 1980 | 67,053                    | 11,922   | 21.60%                        |
| 1990 | 101,484                   | 34,431   | 51.30%                        |
| 2000 | 124,523                   | 23,039   | 22.70%                        |
| 2010 | 139,824                   | 15,301   | 12.30%                        |
| 2020 | 150,108                   | 10,284   | 7.40%                         |



| Fiscal Year | Population <sup>(2)</sup> | Labor Force <sup>(3)</sup> | Unemployment Rate <sup>(3)</sup> | School Enrollment <sup>(4)</sup> |
|-------------|---------------------------|----------------------------|----------------------------------|----------------------------------|
| 2015        | 142,210                   | 71,025                     | 5.20%                            | 39,220                           |
| 2016        | 142,230                   | 75,343                     | 4.30%                            | 39,527                           |
| 2017        | 142,950                   | 76,188                     | 3.90%                            | 41,067                           |
| 2018        | 143,060                   | 75,847                     | 3.20%                            | 41,025                           |
| 2019        | 143,350                   | 74,511                     | 3.70%                            | 41,117                           |
| 2020        | 145,030                   | 75,046                     | 3.50%                            | 39,638                           |
| 2021        | 145,410                   | 73,311                     | 8.10%                            | 38,533                           |
| 2022        | 150,108                   | 73,311                     | 4.80%                            | 38,359                           |
| 2023        | 152,020                   | 76,650                     | 4.70%                            | 38,367                           |
| 2024        | 154,043                   | 80,210                     | 4.00%                            | 38,228                           |

(1) 1920 through 2020 populations are official U.S. Census Bureau count.

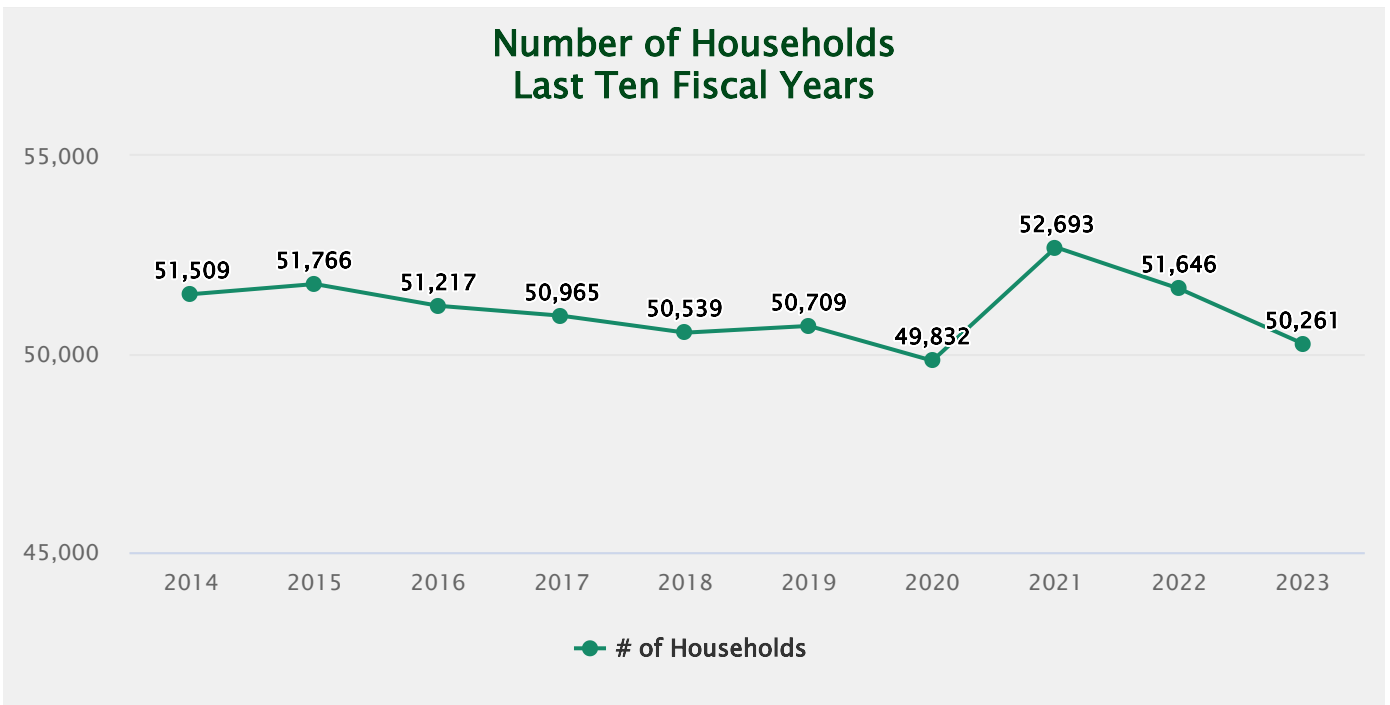
(2) Population count is determined by official ordinance adopted by City Council as of October 1 of each year. Population estimates were prepared by North Central Texas Council of Governments.

(3) Texas Workforce Commission at the beginning of each fiscal year.

(4) Mesquite Independent School District serves most of the City, encompassing approximately 60 square miles.

## Growth Indices Last Ten Fiscal Years

| Fiscal Year | # of Households <sup>(1)</sup> | Income per Household <sup>(1)</sup> | Water <sup>(2)</sup> | Utility Customers <sup>(2)</sup> |                            |
|-------------|--------------------------------|-------------------------------------|----------------------|----------------------------------|----------------------------|
|             |                                |                                     |                      | Electric                         | Natural Gas <sup>(2)</sup> |
| 2014        | 51,509                         | \$ 55,076                           | 39,677               | 48,815                           | 25,732                     |
| 2015        | 51,766                         | 49,871                              | 39,636               | 49,009                           | 25,683                     |
| 2016        | 51,217                         | 52,395                              | 39,847               | 49,293                           | 25,761                     |
| 2017        | 50,965                         | 54,440                              | 38,382               | 49,824                           | 25,813                     |
| 2018        | 50,539                         | 55,890                              | 36,966               | 49,821                           | 25,814                     |
| 2019        | 50,709                         | 59,149                              | 37,802               | 49,953                           | 25,775                     |
| 2020        | 49,832                         | 61,047                              | 37,283               | 50,066                           | 25,576                     |
| 2021        | 52,693                         | 68,229                              | 42,228               | 50,244                           | 25,995                     |
| 2022        | 51,646                         | 62,624                              | 40,273               | 55,787                           | 25,785                     |
| 2023        | 50,261                         | 63,993                              | 43,067               | 57,722                           | 27,608                     |



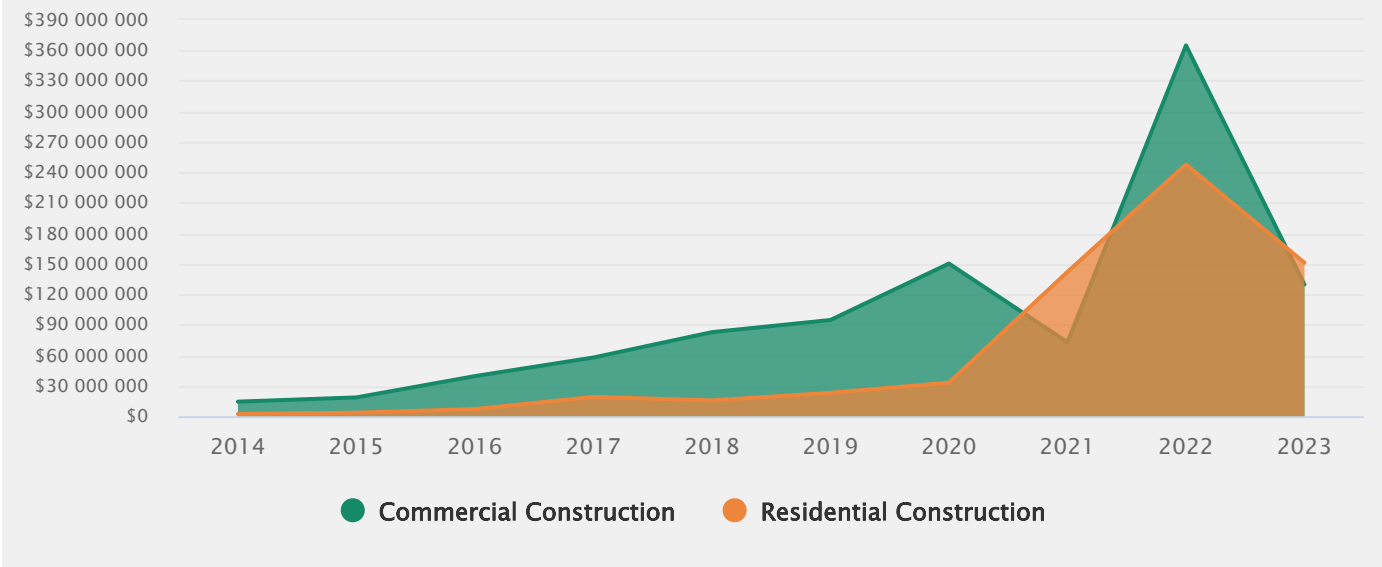
(1) Source: Effective Buying Income estimated based on median household EBI and number of households; information obtained from the City Economic Development Department.

(2) Source: City of Mesquite Water Department, Oncor Electric, and Atmos Energy - Residential Customers Only.

### Property and Construction Values Last Ten Fiscal Years

| Fiscal Year | Commercial Construction     |                      | Residential Construction    |                      | Property Value <sup>(2)</sup> |
|-------------|-----------------------------|----------------------|-----------------------------|----------------------|-------------------------------|
|             | No. of Units <sup>(1)</sup> | Value <sup>(1)</sup> | No. of Units <sup>(1)</sup> | Value <sup>(1)</sup> |                               |
| 2014        | 13                          | \$ 14,285,000        | 18                          | \$ 2,085,055         | \$ 4,743,167,903              |
| 2015        | 13                          | 18,451,310           | 27                          | 3,437,217            | 4,936,838,157                 |
| 2016        | 13                          | 39,403,500           | 35                          | 6,969,737            | 5,035,080,686                 |
| 2017        | 17                          | 57,714,401           | 70                          | 18,928,753           | 5,660,431,750                 |
| 2018        | 18                          | 82,658,067           | 61                          | 15,528,180           | 6,167,654,569                 |
| 2019        | 16                          | 94,592,063           | 84                          | 22,966,508           | 6,840,501,579                 |
| 2020        | 29                          | 150,135,772          | 128                         | 32,961,889           | 7,331,672,979                 |
| 2021        | 18                          | 72,693,130           | 521                         | 141,977,511          | 7,494,227,776                 |
| 2022        | 35                          | 364,815,527          | 784                         | 247,621,941          | 8,817,314,620                 |
| 2023        | 32                          | 129,485,314          | 415                         | 150,947,472          | 10,917,532,788                |

### Value of Commercial and Residential Construction Last Ten Fiscal Years



**Sources:**

(1) Building Inspection Division

(2) Tax Division - Property Value is based on the certified roll and is net of tax exemptions and Tax Incentive Financing Districts (TIF).



# Outstanding Debt

## Debt Service Requirements

Per Capita Outstanding Tax Supported Debt

Types of Debt Outstanding  
Debt Limit

## Details of Outstanding Debt

Summary of Tax Supported Debt

General Obligation Debt

Certificate of Obligation Debt

Water and Sewer Revenue Bond Debt

Drainage Utility District Revenue Bond Debt

## Miscellaneous

Budget Appropriation Ordinance

Ad Valorem Tax Levy Ordinance

Truth in Taxation

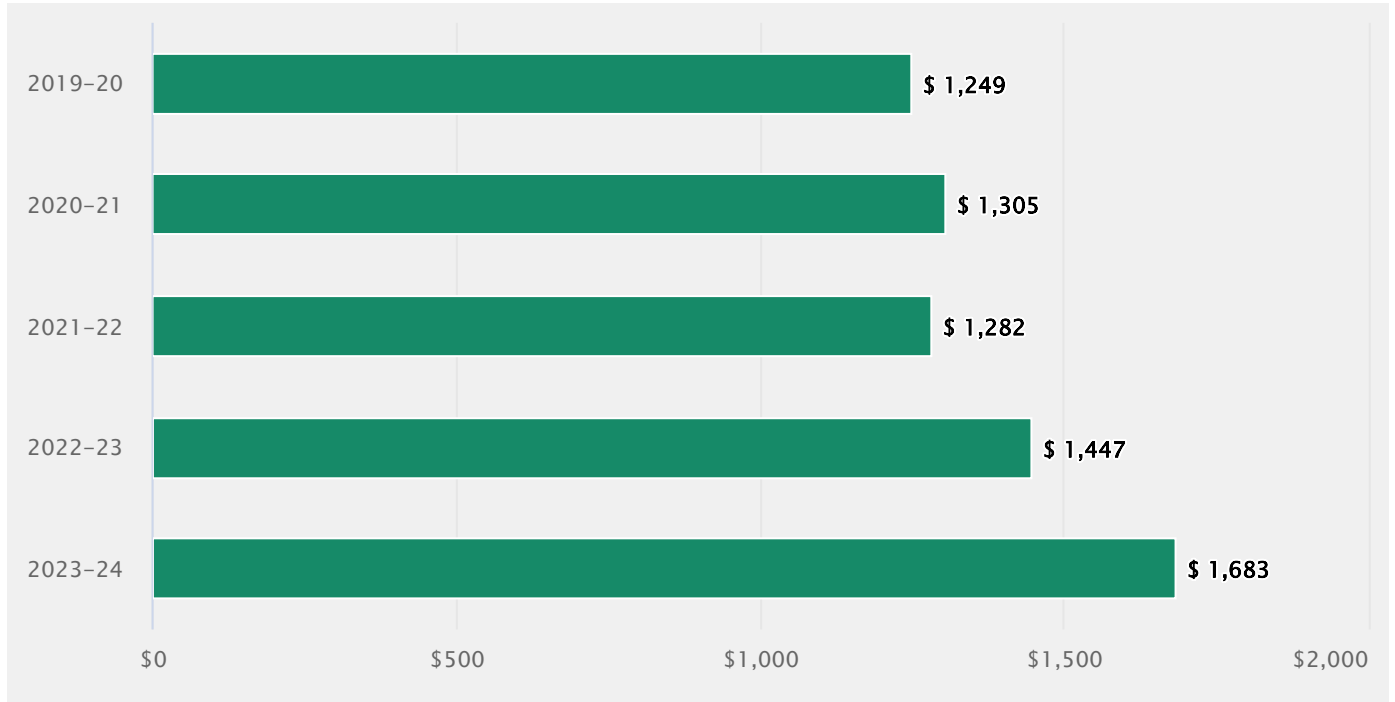




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## Debt Service Requirements

### Per Capita Outstanding Tax Supported General Obligation Debt Fiscal Years 2019-20 through 2023-24



Over the years, the City of Mesquite has issued long-term general obligation debt to finance its tax supported capital improvement needs. On September 30, 2023, the outstanding principal balance of these issues was \$259,305,000. Repayment of this debt is scheduled over a 20-year period and is payable from a general property tax levy. Highlighted above are the per capita outstanding debt amounts for the City of Mesquite over a five-year period. Population and outstanding debt amounts for the above fiscal periods are:

| Fiscal Year | Outstanding Debt* | Population |
|-------------|-------------------|------------|
| 2020        | 181,125,000       | 145,030    |
| 2021        | 189,695,000       | 145,410    |
| 2022        | 192,405,000       | 150,108    |
| 2023        | 219,935,000       | 152,020    |
| 2024        | 259,305,000       | 154,043    |

\* Excludes Capital Lease and Loan Payments

## TYPES OF DEBT OUTSTANDING

Various types of long-term debt have been issued by the City for the acquisition and construction of major capital facilities and equipment as follows:

- General Obligation bonds are issued pursuant to voter authorization for infrastructure and facility projects accounted for in the Capital Projects Fund. The City intends to retire this debt, plus interest, from ad valorem (property) taxes. Individual projects financed with these proceeds can be found in the Capital Budget section of this budget document. The City intends to issue \$16.5 million in General Obligation bonds in 2024 for the Residential Street Project approved by voters in November 2015. The City's general obligation debt is rated AA by S&P Global and Aa2 by Moody's Investor Services.
- Certificate of Obligation bonds are similar to general obligation bonds in their use and retirement, but do not require voter authorization and are not used for refunding debt. Individual projects financed with these types of bonds can also be found in the Capital Budget section. Certificates of obligation are also issued to acquire capital equipment. The City intends to issue \$36.75 million in certificate of obligation bonds in fiscal year 2024 for capital projects of which \$9.06 million is for vehicles and computer equipment and \$14.5 million is for Public Safety facility improvements and additions, including Fire Station #2 and the Mesquite Trinity Pointe Public Safety Facility. The City's general obligation debt that includes certificates of obligation bonds is rated AA by S&P Global and Aa2 by Moody's Investor Services.
- Water and Sewer Revenue Bonds are issued to provide funds for certain improvements to the water distribution and wastewater collection systems as well as to refund prior water and sewer revenue bond issues. These bonds are reported in the Water and Sewer Fund and will be repaid from revenues from this enterprise fund operation. The City intends to issue \$17.78 million in water and sewer revenue bonds in fiscal year 2024. Individual projects to be financed with these proceeds can be found in the Capital Budget section. The City's water and sewer revenue debt is rated AA by S&P Global and Aa2 by Moody's Investor Services.
- Municipal Drainage Utility System Revenue Bonds are used to provide funds for drainage improvements, including the acquisition and construction of structures, equipment, and facilities for the Drainage Utility District. Existing Drainage Utility District debt will be repaid from revenues generated from customer charges. Since 2012, the City has been funding DUD projects with cash on a "pay-as-you-go" basis; however, the City issued almost \$8 million in DUD revenue bonds in fiscal year 2019 and \$4 million in fiscal year 2022 to fund additional DUD projects. No DUD revenue bonds are scheduled to be issued in fiscal year 2024. The City's DUD revenue debt is rated AAA by S&P Global and Aa2 by Moody's Investor Services.

## LEGAL DEBT LIMITS

As a home rule city, the City of Mesquite is not limited by law in the amount of debt it may issue. The City's charter, (Article 5, Section 2) states:

"The city council shall have the power and is hereby authorized and made its duty to levy, assess, and collect annually for general purposes authorized by laws and for the purpose of paying the interest and providing the sinking fund on the bonded indebtedness of the City of Mesquite now in existence or which may hereafter be created an ad valorem tax on real, personal or mixed property in such amounts and at such rates as shall be determined by the city council subject to applicable limitations and prohibitions now or hereafter contained in the Constitution of the State of Texas."

Article 11, Section 5 of the State of Texas Constitution states in part:

"but no tax for any purpose shall ever be lawful for any one year, which shall exceed two and one-half percent of the taxable property of such city."

## CITY DEBT LIMITS

The City's most current Debt Management Policy was adopted with Ordinance No. 4647. The policy states that debt and related debt services shall be maintained within the following parameters:

- **Total tax supported debt shall not exceed five percent of Total Assessed Value.** Five percent of the City's Total Assessed Value for fiscal year 2023-24 is \$677 million. Total tax supported debt as of October 1, 2023 is \$259.31 million.
- **Debt service cost shall not exceed twenty-five percent of operating revenues. Twenty-five percent of the General Fund operating revenues is \$45.78 million** for fiscal year 2023. Debt Service cost to the General Fund is \$28.34 million which is 15.5 percent of the budgeted operating revenues for fiscal year 2023-24.
- **The portion of the City's property tax rate levied for general obligation debt service shall not exceed 40 percent of the total tax rate.** The adopted tax rate for the 2023-24 annual budget is 0.69000 per \$100.00 of assessed valuation with assessed valuation being 100 percent of market value. The portion reserved for debt service is 0.20079, or 29.1 percent.
- **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.** For fiscal year 2023-24, the estimated average annual debt service coverage ratio is 1.77 for the Water and Sewer Fund and 4.05 for the Drainage Utility District.



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# **Summary of General Obligation Bonds And Certificates of Obligation**

**Schedule of Indebtedness**  
**Composite Summary of All General Obligation Debt Issues**  
**Principal and Interest Requirements**  
**Fiscal Years 2024 to 2043**

| <b>Maturity</b> | <b>Principal</b>      | <b>Interest</b>      | <b>Date Total</b>     | <b>Fiscal Year Total</b> | <b>Fiscal Year</b> |
|-----------------|-----------------------|----------------------|-----------------------|--------------------------|--------------------|
| 15-Feb-24       | 22,190,000            | 5,481,514            | 27,671,514            |                          |                    |
| 15-Aug-24       |                       | 5,118,546            | 5,118,546             | 32,790,060               | 2024               |
| 15-Feb-25       | 18,945,000            | 5,118,546            | 24,063,546            |                          |                    |
| 15-Aug-25       |                       | 4,718,358            | 4,718,358             | 28,781,904               | 2025               |
| 15-Feb-26       | 18,455,000            | 4,718,358            | 23,173,358            |                          |                    |
| 15-Aug-26       |                       | 4,314,652            | 4,314,652             | 27,488,010               | 2026               |
| 15-Feb-27       | 17,050,000            | 4,314,652            | 21,364,652            |                          |                    |
| 15-Aug-27       |                       | 3,948,771            | 3,948,771             | 25,313,423               | 2027               |
| 15-Feb-28       | 17,385,000            | 3,948,771            | 21,333,771            |                          |                    |
| 15-Aug-28       |                       | 3,600,685            | 3,600,685             | 24,934,456               | 2028               |
| 15-Feb-29       | 16,265,000            | 3,600,685            | 19,865,685            |                          |                    |
| 15-Aug-29       |                       | 3,249,299            | 3,249,299             | 23,114,984               | 2029               |
| 15-Feb-30       | 15,565,000            | 3,249,299            | 18,814,299            |                          |                    |
| 15-Aug-30       |                       | 2,904,509            | 2,904,509             | 21,718,808               | 2030               |
| 15-Feb-31       | 15,445,000            | 2,904,509            | 18,349,509            |                          |                    |
| 15-Aug-31       |                       | 2,564,127            | 2,564,127             | 20,913,636               | 2031               |
| 15-Feb-32       | 14,840,000            | 2,564,127            | 17,404,127            |                          |                    |
| 15-Aug-32       |                       | 2,229,161            | 2,229,161             | 19,633,288               | 2032               |
| 15-Feb-33       | 14,465,000            | 2,229,161            | 16,694,161            |                          |                    |
| 15-Aug-33       |                       | 1,906,025            | 1,906,025             | 18,600,186               | 2033               |
| 15-Feb-34       | 12,840,000            | 1,906,025            | 14,746,025            |                          |                    |
| 15-Aug-34       |                       | 1,625,103            | 1,625,103             | 16,371,128               | 2034               |
| 15-Feb-35       | 12,595,000            | 1,625,103            | 14,220,103            |                          |                    |
| 15-Aug-35       |                       | 1,346,124            | 1,346,124             | 15,566,227               | 2035               |
| 15-Feb-36       | 12,265,000            | 1,346,124            | 13,611,124            |                          |                    |
| 15-Aug-36       |                       | 1,078,266            | 1,078,266             | 14,689,390               | 2036               |
| 15-Feb-37       | 10,380,000            | 1,078,266            | 11,458,266            |                          |                    |
| 15-Aug-37       |                       | 857,643              | 857,643               | 12,315,909               | 2037               |
| 15-Feb-38       | 10,575,000            | 857,643              | 11,432,643            |                          |                    |
| 15-Aug-38       |                       | 630,349              | 630,349               | 12,062,992               | 2038               |
| 15-Feb-39       | 7,810,000             | 630,349              | 8,440,349             |                          |                    |
| 15-Aug-39       |                       | 479,887              | 479,887               | 8,920,236                | 2039               |
| 15-Feb-40       | 7,630,000             | 479,887              | 8,109,887             |                          |                    |
| 15-Aug-40       |                       | 326,452              | 326,452               | 8,436,339                | 2040               |
| 15-Feb-41       | 6,040,000             | 326,452              | 6,366,452             |                          |                    |
| 15-Aug-41       | -                     | 193,332              | 193,332               | 6,559,784                | 2041               |
| 15-Feb-42       | 5,725,000             | 193,332              | 5,918,332             |                          |                    |
| 15-Aug-42       | -                     | 60,350               | 60,350                | 5,978,682                | 2042               |
| 15-Feb-43       | 2,840,000             | 60,350               | 2,900,350             | 2,900,350                | 2043               |
| <b>Totals</b>   | <b>\$ 259,305,000</b> | <b>\$ 87,784,792</b> | <b>\$ 347,089,792</b> | <b>\$ 347,089,792</b>    |                    |



# **Summary of General Obligation Bond Indebtedness**

## Schedule of General Obligation Refunding and Improvement Bonds Principal and Interest Requirements Fiscal Year 2023-24

| Issue   | Outstanding<br>Balance<br>10/1/2023 | Principal            | Interest            | Total                |
|---|-------------------------------------|----------------------|---------------------|----------------------|
| General Obligation Refunding Bonds-Series 2012  | \$ 525,000                          | \$ 525,000           | \$ 7,875            | \$ 532,875           |
| General Obligation Refunding Bonds-Series 2013  | 1,875,000                           | 1,005,000            | 41,175              | 1,046,175            |
| General Obligation Refunding Bonds-Series 2014  | 2,655,000                           | 1,050,000            | 85,200              | 1,135,200            |
| General Obligation Refunding Bonds-Series 2015  | 590,000                             | 290,000              | 17,800              | 307,800              |
| General Obligation Refunding and Improvement Bonds-Series 2016  | 25,685,000                          | 2,320,000            | 1,060,700           | 3,380,700            |
| General Obligation Refunding Bonds-Series 2017  | 5,815,000                           | 795,000              | 247,600             | 1,042,600            |
| General Obligation Refunding and Improvement Bonds-Series 2018  | 23,075,000                          | 1,175,000            | 1,053,200           | 2,228,200            |
| General Obligation Refunding Bonds-Series 2019  | 18,945,000                          | 2,855,000            | 486,825             | 3,341,825            |
| General Obligation Bonds-Series 2020  | 13,295,000                          | 520,000              | 576,600             | 1,096,600            |
| General Obligation Bonds-Series 2022  | 15,325,000                          | 510,000              | 705,475             | 1,215,475            |
| <b>Total General Obligation Refunding and Improvement Bonds Debt<br/>Service Requirements 2023-24</b> | <b>\$ 107,785,000</b>               | <b>\$ 11,045,000</b> | <b>\$ 4,282,450</b> | <b>\$ 15,327,450</b> |

**General Obligation Refunding Bonds  
Series 2012  
Dated July 15, 2012  
Issue Amount - \$3,765,000**

| <b>Maturity</b>            | <b>Principal</b>  | <b>Interest</b> | <b>Total</b>      | <b>Principal Balance</b> |
|----------------------------|-------------------|-----------------|-------------------|--------------------------|
|                            |                   |                 |                   | \$ 525,000               |
| 15-Feb-24                  | 525,000           | 7,875           | 532,875           | -                        |
| <b>Bonds to be Retired</b> |                   |                 |                   |                          |
| <b>Fiscal Years 2024</b>   | <b>\$ 525,000</b> | <b>\$ 7,875</b> | <b>\$ 532,875</b> |                          |

**General Obligation Refunding Bonds  
Series 2013  
Dated June 19, 2013  
Issue Amount - \$7,635,000**

| <b>Maturity</b>               | <b>Principal</b>    | <b>Interest</b>  | <b>Total</b>        | <b>Principal Balance</b> |
|-------------------------------|---------------------|------------------|---------------------|--------------------------|
|                               |                     |                  |                     | \$ 1,875,000             |
| 15-Feb-24                     | 1,005,000           | 28,125           | 1,033,125           | 870,000                  |
| 15-Aug-24                     |                     | 13,050           | 13,050              | 870,000                  |
| 15-Feb-25                     | 870,000             | 13,050           | 883,050             | -                        |
|                               | -                   | -                | -                   | -                        |
| <b>Bonds to be Retired</b>    |                     |                  |                     |                          |
| <b>Fiscal Years 2024-2025</b> | <b>\$ 1,875,000</b> | <b>\$ 54,225</b> | <b>\$ 1,929,225</b> |                          |

**General Obligation Refunding Bonds  
Series 2014  
Dated May 15, 2014  
Issue Amount - \$9,080,000**

| <b>Maturity</b>               | <b>Principal</b>    | <b>Interest</b>   | <b>Total</b>        | <b>Principal Balance</b> |
|-------------------------------|---------------------|-------------------|---------------------|--------------------------|
|                               |                     |                   |                     | \$ 2,655,000             |
| 15-Feb-24                     | \$ 1,050,000        | \$ 53,100         | \$ 1,103,100        | 1,605,000                |
| 15-Aug-24                     |                     | 32,100            | 32,100              | 1,605,000                |
| 15-Feb-25                     | 790,000             | 32,100            | 822,100             | 815,000                  |
| 15-Aug-25                     |                     | 16,300            | 16,300              | 815,000                  |
| 15-Feb-26                     | 815,000             | 16,300            | 831,300             | -                        |
| <b>Bonds to be Retired</b>    |                     |                   |                     |                          |
| <b>Fiscal Years 2024-2026</b> | <b>\$ 2,655,000</b> | <b>\$ 149,900</b> | <b>\$ 2,804,900</b> |                          |

**General Obligation Refunding Bonds  
Series 2015  
Dated May 15, 2015  
Issue Amount - \$2,935,000**

| <b>Maturity</b>               | <b>Principal</b>  | <b>Interest</b>  | <b>Total</b>      | <b>Principal Balance</b> |
|-------------------------------|-------------------|------------------|-------------------|--------------------------|
|                               |                   |                  |                   | \$ 590,000               |
| 15-Feb-24                     | \$ 290,000        | \$ 11,800        | \$ 301,800        | 300,000                  |
| 15-Aug-24                     |                   | 6,000            | 6,000             | 300,000                  |
| 15-Feb-25                     | 300,000           | 6,000            | 306,000           | -                        |
| <b>Bonds to be Retired</b>    |                   |                  |                   |                          |
| <b>Fiscal Years 2024-2025</b> | <b>\$ 590,000</b> | <b>\$ 23,800</b> | <b>\$ 613,800</b> |                          |

**General Obligation Refunding and Improvement Bonds  
Series 2016  
Dated March 15, 2016  
Issue Amount - \$40,565,000**

| <b>Maturity</b>               | <b>Principal</b>     | <b>Interest</b>     | <b>Total</b>         | <b>Principal Balance</b> |
|-------------------------------|----------------------|---------------------|----------------------|--------------------------|
|                               |                      |                     |                      | \$ 25,685,000            |
| 15-Feb-24                     | \$ 2,320,000         | \$ 559,350          | \$ 2,879,350         | 23,365,000               |
| 15-Aug-24                     |                      | 501,350             | 501,350              | 23,365,000               |
| 15-Feb-25                     | 1,985,000            | 501,350             | 2,486,350            | 21,380,000               |
| 15-Aug-25                     |                      | 451,725             | 451,725              | 21,380,000               |
| 15-Feb-26                     | 2,390,000            | 451,725             | 2,841,725            | 18,990,000               |
| 15-Aug-26                     |                      | 391,975             | 391,975              | 18,990,000               |
| 15-Feb-27                     | 2,435,000            | 391,975             | 2,826,975            | 16,555,000               |
| 15-Aug-27                     |                      | 331,100             | 331,100              | 16,555,000               |
| 15-Feb-28                     | 2,175,000            | 331,100             | 2,506,100            | 14,380,000               |
| 15-Aug-28                     |                      | 287,600             | 287,600              | 14,380,000               |
| 15-Feb-29                     | 1,555,000            | 287,600             | 1,842,600            | 12,825,000               |
| 15-Aug-29                     |                      | 256,500             | 256,500              | 12,825,000               |
| 15-Feb-30                     | 1,620,000            | 256,500             | 1,876,500            | 11,205,000               |
| 15-Aug-30                     |                      | 224,100             | 224,100              | 11,205,000               |
| 15-Feb-31                     | 1,685,000            | 224,100             | 1,909,100            | 9,520,000                |
| 15-Aug-31                     |                      | 190,400             | 190,400              | 9,520,000                |
| 15-Feb-32                     | 1,755,000            | 190,400             | 1,945,400            | 7,765,000                |
| 15-Aug-32                     |                      | 155,300             | 155,300              | 7,765,000                |
| 15-Feb-33                     | 1,825,000            | 155,300             | 1,980,300            | 5,940,000                |
| 15-Aug-33                     |                      | 118,800             | 118,800              | 5,940,000                |
| 15-Feb-34                     | 1,900,000            | 118,800             | 2,018,800            | 4,040,000                |
| 15-Aug-34                     |                      | 80,800              | 80,800               | 4,040,000                |
| 15-Feb-35                     | 1,980,000            | 80,800              | 2,060,800            | 2,060,000                |
| 15-Aug-35                     |                      | 41,200              | 41,200               | 2,060,000                |
| 15-Feb-36                     | 2,060,000            | 41,200              | 2,101,200            | -                        |
| <b>Bonds to be Retired</b>    |                      |                     |                      |                          |
| <b>Fiscal Years 2024-2036</b> | <b>\$ 25,685,000</b> | <b>\$ 6,621,050</b> | <b>\$ 32,306,050</b> |                          |

**General Obligation Refunding Bonds  
Series 2017  
Dated May 1, 2017  
Issue Amount - \$7,600,000**

| <b>Maturity</b>               | <b>Principal</b>    | <b>Interest</b>   | <b>Total</b>        | <b>Principal Balance</b> |
|-------------------------------|---------------------|-------------------|---------------------|--------------------------|
|                               |                     |                   | \$                  | 5,815,000                |
| 15-Feb-24                     | \$ 795,000          | \$ 131,750        | \$ 926,750          | 5,020,000                |
| 15-Aug-24                     |                     | 115,850           | 115,850             | 5,020,000                |
| 15-Feb-25                     | 850,000             | 115,850           | 965,850             | 4,170,000                |
| 15-Aug-25                     |                     | 98,850            | 98,850              | 4,170,000                |
| 15-Feb-26                     | 970,000             | 98,850            | 1,068,850           | 3,200,000                |
| 15-Aug-26                     |                     | 74,600            | 74,600              | 3,200,000                |
| 15-Feb-27                     | 1,030,000           | 74,600            | 1,104,600           | 2,170,000                |
| 15-Aug-27                     |                     | 48,850            | 48,850              | 2,170,000                |
| 15-Feb-28                     | 1,090,000           | 48,850            | 1,138,850           | 1,080,000                |
| 15-Aug-28                     |                     | 21,600            | 21,600              | 1,080,000                |
| 15-Feb-29                     | 1,080,000           | 21,600            | 1,101,600           | -                        |
| <b>Bonds to be Retired</b>    |                     |                   |                     |                          |
| <b>Fiscal Years 2024-2029</b> | <b>\$ 5,815,000</b> | <b>\$ 851,250</b> | <b>\$ 6,666,250</b> |                          |

**General Obligation Refunding and Improvement Bonds  
Series 2018  
Dated May 1, 2018  
Issue Amount - \$31,475,000**

| <b>Maturity</b>               | <b>Principal</b>     | <b>Interest</b>     | <b>Total</b>         | <b>Principal Balance</b> |
|-------------------------------|----------------------|---------------------|----------------------|--------------------------|
|                               |                      |                     |                      | \$ 23,075,000            |
| 15-Feb-24                     | \$ 1,175,000         | \$ 538,350          | \$ 1,713,350         | 21,900,000               |
| 15-Aug-24                     |                      | 514,850             | 514,850              | 21,900,000               |
| 15-Feb-25                     | 1,225,000            | 514,850             | 1,739,850            | 20,675,000               |
| 15-Aug-25                     |                      | 490,350             | 490,350              | 20,675,000               |
| 15-Feb-26                     | 1,275,000            | 490,350             | 1,765,350            | 19,400,000               |
| 15-Aug-26                     |                      | 464,850             | 464,850              | 19,400,000               |
| 15-Feb-27                     | 1,325,000            | 464,850             | 1,789,850            | 18,075,000               |
| 15-Aug-27                     |                      | 438,350             | 438,350              | 18,075,000               |
| 15-Feb-28                     | 1,380,000            | 438,350             | 1,818,350            | 16,695,000               |
| 15-Aug-28                     |                      | 410,750             | 410,750              | 16,695,000               |
| 15-Feb-29                     | 1,325,000            | 410,750             | 1,735,750            | 15,370,000               |
| 15-Aug-29                     |                      | 384,250             | 384,250              | 15,370,000               |
| 15-Feb-30                     | 1,385,000            | 384,250             | 1,769,250            | 13,985,000               |
| 15-Aug-30                     |                      | 349,625             | 349,625              | 13,985,000               |
| 15-Feb-31                     | 1,460,000            | 349,625             | 1,809,625            | 12,525,000               |
| 15-Aug-31                     |                      | 313,125             | 313,125              | 12,525,000               |
| 15-Feb-32                     | 1,530,000            | 313,125             | 1,843,125            | 10,995,000               |
| 15-Aug-32                     |                      | 274,875             | 274,875              | 10,995,000               |
| 15-Feb-33                     | 1,610,000            | 274,875             | 1,884,875            | 9,385,000                |
| 15-Aug-33                     |                      | 234,625             | 234,625              | 9,385,000                |
| 15-Feb-34                     | 1,695,000            | 234,625             | 1,929,625            | 7,690,000                |
| 15-Aug-34                     |                      | 192,250             | 192,250              | 7,690,000                |
| 15-Feb-35                     | 1,780,000            | 192,250             | 1,972,250            | 5,910,000                |
| 15-Aug-35                     |                      | 147,750             | 147,750              | 5,910,000                |
| 15-Feb-36                     | 1,870,000            | 147,750             | 2,017,750            | 4,040,000                |
| 15-Aug-36                     |                      | 101,000             | 101,000              | 4,040,000                |
| 15-Feb-37                     | 1,970,000            | 101,000             | 2,071,000            | 2,070,000                |
| 15-Aug-37                     |                      | 51,750              | 51,750               | 2,070,000                |
| 15-Feb-38                     | 2,070,000            | 51,750              | 2,121,750            | -                        |
| <b>Bonds to be Retired</b>    |                      |                     |                      |                          |
| <b>Fiscal Years 2024-2038</b> | <b>\$ 23,075,000</b> | <b>\$ 9,275,150</b> | <b>\$ 32,350,150</b> |                          |

**General Obligation Refunding Bonds  
Series 2019  
Dated December 1, 2019  
Issue Amount - \$27,685,000**


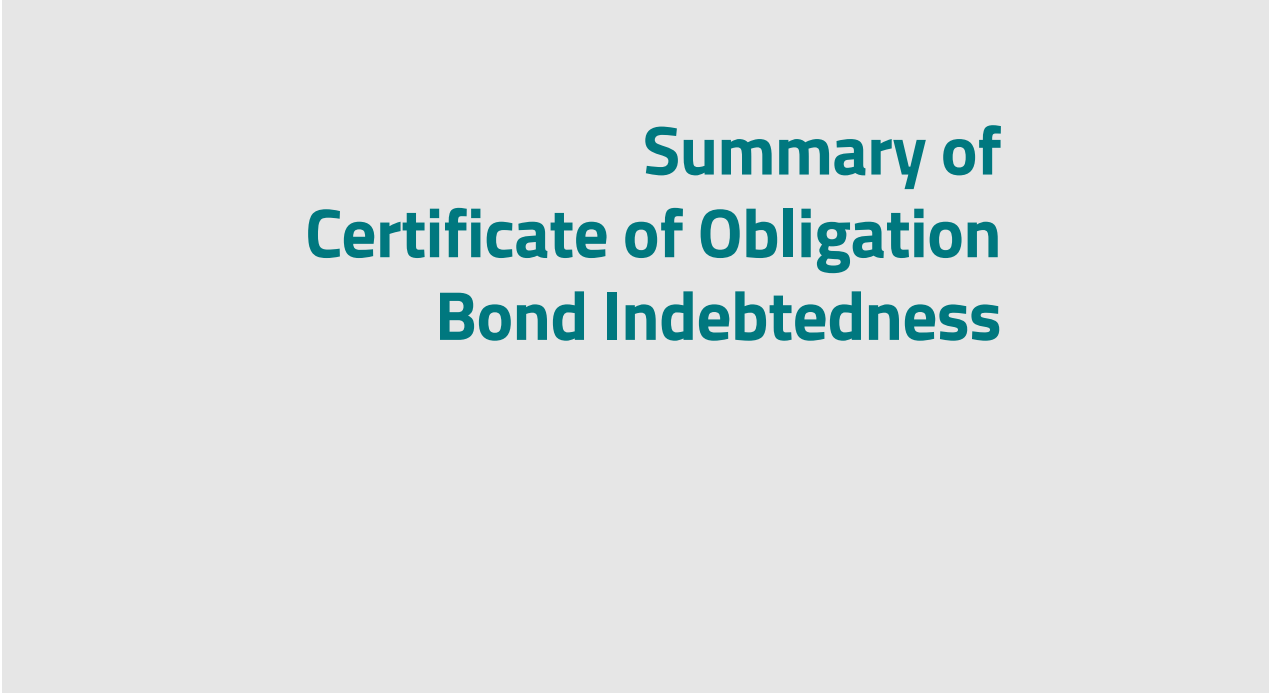

| <b>Maturity</b>               | <b>Principal</b>     | <b>Interest</b>     | <b>Total</b>         | <b>Principal Balance</b> |
|-------------------------------|----------------------|---------------------|----------------------|--------------------------|
|                               |                      |                     |                      | \$ 18,945,000            |
| 15-Feb-24                     | \$ 2,855,000         | \$ 264,825          | \$ 3,119,825         | 16,090,000               |
| 15-Aug-24                     |                      | 222,000             | 222,000              | 16,090,000               |
| 15-Feb-25                     | 2,945,000            | 222,000             | 3,167,000            | 13,145,000               |
| 15-Aug-25                     |                      | 177,825             | 177,825              | 13,145,000               |
| 15-Feb-26                     | 3,050,000            | 177,825             | 3,227,825            | 10,095,000               |
| 15-Aug-26                     |                      | 132,075             | 132,075              | 10,095,000               |
| 15-Feb-27                     | 3,160,000            | 132,075             | 3,292,075            | 6,935,000                |
| 15-Aug-27                     |                      | 84,675              | 84,675               | 6,935,000                |
| 15-Feb-28                     | 3,240,000            | 84,675              | 3,324,675            | 3,695,000                |
| 15-Aug-28                     |                      | 52,275              | 52,275               | 3,695,000                |
| 15-Feb-29                     | 1,660,000            | 52,275              | 1,712,275            | 2,035,000                |
| 15-Aug-29                     |                      | 27,375              | 27,375               | 2,035,000                |
| 15-Feb-30                     | 1,405,000            | 27,375              | 1,432,375            | 630,000                  |
| 15-Aug-30                     |                      | 6,300               | 6,300                | 630,000                  |
| 15-Feb-31                     | 630,000              | 6,300               | 636,300              | -                        |
| <b>Bonds to be Retired</b>    |                      |                     |                      |                          |
| <b>Fiscal Years 2024-2031</b> | <b>\$ 18,945,000</b> | <b>\$ 1,669,875</b> | <b>\$ 20,614,875</b> |                          |

**General Obligation Bonds**  
**Series 2020**  
**Dated June 4, 2020**  
**Issue Amount - \$14,585,000**

| <b>Maturity</b>               | <b>Principal</b> |                   | <b>Interest</b> |                  | <b>Total</b> | <b>Principal Balance</b> |            |
|-------------------------------|------------------|-------------------|-----------------|------------------|--------------|--------------------------|------------|
|                               |                  |                   |                 |                  | \$           | 13,295,000               |            |
| 15-Feb-24                     | \$               | 520,000           | \$              | 294,800          | \$           | 814,800                  | 12,775,000 |
| 15-Aug-24                     |                  |                   |                 | 281,800          |              | 281,800                  | 12,775,000 |
| 15-Feb-25                     |                  | 550,000           |                 | 281,800          |              | 831,800                  | 12,225,000 |
| 15-Aug-25                     |                  |                   |                 | 268,050          |              | 268,050                  | 12,225,000 |
| 15-Feb-26                     |                  | 575,000           |                 | 268,050          |              | 843,050                  | 11,650,000 |
| 15-Aug-26                     |                  |                   |                 | 253,675          |              | 253,675                  | 11,650,000 |
| 15-Feb-27                     |                  | 605,000           |                 | 253,675          |              | 858,675                  | 11,045,000 |
| 15-Aug-27                     |                  |                   |                 | 238,550          |              | 238,550                  | 11,045,000 |
| 15-Feb-28                     |                  | 635,000           |                 | 238,550          |              | 873,550                  | 10,410,000 |
| 15-Aug-28                     |                  |                   |                 | 222,675          |              | 222,675                  | 10,410,000 |
| 15-Feb-29                     |                  | 670,000           |                 | 222,675          |              | 892,675                  | 9,740,000  |
| 15-Aug-29                     |                  |                   |                 | 205,925          |              | 205,925                  | 9,740,000  |
| 15-Feb-30                     |                  | 705,000           |                 | 205,925          |              | 910,925                  | 9,035,000  |
| 15-Aug-30                     |                  |                   |                 | 188,300          |              | 188,300                  | 9,035,000  |
| 15-Feb-31                     |                  | 740,000           |                 | 188,300          |              | 928,300                  | 8,295,000  |
| 15-Aug-31                     |                  |                   |                 | 169,800          |              | 169,800                  | 8,295,000  |
| 15-Feb-32                     |                  | 780,000           |                 | 169,800          |              | 949,800                  | 7,515,000  |
| 15-Aug-32                     |                  |                   |                 | 150,300          |              | 150,300                  | 7,515,000  |
| 15-Feb-33                     |                  | 815,000           |                 | 150,300          |              | 965,300                  | 6,700,000  |
| 15-Aug-33                     |                  |                   |                 | 134,000          |              | 134,000                  | 6,700,000  |
| 15-Feb-34                     |                  | 845,000           |                 | 134,000          |              | 979,000                  | 5,855,000  |
| 15-Aug-34                     |                  |                   |                 | 117,100          |              | 117,100                  | 5,855,000  |
| 15-Feb-35                     |                  | 880,000           |                 | 117,100          |              | 997,100                  | 4,975,000  |
| 15-Aug-35                     |                  |                   |                 | 99,500           |              | 99,500                   | 4,975,000  |
| 15-Feb-36                     |                  | 915,000           |                 | 99,500           |              | 1,014,500                | 4,060,000  |
| 15-Aug-36                     |                  |                   |                 | 81,200           |              | 81,200                   | 4,060,000  |
| 15-Feb-37                     |                  | 955,000           |                 | 81,200           |              | 1,036,200                | 3,105,000  |
| 15-Aug-37                     |                  |                   |                 | 62,100           |              | 62,100                   | 3,105,000  |
| 15-Feb-38                     |                  | 995,000           |                 | 62,100           |              | 1,057,100                | 2,110,000  |
| 15-Aug-38                     |                  |                   |                 | 42,200           |              | 42,200                   | 2,110,000  |
| 15-Feb-39                     |                  | 1,035,000         |                 | 42,200           |              | 1,077,200                | 1,075,000  |
| 15-Aug-39                     |                  |                   |                 | 21,500           |              | 21,500                   | 1,075,000  |
| 15-Feb-40                     |                  | 1,075,000         |                 | 21,500           |              | 1,096,500                | -          |
| <b>Bonds to be Retired</b>    |                  |                   |                 |                  |              |                          |            |
| <b>Fiscal Years 2024-2040</b> | <b>\$</b>        | <b>13,295,000</b> | <b>\$</b>       | <b>5,368,150</b> | <b>\$</b>    | <b>18,663,150</b>        |            |

**General Obligation Bonds**  
**Series 2022**  
**Dated May 15, 2022**  
**Issue Amount - \$15,700,000**

| <b>Maturity</b>               | <b>Principal</b> |                   | <b>Interest</b> |                  | <b>Total</b> | <b>Principal Balance</b> |            |
|-------------------------------|------------------|-------------------|-----------------|------------------|--------------|--------------------------|------------|
|                               |                  |                   |                 |                  | \$           | 15,325,000               |            |
| 15-Feb-24                     | \$               | 510,000           | \$              | 359,113          | \$           | 869,113                  | 14,815,000 |
| 15-Aug-24                     |                  |                   |                 | 346,362          |              | 346,362                  | 14,815,000 |
| 15-Feb-25                     |                  | 530,000           |                 | 346,362          |              | 876,362                  | 14,285,000 |
| 15-Aug-25                     |                  |                   |                 | 338,413          |              | 338,413                  | 14,285,000 |
| 15-Feb-26                     |                  | 550,000           |                 | 338,413          |              | 888,413                  | 13,735,000 |
| 15-Aug-26                     |                  |                   |                 | 324,662          |              | 324,662                  | 13,735,000 |
| 15-Feb-27                     |                  | 580,000           |                 | 324,662          |              | 904,662                  | 13,155,000 |
| 15-Aug-27                     |                  |                   |                 | 310,163          |              | 310,163                  | 13,155,000 |
| 15-Feb-28                     |                  | 610,000           |                 | 310,163          |              | 920,163                  | 12,545,000 |
| 15-Aug-28                     |                  |                   |                 | 294,912          |              | 294,912                  | 12,545,000 |
| 15-Feb-29                     |                  | 640,000           |                 | 294,912          |              | 934,912                  | 11,905,000 |
| 15-Aug-29                     |                  |                   |                 | 278,913          |              | 278,913                  | 11,905,000 |
| 15-Feb-30                     |                  | 675,000           |                 | 278,913          |              | 953,913                  | 11,230,000 |
| 15-Aug-30                     |                  |                   |                 | 262,037          |              | 262,037                  | 11,230,000 |
| 15-Feb-31                     |                  | 710,000           |                 | 262,037          |              | 972,037                  | 10,520,000 |
| 15-Aug-31                     |                  |                   |                 | 244,288          |              | 244,288                  | 10,520,000 |
| 15-Feb-32                     |                  | 745,000           |                 | 244,288          |              | 989,288                  | 9,775,000  |
| 15-Aug-32                     |                  |                   |                 | 225,662          |              | 225,662                  | 9,775,000  |
| 15-Feb-33                     |                  | 780,000           |                 | 225,662          |              | 1,005,662                | 8,995,000  |
| 15-Aug-33                     |                  |                   |                 | 206,163          |              | 206,163                  | 8,995,000  |
| 15-Feb-34                     |                  | 820,000           |                 | 206,163          |              | 1,026,163                | 8,175,000  |
| 15-Aug-34                     |                  |                   |                 | 185,662          |              | 185,662                  | 8,175,000  |
| 15-Feb-35                     |                  | 865,000           |                 | 185,662          |              | 1,050,662                | 7,310,000  |
| 15-Aug-35                     |                  |                   |                 | 164,038          |              | 164,038                  | 7,310,000  |
| 15-Feb-36                     |                  | 910,000           |                 | 164,038          |              | 1,074,038                | 6,400,000  |
| 15-Aug-36                     |                  |                   |                 | 141,287          |              | 141,287                  | 6,400,000  |
| 15-Feb-37                     |                  | 955,000           |                 | 141,287          |              | 1,096,287                | 5,445,000  |
| 15-Aug-37                     |                  |                   |                 | 117,413          |              | 117,413                  | 5,445,000  |
| 15-Feb-38                     |                  | 1,000,000         |                 | 117,413          |              | 1,117,413                | 4,445,000  |
| 15-Aug-38                     |                  |                   |                 | 97,412           |              | 97,412                   | 4,445,000  |
| 15-Feb-39                     |                  | 1,040,000         |                 | 97,412           |              | 1,137,412                | 3,405,000  |
| 15-Aug-39                     |                  |                   |                 | 76,613           |              | 76,613                   | 3,405,000  |
| 15-Feb-40                     |                  | 1,085,000         |                 | 76,613           |              | 1,161,613                | 2,320,000  |
| 15-Aug-40                     |                  |                   |                 | 52,200           |              | 52,200                   | 2,320,000  |
| 15-Feb-41                     |                  | 1,135,000         |                 | 52,200           |              | 1,187,200                | 1,185,000  |
| 15-Aug-41                     |                  | -                 |                 | 26,662           |              | 26,662                   | 1,185,000  |
| 15-Feb-42                     |                  | 1,185,000         |                 | 26,662           |              | 1,211,662                | -          |
| <b>Bonds to be Retired</b>    |                  |                   |                 |                  |              |                          |            |
| <b>Fiscal Years 2024-2043</b> | <b>\$</b>        | <b>15,325,000</b> | <b>\$</b>       | <b>7,744,837</b> | <b>\$</b>    | <b>23,069,837</b>        |            |



# **Summary of Certificate of Obligation Bond Indebtedness**

## Schedule of Combination Tax and Revenue Certificates of Obligation Principal and Interest Requirements Fiscal Year 2023-24

| Issue  | Outstanding<br>Balance<br>10/1/2023 | Principal            | Interest            | Total                |
|--|-------------------------------------|----------------------|---------------------|----------------------|
| Combination Tax and Revenue Certificates of Obligation-Series 2012                                   | \$ 3,140,000                        | \$ 305,000           | \$ 94,950           | \$ 399,950           |
| Combination Tax and Revenue Certificates of Obligation-Series 2013                                   | 1,435,000                           | 125,000              | 43,919              | 168,919              |
| Combination Tax and Revenue Certificates of Obligation-Series 2014                                   | 6,465,000                           | 425,000              | 221,306             | 646,306              |
| Combination Tax and Revenue Certificates of Obligation-Series 2015                                   | 8,490,000                           | 900,000              | 357,850             | 1,257,850            |
| Combination Tax and Revenue Certificates of Obligation-Series 2016                                   | 4,805,000                           | 750,000              | 199,600             | 949,600              |
| Combination Tax and Revenue Certificates of Obligation-Series 2017                                   | 3,090,000                           | 90,000               | 128,750             | 218,750              |
| Combination Tax and Revenue Certificates of Obligation-Series 2018                                   | 12,065,000                          | 735,000              | 520,800             | 1,255,800            |
| Combination Tax and Revenue Certificates of Obligation-Series 2019                                   | 6,110,000                           | 470,000              | 208,450             | 678,450              |
| Combination Tax and Revenue Certificates of Obligation-Series 2020                                   | 9,445,000                           | 370,000              | 409,600             | 779,600              |
| Combination Tax and Revenue Certificates of Obligation-Series 2021                                   | 9,935,000                           | 905,000              | 323,025             | 1,228,025            |
| Combination Tax and Revenue Certificates of Obligation Taxable Series 2021                           | 1,725,000                           | 80,000               | 36,617              | 116,617              |
| Combination Tax and Revenue Certificates of Obligation-Series 2022A                                  | 23,370,000                          | 1,030,000            | 1,065,450           | 2,095,450            |
| Combination Tax and Revenue Certificates of Obligation Taxable Series 2022B                          | 4,960,000                           | 170,000              | 226,912             | 396,912              |
| Combination Tax and Revenue Certificates of Obligation Series 2023                                   | 56,485,000                          | 4,790,000            | 2,480,382           | 7,270,382            |
| <b>Total Combination Tax and Revenue Certificate of Obligation Debt Service Requirements 2023-24</b> | <b>\$ 151,520,000</b>               | <b>\$ 11,145,000</b> | <b>\$ 6,317,611</b> | <b>\$ 17,462,611</b> |

**Combination Tax and Revenue Certificates of Obligation  
Series 2012  
Dated July 15, 2012  
Issue Amount - \$7,235,000**

| <b>Maturity</b>               | <b>Principal</b>    | <b>Interest</b>   | <b>Total</b>        | <b>Principal Balance</b> |
|-------------------------------|---------------------|-------------------|---------------------|--------------------------|
|                               |                     |                   | \$                  | 3,140,000                |
| 15-Feb-24                     | \$ 305,000          | \$ 50,525         | \$ 355,525          | 2,835,000                |
| 15-Aug-24                     |                     | 44,425            | 44,425              | 2,835,000                |
| 15-Feb-25                     | 315,000             | 44,425            | 359,425             | 2,520,000                |
| 15-Aug-25                     |                     | 39,700            | 39,700              | 2,520,000                |
| 15-Feb-26                     | 330,000             | 39,700            | 369,700             | 2,190,000                |
| 15-Aug-26                     |                     | 34,750            | 34,750              | 2,190,000                |
| 15-Feb-27                     | 340,000             | 34,750            | 374,750             | 1,850,000                |
| 15-Aug-27                     |                     | 29,650            | 29,650              | 1,850,000                |
| 15-Feb-28                     | 350,000             | 29,650            | 379,650             | 1,500,000                |
| 15-Aug-28                     |                     | 24,400            | 24,400              | 1,500,000                |
| 15-Feb-29                     | 355,000             | 24,400            | 379,400             | 1,145,000                |
| 15-Aug-29                     |                     | 18,853            | 18,853              | 1,145,000                |
| 15-Feb-30                     | 370,000             | 18,853            | 388,853             | 775,000                  |
| 15-Aug-30                     |                     | 12,841            | 12,841              | 775,000                  |
| 15-Feb-31                     | 380,000             | 12,841            | 392,841             | 395,000                  |
| 15-Aug-31                     |                     | 6,666             | 6,666               | 395,000                  |
| 15-Feb-32                     | 395,000             | 6,666             | 401,666             | -                        |
| <b>Bonds to be Retired</b>    |                     |                   |                     |                          |
| <b>Fiscal Years 2024-2032</b> | <b>\$ 3,140,000</b> | <b>\$ 473,094</b> | <b>\$ 3,613,094</b> |                          |

**Combination Tax and Revenue Certificates of Obligation  
Series 2013  
Dated June 19, 2013  
Issue Amount - \$5,450,000**

| <b>Maturity</b>               | <b>Principal</b> |                  | <b>Interest</b> |                | <b>Total</b> | <b>Principal Balance</b> |           |
|-------------------------------|------------------|------------------|-----------------|----------------|--------------|--------------------------|-----------|
|                               |                  |                  |                 |                | \$           | 1,435,000                |           |
| 15-Feb-24                     | \$               | 125,000          | \$              | 22,897         | \$           | 147,897                  | 1,310,000 |
| 15-Aug-24                     |                  |                  |                 | 21,022         |              | 21,022                   | 1,310,000 |
| 15-Feb-25                     |                  | 130,000          |                 | 21,022         |              | 151,022                  | 1,180,000 |
| 15-Aug-25                     |                  |                  |                 | 19,072         |              | 19,072                   | 1,180,000 |
| 15-Feb-26                     |                  | 130,000          |                 | 19,072         |              | 149,072                  | 1,050,000 |
| 15-Aug-26                     |                  |                  |                 | 17,122         |              | 17,122                   | 1,050,000 |
| 15-Feb-27                     |                  | 135,000          |                 | 17,122         |              | 152,122                  | 915,000   |
| 15-Aug-27                     |                  |                  |                 | 15,097         |              | 15,097                   | 915,000   |
| 15-Feb-28                     |                  | 140,000          |                 | 15,097         |              | 155,097                  | 775,000   |
| 15-Aug-28                     |                  |                  |                 | 12,909         |              | 12,909                   | 775,000   |
| 15-Feb-29                     |                  | 145,000          |                 | 12,909         |              | 157,909                  | 630,000   |
| 15-Aug-29                     |                  |                  |                 | 10,644         |              | 10,644                   | 630,000   |
| 15-Feb-30                     |                  | 150,000          |                 | 10,644         |              | 160,644                  | 480,000   |
| 15-Aug-30                     |                  |                  |                 | 8,206          |              | 8,206                    | 480,000   |
| 15-Feb-31                     |                  | 155,000          |                 | 8,206          |              | 163,206                  | 325,000   |
| 15-Aug-31                     |                  |                  |                 | 5,688          |              | 5,688                    | 325,000   |
| 15-Feb-32                     |                  | 160,000          |                 | 5,688          |              | 165,688                  | 165,000   |
| 15-Aug-32                     |                  |                  |                 | 2,888          |              | 2,888                    | 165,000   |
| 15-Feb-33                     |                  | 165,000          |                 | 2,888          |              | 167,888                  | -         |
| <b>Bonds to be Retired</b>    |                  |                  |                 |                |              |                          |           |
| <b>Fiscal Years 2024-2033</b> | \$               | <b>1,435,000</b> | \$              | <b>248,191</b> | \$           | <b>1,683,191</b>         |           |

**Combination Tax and Revenue Certificates of Obligation  
Series 2014  
Dated May 15, 2014  
Issue Amount - \$9,715,000**

| <b>Maturity</b>               | <b>Principal</b>    | <b>Interest</b>     | <b>Total</b>        | <b>Principal Balance</b> |
|-------------------------------|---------------------|---------------------|---------------------|--------------------------|
|                               |                     |                     | \$                  | 6,465,000                |
| 15-Feb-24                     | \$ 425,000          | \$ 114,903          | \$ 539,903          | 6,040,000                |
| 15-Aug-24                     |                     | 106,403             | 106,403             | 6,040,000                |
| 15-Feb-25                     | 215,000             | 106,403             | 321,403             | 5,825,000                |
| 15-Aug-25                     |                     | 102,103             | 102,103             | 5,825,000                |
| 15-Feb-26                     | 230,000             | 102,103             | 332,103             | 5,595,000                |
| 15-Aug-26                     |                     | 97,503              | 97,503              | 5,595,000                |
| 15-Feb-27                     | 620,000             | 97,503              | 717,503             | 4,975,000                |
| 15-Aug-27                     |                     | 88,203              | 88,203              | 4,975,000                |
| 15-Feb-28                     | 640,000             | 88,203              | 728,203             | 4,335,000                |
| 15-Aug-28                     |                     | 78,603              | 78,603              | 4,335,000                |
| 15-Feb-29                     | 655,000             | 78,603              | 733,603             | 3,680,000                |
| 15-Aug-29                     |                     | 68,369              | 68,369              | 3,680,000                |
| 15-Feb-30                     | 680,000             | 68,369              | 748,369             | 3,000,000                |
| 15-Aug-30                     |                     | 54,769              | 54,769              | 3,000,000                |
| 15-Feb-31                     | 710,000             | 54,769              | 764,769             | 2,290,000                |
| 15-Aug-31                     |                     | 40,569              | 40,569              | 2,290,000                |
| 15-Feb-32                     | 735,000             | 40,569              | 775,569             | 1,555,000                |
| 15-Aug-32                     |                     | 27,706              | 27,706              | 1,555,000                |
| 15-Feb-33                     | 765,000             | 27,706              | 792,706             | 790,000                  |
| 15-Aug-33                     |                     | 14,319              | 14,319              | 790,000                  |
| 15-Feb-34                     | 790,000             | 14,319              | 804,319             | -                        |
| <b>Bonds to be Retired</b>    |                     |                     |                     |                          |
| <b>Fiscal Years 2024-2034</b> | <b>\$ 6,465,000</b> | <b>\$ 1,471,997</b> | <b>\$ 7,936,997</b> |                          |

**Combination Tax and Revenue Certificates of Obligation  
Series 2015  
Dated May 15, 2015  
Issue Amount - \$14,835,000**

| <b>Maturity</b>                                       | <b>Principal</b>    | <b>Interest</b>     | <b>Total</b>         | <b>Principal Balance</b> |
|---|---------------------|---------------------|----------------------|--------------------------|
|   |                     |                     | \$                   | 8,490,000                |
| 15-Feb-24   | \$ 900,000          | \$ 190,175          | \$ 1,090,175         | 7,590,000                |
| 15-Aug-24   |                     | 167,675             | 167,675              | 7,590,000                |
| 15-Feb-25   | 1,090,000           | 167,675             | 1,257,675            | 6,500,000                |
| 15-Aug-25   |                     | 140,425             | 140,425              | 6,500,000                |
| 15-Feb-26   | 290,000             | 140,425             | 430,425              | 6,210,000                |
| 15-Aug-26   |                     | 136,075             | 136,075              | 6,210,000                |
| 15-Feb-27   | 310,000             | 136,075             | 446,075              | 5,900,000                |
| 15-Aug-27   |                     | 131,425             | 131,425              | 5,900,000                |
| 15-Feb-28   | 625,000             | 131,425             | 756,425              | 5,275,000                |
| 15-Aug-28   |                     | 115,800             | 115,800              | 5,275,000                |
| 15-Feb-29   | 655,000             | 115,800             | 770,800              | 4,620,000                |
| 15-Aug-29   |                     | 99,425              | 99,425               | 4,620,000                |
| 15-Feb-30   | 685,000             | 99,425              | 784,425              | 3,935,000                |
| 15-Aug-30   |                     | 82,300              | 82,300               | 3,935,000                |
| 15-Feb-31   | 720,000             | 82,300              | 802,300              | 3,215,000                |
| 15-Aug-31   |                     | 64,300              | 64,300               | 3,215,000                |
| 15-Feb-32   | 755,000             | 64,300              | 819,300              | 2,460,000                |
| 15-Aug-32   |                     | 49,200              | 49,200               | 2,460,000                |
| 15-Feb-33   | 790,000             | 49,200              | 839,200              | 1,670,000                |
| 15-Aug-33   |                     | 33,400              | 33,400               | 1,670,000                |
| 15-Feb-34   | 820,000             | 33,400              | 853,400              | 850,000                  |
| 15-Aug-34   |                     | 17,000              | 17,000               | 850,000                  |
| 15-Feb-35   | 850,000             | 17,000              | 867,000              | -                        |
| <b>Bonds to be Retired<br/>Fiscal Years 2024-2035</b> | <b>\$ 8,490,000</b> | <b>\$ 2,264,225</b> | <b>\$ 10,754,225</b> |                          |

**Combination Tax and Revenue Certificates of Obligation  
Series 2016  
Dated March 15, 2016  
Issue Amount - \$11,815,000**

| <b>Maturity</b>               | <b>Principal</b>    | <b>Interest</b>     | <b>Total</b>        | <b>Principal Balance</b> |
|-------------------------------|---------------------|---------------------|---------------------|--------------------------|
|                               |                     |                     | \$                  | 4,805,000                |
| 15-Feb-24                     | \$ 750,000          | \$ 107,300          | \$ 857,300          | 4,055,000                |
| 15-Aug-24                     |                     | 92,300              | 92,300              | 4,055,000                |
| 15-Feb-25                     | 785,000             | 92,300              | 877,300             | 3,270,000                |
| 15-Aug-25                     |                     | 72,675              | 72,675              | 3,270,000                |
| 15-Feb-26                     | 830,000             | 72,675              | 902,675             | 2,440,000                |
| 15-Aug-26                     |                     | 51,925              | 51,925              | 2,440,000                |
| 15-Feb-27                     | 195,000             | 51,925              | 246,925             | 2,245,000                |
| 15-Aug-27                     |                     | 47,050              | 47,050              | 2,245,000                |
| 15-Feb-28                     | 210,000             | 47,050              | 257,050             | 2,035,000                |
| 15-Aug-28                     |                     | 41,800              | 41,800              | 2,035,000                |
| 15-Feb-29                     | 220,000             | 41,800              | 261,800             | 1,815,000                |
| 15-Aug-29                     |                     | 36,300              | 36,300              | 1,815,000                |
| 15-Feb-30                     | 230,000             | 36,300              | 266,300             | 1,585,000                |
| 15-Aug-30                     |                     | 31,700              | 31,700              | 1,585,000                |
| 15-Feb-31                     | 240,000             | 31,700              | 271,700             | 1,345,000                |
| 15-Aug-31                     |                     | 26,900              | 26,900              | 1,345,000                |
| 15-Feb-32                     | 245,000             | 26,900              | 271,900             | 1,100,000                |
| 15-Aug-32                     |                     | 22,000              | 22,000              | 1,100,000                |
| 15-Feb-33                     | 260,000             | 22,000              | 282,000             | 840,000                  |
| 15-Aug-33                     |                     | 16,800              | 16,800              | 840,000                  |
| 15-Feb-34                     | 270,000             | 16,800              | 286,800             | 570,000                  |
| 15-Aug-34                     |                     | 11,400              | 11,400              | 570,000                  |
| 15-Feb-35                     | 280,000             | 11,400              | 291,400             | 290,000                  |
| 15-Aug-35                     |                     | 5,800               | 5,800               | 290,000                  |
| 15-Feb-36                     | 290,000             | 5,800               | 295,800             | -                        |
| <b>Bonds to be Retired</b>    |                     |                     |                     |                          |
| <b>Fiscal Years 2024-2036</b> | <b>\$ 4,805,000</b> | <b>\$ 1,020,600</b> | <b>\$ 5,825,600</b> |                          |

**Combination Tax and Revenue Certificates of Obligation  
Series 2017  
Dated May 1, 2017  
Issue Amount - \$8,285,000**

| <b>Maturity</b>               | <b>Principal</b> |                  | <b>Interest</b> |                | <b>Total</b> | <b>Principal Balance</b> |           |
|-------------------------------|------------------|------------------|-----------------|----------------|--------------|--------------------------|-----------|
|                               |                  |                  |                 |                | \$           | 3,090,000                |           |
| 15-Feb-24                     | \$               | 90,000           | \$              | 65,275         | \$           | 155,275                  | 3,000,000 |
| 15-Aug-24                     |                  |                  |                 | 63,475         |              | 63,475                   | 3,000,000 |
| 15-Feb-25                     |                  | 95,000           |                 | 63,475         |              | 158,475                  | 2,905,000 |
| 15-Aug-25                     |                  |                  |                 | 61,575         |              | 61,575                   | 2,905,000 |
| 15-Feb-26                     |                  | 455,000          |                 | 61,575         |              | 516,575                  | 2,450,000 |
| 15-Aug-26                     |                  |                  |                 | 50,200         |              | 50,200                   | 2,450,000 |
| 15-Feb-27                     |                  | 470,000          |                 | 50,200         |              | 520,200                  | 1,980,000 |
| 15-Aug-27                     |                  |                  |                 | 38,450         |              | 38,450                   | 1,980,000 |
| 15-Feb-28                     |                  | 165,000          |                 | 38,450         |              | 203,450                  | 1,815,000 |
| 15-Aug-28                     |                  |                  |                 | 35,150         |              | 35,150                   | 1,815,000 |
| 15-Feb-29                     |                  | 170,000          |                 | 35,150         |              | 205,150                  | 1,645,000 |
| 15-Aug-29                     |                  |                  |                 | 31,750         |              | 31,750                   | 1,645,000 |
| 15-Feb-30                     |                  | 180,000          |                 | 31,750         |              | 211,750                  | 1,465,000 |
| 15-Aug-30                     |                  |                  |                 | 28,150         |              | 28,150                   | 1,465,000 |
| 15-Feb-31                     |                  | 185,000          |                 | 28,150         |              | 213,150                  | 1,280,000 |
| 15-Aug-31                     |                  |                  |                 | 24,450         |              | 24,450                   | 1,280,000 |
| 15-Feb-32                     |                  | 195,000          |                 | 24,450         |              | 219,450                  | 1,085,000 |
| 15-Aug-32                     |                  |                  |                 | 20,550         |              | 20,550                   | 1,085,000 |
| 15-Feb-33                     |                  | 200,000          |                 | 20,550         |              | 220,550                  | 885,000   |
| 15-Aug-33                     |                  |                  |                 | 16,550         |              | 16,550                   | 885,000   |
| 15-Feb-34                     |                  | 210,000          |                 | 16,550         |              | 226,550                  | 675,000   |
| 15-Aug-34                     |                  |                  |                 | 12,350         |              | 12,350                   | 675,000   |
| 15-Feb-35                     |                  | 215,000          |                 | 12,350         |              | 227,350                  | 460,000   |
| 15-Aug-35                     |                  |                  |                 | 8,050          |              | 8,050                    | 460,000   |
| 15-Feb-36                     |                  | 225,000          |                 | 8,050          |              | 233,050                  | 235,000   |
| 15-Aug-36                     |                  |                  |                 | 4,113          |              | 4,113                    | 235,000   |
| 15-Feb-37                     |                  | 235,000          |                 | 4,113          |              | 239,113                  | -         |
| <b>Bonds to be Retired</b>    |                  |                  |                 |                |              |                          |           |
| <b>Fiscal Years 2024-2037</b> | \$               | <b>3,090,000</b> | \$              | <b>854,900</b> | \$           | <b>3,944,900</b>         |           |

**Combination Tax and Revenue Certificates of Obligation  
Series 2018  
Dated May 1, 2018  
Issue Amount - \$16,050,000**

| <b>Maturity</b>               | <b>Principal</b>     | <b>Interest</b>     | <b>Total</b>         | <b>Principal Balance</b> |
|-------------------------------|----------------------|---------------------|----------------------|--------------------------|
|                               |                      |                     | \$                   | 12,065,000               |
| 15-Feb-24                     | \$ 735,000           | \$ 267,750          | \$ 1,002,750         | 11,330,000               |
| 15-Aug-24                     |                      | 253,050             | 253,050              | 11,330,000               |
| 15-Feb-25                     | 760,000              | 253,050             | 1,013,050            | 10,570,000               |
| 15-Aug-25                     |                      | 237,850             | 237,850              | 10,570,000               |
| 15-Feb-26                     | 795,000              | 237,850             | 1,032,850            | 9,775,000                |
| 15-Aug-26                     |                      | 221,950             | 221,950              | 9,775,000                |
| 15-Feb-27                     | 825,000              | 221,950             | 1,046,950            | 8,950,000                |
| 15-Aug-27                     |                      | 205,450             | 205,450              | 8,950,000                |
| 15-Feb-28                     | 860,000              | 205,450             | 1,065,450            | 8,090,000                |
| 15-Aug-28                     |                      | 188,250             | 188,250              | 8,090,000                |
| 15-Feb-29                     | 660,000              | 188,250             | 848,250              | 7,430,000                |
| 15-Aug-29                     |                      | 175,050             | 175,050              | 7,430,000                |
| 15-Feb-30                     | 685,000              | 175,050             | 860,050              | 6,745,000                |
| 15-Aug-30                     |                      | 161,350             | 161,350              | 6,745,000                |
| 15-Feb-31                     | 710,000              | 161,350             | 871,350              | 6,035,000                |
| 15-Aug-31                     |                      | 147,150             | 147,150              | 6,035,000                |
| 15-Feb-32                     | 745,000              | 147,150             | 892,150              | 5,290,000                |
| 15-Aug-32                     |                      | 132,250             | 132,250              | 5,290,000                |
| 15-Feb-33                     | 775,000              | 132,250             | 907,250              | 4,515,000                |
| 15-Aug-33                     |                      | 112,875             | 112,875              | 4,515,000                |
| 15-Feb-34                     | 815,000              | 112,875             | 927,875              | 3,700,000                |
| 15-Aug-34                     |                      | 92,500              | 92,500               | 3,700,000                |
| 15-Feb-35                     | 855,000              | 92,500              | 947,500              | 2,845,000                |
| 15-Aug-35                     |                      | 71,125              | 71,125               | 2,845,000                |
| 15-Feb-36                     | 900,000              | 71,125              | 971,125              | 1,945,000                |
| 15-Aug-36                     |                      | 48,625              | 48,625               | 1,945,000                |
| 15-Feb-37                     | 950,000              | 48,625              | 998,625              | 995,000                  |
| 15-Aug-37                     |                      | 24,875              | 24,875               | 995,000                  |
| 15-Feb-38                     | 995,000              | 24,875              | 1,019,875            | -                        |
| <b>Bonds to be Retired</b>    |                      |                     |                      |                          |
| <b>Fiscal Years 2024-2038</b> | <b>\$ 12,065,000</b> | <b>\$ 4,412,450</b> | <b>\$ 16,477,450</b> |                          |

**Combination Tax and Revenue Certificates of Obligation  
Series 2019  
Dated May 1, 2019  
Issue Amount - \$10,065,000**

| <b>Maturity</b>                                       | <b>Principal</b> |                  | <b>Interest</b> |                  | <b>Total</b> | <b>Principal Balance</b> |           |
|---|------------------|------------------|-----------------|------------------|--------------|--------------------------|-----------|
|   |                  |                  |                 |                  | \$           | 6,110,000                |           |
| 15-Feb-24   | \$               | 470,000          | \$              | 108,925          | \$           | 578,925                  | 5,640,000 |
| 15-Aug-24   |                  |                  |                 | 99,525           |              | 99,525                   | 5,640,000 |
| 15-Feb-25   |                  | 275,000          |                 | 99,525           |              | 374,525                  | 5,365,000 |
| 15-Aug-25   |                  |                  |                 | 94,025           |              | 94,025                   | 5,365,000 |
| 15-Feb-26   |                  | 285,000          |                 | 94,025           |              | 379,025                  | 5,080,000 |
| 15-Aug-26   |                  |                  |                 | 88,325           |              | 88,325                   | 5,080,000 |
| 15-Feb-27   |                  | 300,000          |                 | 88,325           |              | 388,325                  | 4,780,000 |
| 15-Aug-27   |                  |                  |                 | 82,325           |              | 82,325                   | 4,780,000 |
| 15-Feb-28   |                  | 310,000          |                 | 82,325           |              | 392,325                  | 4,470,000 |
| 15-Aug-28   |                  |                  |                 | 76,125           |              | 76,125                   | 4,470,000 |
| 15-Feb-29   |                  | 330,000          |                 | 76,125           |              | 406,125                  | 4,140,000 |
| 15-Aug-29   |                  |                  |                 | 69,525           |              | 69,525                   | 4,140,000 |
| 15-Feb-30   |                  | 350,000          |                 | 69,525           |              | 419,525                  | 3,790,000 |
| 15-Aug-30   |                  |                  |                 | 62,525           |              | 62,525                   | 3,790,000 |
| 15-Feb-31   |                  | 365,000          |                 | 62,525           |              | 427,525                  | 3,425,000 |
| 15-Aug-31   |                  |                  |                 | 55,225           |              | 55,225                   | 3,425,000 |
| 15-Feb-32   |                  | 380,000          |                 | 55,225           |              | 435,225                  | 3,045,000 |
| 15-Aug-32   |                  |                  |                 | 47,625           |              | 47,625                   | 3,045,000 |
| 15-Feb-33   |                  | 390,000          |                 | 47,625           |              | 437,625                  | 2,655,000 |
| 15-Aug-33   |                  |                  |                 | 39,825           |              | 39,825                   | 2,655,000 |
| 15-Feb-34   |                  | 410,000          |                 | 39,825           |              | 449,825                  | 2,245,000 |
| 15-Aug-34   |                  |                  |                 | 33,675           |              | 33,675                   | 2,245,000 |
| 15-Feb-35   |                  | 425,000          |                 | 33,675           |              | 458,675                  | 1,820,000 |
| 15-Aug-35   |                  |                  |                 | 27,300           |              | 27,300                   | 1,820,000 |
| 15-Feb-36   |                  | 435,000          |                 | 27,300           |              | 462,300                  | 1,385,000 |
| 15-Aug-36   |                  |                  |                 | 20,775           |              | 20,775                   | 1,385,000 |
| 15-Feb-37   |                  | 450,000          |                 | 20,775           |              | 470,775                  | 935,000   |
| 15-Aug-37   |                  |                  |                 | 14,025           |              | 14,025                   | 935,000   |
| 15-Feb-38   |                  | 460,000          |                 | 14,025           |              | 474,025                  | 475,000   |
| 15-Aug-38   |                  |                  |                 | 7,125            |              | 7,125                    | 475,000   |
| 15-Feb-39   |                  | 475,000          |                 | 7,125            |              | 482,125                  | -         |
| <b>Bonds to be Retired<br/>Fiscal Years 2024-2039</b> | <b>\$</b>        | <b>6,110,000</b> | <b>\$</b>       | <b>1,744,825</b> | <b>\$</b>    | <b>7,854,825</b>         |           |

**Combination Tax and Revenue Certificates of Obligation  
Series 2020  
Dated June 4, 2020  
Issue Amount - \$10,360,000**

| <b>Maturity</b>               | <b>Principal</b> |                  | <b>Interest</b> |                  | <b>Total</b> | <b>Principal Balance</b> |           |
|-------------------------------|------------------|------------------|-----------------|------------------|--------------|--------------------------|-----------|
|                               |                  |                  |                 |                  | \$           | 9,445,000                |           |
| 15-Feb-24                     | \$               | 370,000          | \$              | 209,425          | \$           | 579,425                  | 9,075,000 |
| 15-Aug-24                     |                  |                  |                 | 200,175          |              | 200,175                  | 9,075,000 |
| 15-Feb-25                     |                  | 390,000          |                 | 200,175          |              | 590,175                  | 8,685,000 |
| 15-Aug-25                     |                  |                  |                 | 190,425          |              | 190,425                  | 8,685,000 |
| 15-Feb-26                     |                  | 410,000          |                 | 190,425          |              | 600,425                  | 8,275,000 |
| 15-Aug-26                     |                  |                  |                 | 180,175          |              | 180,175                  | 8,275,000 |
| 15-Feb-27                     |                  | 430,000          |                 | 180,175          |              | 610,175                  | 7,845,000 |
| 15-Aug-27                     |                  |                  |                 | 169,425          |              | 169,425                  | 7,845,000 |
| 15-Feb-28                     |                  | 450,000          |                 | 169,425          |              | 619,425                  | 7,395,000 |
| 15-Aug-28                     |                  |                  |                 | 158,175          |              | 158,175                  | 7,395,000 |
| 15-Feb-29                     |                  | 475,000          |                 | 158,175          |              | 633,175                  | 6,920,000 |
| 15-Aug-29                     |                  |                  |                 | 146,300          |              | 146,300                  | 6,920,000 |
| 15-Feb-30                     |                  | 500,000          |                 | 146,300          |              | 646,300                  | 6,420,000 |
| 15-Aug-30                     |                  |                  |                 | 133,800          |              | 133,800                  | 6,420,000 |
| 15-Feb-31                     |                  | 525,000          |                 | 133,800          |              | 658,800                  | 5,895,000 |
| 15-Aug-31                     |                  |                  |                 | 120,675          |              | 120,675                  | 5,895,000 |
| 15-Feb-32                     |                  | 555,000          |                 | 120,675          |              | 675,675                  | 5,340,000 |
| 15-Aug-32                     |                  |                  |                 | 106,800          |              | 106,800                  | 5,340,000 |
| 15-Feb-33                     |                  | 580,000          |                 | 106,800          |              | 686,800                  | 4,760,000 |
| 15-Aug-33                     |                  |                  |                 | 95,200           |              | 95,200                   | 4,760,000 |
| 15-Feb-34                     |                  | 600,000          |                 | 95,200           |              | 695,200                  | 4,160,000 |
| 15-Aug-34                     |                  |                  |                 | 83,200           |              | 83,200                   | 4,160,000 |
| 15-Feb-35                     |                  | 625,000          |                 | 83,200           |              | 708,200                  | 3,535,000 |
| 15-Aug-35                     |                  |                  |                 | 70,700           |              | 70,700                   | 3,535,000 |
| 15-Feb-36                     |                  | 650,000          |                 | 70,700           |              | 720,700                  | 2,885,000 |
| 15-Aug-36                     |                  |                  |                 | 57,700           |              | 57,700                   | 2,885,000 |
| 15-Feb-37                     |                  | 680,000          |                 | 57,700           |              | 737,700                  | 2,205,000 |
| 15-Aug-37                     |                  |                  |                 | 44,100           |              | 44,100                   | 2,205,000 |
| 15-Feb-38                     |                  | 705,000          |                 | 44,100           |              | 749,100                  | 1,500,000 |
| 15-Aug-38                     |                  |                  |                 | 30,000           |              | 30,000                   | 1,500,000 |
| 15-Feb-39                     |                  | 735,000          |                 | 30,000           |              | 765,000                  | 765,000   |
| 15-Aug-39                     |                  |                  |                 | 15,300           |              | 15,300                   | 765,000   |
| 15-Feb-40                     |                  | 765,000          |                 | 15,300           |              | 780,300                  | -         |
| <b>Bonds to be Retired</b>    |                  |                  |                 |                  |              |                          |           |
| <b>Fiscal Years 2024-2040</b> | <b>\$</b>        | <b>9,445,000</b> | <b>\$</b>       | <b>3,813,725</b> | <b>\$</b>    | <b>13,258,725</b>        |           |

**Combination Tax and Revenue Certificates of Obligation  
Series 2021  
Dated June 1, 2021  
Issue Amount - \$14,120,000**

| <b>Maturity</b>                                       | <b>Principal</b> |                  | <b>Interest</b> |                  | <b>Total</b> | <b>Principal Balance</b> |           |
|---|------------------|------------------|-----------------|------------------|--------------|--------------------------|-----------|
|   |                  |                  |                 |                  | \$           | 9,935,000                |           |
| 15-Feb-24   | \$               | 905,000          | \$              | 172,825          | \$           | 1,077,825                | 9,030,000 |
| 15-Aug-24   |                  |                  |                 | 150,200          |              | 150,200                  | 9,030,000 |
| 15-Feb-25   |                  | 950,000          |                 | 150,200          |              | 1,100,200                | 8,080,000 |
| 15-Aug-25   |                  |                  |                 | 126,450          |              | 126,450                  | 8,080,000 |
| 15-Feb-26   |                  | 990,000          |                 | 126,450          |              | 1,116,450                | 7,090,000 |
| 15-Aug-26   |                  |                  |                 | 101,700          |              | 101,700                  | 7,090,000 |
| 15-Feb-27   |                  |                  |                 | 101,700          |              | 101,700                  | 7,090,000 |
| 15-Aug-27   |                  |                  |                 | 101,700          |              | 101,700                  | 7,090,000 |
| 15-Feb-28   |                  |                  |                 | 101,700          |              | 101,700                  | 7,090,000 |
| 15-Aug-28   |                  |                  |                 | 101,700          |              | 101,700                  | 7,090,000 |
| 15-Feb-29   |                  | 935,000          |                 | 101,700          |              | 1,036,700                | 6,155,000 |
| 15-Aug-29   |                  |                  |                 | 78,325           |              | 78,325                   | 6,155,000 |
| 15-Feb-30   |                  | 980,000          |                 | 78,325           |              | 1,058,325                | 5,175,000 |
| 15-Aug-30   |                  |                  |                 | 58,725           |              | 58,725                   | 5,175,000 |
| 15-Feb-31   |                  | 1,015,000        |                 | 58,725           |              | 1,073,725                | 4,160,000 |
| 15-Aug-31   |                  |                  |                 | 43,500           |              | 43,500                   | 4,160,000 |
| 15-Feb-32   |                  | 380,000          |                 | 43,500           |              | 423,500                  | 3,780,000 |
| 15-Aug-32   |                  |                  |                 | 37,800           |              | 37,800                   | 3,780,000 |
| 15-Feb-33   |                  | 385,000          |                 | 37,800           |              | 422,800                  | 3,395,000 |
| 15-Aug-33   |                  |                  |                 | 33,950           |              | 33,950                   | 3,395,000 |
| 15-Feb-34   |                  | 395,000          |                 | 33,950           |              | 428,950                  | 3,000,000 |
| 15-Aug-34   |                  |                  |                 | 30,000           |              | 30,000                   | 3,000,000 |
| 15-Feb-35   |                  | 405,000          |                 | 30,000           |              | 435,000                  | 2,595,000 |
| 15-Aug-35   |                  |                  |                 | 25,950           |              | 25,950                   | 2,595,000 |
| 15-Feb-36   |                  | 410,000          |                 | 25,950           |              | 435,950                  | 2,185,000 |
| 15-Aug-36   |                  |                  |                 | 21,850           |              | 21,850                   | 2,185,000 |
| 15-Feb-37   |                  | 420,000          |                 | 21,850           |              | 441,850                  | 1,765,000 |
| 15-Aug-37   |                  |                  |                 | 17,650           |              | 17,650                   | 1,765,000 |
| 15-Feb-38   |                  | 430,000          |                 | 17,650           |              | 447,650                  | 1,335,000 |
| 15-Aug-38   |                  |                  |                 | 13,350           |              | 13,350                   | 1,335,000 |
| 15-Feb-39   |                  | 435,000          |                 | 13,350           |              | 448,350                  | 900,000   |
| 15-Aug-39   |                  |                  |                 | 9,000            |              | 9,000                    | 900,000   |
| 15-Feb-40   |                  | 445,000          |                 | 9,000            |              | 454,000                  | 455,000   |
| 15-Aug-40   |                  |                  |                 | 4,550            |              | 4,550                    | 455,000   |
| 15-Feb-41   |                  | 455,000          |                 | 4,550            |              | 459,550                  | -         |
| <b>Bonds to be Retired<br/>Fiscal Years 2024-2041</b> | <b>\$</b>        | <b>9,935,000</b> | <b>\$</b>       | <b>2,085,625</b> | <b>\$</b>    | <b>12,020,625</b>        |           |

**Combination Tax and Revenue Certificates of Obligation (Taxable)  
Series 2021  
Dated June 1, 2021  
Issue Amount - \$1,885,000**

| Maturity  | Principal           | Interest          | Total               | Principal Balance |
|---|---------------------|-------------------|---------------------|-------------------|
|   |                     |                   | \$                  | 1,725,000         |
| 15-Feb-24   | \$ 80,000           | \$ 18,452         | \$ 98,452           | 1,645,000         |
| 15-Aug-24   |                     | 18,164            | 18,164              | 1,645,000         |
| 15-Feb-25   | 85,000              | 18,164            | 103,164             | 1,560,000         |
| 15-Aug-25   |                     | 17,739            | 17,739              | 1,560,000         |
| 15-Feb-26   | 85,000              | 17,739            | 102,739             | 1,475,000         |
| 15-Aug-26   |                     | 17,229            | 17,229              | 1,475,000         |
| 15-Feb-27   | 85,000              | 17,229            | 102,229             | 1,390,000         |
| 15-Aug-27   |                     | 16,575            | 16,575              | 1,390,000         |
| 15-Feb-28   | 85,000              | 16,575            | 101,575             | 1,305,000         |
| 15-Aug-28   |                     | 15,857            | 15,857              | 1,305,000         |
| 15-Feb-29   | 90,000              | 15,857            | 105,857             | 1,215,000         |
| 15-Aug-29   |                     | 15,020            | 15,020              | 1,215,000         |
| 15-Feb-30   | 90,000              | 15,020            | 105,020             | 1,125,000         |
| 15-Aug-30   |                     | 14,138            | 14,138              | 1,125,000         |
| 15-Feb-31   | 90,000              | 14,138            | 104,138             | 1,035,000         |
| 15-Aug-31   |                     | 13,211            | 13,211              | 1,035,000         |
| 15-Feb-32   | 95,000              | 13,211            | 108,211             | 940,000           |
| 15-Aug-32   |                     | 12,185            | 12,185              | 940,000           |
| 15-Feb-33   | 95,000              | 12,185            | 107,185             | 845,000           |
| 15-Aug-33   |                     | 11,111            | 11,111              | 845,000           |
| 15-Feb-34   | 95,000              | 11,111            | 106,111             | 750,000           |
| 15-Aug-34   |                     | 9,990             | 9,990               | 750,000           |
| 15-Feb-35   | 100,000             | 9,990             | 109,990             | 650,000           |
| 15-Aug-35   |                     | 8,760             | 8,760               | 650,000           |
| 15-Feb-36   | 100,000             | 8,760             | 108,760             | 550,000           |
| 15-Aug-36   |                     | 7,480             | 7,480               | 550,000           |
| 15-Feb-37   | 105,000             | 7,480             | 112,480             | 445,000           |
| 15-Aug-37   |                     | 6,052             | 6,052               | 445,000           |
| 15-Feb-38   | 105,000             | 6,052             | 111,052             | 340,000           |
| 15-Aug-38   |                     | 4,624             | 4,624               | 340,000           |
| 15-Feb-39   | 110,000             | 4,624             | 114,624             | 230,000           |
| 15-Aug-39   |                     | 3,128             | 3,128               | 230,000           |
| 15-Feb-40   | 115,000             | 3,128             | 118,128             | 115,000           |
| 15-Aug-40   |                     | 1,564             | 1,564               | 115,000           |
| 15-Feb-41   | 115,000             | 1,564             | 116,564             | -                 |
| <b>Bonds to be Retired<br/>Fiscal Years 2024-2041</b> | <b>\$ 1,725,000</b> | <b>\$ 404,102</b> | <b>\$ 2,129,102</b> |                   |

**Combination Tax and Revenue Certificates of Obligation  
Series 2022A  
Dated June 15, 2022  
Issue Amount - \$24,185,000**


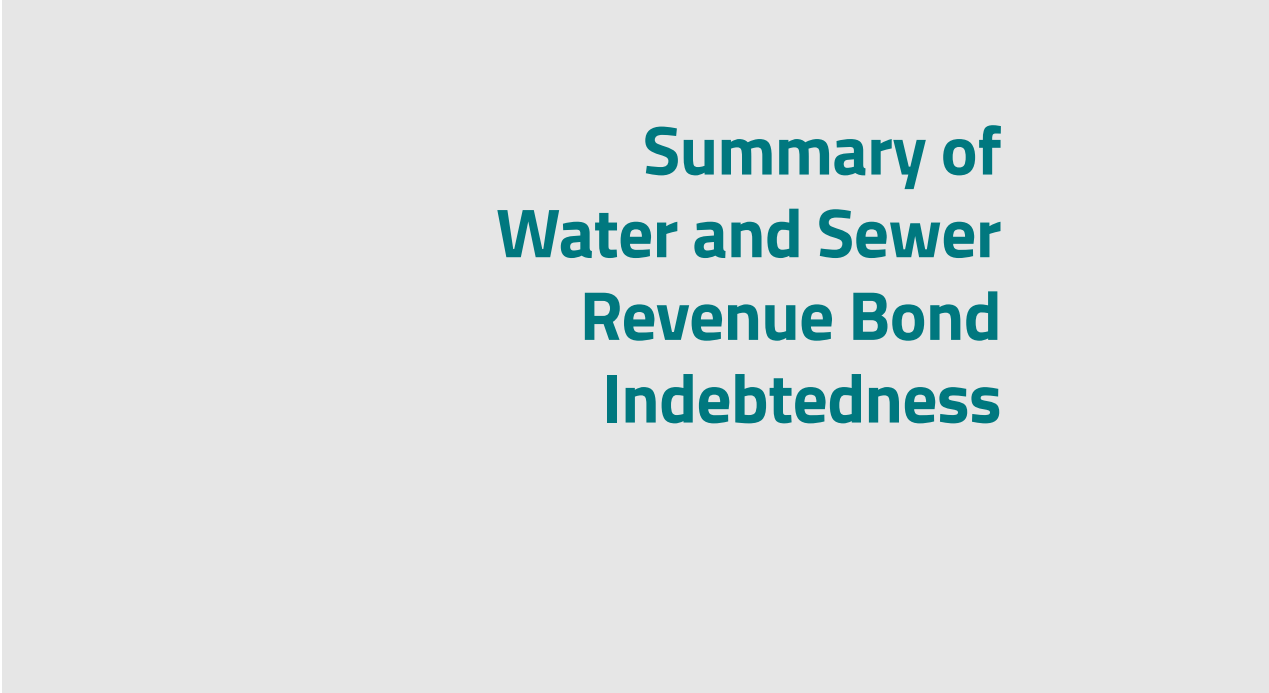

| <b>Maturity</b>               | <b>Principal</b>     | <b>Interest</b>      | <b>Total</b>         | <b>Principal Balance</b> |
|-------------------------------|----------------------|----------------------|----------------------|--------------------------|
|                               |                      |                      | \$                   | 23,370,000               |
| 15-Feb-24                     | \$ 1,030,000         | \$ 545,600           | \$ 1,575,600         | 22,340,000               |
| 15-Aug-24                     |                      | 519,850              | 519,850              | 22,340,000               |
| 15-Feb-25                     | 1,075,000            | 519,850              | 1,594,850            | 21,265,000               |
| 15-Aug-25                     |                      | 492,975              | 492,975              | 21,265,000               |
| 15-Feb-26                     | 1,130,000            | 492,975              | 1,622,975            | 20,135,000               |
| 15-Aug-26                     |                      | 464,725              | 464,725              | 20,135,000               |
| 15-Feb-27                     | 1,195,000            | 464,725              | 1,659,725            | 18,940,000               |
| 15-Aug-27                     |                      | 434,850              | 434,850              | 18,940,000               |
| 15-Feb-28                     | 1,250,000            | 434,850              | 1,684,850            | 17,690,000               |
| 15-Aug-28                     |                      | 403,600              | 403,600              | 17,690,000               |
| 15-Feb-29                     | 1,315,000            | 403,600              | 1,718,600            | 16,375,000               |
| 15-Aug-29                     |                      | 370,725              | 370,725              | 16,375,000               |
| 15-Feb-30                     | 1,380,000            | 370,725              | 1,750,725            | 14,995,000               |
| 15-Aug-30                     |                      | 336,225              | 336,225              | 14,995,000               |
| 15-Feb-31                     | 1,450,000            | 336,225              | 1,786,225            | 13,545,000               |
| 15-Aug-31                     |                      | 299,975              | 299,975              | 13,545,000               |
| 15-Feb-32                     | 1,525,000            | 299,975              | 1,824,975            | 12,020,000               |
| 15-Aug-32                     |                      | 261,850              | 261,850              | 12,020,000               |
| 15-Feb-33                     | 970,000              | 261,850              | 1,231,850            | 11,050,000               |
| 15-Aug-33                     |                      | 237,600              | 237,600              | 11,050,000               |
| 15-Feb-34                     | 1,025,000            | 237,600              | 1,262,600            | 10,025,000               |
| 15-Aug-34                     |                      | 211,975              | 211,975              | 10,025,000               |
| 15-Feb-35                     | 1,070,000            | 211,975              | 1,281,975            | 8,955,000                |
| 15-Aug-35                     |                      | 185,225              | 185,225              | 8,955,000                |
| 15-Feb-36                     | 1,125,000            | 185,225              | 1,310,225            | 7,830,000                |
| 15-Aug-36                     |                      | 162,725              | 162,725              | 7,830,000                |
| 15-Feb-37                     | 1,170,000            | 162,725              | 1,332,725            | 6,660,000                |
| 15-Aug-37                     |                      | 139,325              | 139,325              | 6,660,000                |
| 15-Feb-38                     | 1,225,000            | 139,325              | 1,364,325            | 5,435,000                |
| 15-Aug-38                     |                      | 108,700              | 108,700              | 5,435,000                |
| 15-Feb-39                     | 1,280,000            | 108,700              | 1,388,700            | 4,155,000                |
| 15-Aug-39                     |                      | 83,100               | 83,100               | 4,155,000                |
| 15-Feb-40                     | 1,330,000            | 83,100               | 1,413,100            | 2,825,000                |
| 15-Aug-40                     |                      | 56,500               | 56,500               | 2,825,000                |
| 15-Feb-41                     | 1,385,000            | 56,500               | 1,441,500            | 1,440,000                |
| 15-Aug-41                     | -                    | 28,800               | 28,800               | 1,440,000                |
| 15-Feb-42                     | 1,440,000            | 28,800               | 1,468,800            | -                        |
| <b>Bonds to be Retired</b>    |                      |                      |                      |                          |
| <b>Fiscal Years 2024-2042</b> | <b>\$ 23,370,000</b> | <b>\$ 10,143,050</b> | <b>\$ 33,513,050</b> |                          |

**Combination Tax and Revenue Certificates of Obligation (Taxable)  
Series 2022B  
Dated June 15, 2022  
Issue Amount - \$5,105,000**

| <b>Maturity</b>               | <b>Principal</b> |                  | <b>Interest</b> |                  | <b>Total</b> | <b>Principal Balance</b> |           |
|-------------------------------|------------------|------------------|-----------------|------------------|--------------|--------------------------|-----------|
|                               |                  |                  |                 |                  | \$           | 4,960,000                |           |
| 15-Feb-24                     | \$               | 170,000          | \$              | 114,833          | \$           | 284,833                  | 4,790,000 |
| 15-Aug-24                     |                  |                  |                 | 112,079          |              | 112,079                  | 4,790,000 |
| 15-Feb-25                     |                  | 180,000          |                 | 112,079          |              | 292,079                  | 4,610,000 |
| 15-Aug-25                     |                  |                  |                 | 108,866          |              | 108,866                  | 4,610,000 |
| 15-Feb-26                     |                  | 185,000          |                 | 108,866          |              | 293,866                  | 4,425,000 |
| 15-Aug-26                     |                  |                  |                 | 105,295          |              | 105,295                  | 4,425,000 |
| 15-Feb-27                     |                  | 190,000          |                 | 105,295          |              | 295,295                  | 4,235,000 |
| 15-Aug-27                     |                  |                  |                 | 101,543          |              | 101,543                  | 4,235,000 |
| 15-Feb-28                     |                  | 200,000          |                 | 101,543          |              | 301,543                  | 4,035,000 |
| 15-Aug-28                     |                  |                  |                 | 97,413           |              | 97,413                   | 4,035,000 |
| 15-Feb-29                     |                  | 210,000          |                 | 97,413           |              | 307,413                  | 3,825,000 |
| 15-Aug-29                     |                  |                  |                 | 92,961           |              | 92,961                   | 3,825,000 |
| 15-Feb-30                     |                  | 215,000          |                 | 92,961           |              | 307,961                  | 3,610,000 |
| 15-Aug-30                     |                  |                  |                 | 88,327           |              | 88,327                   | 3,610,000 |
| 15-Feb-31                     |                  | 225,000          |                 | 88,327           |              | 313,327                  | 3,385,000 |
| 15-Aug-31                     |                  |                  |                 | 83,366           |              | 83,366                   | 3,385,000 |
| 15-Feb-32                     |                  | 240,000          |                 | 83,366           |              | 323,366                  | 3,145,000 |
| 15-Aug-32                     |                  |                  |                 | 77,954           |              | 77,954                   | 3,145,000 |
| 15-Feb-33                     |                  | 250,000          |                 | 77,954           |              | 327,954                  | 2,895,000 |
| 15-Aug-33                     |                  |                  |                 | 71,842           |              | 71,842                   | 2,895,000 |
| 15-Feb-34                     |                  | 260,000          |                 | 71,842           |              | 331,842                  | 2,635,000 |
| 15-Aug-34                     |                  |                  |                 | 65,485           |              | 65,485                   | 2,635,000 |
| 15-Feb-35                     |                  | 275,000          |                 | 65,485           |              | 340,485                  | 2,360,000 |
| 15-Aug-35                     |                  |                  |                 | 58,761           |              | 58,761                   | 2,360,000 |
| 15-Feb-36                     |                  | 290,000          |                 | 58,761           |              | 348,761                  | 2,070,000 |
| 15-Aug-36                     |                  |                  |                 | 51,670           |              | 51,670                   | 2,070,000 |
| 15-Feb-37                     |                  | 305,000          |                 | 51,670           |              | 356,670                  | 1,765,000 |
| 15-Aug-37                     |                  |                  |                 | 44,213           |              | 44,213                   | 1,765,000 |
| 15-Feb-38                     |                  | 320,000          |                 | 44,213           |              | 364,213                  | 1,445,000 |
| 15-Aug-38                     |                  |                  |                 | 36,197           |              | 36,197                   | 1,445,000 |
| 15-Feb-39                     |                  | 335,000          |                 | 36,197           |              | 371,197                  | 1,110,000 |
| 15-Aug-39                     |                  |                  |                 | 27,806           |              | 27,806                   | 1,110,000 |
| 15-Feb-40                     |                  | 350,000          |                 | 27,806           |              | 377,806                  | 760,000   |
| 15-Aug-40                     |                  |                  |                 | 19,038           |              | 19,038                   | 760,000   |
| 15-Feb-41                     |                  | 370,000          |                 | 19,038           |              | 389,038                  | 390,000   |
| 15-Aug-41                     |                  | -                |                 | 9,769            |              | 9,769                    | 390,000   |
| 15-Feb-42                     |                  | 390,000          |                 | 9,769            |              | 399,769                  | -         |
| <b>Bonds to be Retired</b>    |                  |                  |                 |                  |              |                          |           |
| <b>Fiscal Years 2024-2042</b> | <b>\$</b>        | <b>4,960,000</b> | <b>\$</b>       | <b>2,620,003</b> | <b>\$</b>    | <b>7,580,003</b>         |           |

**Combination Tax and Revenue Certificates of Obligation  
Series 2023  
Dated August 1, 2023  
Issue Amount - \$56,485,000**

| <b>Maturity</b>                                       | <b>Principal</b> |                   | <b>Interest</b> |                   | <b>Total</b> | <b>Principal Balance</b> |            |
|---|------------------|-------------------|-----------------|-------------------|--------------|--------------------------|------------|
|   |                  |                   |                 |                   | \$           | 56,485,000               |            |
| 15-Feb-24   | \$               | 4,790,000         | \$              | 1,243,541         | \$           | 6,033,541                | 51,695,000 |
| 15-Aug-24   |                  |                   |                 | 1,236,841         |              | 1,236,841                | 51,695,000 |
| 15-Feb-25   |                  | 2,555,000         |                 | 1,236,841         |              | 3,791,841                | 49,140,000 |
| 15-Aug-25   |                  |                   |                 | 1,172,966         |              | 1,172,966                | 49,140,000 |
| 15-Feb-26   |                  | 2,685,000         |                 | 1,172,966         |              | 3,857,966                | 46,455,000 |
| 15-Aug-26   |                  |                   |                 | 1,105,840         |              | 1,105,840                | 46,455,000 |
| 15-Feb-27   |                  | 2,820,000         |                 | 1,105,840         |              | 3,925,840                | 43,635,000 |
| 15-Aug-27   |                  |                   |                 | 1,035,340         |              | 1,035,340                | 43,635,000 |
| 15-Feb-28   |                  | 2,970,000         |                 | 1,035,340         |              | 4,005,340                | 40,665,000 |
| 15-Aug-28   |                  |                   |                 | 961,091           |              | 961,091                  | 40,665,000 |
| 15-Feb-29   |                  | 3,120,000         |                 | 961,091           |              | 4,081,091                | 37,545,000 |
| 15-Aug-29   |                  |                   |                 | 883,091           |              | 883,091                  | 37,545,000 |
| 15-Feb-30   |                  | 3,280,000         |                 | 883,091           |              | 4,163,091                | 34,265,000 |
| 15-Aug-30   |                  |                   |                 | 801,090           |              | 801,090                  | 34,265,000 |
| 15-Feb-31   |                  | 3,450,000         |                 | 801,090           |              | 4,251,090                | 30,815,000 |
| 15-Aug-31   |                  |                   |                 | 714,841           |              | 714,841                  | 30,815,000 |
| 15-Feb-32   |                  | 3,625,000         |                 | 714,841           |              | 4,339,841                | 27,190,000 |
| 15-Aug-32   |                  |                   |                 | 624,216           |              | 624,216                  | 27,190,000 |
| 15-Feb-33   |                  | 3,810,000         |                 | 624,216           |              | 4,434,216                | 23,380,000 |
| 15-Aug-33   |                  |                   |                 | 528,965           |              | 528,965                  | 23,380,000 |
| 15-Feb-34   |                  | 1,890,000         |                 | 528,965           |              | 2,418,965                | 21,490,000 |
| 15-Aug-34   |                  |                   |                 | 481,715           |              | 481,715                  | 21,490,000 |
| 15-Feb-35   |                  | 1,990,000         |                 | 481,715           |              | 2,471,715                | 19,500,000 |
| 15-Aug-35   |                  |                   |                 | 431,966           |              | 431,966                  | 19,500,000 |
| 15-Feb-36   |                  | 2,085,000         |                 | 431,966           |              | 2,516,966                | 17,415,000 |
| 15-Aug-36   |                  |                   |                 | 379,841           |              | 379,841                  | 17,415,000 |
| 15-Feb-37   |                  | 2,185,000         |                 | 379,841           |              | 2,564,841                | 15,230,000 |
| 15-Aug-37   |                  |                   |                 | 336,140           |              | 336,140                  | 15,230,000 |
| 15-Feb-38   |                  | 2,270,000         |                 | 336,140           |              | 2,606,140                | 12,960,000 |
| 15-Aug-38   |                  |                   |                 | 290,741           |              | 290,741                  | 12,960,000 |
| 15-Feb-39   |                  | 2,365,000         |                 | 290,741           |              | 2,655,741                | 10,595,000 |
| 15-Aug-39   |                  |                   |                 | 243,441           |              | 243,441                  | 10,595,000 |
| 15-Feb-40   |                  | 2,465,000         |                 | 243,441           |              | 2,708,441                | 8,130,000  |
| 15-Aug-40   |                  |                   |                 | 192,600           |              | 192,600                  | 8,130,000  |
| 15-Feb-41   |                  | 2,580,000         |                 | 192,600           |              | 2,772,600                | 5,550,000  |
| 15-Aug-41   |                  | -                 |                 | 128,100           |              | 128,100                  | 5,550,000  |
| 15-Feb-42   |                  | 2,710,000         |                 | 128,100           |              | 2,838,100                | 2,840,000  |
| 15-Aug-42   |                  | -                 |                 | 60,350            |              | 60,350                   | 2,840,000  |
| 15-Feb-43   |                  | 2,840,000         |                 | 60,350            |              | 2,900,350                | -          |
| <b>Bonds to be Retired<br/>Fiscal Years 2024-2042</b> | <b>\$</b>        | <b>56,485,000</b> | <b>\$</b>       | <b>24,461,891</b> | <b>\$</b>    | <b>80,946,891</b>        |            |



# **Summary of Water and Sewer Revenue Bond Indebtedness**

**Schedule of Water and Sewer Revenue Bond Indebtedness**  
**Composite Summary of All Issues**  
**Principal and Interest Requirements**  
**Fiscal Years 2024 to 2043**

| <b>Maturity</b> | <b>Principal</b>      | <b>Interest</b>      | <b>Date Total</b>     | <b>Fiscal Year Total</b> | <b>Fiscal Year</b> |
|-----------------|-----------------------|----------------------|-----------------------|--------------------------|--------------------|
| 01-Mar-24       | 10,120,000            | 3,488,586            | 13,608,586            |                          | 2024               |
| 01-Sep-24       |                       | 3,284,228            | 3,284,228             | 16,892,814               |                    |
| 01-Mar-25       | 9,980,000             | 3,284,228            | 13,264,228            |                          | 2025               |
| 01-Sep-25       |                       | 3,067,028            | 3,067,028             | 16,331,256               |                    |
| 01-Mar-26       | 10,155,000            | 3,067,028            | 13,222,028            |                          | 2026               |
| 01-Sep-26       |                       | 2,840,003            | 2,840,003             | 16,062,031               |                    |
| 01-Mar-27       | 9,925,000             | 2,840,003            | 12,765,003            |                          | 2027               |
| 01-Sep-27       |                       | 2,617,678            | 2,617,678             | 15,382,681               |                    |
| 01-Mar-28       | 9,835,000             | 2,617,678            | 12,452,678            |                          | 2028               |
| 01-Sep-28       |                       | 2,399,756            | 2,399,756             | 14,852,434               |                    |
| 01-Mar-29       | 9,720,000             | 2,399,756            | 12,119,756            |                          | 2029               |
| 01-Sep-29       |                       | 2,184,444            | 2,184,444             | 14,304,200               |                    |
| 01-Mar-30       | 9,550,000             | 2,184,444            | 11,734,444            |                          | 2030               |
| 01-Sep-30       |                       | 1,984,775            | 1,984,775             | 13,719,219               |                    |
| 01-Mar-31       | 9,430,000             | 1,984,775            | 11,414,775            |                          | 2031               |
| 01-Sep-31       |                       | 1,784,331            | 1,784,331             | 13,199,106               |                    |
| 01-Mar-32       | 9,430,000             | 1,784,331            | 11,214,331            |                          | 2032               |
| 01-Sep-32       |                       | 1,588,313            | 1,588,313             | 12,802,644               |                    |
| 01-Mar-33       | 9,495,000             | 1,588,313            | 11,083,313            |                          | 2033               |
| 01-Sep-33       |                       | 1,392,600            | 1,392,600             | 12,475,913               |                    |
| 01-Mar-34       | 9,545,000             | 1,392,600            | 10,937,600            |                          | 2034               |
| 01-Sep-34       |                       | 1,200,350            | 1,200,350             | 12,137,950               |                    |
| 01-Mar-35       | 9,540,000             | 1,200,350            | 10,740,350            |                          | 2035               |
| 01-Sep-35       |                       | 1,007,525            | 1,007,525             | 11,747,875               |                    |
| 01-Mar-36       | 9,490,000             | 1,007,525            | 10,497,525            |                          | 2036               |
| 01-Sep-36       |                       | 819,288              | 819,288               | 11,316,813               |                    |
| 01-Mar-37       | 8,510,000             | 819,288              | 9,329,288             |                          | 2037               |
| 01-Sep-37       |                       | 641,525              | 641,525               | 9,970,813                |                    |
| 01-Mar-38       | 7,250,000             | 641,525              | 7,891,525             |                          | 2038               |
| 01-Sep-38       |                       | 491,650              | 491,650               | 8,383,175                |                    |
| 01-Mar-39       | 6,955,000             | 491,650              | 7,446,650             |                          | 2039               |
| 01-Sep-39       |                       | 359,875              | 359,875               | 7,806,525                |                    |
| 01-Mar-40       | 6,160,000             | 359,875              | 6,519,875             |                          | 2040               |
| 01-Sep-40       |                       | 238,675              | 238,675               | 6,758,550                |                    |
| 01-Mar-41       | 4,915,000             | 238,675              | 5,153,675             |                          | 2041               |
| 01-Sep-41       |                       | 140,816              | 140,816               | 5,294,491                |                    |
| 01-Mar-42       | 4,050,000             | 140,816              | 4,190,816             |                          | 2042               |
| 01-Sep-42       |                       | 49,300               | 49,300                | 4,240,116                |                    |
| 01-Mar-43       | 2,320,000             | 49,300               | 2,369,300             | 2,369,300                | 2043               |
| <b>Totals</b>   | <b>\$ 166,375,000</b> | <b>\$ 59,672,906</b> | <b>\$ 226,047,906</b> | <b>\$ 226,047,906</b>    |                    |

## Schedule of Water and Sewer Revenue Debt Principal and Interest Requirements Fiscal Year 2023-24

| Issue   | Outstanding<br>Balance<br>10/1/2023 | Principal            | Interest            | Total                |
|---|-------------------------------------|----------------------|---------------------|----------------------|
| Waterworks and Sewer System Revenue Refunding and Improvement Bonds-Series 2012             | \$ 2,765,000                        | \$ 545,000           | \$ 80,825           | \$ 625,825           |
| Waterworks and Sewer System Revenue Refunding and Improvement Bonds-Series 2013             | 3,100,000                           | 340,000              | 93,844              | 433,844              |
| Waterworks and Sewer System Revenue Refunding and Improvement Bonds-Series 2014             | 5,575,000                           | 1,100,000            | 192,388             | 1,292,388            |
| Waterworks and Sewer System Revenue Refunding and Improvement Bonds-Series 2015             | 4,545,000                           | 460,000              | 182,300             | 642,300              |
| Waterworks and Sewer System Revenue Refunding and Improvement Bonds-Series 2016             | 8,610,000                           | 1,055,000            | 360,538             | 1,415,538            |
| Waterworks and Sewer System Revenue Refunding and Improvement Bonds-Series 2017             | 9,260,000                           | 760,000              | 404,350             | 1,164,350            |
| Waterworks and Sewer System Revenue Refunding and Improvement Bonds-Series 2018             | 7,010,000                           | 445,000              | 301,450             | 746,450              |
| Waterworks and Sewer System Revenue Bonds Series 2019                                       | 13,150,000                          | 605,000              | 448,275             | 1,053,275            |
| Waterworks and Sewer System Revenue Refunding Bonds Series 2019A                            | 6,230,000                           | 760,000              | 171,500             | 931,500              |
| Waterworks and Sewer System Revenue Bonds Series 2020                                       | 17,745,000                          | 695,000              | 769,575             | 1,464,575            |
| Waterworks and Sewer System Revenue Bonds Series 2021                                       | 24,420,000                          | 1,180,000            | 715,600             | 1,895,600            |
| Waterworks and Sewer System Revenue Bonds Series 2022                                       | 32,920,000                          | 1,245,000            | 1,614,875           | 2,859,875            |
| Waterworks and Sewer System Revenue Bonds Series 2023                                       | 31,045,000                          | 930,000              | 1,437,296           | 2,367,296            |
| <b>Total Water and Sewer System Bonds Debt Service Requirements<br/>Fiscal Year 2023-24</b> | <b>\$ 166,375,000</b>               | <b>\$ 10,120,000</b> | <b>\$ 6,772,815</b> | <b>\$ 16,892,815</b> |

**Waterworks and Sewer System Revenue Refunding and Improvement Bonds**  
**Series 2012**  
**Dated July 15, 2012**  
**Issue Amount - \$7,945,000**

| <b>Maturity</b>               | <b>Principal</b> |                  | <b>Interest</b> |                | <b>Total</b> | <b>Principal Balance</b> |           |
|-------------------------------|------------------|------------------|-----------------|----------------|--------------|--------------------------|-----------|
|                               |                  |                  |                 |                | \$           | 2,765,000                |           |
| 1-Mar-24                      | \$               | 545,000          | \$              | 45,863         | \$           | 590,863                  | 2,220,000 |
| 1-Sep-24                      |                  |                  |                 | 34,963         |              | 34,963                   | 2,220,000 |
| 1-Mar-25                      |                  | 250,000          |                 | 34,963         |              | 284,963                  | 1,970,000 |
| 1-Sep-25                      |                  |                  |                 | 31,213         |              | 31,213                   | 1,970,000 |
| 1-Mar-26                      |                  | 255,000          |                 | 31,213         |              | 286,213                  | 1,715,000 |
| 1-Sep-26                      |                  |                  |                 | 27,388         |              | 27,388                   | 1,715,000 |
| 1-Mar-27                      |                  | 265,000          |                 | 27,388         |              | 292,388                  | 1,450,000 |
| 1-Sep-27                      |                  |                  |                 | 23,413         |              | 23,413                   | 1,450,000 |
| 1-Mar-28                      |                  | 270,000          |                 | 23,413         |              | 293,413                  | 1,180,000 |
| 1-Sep-28                      |                  |                  |                 | 19,194         |              | 19,194                   | 1,180,000 |
| 1-Mar-29                      |                  | 280,000          |                 | 19,194         |              | 299,194                  | 900,000   |
| 1-Sep-29                      |                  |                  |                 | 14,819         |              | 14,819                   | 900,000   |
| 1-Mar-30                      |                  | 290,000          |                 | 14,819         |              | 304,819                  | 610,000   |
| 1-Sep-30                      |                  |                  |                 | 10,106         |              | 10,106                   | 610,000   |
| 1-Mar-31                      |                  | 300,000          |                 | 10,106         |              | 310,106                  | 310,000   |
| 1-Sep-31                      |                  |                  |                 | 5,231          |              | 5,231                    | 310,000   |
| 1-Mar-32                      |                  | 310,000          |                 | 5,231          |              | 315,231                  | -         |
| <b>Bonds to be Retired</b>    |                  |                  |                 |                |              |                          |           |
| <b>Fiscal Years 2024-2032</b> | <b>\$</b>        | <b>2,765,000</b> | <b>\$</b>       | <b>378,513</b> | <b>\$</b>    | <b>3,143,513</b>         |           |

**Waterworks and Sewer System Revenue Refunding and Improvement Bonds  
Series 2013  
Dated June 19, 2013  
Issue Amount - \$7,090,000**

| <b>Maturity</b>               | <b>Principal</b> |                  | <b>Interest</b> |                | <b>Total</b> | <b>Principal Balance</b> |           |
|-------------------------------|------------------|------------------|-----------------|----------------|--------------|--------------------------|-----------|
|                               |                  |                  |                 |                | \$           | 3,100,000                |           |
| 1-Mar-24                      | \$               | 340,000          | \$              | 49,472         | \$           | 389,472                  | 2,760,000 |
| 1-Sep-24                      |                  |                  |                 | 44,372         |              | 44,372                   | 2,760,000 |
| 1-Mar-25                      |                  | 355,000          |                 | 44,372         |              | 399,372                  | 2,405,000 |
| 1-Sep-25                      |                  |                  |                 | 39,047         |              | 39,047                   | 2,405,000 |
| 1-Mar-26                      |                  | 270,000          |                 | 39,047         |              | 309,047                  | 2,135,000 |
| 1-Sep-26                      |                  |                  |                 | 34,997         |              | 34,997                   | 2,135,000 |
| 1-Mar-27                      |                  | 275,000          |                 | 34,997         |              | 309,997                  | 1,860,000 |
| 1-Sep-27                      |                  |                  |                 | 30,872         |              | 30,872                   | 1,860,000 |
| 1-Mar-28                      |                  | 285,000          |                 | 30,872         |              | 315,872                  | 1,575,000 |
| 1-Sep-28                      |                  |                  |                 | 26,419         |              | 26,419                   | 1,575,000 |
| 1-Mar-29                      |                  | 295,000          |                 | 26,419         |              | 321,419                  | 1,280,000 |
| 1-Sep-29                      |                  |                  |                 | 21,625         |              | 21,625                   | 1,280,000 |
| 1-Mar-30                      |                  | 305,000          |                 | 21,625         |              | 326,625                  | 975,000   |
| 1-Sep-30                      |                  |                  |                 | 16,669         |              | 16,669                   | 975,000   |
| 1-Mar-31                      |                  | 315,000          |                 | 16,669         |              | 331,669                  | 660,000   |
| 1-Sep-31                      |                  |                  |                 | 11,550         |              | 11,550                   | 660,000   |
| 1-Mar-32                      |                  | 325,000          |                 | 11,550         |              | 336,550                  | 335,000   |
| 1-Sep-32                      |                  |                  |                 | 5,863          |              | 5,863                    | 335,000   |
| 1-Mar-33                      |                  | 335,000          |                 | 5,863          |              | 340,863                  | -         |
| <b>Bonds to be Retired</b>    |                  |                  |                 |                |              |                          |           |
| <b>Fiscal Years 2024-2033</b> | \$               | <b>3,100,000</b> | \$              | <b>512,297</b> | \$           | <b>3,612,297</b>         |           |

**Waterworks and Sewer System Revenue Refunding and Improvement Bonds**  
**Series 2014**  
**Dated May 15, 2014**  
**Issue Amount - \$11,655,000**

| <b>Maturity</b>               | <b>Principal</b> |                  | <b>Interest</b> |                | <b>Total</b> | <b>Principal Balance</b> |           |
|-------------------------------|------------------|------------------|-----------------|----------------|--------------|--------------------------|-----------|
|                               |                  |                  |                 |                | \$           | 5,575,000                |           |
| 1-Mar-24                      | \$               | 1,100,000        | \$              | 107,194        | \$           | 1,207,194                | 4,475,000 |
| 1-Sep-24                      |                  |                  |                 | 85,194         |              | 85,194                   | 4,475,000 |
| 1-Mar-25                      |                  | 900,000          |                 | 85,194         |              | 985,194                  | 3,575,000 |
| 1-Sep-25                      |                  |                  |                 | 67,194         |              | 67,194                   | 3,575,000 |
| 1-Mar-26                      |                  | 935,000          |                 | 67,194         |              | 1,002,194                | 2,640,000 |
| 1-Sep-26                      |                  |                  |                 | 48,494         |              | 48,494                   | 2,640,000 |
| 1-Mar-27                      |                  | 290,000          |                 | 48,494         |              | 338,494                  | 2,350,000 |
| 1-Sep-27                      |                  |                  |                 | 44,144         |              | 44,144                   | 2,350,000 |
| 1-Mar-28                      |                  | 300,000          |                 | 44,144         |              | 344,144                  | 2,050,000 |
| 1-Sep-28                      |                  |                  |                 | 39,644         |              | 39,644                   | 2,050,000 |
| 1-Mar-29                      |                  | 310,000          |                 | 39,644         |              | 349,644                  | 1,740,000 |
| 1-Sep-29                      |                  |                  |                 | 34,800         |              | 34,800                   | 1,740,000 |
| 1-Mar-30                      |                  | 320,000          |                 | 34,800         |              | 354,800                  | 1,420,000 |
| 1-Sep-30                      |                  |                  |                 | 28,400         |              | 28,400                   | 1,420,000 |
| 1-Mar-31                      |                  | 335,000          |                 | 28,400         |              | 363,400                  | 1,085,000 |
| 1-Sep-31                      |                  |                  |                 | 21,700         |              | 21,700                   | 1,085,000 |
| 1-Mar-32                      |                  | 350,000          |                 | 21,700         |              | 371,700                  | 735,000   |
| 1-Sep-32                      |                  |                  |                 | 14,700         |              | 14,700                   | 735,000   |
| 1-Mar-33                      |                  | 360,000          |                 | 14,700         |              | 374,700                  | 375,000   |
| 1-Sep-33                      |                  |                  |                 | 7,500          |              | 7,500                    | 375,000   |
| 1-Mar-34                      |                  | 375,000          |                 | 7,500          |              | 382,500                  | -         |
| <b>Bonds to be Retired</b>    |                  |                  |                 |                |              |                          |           |
| <b>Fiscal Years 2024-2034</b> | <b>\$</b>        | <b>5,575,000</b> | <b>\$</b>       | <b>890,731</b> | <b>\$</b>    | <b>6,465,731</b>         |           |

**Waterworks and Sewer System Revenue Refunding and Improvement Bonds  
Series 2015  
Dated May 15, 2015  
Issue Amount - \$10,325,000**

| <b>Maturity</b>               | <b>Principal</b> |                  | <b>Interest</b> |                  | <b>Total</b> | <b>Principal Balance</b> |           |
|-------------------------------|------------------|------------------|-----------------|------------------|--------------|--------------------------|-----------|
|                               |                  |                  |                 |                  | \$           | 4,545,000                |           |
| 1-Mar-24                      | \$               | 460,000          | \$              | 95,750           | \$           | 555,750                  | 4,085,000 |
| 1-Sep-24                      |                  |                  |                 | 86,550           |              | 86,550                   | 4,085,000 |
| 1-Mar-25                      |                  | 475,000          |                 | 86,550           |              | 561,550                  | 3,610,000 |
| 1-Sep-25                      |                  |                  |                 | 77,050           |              | 77,050                   | 3,610,000 |
| 1-Mar-26                      |                  | 295,000          |                 | 77,050           |              | 372,050                  | 3,315,000 |
| 1-Sep-26                      |                  |                  |                 | 69,675           |              | 69,675                   | 3,315,000 |
| 1-Mar-27                      |                  | 310,000          |                 | 69,675           |              | 379,675                  | 3,005,000 |
| 1-Sep-27                      |                  |                  |                 | 61,925           |              | 61,925                   | 3,005,000 |
| 1-Mar-28                      |                  | 325,000          |                 | 61,925           |              | 386,925                  | 2,680,000 |
| 1-Sep-28                      |                  |                  |                 | 55,425           |              | 55,425                   | 2,680,000 |
| 1-Mar-29                      |                  | 335,000          |                 | 55,425           |              | 390,425                  | 2,345,000 |
| 1-Sep-29                      |                  |                  |                 | 48,725           |              | 48,725                   | 2,345,000 |
| 1-Mar-30                      |                  | 350,000          |                 | 48,725           |              | 398,725                  | 1,995,000 |
| 1-Sep-30                      |                  |                  |                 | 41,725           |              | 41,725                   | 1,995,000 |
| 1-Mar-31                      |                  | 365,000          |                 | 41,725           |              | 406,725                  | 1,630,000 |
| 1-Sep-31                      |                  |                  |                 | 32,600           |              | 32,600                   | 1,630,000 |
| 1-Mar-32                      |                  | 385,000          |                 | 32,600           |              | 417,600                  | 1,245,000 |
| 1-Sep-32                      |                  |                  |                 | 24,900           |              | 24,900                   | 1,245,000 |
| 1-Mar-33                      |                  | 400,000          |                 | 24,900           |              | 424,900                  | 845,000   |
| 1-Sep-33                      |                  |                  |                 | 16,900           |              | 16,900                   | 845,000   |
| 1-Mar-34                      |                  | 415,000          |                 | 16,900           |              | 431,900                  | 430,000   |
| 1-Sep-34                      |                  |                  |                 | 8,600            |              | 8,600                    | 430,000   |
| 1-Mar-35                      |                  | 430,000          |                 | 8,600            |              | 438,600                  | -         |
| <b>Bonds to be Retired</b>    |                  |                  |                 |                  |              |                          |           |
| <b>Fiscal Years 2024-2035</b> | <b>\$</b>        | <b>4,545,000</b> | <b>\$</b>       | <b>1,143,900</b> | <b>\$</b>    | <b>5,688,900</b>         |           |

**Waterworks and Sewer System Revenue Refunding and Improvement Bonds  
Series 2016  
Dated March 15, 2016  
Issue Amount - \$15,785,000**

| <b>Maturity</b>               | <b>Principal</b> |                  | <b>Interest</b> |                  | <b>Total</b> | <b>Principal Balance</b> |           |
|-------------------------------|------------------|------------------|-----------------|------------------|--------------|--------------------------|-----------|
|                               |                  |                  |                 |                  | \$           | 8,610,000                |           |
| 1-Mar-24                      | \$               | 1,055,000        | \$              | 186,863          | \$           | 1,241,863                | 7,555,000 |
| 1-Sep-24                      |                  |                  |                 | 173,675          |              | 173,675                  | 7,555,000 |
| 1-Mar-25                      |                  | 1,085,000        |                 | 173,675          |              | 1,258,675                | 6,470,000 |
| 1-Sep-25                      |                  |                  |                 | 146,550          |              | 146,550                  | 6,470,000 |
| 1-Mar-26                      |                  | 1,145,000        |                 | 146,550          |              | 1,291,550                | 5,325,000 |
| 1-Sep-26                      |                  |                  |                 | 117,925          |              | 117,925                  | 5,325,000 |
| 1-Mar-27                      |                  | 1,200,000        |                 | 117,925          |              | 1,317,925                | 4,125,000 |
| 1-Sep-27                      |                  |                  |                 | 87,925           |              | 87,925                   | 4,125,000 |
| 1-Mar-28                      |                  | 720,000          |                 | 87,925           |              | 807,925                  | 3,405,000 |
| 1-Sep-28                      |                  |                  |                 | 69,925           |              | 69,925                   | 3,405,000 |
| 1-Mar-29                      |                  | 365,000          |                 | 69,925           |              | 434,925                  | 3,040,000 |
| 1-Sep-29                      |                  |                  |                 | 60,800           |              | 60,800                   | 3,040,000 |
| 1-Mar-30                      |                  | 385,000          |                 | 60,800           |              | 445,800                  | 2,655,000 |
| 1-Sep-30                      |                  |                  |                 | 53,100           |              | 53,100                   | 2,655,000 |
| 1-Mar-31                      |                  | 400,000          |                 | 53,100           |              | 453,100                  | 2,255,000 |
| 1-Sep-31                      |                  |                  |                 | 45,100           |              | 45,100                   | 2,255,000 |
| 1-Mar-32                      |                  | 415,000          |                 | 45,100           |              | 460,100                  | 1,840,000 |
| 1-Sep-32                      |                  |                  |                 | 36,800           |              | 36,800                   | 1,840,000 |
| 1-Mar-33                      |                  | 430,000          |                 | 36,800           |              | 466,800                  | 1,410,000 |
| 1-Sep-33                      |                  |                  |                 | 28,200           |              | 28,200                   | 1,410,000 |
| 1-Mar-34                      |                  | 450,000          |                 | 28,200           |              | 478,200                  | 960,000   |
| 1-Sep-34                      |                  |                  |                 | 19,200           |              | 19,200                   | 960,000   |
| 1-Mar-35                      |                  | 470,000          |                 | 19,200           |              | 489,200                  | 490,000   |
| 1-Sep-35                      |                  |                  |                 | 9,800            |              | 9,800                    | 490,000   |
| 1-Mar-36                      |                  | 490,000          |                 | 9,800            |              | 499,800                  | -         |
| <b>Bonds to be Retired</b>    |                  |                  |                 |                  |              |                          |           |
| <b>Fiscal Years 2024-2036</b> | <b>\$</b>        | <b>8,610,000</b> | <b>\$</b>       | <b>1,884,863</b> | <b>\$</b>    | <b>10,494,863</b>        |           |

**Waterworks and Sewer System Revenue Refunding and Improvement Bonds  
Series 2017  
Dated May 1, 2017  
Issue Amount - \$12,555,000**

| <b>Maturity</b>               | <b>Principal</b> |                  | <b>Interest</b> |                  | <b>Total</b> | <b>Principal Balance</b> |           |
|-------------------------------|------------------|------------------|-----------------|------------------|--------------|--------------------------|-----------|
|                               |                  |                  |                 |                  | \$           | 9,260,000                |           |
| 1-Mar-24                      | \$               | 760,000          | \$              | 209,775          | \$           | 969,775                  | 8,500,000 |
| 1-Sep-24                      |                  |                  |                 | 194,575          |              | 194,575                  | 8,500,000 |
| 1-Mar-25                      |                  | 800,000          |                 | 194,575          |              | 994,575                  | 7,700,000 |
| 1-Sep-25                      |                  |                  |                 | 174,575          |              | 174,575                  | 7,700,000 |
| 1-Mar-26                      |                  | 840,000          |                 | 174,575          |              | 1,014,575                | 6,860,000 |
| 1-Sep-26                      |                  |                  |                 | 153,575          |              | 153,575                  | 6,860,000 |
| 1-Mar-27                      |                  | 885,000          |                 | 153,575          |              | 1,038,575                | 5,975,000 |
| 1-Sep-27                      |                  |                  |                 | 131,450          |              | 131,450                  | 5,975,000 |
| 1-Mar-28                      |                  | 930,000          |                 | 131,450          |              | 1,061,450                | 5,045,000 |
| 1-Sep-28                      |                  |                  |                 | 108,200          |              | 108,200                  | 5,045,000 |
| 1-Mar-29                      |                  | 980,000          |                 | 108,200          |              | 1,088,200                | 4,065,000 |
| 1-Sep-29                      |                  |                  |                 | 83,700           |              | 83,700                   | 4,065,000 |
| 1-Mar-30                      |                  | 435,000          |                 | 83,700           |              | 518,700                  | 3,630,000 |
| 1-Sep-30                      |                  |                  |                 | 75,000           |              | 75,000                   | 3,630,000 |
| 1-Mar-31                      |                  | 455,000          |                 | 75,000           |              | 530,000                  | 3,175,000 |
| 1-Sep-31                      |                  |                  |                 | 65,900           |              | 65,900                   | 3,175,000 |
| 1-Mar-32                      |                  | 475,000          |                 | 65,900           |              | 540,900                  | 2,700,000 |
| 1-Sep-32                      |                  |                  |                 | 56,400           |              | 56,400                   | 2,700,000 |
| 1-Mar-33                      |                  | 495,000          |                 | 56,400           |              | 551,400                  | 2,205,000 |
| 1-Sep-33                      |                  |                  |                 | 46,500           |              | 46,500                   | 2,205,000 |
| 1-Mar-34                      |                  | 515,000          |                 | 46,500           |              | 561,500                  | 1,690,000 |
| 1-Sep-34                      |                  |                  |                 | 33,625           |              | 33,625                   | 1,690,000 |
| 1-Mar-35                      |                  | 540,000          |                 | 33,625           |              | 573,625                  | 1,150,000 |
| 1-Sep-35                      |                  |                  |                 | 20,125           |              | 20,125                   | 1,150,000 |
| 1-Mar-36                      |                  | 565,000          |                 | 20,125           |              | 585,125                  | 585,000   |
| 1-Sep-36                      |                  |                  |                 | 10,238           |              | 10,238                   | 585,000   |
| 1-Mar-37                      |                  | 585,000          |                 | 10,238           |              | 595,238                  | -         |
| <b>Bonds to be Retired</b>    |                  |                  |                 |                  |              |                          |           |
| <b>Fiscal Years 2024-2037</b> | \$               | <b>9,260,000</b> | \$              | <b>2,517,500</b> | \$           | <b>11,777,500</b>        |           |

**Waterworks and Sewer System Revenue Refunding and Improvement Bonds**  
**Series 2018**  
**Dated May 1, 2018**  
**Issue Amount - \$8,920,000**

| <b>Maturity</b>               | <b>Principal</b> |                  | <b>Interest</b> |                  | <b>Total</b> | <b>Principal Balance</b> |           |
|-------------------------------|------------------|------------------|-----------------|------------------|--------------|--------------------------|-----------|
|                               |                  |                  |                 |                  | \$           | 7,010,000                |           |
| 1-Mar-24                      | \$               | 445,000          | \$              | 155,175          | \$           | 600,175                  | 6,565,000 |
| 1-Sep-24                      |                  |                  |                 | 146,275          |              | 146,275                  | 6,565,000 |
| 1-Mar-25                      |                  | 465,000          |                 | 146,275          |              | 611,275                  | 6,100,000 |
| 1-Sep-25                      |                  |                  |                 | 136,975          |              | 136,975                  | 6,100,000 |
| 1-Mar-26                      |                  | 485,000          |                 | 136,975          |              | 621,975                  | 5,615,000 |
| 1-Sep-26                      |                  |                  |                 | 127,275          |              | 127,275                  | 5,615,000 |
| 1-Mar-27                      |                  | 510,000          |                 | 127,275          |              | 637,275                  | 5,105,000 |
| 1-Sep-27                      |                  |                  |                 | 117,075          |              | 117,075                  | 5,105,000 |
| 1-Mar-28                      |                  | 530,000          |                 | 117,075          |              | 647,075                  | 4,575,000 |
| 1-Sep-28                      |                  |                  |                 | 106,475          |              | 106,475                  | 4,575,000 |
| 1-Mar-29                      |                  | 370,000          |                 | 106,475          |              | 476,475                  | 4,205,000 |
| 1-Sep-29                      |                  |                  |                 | 99,075           |              | 99,075                   | 4,205,000 |
| 1-Mar-30                      |                  | 385,000          |                 | 99,075           |              | 484,075                  | 3,820,000 |
| 1-Sep-30                      |                  |                  |                 | 91,375           |              | 91,375                   | 3,820,000 |
| 1-Mar-31                      |                  | 405,000          |                 | 91,375           |              | 496,375                  | 3,415,000 |
| 1-Sep-31                      |                  |                  |                 | 83,275           |              | 83,275                   | 3,415,000 |
| 1-Mar-32                      |                  | 420,000          |                 | 83,275           |              | 503,275                  | 2,995,000 |
| 1-Sep-32                      |                  |                  |                 | 74,875           |              | 74,875                   | 2,995,000 |
| 1-Mar-33                      |                  | 440,000          |                 | 74,875           |              | 514,875                  | 2,555,000 |
| 1-Sep-33                      |                  |                  |                 | 63,875           |              | 63,875                   | 2,555,000 |
| 1-Mar-34                      |                  | 460,000          |                 | 63,875           |              | 523,875                  | 2,095,000 |
| 1-Sep-34                      |                  |                  |                 | 52,375           |              | 52,375                   | 2,095,000 |
| 1-Mar-35                      |                  | 485,000          |                 | 52,375           |              | 537,375                  | 1,610,000 |
| 1-Sep-35                      |                  |                  |                 | 40,250           |              | 40,250                   | 1,610,000 |
| 1-Mar-36                      |                  | 510,000          |                 | 40,250           |              | 550,250                  | 1,100,000 |
| 1-Sep-36                      |                  |                  |                 | 27,500           |              | 27,500                   | 1,100,000 |
| 1-Mar-37                      |                  | 535,000          |                 | 27,500           |              | 562,500                  | 565,000   |
| 1-Sep-37                      |                  |                  |                 | 14,125           |              | 14,125                   | 565,000   |
| 1-Mar-38                      |                  | 565,000          |                 | 14,125           |              | 579,125                  | -         |
| <b>Bonds to be Retired</b>    |                  |                  |                 |                  |              |                          |           |
| <b>Fiscal Years 2024-2038</b> | <b>\$</b>        | <b>7,010,000</b> | <b>\$</b>       | <b>2,516,775</b> | <b>\$</b>    | <b>9,526,775</b>         |           |

**Waterworks and Sewer System Revenue Bonds  
Series 2019  
Dated May 1, 2019  
Issue Amount - \$15,260,000**

| <b>Maturity</b>                                       | <b>Principal</b>     | <b>Interest</b>     | <b>Total</b>         | <b>Principal Balance</b> |
|---|----------------------|---------------------|----------------------|--------------------------|
|   |                      |                     | \$                   | 13,150,000               |
| 01-Mar-24   | \$ 605,000           | \$ 228,675          | \$ 833,675           | 12,545,000               |
| 01-Sep-24   |                      | 219,600             | 219,600              | 12,545,000               |
| 01-Mar-25   | 625,000              | 219,600             | 844,600              | 11,920,000               |
| 01-Sep-25   |                      | 207,100             | 207,100              | 11,920,000               |
| 01-Mar-26   | 655,000              | 207,100             | 862,100              | 11,265,000               |
| 01-Sep-26   |                      | 190,725             | 190,725              | 11,265,000               |
| 01-Mar-27   | 690,000              | 190,725             | 880,725              | 10,575,000               |
| 01-Sep-27   |                      | 173,475             | 173,475              | 10,575,000               |
| 01-Mar-28   | 725,000              | 173,475             | 898,475              | 9,850,000                |
| 01-Sep-28   |                      | 155,350             | 155,350              | 9,850,000                |
| 01-Mar-29   | 760,000              | 155,350             | 915,350              | 9,090,000                |
| 01-Sep-29   |                      | 136,350             | 136,350              | 9,090,000                |
| 01-Mar-30   | 790,000              | 136,350             | 926,350              | 8,300,000                |
| 01-Sep-30   |                      | 124,500             | 124,500              | 8,300,000                |
| 01-Mar-31   | 815,000              | 124,500             | 939,500              | 7,485,000                |
| 01-Sep-31   |                      | 112,275             | 112,275              | 7,485,000                |
| 01-Mar-32   | 840,000              | 112,275             | 952,275              | 6,645,000                |
| 01-Sep-32   |                      | 99,675              | 99,675               | 6,645,000                |
| 01-Mar-33   | 865,000              | 99,675              | 964,675              | 5,780,000                |
| 01-Sep-33   |                      | 86,700              | 86,700               | 5,780,000                |
| 01-Mar-34   | 895,000              | 86,700              | 981,700              | 4,885,000                |
| 01-Sep-34   |                      | 73,275              | 73,275               | 4,885,000                |
| 01-Mar-35   | 920,000              | 73,275              | 993,275              | 3,965,000                |
| 01-Sep-35   |                      | 59,475              | 59,475               | 3,965,000                |
| 01-Mar-36   | 950,000              | 59,475              | 1,009,475            | 3,015,000                |
| 01-Sep-36   |                      | 45,225              | 45,225               | 3,015,000                |
| 01-Mar-37   | 975,000              | 45,225              | 1,020,225            | 2,040,000                |
| 01-Sep-37   |                      | 30,600              | 30,600               | 2,040,000                |
| 01-Mar-38   | 1,005,000            | 30,600              | 1,035,600            | 1,035,000                |
| 01-Sep-38   |                      | 15,525              | 15,525               | 1,035,000                |
| 01-Mar-39   | 1,035,000            | 15,525              | 1,050,525            | -                        |
| <b>Bonds to be Retired<br/>Fiscal Years 2024-2039</b> | <b>\$ 13,150,000</b> | <b>\$ 3,688,375</b> | <b>\$ 16,838,375</b> |                          |

**Waterworks and Sewer System Revenue Refunding Bonds  
Series 2019A  
Dated December 1, 2019  
Issue Amount - \$9,035,000**

| <b>Maturity</b>               | <b>Principal</b> |                  | <b>Interest</b> |                | <b>Total</b> | <b>Principal Balance</b> |           |
|-------------------------------|------------------|------------------|-----------------|----------------|--------------|--------------------------|-----------|
|                               |                  |                  |                 |                | \$           | 6,230,000                |           |
| 01-Mar-24                     | \$               | 760,000          | \$              | 91,450         | \$           | 851,450                  | 5,470,000 |
| 01-Sep-24                     |                  |                  |                 | 80,050         |              | 80,050                   | 5,470,000 |
| 01-Mar-25                     |                  | 780,000          |                 | 80,050         |              | 860,050                  | 4,690,000 |
| 01-Sep-25                     |                  |                  |                 | 68,350         |              | 68,350                   | 4,690,000 |
| 01-Mar-26                     |                  | 810,000          |                 | 68,350         |              | 878,350                  | 3,880,000 |
| 01-Sep-26                     |                  |                  |                 | 56,200         |              | 56,200                   | 3,880,000 |
| 01-Mar-27                     |                  | 830,000          |                 | 56,200         |              | 886,200                  | 3,050,000 |
| 01-Sep-27                     |                  |                  |                 | 43,750         |              | 43,750                   | 3,050,000 |
| 01-Mar-28                     |                  | 855,000          |                 | 43,750         |              | 898,750                  | 2,195,000 |
| 01-Sep-28                     |                  |                  |                 | 30,925         |              | 30,925                   | 2,195,000 |
| 01-Mar-29                     |                  | 885,000          |                 | 30,925         |              | 915,925                  | 1,310,000 |
| 01-Sep-29                     |                  |                  |                 | 17,650         |              | 17,650                   | 1,310,000 |
| 01-Mar-30                     |                  | 910,000          |                 | 17,650         |              | 927,650                  | 400,000   |
| 01-Sep-30                     |                  |                  |                 | 4,000          |              | 4,000                    | 400,000   |
| 01-Mar-31                     |                  | 400,000          |                 | 4,000          |              | 404,000                  | -         |
| <b>Bonds to be Retired</b>    |                  |                  |                 |                |              |                          |           |
| <b>Fiscal Years 2024-2031</b> | \$               | <b>6,230,000</b> | \$              | <b>693,300</b> | \$           | <b>6,923,300</b>         |           |

**Waterworks and Sewer System Revenue Bonds  
Series 2020  
Dated June 4, 2020  
Issue Amount - \$19,430,000**

| <b>Maturity</b>               | <b>Principal</b> |                   | <b>Interest</b> |                  | <b>Total</b> | <b>Principal Balance</b> |            |
|-------------------------------|------------------|-------------------|-----------------|------------------|--------------|--------------------------|------------|
|                               |                  |                   |                 |                  | \$           | 17,745,000               |            |
| 01-Mar-24                     | \$               | 695,000           | \$              | 393,475          | \$           | 1,088,475                | 17,050,000 |
| 01-Sep-24                     |                  |                   |                 | 376,100          |              | 376,100                  | 17,050,000 |
| 01-Mar-25                     |                  | 730,000           |                 | 376,100          |              | 1,106,100                | 16,320,000 |
| 01-Sep-25                     |                  |                   |                 | 357,850          |              | 357,850                  | 16,320,000 |
| 01-Mar-26                     |                  | 770,000           |                 | 357,850          |              | 1,127,850                | 15,550,000 |
| 01-Sep-26                     |                  |                   |                 | 338,600          |              | 338,600                  | 15,550,000 |
| 01-Mar-27                     |                  | 810,000           |                 | 338,600          |              | 1,148,600                | 14,740,000 |
| 01-Sep-27                     |                  |                   |                 | 318,350          |              | 318,350                  | 14,740,000 |
| 01-Mar-28                     |                  | 850,000           |                 | 318,350          |              | 1,168,350                | 13,890,000 |
| 01-Sep-28                     |                  |                   |                 | 297,100          |              | 297,100                  | 13,890,000 |
| 01-Mar-29                     |                  | 895,000           |                 | 297,100          |              | 1,192,100                | 12,995,000 |
| 01-Sep-29                     |                  |                   |                 | 274,725          |              | 274,725                  | 12,995,000 |
| 01-Mar-30                     |                  | 940,000           |                 | 274,725          |              | 1,214,725                | 12,055,000 |
| 01-Sep-30                     |                  |                   |                 | 251,225          |              | 251,225                  | 12,055,000 |
| 01-Mar-31                     |                  | 985,000           |                 | 251,225          |              | 1,236,225                | 11,070,000 |
| 01-Sep-31                     |                  |                   |                 | 226,600          |              | 226,600                  | 11,070,000 |
| 01-Mar-32                     |                  | 1,040,000         |                 | 226,600          |              | 1,266,600                | 10,030,000 |
| 01-Sep-32                     |                  |                   |                 | 200,600          |              | 200,600                  | 10,030,000 |
| 01-Mar-33                     |                  | 1,085,000         |                 | 200,600          |              | 1,285,600                | 8,945,000  |
| 01-Sep-33                     |                  |                   |                 | 178,900          |              | 178,900                  | 8,945,000  |
| 01-Mar-34                     |                  | 1,130,000         |                 | 178,900          |              | 1,308,900                | 7,815,000  |
| 01-Sep-34                     |                  |                   |                 | 156,300          |              | 156,300                  | 7,815,000  |
| 01-Mar-35                     |                  | 1,175,000         |                 | 156,300          |              | 1,331,300                | 6,640,000  |
| 01-Sep-35                     |                  |                   |                 | 132,800          |              | 132,800                  | 6,640,000  |
| 01-Mar-36                     |                  | 1,225,000         |                 | 132,800          |              | 1,357,800                | 5,415,000  |
| 01-Sep-36                     |                  |                   |                 | 108,300          |              | 108,300                  | 5,415,000  |
| 01-Mar-37                     |                  | 1,275,000         |                 | 108,300          |              | 1,383,300                | 4,140,000  |
| 01-Sep-37                     |                  |                   |                 | 82,800           |              | 82,800                   | 4,140,000  |
| 01-Mar-38                     |                  | 1,325,000         |                 | 82,800           |              | 1,407,800                | 2,815,000  |
| 01-Sep-38                     |                  |                   |                 | 56,300           |              | 56,300                   | 2,815,000  |
| 01-Mar-39                     |                  | 1,380,000         |                 | 56,300           |              | 1,436,300                | 1,435,000  |
| 01-Sep-39                     |                  |                   |                 | 28,700           |              | 28,700                   | 1,435,000  |
| 01-Mar-40                     |                  | 1,435,000         |                 | 28,700           |              | 1,463,700                | -          |
| <b>Bonds to be Retired</b>    |                  |                   |                 |                  |              |                          |            |
| <b>Fiscal Years 2024-2040</b> | <b>\$</b>        | <b>17,745,000</b> | <b>\$</b>       | <b>7,163,975</b> | <b>\$</b>    | <b>24,908,975</b>        |            |

**Waterworks and Sewer System Revenue Bonds  
Series 2021  
Dated June 1, 2021  
Issue Amount - \$26,520,000**


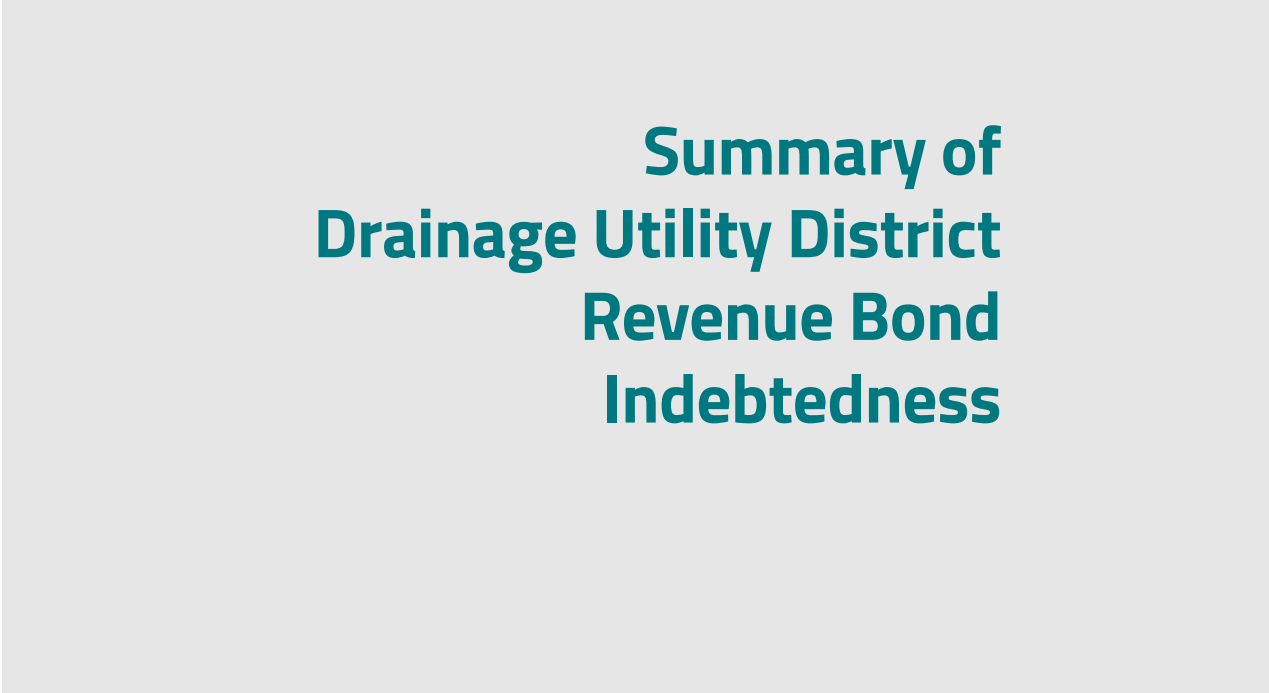

| <b>Maturity</b>                                       | <b>Principal</b> |                   | <b>Interest</b> |                  | <b>Total</b> | <b>Principal Balance</b> |            |
|---|------------------|-------------------|-----------------|------------------|--------------|--------------------------|------------|
|   |                  |                   |                 |                  | \$           | 24,420,000               |            |
| 01-Mar-24   | \$               | 1,180,000         | \$              | 369,600          | \$           | 1,549,600                | 23,240,000 |
| 01-Sep-24   |                  |                   |                 | 346,000          |              | 346,000                  | 23,240,000 |
| 01-Mar-25   |                  | 1,225,000         |                 | 346,000          |              | 1,571,000                | 22,015,000 |
| 01-Sep-25   |                  |                   |                 | 321,500          |              | 321,500                  | 22,015,000 |
| 01-Mar-26   |                  | 1,280,000         |                 | 321,500          |              | 1,601,500                | 20,735,000 |
| 01-Sep-26   |                  |                   |                 | 295,900          |              | 295,900                  | 20,735,000 |
| 01-Mar-27   |                  | 1,330,000         |                 | 295,900          |              | 1,625,900                | 19,405,000 |
| 01-Sep-27   |                  |                   |                 | 269,300          |              | 269,300                  | 19,405,000 |
| 01-Mar-28   |                  | 1,385,000         |                 | 269,300          |              | 1,654,300                | 18,020,000 |
| 01-Sep-28   |                  |                   |                 | 241,600          |              | 241,600                  | 18,020,000 |
| 01-Mar-29   |                  | 1,440,000         |                 | 241,600          |              | 1,681,600                | 16,580,000 |
| 01-Sep-29   |                  |                   |                 | 212,800          |              | 212,800                  | 16,580,000 |
| 01-Mar-30   |                  | 1,500,000         |                 | 212,800          |              | 1,712,800                | 15,080,000 |
| 01-Sep-30   |                  |                   |                 | 182,800          |              | 182,800                  | 15,080,000 |
| 01-Mar-31   |                  | 1,560,000         |                 | 182,800          |              | 1,742,800                | 13,520,000 |
| 01-Sep-31   |                  |                   |                 | 151,600          |              | 151,600                  | 13,520,000 |
| 01-Mar-32   |                  | 1,615,000         |                 | 151,600          |              | 1,766,600                | 11,905,000 |
| 01-Sep-32   |                  |                   |                 | 127,375          |              | 127,375                  | 11,905,000 |
| 01-Mar-33   |                  | 1,665,000         |                 | 127,375          |              | 1,792,375                | 10,240,000 |
| 01-Sep-33   |                  |                   |                 | 102,400          |              | 102,400                  | 10,240,000 |
| 01-Mar-34   |                  | 1,705,000         |                 | 102,400          |              | 1,807,400                | 8,535,000  |
| 01-Sep-34   |                  |                   |                 | 85,350           |              | 85,350                   | 8,535,000  |
| 01-Mar-35   |                  | 1,740,000         |                 | 85,350           |              | 1,825,350                | 6,795,000  |
| 01-Sep-35   |                  |                   |                 | 67,950           |              | 67,950                   | 6,795,000  |
| 01-Mar-36   |                  | 1,780,000         |                 | 67,950           |              | 1,847,950                | 5,015,000  |
| 01-Sep-36   |                  |                   |                 | 50,150           |              | 50,150                   | 5,015,000  |
| 01-Mar-37   |                  | 965,000           |                 | 50,150           |              | 1,015,150                | 4,050,000  |
| 01-Sep-37   |                  |                   |                 | 40,500           |              | 40,500                   | 4,050,000  |
| 01-Mar-38   |                  | 980,000           |                 | 40,500           |              | 1,020,500                | 3,070,000  |
| 01-Sep-38   |                  |                   |                 | 30,700           |              | 30,700                   | 3,070,000  |
| 01-Mar-39   |                  | 1,000,000         |                 | 30,700           |              | 1,030,700                | 2,070,000  |
| 01-Sep-39   |                  |                   |                 | 20,700           |              | 20,700                   | 2,070,000  |
| 01-Mar-40   |                  | 1,025,000         |                 | 20,700           |              | 1,045,700                | 1,045,000  |
| 01-Sep-40   |                  |                   |                 | 10,450           |              | 10,450                   | 1,045,000  |
| 01-Mar-41   |                  | 1,045,000         |                 | 10,450           |              | 1,055,450                | -          |
| <b>Bonds to be Retired<br/>Fiscal Years 2024-2041</b> | <b>\$</b>        | <b>24,420,000</b> | <b>\$</b>       | <b>5,483,750</b> | <b>\$</b>    | <b>29,903,750</b>        |            |

**Waterworks and Sewer System Revenue Bonds  
Series 2022  
Dated May 15, 2022  
Issue Amount - \$33,785,000**

| <b>Maturity</b>               | <b>Principal</b>     | <b>Interest</b>      | <b>Total</b>         | <b>Principal Balance</b> |
|-------------------------------|----------------------|----------------------|----------------------|--------------------------|
|                               |                      |                      |                      | \$ 32,920,000            |
| 01-Mar-24                     | \$ 1,245,000         | \$ 823,000           | \$ 2,068,000         | 31,675,000               |
| 01-Sep-24                     |                      | 791,875              | 791,875              | 31,675,000               |
| 01-Mar-25                     | 1,310,000            | 791,875              | 2,101,875            | 30,365,000               |
| 01-Sep-25                     |                      | 759,125              | 759,125              | 30,365,000               |
| 01-Mar-26                     | 1,380,000            | 759,125              | 2,139,125            | 28,985,000               |
| 01-Sep-26                     |                      | 724,625              | 724,625              | 28,985,000               |
| 01-Mar-27                     | 1,445,000            | 724,625              | 2,169,625            | 27,540,000               |
| 01-Sep-27                     |                      | 688,500              | 688,500              | 27,540,000               |
| 01-Mar-28                     | 1,520,000            | 688,500              | 2,208,500            | 26,020,000               |
| 01-Sep-28                     |                      | 650,500              | 650,500              | 26,020,000               |
| 01-Mar-29                     | 1,605,000            | 650,500              | 2,255,500            | 24,415,000               |
| 01-Sep-29                     |                      | 610,375              | 610,375              | 24,415,000               |
| 01-Mar-30                     | 1,680,000            | 610,375              | 2,290,375            | 22,735,000               |
| 01-Sep-30                     |                      | 568,375              | 568,375              | 22,735,000               |
| 01-Mar-31                     | 1,770,000            | 568,375              | 2,338,375            | 20,965,000               |
| 01-Sep-31                     |                      | 524,125              | 524,125              | 20,965,000               |
| 01-Mar-32                     | 1,860,000            | 524,125              | 2,384,125            | 19,105,000               |
| 01-Sep-32                     |                      | 477,625              | 477,625              | 19,105,000               |
| 01-Mar-33                     | 1,955,000            | 477,625              | 2,432,625            | 17,150,000               |
| 01-Sep-33                     |                      | 428,750              | 428,750              | 17,150,000               |
| 01-Mar-34                     | 2,060,000            | 428,750              | 2,488,750            | 15,090,000               |
| 01-Sep-34                     |                      | 377,250              | 377,250              | 15,090,000               |
| 01-Mar-35                     | 2,160,000            | 377,250              | 2,537,250            | 12,930,000               |
| 01-Sep-35                     |                      | 323,250              | 323,250              | 12,930,000               |
| 01-Mar-36                     | 2,270,000            | 323,250              | 2,593,250            | 10,660,000               |
| 01-Sep-36                     |                      | 266,500              | 266,500              | 10,660,000               |
| 01-Mar-37                     | 2,385,000            | 266,500              | 2,651,500            | 8,275,000                |
| 01-Sep-37                     |                      | 206,875              | 206,875              | 8,275,000                |
| 01-Mar-38                     | 1,495,000            | 206,875              | 1,701,875            | 6,780,000                |
| 01-Sep-38                     |                      | 169,500              | 169,500              | 6,780,000                |
| 01-Mar-39                     | 1,570,000            | 169,500              | 1,739,500            | 5,210,000                |
| 01-Sep-39                     |                      | 130,250              | 130,250              | 5,210,000                |
| 01-Mar-40                     | 1,650,000            | 130,250              | 1,780,250            | 3,560,000                |
| 01-Sep-40                     |                      | 89,000               | 89,000               | 3,560,000                |
| 01-Mar-41                     | 1,735,000            | 89,000               | 1,824,000            | 1,825,000                |
| 01-Sep-41                     | -                    | 45,625               | 45,625               | 1,825,000                |
| 01-Mar-42                     | 1,825,000            | 45,625               | 1,870,625            | -                        |
| <b>Bonds to be Retired</b>    |                      |                      |                      |                          |
| <b>Fiscal Years 2024-2043</b> | <b>\$ 32,920,000</b> | <b>\$ 16,487,250</b> | <b>\$ 49,407,250</b> |                          |

**Waterworks and Sewer System Revenue Bonds  
Series 2023  
Dated August 1, 2023  
Issue Amount - \$31,045,000**

| <b>Maturity</b>                                       | <b>Principal</b>     | <b>Interest</b>      | <b>Total</b>         | <b>Principal Balance</b> |
|---|----------------------|----------------------|----------------------|--------------------------|
|   |                      |                      |                      | \$ 31,045,000            |
| 01-Mar-24   | \$ 930,000           | \$ 732,296           | 1,662,296            | 30,115,000               |
| 01-Sep-24   |                      | 705,000              | 705,000              | 30,115,000               |
| 01-Mar-25   | 980,000              | 705,000              | 1,685,000            | 29,135,000               |
| 01-Sep-25   |                      | 680,500              | 680,500              | 29,135,000               |
| 01-Mar-26   | 1,035,000            | 680,500              | 1,715,500            | 28,100,000               |
| 01-Sep-26   |                      | 654,625              | 654,625              | 28,100,000               |
| 01-Mar-27   | 1,085,000            | 654,625              | 1,739,625            | 27,015,000               |
| 01-Sep-27   |                      | 627,500              | 627,500              | 27,015,000               |
| 01-Mar-28   | 1,140,000            | 627,500              | 1,767,500            | 25,875,000               |
| 01-Sep-28   |                      | 599,000              | 599,000              | 25,875,000               |
| 01-Mar-29   | 1,200,000            | 599,000              | 1,799,000            | 24,675,000               |
| 01-Sep-29   |                      | 569,000              | 569,000              | 24,675,000               |
| 01-Mar-30   | 1,260,000            | 569,000              | 1,829,000            | 23,415,000               |
| 01-Sep-30   |                      | 537,500              | 537,500              | 23,415,000               |
| 01-Mar-31   | 1,325,000            | 537,500              | 1,862,500            | 22,090,000               |
| 01-Sep-31   |                      | 504,375              | 504,375              | 22,090,000               |
| 01-Mar-32   | 1,395,000            | 504,375              | 1,899,375            | 20,695,000               |
| 01-Sep-32   |                      | 469,500              | 469,500              | 20,695,000               |
| 01-Mar-33   | 1,465,000            | 469,500              | 1,934,500            | 19,230,000               |
| 01-Sep-33   |                      | 432,875              | 432,875              | 19,230,000               |
| 01-Mar-34   | 1,540,000            | 432,875              | 1,972,875            | 17,690,000               |
| 01-Sep-34   |                      | 394,375              | 394,375              | 17,690,000               |
| 01-Mar-35   | 1,620,000            | 394,375              | 2,014,375            | 16,070,000               |
| 01-Sep-35   |                      | 353,875              | 353,875              | 16,070,000               |
| 01-Mar-36   | 1,700,000            | 353,875              | 2,053,875            | 14,370,000               |
| 01-Sep-36   |                      | 311,375              | 311,375              | 14,370,000               |
| 01-Mar-37   | 1,790,000            | 311,375              | 2,101,375            | 12,580,000               |
| 01-Sep-37   |                      | 266,625              | 266,625              | 12,580,000               |
| 01-Mar-38   | 1,880,000            | 266,625              | 2,146,625            | 10,700,000               |
| 01-Sep-38   |                      | 219,625              | 219,625              | 10,700,000               |
| 01-Mar-39   | 1,970,000            | 219,625              | 2,189,625            | 8,730,000                |
| 01-Sep-39   |                      | 180,225              | 180,225              | 8,730,000                |
| 01-Mar-40   | 2,050,000            | 180,225              | 2,230,225            | 6,680,000                |
| 01-Sep-40   |                      | 139,225              | 139,225              | 6,680,000                |
| 01-Mar-41   | 2,135,000            | 139,225              | 2,274,225            | 4,545,000                |
| 01-Sep-41   | -                    | 95,191               | 95,191               | 4,545,000                |
| 01-Mar-42   | 2,225,000            | 95,191               | 2,320,191            | 2,320,000                |
| 01-Sep-42   | -                    | 49,300               | 49,300               | 2,320,000                |
| 01-Mar-43   | 2,320,000            | 49,300               | 2,369,300            | -                        |
| <b>Bonds to be Retired<br/>Fiscal Years 2024-2043</b> | <b>\$ 31,045,000</b> | <b>\$ 16,311,678</b> | <b>\$ 47,356,678</b> |                          |



**Summary of  
Drainage Utility District  
Revenue Bond  
Indebtedness**

**Schedule of Revenue Bond Indebtedness - Drainage Utility District**  
**Composite Summary of All Issues**  
**Principal and Interest Requirements**  
**Fiscal Years 2024 to 2042**

| <b>Maturity</b> | <b>Principal</b>     | <b>Interest</b>     | <b>Date Total</b>    | <b>Fiscal Year Total</b> | <b>Fiscal Year</b> |
|-----------------|----------------------|---------------------|----------------------|--------------------------|--------------------|
| 01-Mar-24       | \$ 440,000           | \$ 205,950          | \$ 645,950           |                          | 2024               |
| 01-Sep-24       |                      | 198,150             | 198,150              | \$ 844,100               |                    |
| 01-Mar-25       | 455,000              | 198,150             | 653,150              |                          | 2025               |
| 01-Sep-25       |                      | 188,425             | 188,425              | 841,575                  |                    |
| 01-Mar-26       | 475,000              | 188,425             | 663,425              |                          | 2026               |
| 01-Sep-26       |                      | 178,275             | 178,275              | 841,700                  |                    |
| 01-Mar-27       | 490,000              | 178,275             | 668,275              |                          | 2027               |
| 01-Sep-27       |                      | 167,800             | 167,800              | 836,075                  |                    |
| 01-Mar-28       | 515,000              | 167,800             | 682,800              |                          | 2028               |
| 01-Sep-28       |                      | 156,775             | 156,775              | 839,575                  |                    |
| 01-Mar-29       | 540,000              | 156,775             | 696,775              |                          | 2029               |
| 01-Sep-29       |                      | 145,225             | 145,225              | 842,000                  |                    |
| 01-Mar-30       | 560,000              | 145,225             | 705,225              |                          | 2030               |
| 01-Sep-30       |                      | 133,225             | 133,225              | 838,450                  |                    |
| 01-Mar-31       | 580,000              | 133,225             | 713,225              |                          | 2031               |
| 01-Sep-31       |                      | 120,800             | 120,800              | 834,025                  |                    |
| 01-Mar-32       | 610,000              | 120,800             | 730,800              |                          | 2032               |
| 01-Sep-32       |                      | 109,900             | 109,900              | 840,700                  |                    |
| 01-Mar-33       | 630,000              | 109,900             | 739,900              |                          | 2033               |
| 01-Sep-33       |                      | 98,600              | 98,600               | 838,500                  |                    |
| 01-Mar-34       | 660,000              | 98,600              | 758,600              |                          | 2034               |
| 01-Sep-34       |                      | 86,750              | 86,750               | 845,350                  |                    |
| 01-Mar-35       | 680,000              | 86,750              | 766,750              |                          | 2035               |
| 01-Sep-35       |                      | 74,500              | 74,500               | 841,250                  |                    |
| 01-Mar-36       | 705,000              | 74,500              | 779,500              |                          | 2036               |
| 01-Sep-36       |                      | 61,775              | 61,775               | 841,275                  |                    |
| 01-Mar-37       | 730,000              | 61,775              | 791,775              |                          | 2037               |
| 01-Sep-37       |                      | 48,575              | 48,575               | 840,350                  |                    |
| 01-Mar-38       | 755,000              | 48,575              | 803,575              |                          | 2038               |
| 01-Sep-38       |                      | 34,900              | 34,900               | 838,475                  |                    |
| 01-Mar-39       | 785,000              | 34,900              | 819,900              |                          | 2039               |
| 01-Sep-39       |                      | 20,625              | 20,625               | 840,525                  |                    |
| 01-Mar-40       | 260,000              | 20,625              | 280,625              |                          | 2040               |
| 01-Sep-40       |                      | 14,125              | 14,125               | 294,750                  |                    |
| 01-Mar-41       | 275,000              | 14,125              | 289,125              |                          | 2041               |
| 01-Sep-41       |                      | 7,250               | 7,250                | 296,375                  |                    |
| 01-Mar-42       | 290,000              | 7,250               | 297,250              | 297,250                  | 2042               |
| <b>Totals</b>   | <b>\$ 10,435,000</b> | <b>\$ 3,897,300</b> | <b>\$ 14,332,300</b> | <b>\$ 14,332,300</b>     |                    |

## Schedule of Drainage Utility District Debt Principal and Interest Requirements Fiscal Year 2023-24

| <b>Issue</b>   | <b>Outstanding<br/>Balance<br/>10/1/2023</b> | <b>Principal</b>  | <b>Interest</b>   | <b>Total</b>      |
|--|--|-------------------|-------------------|-------------------|
| Municipal Drainage Utility System Revenue Bonds-Series 2019                                      | \$ 6,795,000                                 | \$ 320,000        | \$ 225,100        | \$ 545,100        |
| Municipal Drainage Utility System Revenue Bonds-Series 2022                                      | 3,640,000                                    | 120,000           | 179,000           | 299,000           |
| <b>Total Municipal Drainage Utility System Debt Service Requirements<br/>Fiscal Year 2023-24</b> | <b>\$ 10,435,000</b>                         | <b>\$ 440,000</b> | <b>\$ 404,100</b> | <b>\$ 844,100</b> |

**Municipal Drainage Utility System Revenue Bonds**  
**Series 2019**  
**Dated May 1, 2019**  
**Issue Amount - \$7,910,000**




| <b>Maturity</b>               | <b>Principal</b> |                  | <b>Interest</b> |                  | <b>Total</b> | <b>Principal Balance</b> |           |
|-------------------------------|------------------|------------------|-----------------|------------------|--------------|--------------------------|-----------|
|                               |                  |                  |                 |                  | \$           | 6,795,000                |           |
| 01-Mar-24                     | \$               | 320,000          | \$              | 114,950          | \$           | 434,950                  | 6,475,000 |
| 01-Sep-24                     |                  |                  |                 | 110,150          |              | 110,150                  | 6,475,000 |
| 01-Mar-25                     |                  | 330,000          |                 | 110,150          |              | 440,150                  | 6,145,000 |
| 01-Sep-25                     |                  |                  |                 | 103,550          |              | 103,550                  | 6,145,000 |
| 01-Mar-26                     |                  | 345,000          |                 | 103,550          |              | 448,550                  | 5,800,000 |
| 01-Sep-26                     |                  |                  |                 | 96,650           |              | 96,650                   | 5,800,000 |
| 01-Mar-27                     |                  | 355,000          |                 | 96,650           |              | 451,650                  | 5,445,000 |
| 01-Sep-27                     |                  |                  |                 | 89,550           |              | 89,550                   | 5,445,000 |
| 01-Mar-28                     |                  | 370,000          |                 | 89,550           |              | 459,550                  | 5,075,000 |
| 01-Sep-28                     |                  |                  |                 | 82,150           |              | 82,150                   | 5,075,000 |
| 01-Mar-29                     |                  | 390,000          |                 | 82,150           |              | 472,150                  | 4,685,000 |
| 01-Sep-29                     |                  |                  |                 | 74,350           |              | 74,350                   | 4,685,000 |
| 01-Mar-30                     |                  | 400,000          |                 | 74,350           |              | 474,350                  | 4,285,000 |
| 01-Sep-30                     |                  |                  |                 | 66,350           |              | 66,350                   | 4,285,000 |
| 01-Mar-31                     |                  | 415,000          |                 | 66,350           |              | 481,350                  | 3,870,000 |
| 01-Sep-31                     |                  |                  |                 | 58,050           |              | 58,050                   | 3,870,000 |
| 01-Mar-32                     |                  | 435,000          |                 | 58,050           |              | 493,050                  | 3,435,000 |
| 01-Sep-32                     |                  |                  |                 | 51,525           |              | 51,525                   | 3,435,000 |
| 01-Mar-33                     |                  | 445,000          |                 | 51,525           |              | 496,525                  | 2,990,000 |
| 01-Sep-33                     |                  |                  |                 | 44,850           |              | 44,850                   | 2,990,000 |
| 01-Mar-34                     |                  | 465,000          |                 | 44,850           |              | 509,850                  | 2,525,000 |
| 01-Sep-34                     |                  |                  |                 | 37,875           |              | 37,875                   | 2,525,000 |
| 01-Mar-35                     |                  | 475,000          |                 | 37,875           |              | 512,875                  | 2,050,000 |
| 01-Sep-35                     |                  |                  |                 | 30,750           |              | 30,750                   | 2,050,000 |
| 01-Mar-36                     |                  | 490,000          |                 | 30,750           |              | 520,750                  | 1,560,000 |
| 01-Sep-36                     |                  |                  |                 | 23,400           |              | 23,400                   | 1,560,000 |
| 01-Mar-37                     |                  | 505,000          |                 | 23,400           |              | 528,400                  | 1,055,000 |
| 01-Sep-37                     |                  |                  |                 | 15,825           |              | 15,825                   | 1,055,000 |
| 01-Mar-38                     |                  | 520,000          |                 | 15,825           |              | 535,825                  | 535,000   |
| 01-Sep-38                     |                  |                  |                 | 8,025            |              | 8,025                    | 535,000   |
| 01-Mar-39                     |                  | 535,000          |                 | 8,025            |              | 543,025                  | -         |
| <b>Bonds to be Retired</b>    |                  |                  |                 |                  |              |                          |           |
| <b>Fiscal Years 2024-2039</b> | <b>\$</b>        | <b>6,795,000</b> | <b>\$</b>       | <b>1,901,050</b> | <b>\$</b>    | <b>8,696,050</b>         |           |

**Municipal Drainage Utility System Revenue Bonds  
Series 2022  
Dated May 15, 2022  
Issue Amount - \$3,715,000**

| <b>Maturity</b>               | <b>Principal</b> |                  | <b>Interest</b> |                  | <b>Total</b> | <b>Principal Balance</b> |           |
|-------------------------------|------------------|------------------|-----------------|------------------|--------------|--------------------------|-----------|
|                               |                  |                  |                 |                  | \$           | 3,640,000                |           |
| 01-Mar-24                     | \$               | 120,000          | \$              | 91,000           | \$           | 211,000                  | 3,520,000 |
| 01-Sep-24                     |                  |                  |                 | 88,000           |              | 88,000                   | 3,520,000 |
| 01-Mar-25                     |                  | 125,000          |                 | 88,000           |              | 213,000                  | 3,395,000 |
| 01-Sep-25                     |                  |                  |                 | 84,875           |              | 84,875                   | 3,395,000 |
| 01-Mar-26                     |                  | 130,000          |                 | 84,875           |              | 214,875                  | 3,265,000 |
| 01-Sep-26                     |                  |                  |                 | 81,625           |              | 81,625                   | 3,265,000 |
| 01-Mar-27                     |                  | 135,000          |                 | 81,625           |              | 216,625                  | 3,130,000 |
| 01-Sep-27                     |                  |                  |                 | 78,250           |              | 78,250                   | 3,130,000 |
| 01-Mar-28                     |                  | 145,000          |                 | 78,250           |              | 223,250                  | 2,985,000 |
| 01-Sep-28                     |                  |                  |                 | 74,625           |              | 74,625                   | 2,985,000 |
| 01-Mar-29                     |                  | 150,000          |                 | 74,625           |              | 224,625                  | 2,835,000 |
| 01-Sep-29                     |                  |                  |                 | 70,875           |              | 70,875                   | 2,835,000 |
| 01-Mar-30                     |                  | 160,000          |                 | 70,875           |              | 230,875                  | 2,675,000 |
| 01-Sep-30                     |                  |                  |                 | 66,875           |              | 66,875                   | 2,675,000 |
| 01-Mar-31                     |                  | 165,000          |                 | 66,875           |              | 231,875                  | 2,510,000 |
| 01-Sep-31                     |                  |                  |                 | 62,750           |              | 62,750                   | 2,510,000 |
| 01-Mar-32                     |                  | 175,000          |                 | 62,750           |              | 237,750                  | 2,335,000 |
| 01-Sep-32                     |                  |                  |                 | 58,375           |              | 58,375                   | 2,335,000 |
| 01-Mar-33                     |                  | 185,000          |                 | 58,375           |              | 243,375                  | 2,150,000 |
| 01-Sep-33                     |                  |                  |                 | 53,750           |              | 53,750                   | 2,150,000 |
| 01-Mar-34                     |                  | 195,000          |                 | 53,750           |              | 248,750                  | 1,955,000 |
| 01-Sep-34                     |                  |                  |                 | 48,875           |              | 48,875                   | 1,955,000 |
| 01-Mar-35                     |                  | 205,000          |                 | 48,875           |              | 253,875                  | 1,750,000 |
| 01-Sep-35                     |                  |                  |                 | 43,750           |              | 43,750                   | 1,750,000 |
| 01-Mar-36                     |                  | 215,000          |                 | 43,750           |              | 258,750                  | 1,535,000 |
| 01-Sep-36                     |                  |                  |                 | 38,375           |              | 38,375                   | 1,535,000 |
| 01-Mar-37                     |                  | 225,000          |                 | 38,375           |              | 263,375                  | 1,310,000 |
| 01-Sep-37                     |                  |                  |                 | 32,750           |              | 32,750                   | 1,310,000 |
| 01-Mar-38                     |                  | 235,000          |                 | 32,750           |              | 267,750                  | 1,075,000 |
| 01-Sep-38                     |                  |                  |                 | 26,875           |              | 26,875                   | 1,075,000 |
| 01-Mar-39                     |                  | 250,000          |                 | 26,875           |              | 276,875                  | 825,000   |
| 01-Sep-39                     |                  | -                |                 | 20,625           |              | 20,625                   | 825,000   |
| 01-Mar-40                     |                  | 260,000          |                 | 20,625           |              | 280,625                  | 565,000   |
| 01-Sep-40                     |                  | -                |                 | 14,125           |              | 14,125                   | 565,000   |
| 01-Mar-41                     |                  | 275,000          |                 | 14,125           |              | 289,125                  | 290,000   |
| 01-Sep-41                     |                  | -                |                 | 7,250            |              | 7,250                    | 290,000   |
| 01-Mar-42                     |                  | 290,000          |                 | 7,250            |              | 297,250                  | -         |
| <b>Bonds to be Retired</b>    |                  |                  |                 |                  |              |                          |           |
| <b>Fiscal Years 2024-2042</b> | <b>\$</b>        | <b>3,640,000</b> | <b>\$</b>       | <b>1,996,250</b> | <b>\$</b>    | <b>5,636,250</b>         |           |



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# **Miscellaneous Budget Information**

ORDINANCE NO. 5045

AN ORDINANCE OF THE CITY OF MESQUITE, TEXAS, PROVIDING FUNDS FOR THE 2023-24 FISCAL YEAR BY ADOPTING AND APPROVING THE BUDGET FOR SAID PERIOD AND APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL AND OTHER REVENUES OF THE CITY FOR SAID FISCAL YEAR FOR THE MAINTENANCE AND OPERATION OF VARIOUS DEPARTMENTS AND ACTIVITIES OF THE CITY, FOR CAPITAL AND OTHER IMPROVEMENTS OF THE CITY AND FOR ALL OTHER EXPENDITURES INCLUDED IN SAID BUDGET; PROVIDING A REPEALER CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the City Manager has prepared and submitted to the City Council a proposed budget of expenditures and revenues for the municipal government of the City of Mesquite, Texas (the “City”), for the fiscal year beginning October 1, 2023, and ending September 30, 2024; and

WHEREAS, the City Council has received the City Manager’s proposed budget, a copy of which has been filed with the City Secretary who is the municipal clerk of the City as required by law; and

WHEREAS, a copy of the City Manager’s proposed budget has been made available for inspection and has been posted on the City’s website as required by law; and

WHEREAS, the City Council has conducted a public hearing on the proposed budget with prior notice thereof as required by law.

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

SECTION 1. That the budget of the City for the fiscal year beginning October 1, 2023, and ending September 30, 2024, heretofore prepared by the City Manager and submitted to the Mayor and City Council for consideration and approval, a true and correct copy of which is attached hereto as Exhibit A and made a part hereof for all purposes (the “**2023-24 Fiscal Year Budget**”), be and the same is hereby adopted and approved.

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

SECTION 3. That the City Manager, or the City Manager’s designee, shall complete and attach a cover page to the 2023-24 Fiscal Year Budget containing all of the

Finance / Appropriation for 2023-24 Fiscal Year Budget / August 21, 2023

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information required by Texas Local Government Code § 102.007(d). The 2023-24 Fiscal Year Budget shall be filed with the City Secretary and County Clerks of Dallas and Kaufman Counties and, along with the cover page and record vote of each member of the City Council by name voting on the adoption of the 2023-24 Fiscal Year Budget, be posted on the City's website.

SECTION 4. That this ordinance does not create a new classification, rank or position within the Mesquite Police Department or the Mesquite Fire Department. Staffing positions subject to Chapter 143 of the Texas Local Government Code shall not be created unless and until separate ordinance(s) specifically creating such position(s) and identifying the classification(s) of such position(s) are passed by the City Council of the City.

SECTION 5. That all ordinances or portions thereof in conflict with the provisions of this ordinance, to the extent of such conflict, are hereby repealed. To the extent that such ordinances or portions thereof are not in conflict herewith, the same shall remain in full force and effect.

SECTION 6. That should any word, sentence, clause, paragraph or provision of this ordinance be held to be invalid or unconstitutional, the validity of the remaining provisions of this ordinance shall not be affected and shall remain in full force and effect.

SECTION 7. This ordinance shall take effect immediately from and after its passage.

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

DocuSigned by:  
*Daniel Aleman Jr.*  
D099525317D142B...

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Daniel Alemán, Jr.  
Mayor

ATTEST:

APPROVED AS TO LEGAL FORM:

DocuSigned by:  
*Sonja Land*  
C2518095273F46A...

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Sonja Land  
City Secretary

DocuSigned by:  
*David Paschall*  
600E15801206434...

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David L. Paschall  
City Attorney

ORDINANCE NO. 5047

AN ORDINANCE OF THE CITY OF MESQUITE, TEXAS, LEVYING THE AD VALOREM TAXES FOR THE YEAR 2023 AT A RATE OF \$0.69000 PER \$100.00 ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF MESQUITE, TEXAS, ON JANUARY 1, 2023, TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENSES AND INTEREST AND SINKING FUND REQUIREMENTS; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING FOR PLACE OF PAYMENT; APPROVING THE 2023 TAX ROLLS AND ANY SUPPLEMENT THERETO; PROVIDING CERTAIN EXEMPTIONS; PROVIDING A REPEALER CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE THEREOF.

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

SECTION 1. That there be and is hereby levied for the year 2023 on all taxable property, real, personal and mixed situated within the corporate limits of the City of Mesquite, Texas, on January 1, 2023, and not exempt by the Constitution and valid laws of the State of Texas, a tax of \$0.69000 on each \$100.00 assessed valuation of taxable property with a ratio of 100 percent of the market value and shall be apportioned and distributed as follows:

For the purpose of defraying the current maintenance and operating expenses of the municipal government a tax of \$0.48921, and for interest and sinking fund of the municipal government a tax of \$0.20079, on each \$100.00 assessed value of taxable property with a ratio of 100 percent of the market value.

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**THE TAX RATE WILL EFFECTIVELY BE RAISED BY 8.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000.00 HOME BY APPROXIMATELY \$35.12.**

SECTION 2. Provided, however, that there is hereby adopted an exemption to ad valorem taxation in the amount of \$65,000.00 on the residence homestead of individuals over the age of 65 years of age, said "residence homestead" being as defined in V.T.C.A., Tax Code § 11.13(j).

Provided, also, that there is hereby adopted an exemption to ad valorem taxation in the amount of \$15,000.00 on the residence homestead for a disabled person, said "residence homestead" being as defined in V.T.C.A., Tax Code § 11.13(j). A person must be classified as "disabled" for Social Security purposes and must be the owner of the property to qualify for the exemption.

Provided, however, that a person’s qualification allows eligibility for only one exemption: the over-65 years of age exemption or the disabled person exemption.

SECTION 3. That all ad valorem taxes for the year 2023 shall become due and payable on October 1, 2023, and all ad valorem taxes for the year 2023 shall become delinquent if not paid on or before January 31, 2024. If any ad valorem tax is not paid on or before the 31st day of January 2024, the following penalties shall be payable thereon, to wit: during the month of February 2024, six percent plus one percent for each additional month or portion of a month thereafter that the ad valorem tax remains unpaid prior to July 1, 2024, provided, however, an ad valorem tax delinquent on July 1, 2024, shall incur a total penalty of twelve percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent.

SECTION 4. That the taxes hereby levied are payable to the City of Mesquite, Texas (the “City”), in Mesquite, Texas, at City Hall located at 757 North Galloway, Mesquite, Texas 75149. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 5. That the 2023 tax rolls, as presented to the City Council, together with any supplement thereto, be and the same are hereby approved.

SECTION 6. That all delinquent tax accrues interest at a rate of one percent for each month or portion of a month the tax remains unpaid.

SECTION 7. That all ordinances or portions thereof in conflict with the provisions of this ordinance, to the extent of such conflict, are hereby repealed. To the extent that such ordinances or portions thereof are not in conflict herewith, the same shall remain in full force and effect.

SECTION 8. That should any word, sentence, clause, paragraph, or provision of this ordinance be held to be invalid or unconstitutional, the remaining provisions of this ordinance shall remain in full force and effect.

SECTION 9. That this ordinance shall take effect after passage and immediately upon the date of its publication.

DULY PASSED AND APPROVED by the affirmative vote of not less than 60 percent of the City Council of the City of Mesquite, Texas, on the 21st day of August 2023.

DocuSigned by:  
*Daniel Aleman Jr.*  
D099585317D142B...  
Daniel Alemán Jr.  
Mayor

ATTEST:

APPROVED AS TO LEGAL FORM:

DocuSigned by:  
*Sonja Land*  
C2578095973F46A...  
Sonja Land  
City Secretary

DocuSigned by:  
*David Paschall*  
606E18801208434...  
David L. Paschall  
City Attorney

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

### City of Mesquite

Taxing Unit Name

PO Box 850267, Mesquite, TX 75185-0267

Taxing Unit's Address, City, State, ZIP Code

972-216-6299

Phone (area code and number)

<https://www.cityofmesquite.com/3116/Tax-Office>

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| Line | No-New-Revenue Tax Rate Worksheet  | Amount/Rate       |
|------|--|-------------------|
| 1.   | <b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup> | \$ 11,484,298,936 |
| 2.   | <b>2022 tax ceilings.</b> Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>   | \$ 1,132,900,310  |
| 3.   | <b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.   | \$ 10,351,398,626 |
| 4.   | <b>2022 total adopted tax rate.</b>  | \$ 0.65814 /\$100 |
| 5.   | <b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b>  |                   |
|      | A. Original 2022 ARB values:.....  | \$ 1,030,638,219  |
|      | B. 2022 values resulting from final court decisions:.....  | -\$ 958,883,266   |
|      | C. 2022 value loss. Subtract B from A. <sup>3</sup>  | \$ 71,754,953     |
| 6.   | <b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>  |                   |
|      | A. 2022 ARB certified value:.....  | \$ 602,722,630    |
|      | B. 2022 disputed value:.....   | -\$ 283,523,050   |
|      | C. 2022 undisputed value. Subtract B from A. <sup>4</sup>  | \$ 319,199,580    |
| 7.   | <b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.   | \$ 390,954,533    |

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

| Line | No-New-Revenue Tax Rate Worksheet  | Amount/Rate       |
|------|--|-------------------|
| 8.   | <b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.   | \$ 10,742,353,159 |
| 9.   | <b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>1</sup>   | \$ 0              |
| 10.  | <b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.<br><b>A. Absolute exemptions.</b> Use 2022 market value:..... \$ <u>331,009</u><br><b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ <u>18,512,604</u><br><b>C. Value loss.</b> Add A and B. <sup>2</sup>  | \$ 18,843,613     |
| 11.  | <b>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.<br><b>A. 2022 market value:</b> ..... \$ <u>1,696,060</u><br><b>B. 2023 productivity or special appraised value:</b> ..... - \$ <u>5,167</u><br><b>C. Value loss.</b> Subtract B from A. <sup>3</sup>  | \$ 1,690,893      |
| 12.  | <b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.   | \$ 20,534,506     |
| 13.  | <b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>4</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.  | \$ 2,413,897      |
| 14.  | <b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.   | \$ 10,719,404,756 |
| 15.  | <b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.   | \$ 70,548,690     |
| 16.  | <b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. <sup>5</sup>   | \$ 456,493        |
| 17.  | <b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>6</sup>   | \$ 71,005,184     |
| 18.  | <b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>7</sup><br><b>A. Certified values:</b> ..... \$ <u>13,545,589,332</u><br><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>0</u><br><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u><br><b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>8</sup> ..... - \$ <u>866,567,983</u><br><b>E. Total 2023 value.</b> Add A and B, then subtract C and D. | \$ 12,679,021,349 |

<sup>1</sup> Tex. Tax Code §26.012(15)  
<sup>2</sup> Tex. Tax Code §26.012(15)  
<sup>3</sup> Tex. Tax Code §26.012(15)  
<sup>4</sup> Tex. Tax Code §26.050  
<sup>5</sup> Tex. Tax Code §26.012(13)  
<sup>6</sup> Tex. Tax Code §26.012(13)  
<sup>7</sup> Tex. Tax Code §26.012, 26.04(-2)  
<sup>8</sup> Tex. Tax Code §26.010

| Line | No-New-Revenue Tax Rate Worksheet  | Amount/Rate       |
|------|--|-------------------|
| 19.  | <b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>  |                   |
| A.   | <b>2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> .....  | \$ 202,951,612    |
| B.   | <b>2023 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... | + \$ 0            |
| C.   | <b>Total value under protest or not certified.</b> Add A and B.  | \$ 202,951,612    |
| 20.  | <b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>  | \$ 1,283,266,185  |
| 21.  | <b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>  | \$ 11,598,706,776 |
| 22.  | <b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>   | \$ 0              |
| 23.  | <b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>   | \$ 433,820,684    |
| 24.  | <b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.   | \$ 433,820,684    |
| 25.  | <b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.   | \$ 11,164,886,092 |
| 26.  | <b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>   | \$ 0.63596 /\$100 |
| 27.  | <b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>  | \$ _____ /\$100   |

**SECTION 2: Voter-Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

| Line | Voter-Approval Tax Rate Worksheet  | Amount/Rate       |
|------|--|-------------------|
| 28.  | <b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.   | \$ 0.45410 /\$100 |
| 29.  | <b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet. | \$ 10,742,353,159 |

<sup>13</sup> Tax. Tax Code §26.01(c) and (d)  
<sup>14</sup> Tax. Tax Code §26.01(b)  
<sup>15</sup> Tax. Tax Code §26.01(b)  
<sup>16</sup> Tax. Tax Code §26.01(b)  
<sup>17</sup> Tax. Tax Code §26.012(b)(8)  
<sup>18</sup> Tax. Tax Code §26.012(b)  
<sup>19</sup> Tax. Tax Code §26.012(17)  
<sup>20</sup> Tax. Tax Code §26.012(17)  
<sup>21</sup> Tax. Tax Code §26.04(c)  
<sup>22</sup> Tax. Tax Code §26.04(d)

| Line | Voter-Approval Tax Rate Worksheet  | Amount/Rate       |
|------|--|-------------------|
| 30.  | <b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100  | \$ 48,781,026     |
| 31.  | <b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b>  |                   |
|      | <p><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ....</p>   | + \$ 322,603      |
|      | <p><b>B. 2022 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. ....</p>  | - \$ 2,413,897    |
|      | <p><b>C. 2022 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. ....</p> | +/- \$ 0          |
|      | <p><b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. ....</p>  | \$ -2,091,294     |
|      | <b>E. Add Line 30 to 31D.</b>  | \$ 46,689,732     |
| 32.  | <b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the No-New Revenue Tax Rate Worksheet.  | \$ 11,164,886,092 |
| 33.  | <b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.   | \$ 0.41818 /\$100 |
| 34.  | <b>Rate adjustment for state criminal justice mandate.<sup>23</sup></b><br>If not applicable or less than zero, enter 0.   |                   |
|      | <p><b>A. 2023 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. ....</p>  | \$ 0              |
|      | <p><b>B. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. ....</p>   | - \$ 0            |
|      | <b>C. Subtract B from A and divide by Line 32 and multiply by \$100. ....</b>  | \$ 0 /\$100       |
|      | <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>  | \$ 0 /\$100       |
| 35.  | <b>Rate adjustment for indigent health care expenditures.<sup>24</sup></b><br>If not applicable or less than zero, enter 0.  |                   |
|      | <p><b>A. 2023 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. ....</p>   | \$ 0              |
|      | <p><b>B. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. ....</p>   | - \$ 0            |
|      | <b>C. Subtract B from A and divide by Line 32 and multiply by \$100. ....</b>  | \$ 0 /\$100       |
|      | <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>  | \$ 0 /\$100       |

<sup>23</sup> [Reserved for expansion]  
<sup>24</sup> Tex. Tax Code §26.044  
<sup>25</sup> Tex. Tax Code §26.0441

| Line | Voter-Approval Tax Rate Worksheet  | Amount/Rate              |
|------|--|--------------------------|
| 36.  | <p><b>Rate adjustment for county indigent defense compensation.</b> <sup>21</sup><br/>If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p><b>B. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p> | \$ <u>0</u> /\$100       |
| 37.  | <p><b>Rate adjustment for county hospital expenditures.</b> <sup>22</sup><br/>If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. .... \$ <u>0</u></p> <p><b>B. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>  | \$ <u>0</u> /\$100       |
| 38.  | <p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ <u>0</u></p> <p><b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>0</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>  | \$ <u>0</u> /\$100       |
| 39.  | <p><b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>   | \$ <u>0.41818</u> /\$100 |
| 40.  | <p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ <u>14,558,479</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>0.13039</u> /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>   | \$ <u>0.54857</u> /\$100 |
| 41.  | <p><b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>  | \$ <u>0.56777</u> /\$100 |

<sup>21</sup> Tex. Tax Code §26.0442  
<sup>22</sup> Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet  | Amount/Rate              |
|------|--|--------------------------|
| D41. | <p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of<br/>the tax year in which the disaster occurred, or<br/>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>  | \$ _____/5100            |
| 42.  | <p><b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,<br/>(2) are secured by property taxes,<br/>(3) are scheduled for payment over a period longer than one year, and<br/>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup></p> <p>Enter debt amount ..... \$ <u>32,768,624</u></p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt ..... - \$ <u>0</u></p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ <u>0</u></p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ <u>9,479,835</u></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. <span style="float: right;">\$ <u>23,288,789</u></span></p> | \$ <u>23,288,789</u>     |
| 43.  | <b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>  | \$ <u>0</u>              |
| 44.  | <b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.   | \$ <u>23,288,789</u>     |
| 45.  | <p><b>2023 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> ..... <u>100</u> %</p> <p><b>B.</b> Enter the 2022 actual collection rate ..... _____ %</p> <p><b>C.</b> Enter the 2021 actual collection rate ..... <u>99.28</u> %</p> <p><b>D.</b> Enter the 2020 actual collection rate ..... <u>98.40</u> %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup></p>  | \$ <u>100</u> %          |
| 46.  | <b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.   | \$ <u>23,288,789</u>     |
| 47.  | <b>2023 total taxable value.</b> Enter the amount on Line 21 of the No-New Revenue Tax Rate Worksheet.   | \$ <u>11,598,706,776</u> |
| 48.  | <b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.  | \$ <u>0.20079</u> /\$100 |
| 49.  | <b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.  | \$ <u>0.76856</u> /\$100 |
| D49. | <p><b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>   | \$ _____/5100            |

<sup>27</sup> Tex. Tax Code §26.042(a)  
<sup>28</sup> Tex. Tax Code §26.012(7)  
<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code §26.04(b)  
<sup>31</sup> Tex. Tax Code §526.047(c), (h-1) and (h-2)

| Line | Voter-Approval Tax Rate Worksheet   | Amount/Rate     |
|------|---|-----------------|
| 50.  | <b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate. | \$ _____ /\$100 |

### SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet   | Amount/Rate              |
|------|--|--------------------------|
| 51.  | <b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>31</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.   | \$ <u>0</u>              |
| 52.  | <b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>32</sup><br><br><b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup><br>- or -<br><b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ <u>15,130,667</u>     |
| 53.  | <b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ <u>11,598,706,776</u> |
| 54.  | <b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.   | \$ <u>0.13045</u> /\$100 |
| 55.  | <b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ <u>0.63596</u> /\$100 |
| 56.  | <b>2023 NNR tax rate, adjusted for sales tax.</b><br><b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.  | \$ _____ /\$100          |
| 57.  | <b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .   | \$ <u>0.76856</u> /\$100 |
| 58.  | <b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.  | \$ <u>0.63811</u> /\$100 |

### SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet  | Amount/Rate              |
|------|--|--------------------------|
| 59.  | <b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup> | \$ <u>0</u>              |
| 60.  | <b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ <u>11,598,706,776</u> |
| 61.  | <b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.   | \$ <u>0</u> /\$100       |
| 62.  | <b>2023 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).                              | \$ <u>0.76856</u> /\$100 |

<sup>31</sup> Tex. Tax Code §26.041(d)

<sup>32</sup> Tex. Tax Code §26.041(e)

<sup>33</sup> Tex. Tax Code §26.041(d)

<sup>34</sup> Tex. Tax Code §26.040(c)

<sup>35</sup> Tex. Tax Code §26.040(c)

<sup>36</sup> Tex. Tax Code §26.045(d)

<sup>37</sup> Tex. Tax Code §26.045(i)

<sup>38</sup> Tex. Tax Code §26.045(i)

**SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.<sup>43</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;<sup>44</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>45</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>46</sup>

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>47</sup>

| Line  | Unused Increment Rate Worksheet | Amount/Rate   |
|---|---------------------------------|---------------|
| <b>63. Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.</b>  |                                 |               |
| A. Voter-approval tax rate (Line 67).....   | \$ _____/5100                   |               |
| B. Unused increment rate (Line 66).....   | \$ _____/5100                   |               |
| C. Subtract B from A.....   | \$ _____/5100                   |               |
| D. Adopted Tax Rate.....  | \$ _____/5100                   |               |
| E. Subtract D from C.....   | \$ _____/5100                   |               |
| <b>64. Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.</b>  |                                 |               |
| A. Voter-approval tax rate (Line 67).....   | \$ _____/5100                   |               |
| B. Unused increment rate (Line 66).....   | \$ _____/5100                   |               |
| C. Subtract B from A.....   | \$ _____/5100                   |               |
| D. Adopted Tax Rate.....  | \$ _____/5100                   |               |
| E. Subtract D from C.....   | \$ _____/5100                   |               |
| <b>65. Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.</b>  |                                 |               |
| A. Voter-approval tax rate (Line 65).....   | \$ _____/5100                   |               |
| B. Unused increment rate (Line 64).....   | \$ _____/5100                   |               |
| C. Subtract B from A.....   | \$ _____/5100                   |               |
| D. Adopted Tax Rate.....  | \$ _____/5100                   |               |
| E. Subtract D from C.....   | \$ _____/5100                   |               |
| <b>66. 2023 unused increment rate. Add Lines 63E, 64E and 65E.</b>  |                                 | \$ _____/5100 |
| <b>67. Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).</b> |                                 | \$ _____/5100 |

<sup>43</sup> Tex. Tax Code §26.013(a)  
<sup>44</sup> Tex. Tax Code §26.013(d)  
<sup>45</sup> Tex. Tax Code §26.0501(a) and (c)  
<sup>46</sup> Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022  
<sup>47</sup> Tex. Tax Code §26.063(a)(7)  
<sup>48</sup> Tex. Tax Code §26.012(b-a)  
<sup>49</sup> Tex. Tax Code §26.063(a)(7)

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

| Line | De Minimis Rate Worksheet   | Amount/Rate     |
|------|---|-----------------|
| 68.  | <b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet | \$ _____ /\$100 |
| 69.  | <b>2023 total taxable value.</b> Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.          | \$ _____        |
| 70.  | <b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.          | \$ _____ /\$100 |
| 71.  | <b>2023 debt rate.</b> Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.                    | \$ _____ /\$100 |
| 72.  | <b>De minimis rate.</b> Add Lines 68, 70 and 71.  | \$ _____ /\$100 |

**SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

| Line | Emergency Revenue Rate Worksheet   | Amount/Rate     |
|------|--|-----------------|
| 73.  | <b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.   | \$ _____ /\$100 |
| 74.  | <b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.<br><br>If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.<br>- or -<br>If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet.<br>- or -<br>If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet. | \$ _____ /\$100 |
| 75.  | <b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.   | \$ _____ /\$100 |
| 76.  | <b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.  | \$ _____        |
| 77.  | <b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.   | \$ _____        |
| 78.  | <b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.  | \$ _____        |
| 79.  | <b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>  | \$ _____ /\$100 |

<sup>44</sup> Tex. Tax Code §26.042(b)<sup>45</sup> Tex. Tax Code §26.042(f)<sup>46</sup> Tex. Tax Code §26.042(c)<sup>47</sup> Tex. Tax Code §26.042(b)

| Line | Emergency Revenue Rate Worksheet   | Amount/Rate     |
|------|--|-----------------|
| 80.  | <b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate). | \$ _____ /\$100 |

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.63596 /\$100  
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).  
 Indicate the line number used: 28

**Voter-approval tax rate.** ..... \$ 0.63811 /\$100  
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),  
 Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).  
 Indicate the line number used: 58

**De minimis rate.** ..... \$ \_\_\_\_\_ /\$100  
 If applicable, enter the 2023 de minimis rate from Line 72.

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>14</sup>

**print here** ▶ Michelle E Baccheschi  
 Printed Name of Taxing Unit Representative

**sign here** ▶   
 Taxing Unit Representative

08/01/2023  
 Date

<sup>14</sup> Tex. Tax Code §§26.04(i)-(j) and (k)-(l)



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# Glossary





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## Glossary

**Abatement** – A complete or partial cancellation of a levy imposed by a governmental unit. Abatements usually apply to tax levies, special assessments, or service charges.

**Account** – A financial reporting unit for budget, management, or accounting purposes.

**Account Group** – Used to establish accounting control and accountability for the City's general fixed assets and general long-term debt. The City of Mesquite has two account groups: 1) General Fixed Assets Group, and 2) General Long-Term Debt Group.

**Accrual Basis** – A basis of accounting in which transactions and events are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Activity** – Departmental efforts that contribute to the achievement of a specific set of program objectives.

**Actual** – Refers to the final audited revenue and expenditure results of operations for the fiscal year indicated.

**Actuarial** – A person or methodology that makes determinations based on time and risk factors of required contributions to achieve future funding levels, such as funding retirement or health care liabilities.

**Adopted** – Refers to the revenue and expenditure estimates initially approved by the City Council for the fiscal year indicated.

**Adopted Budget** – The proposed budget as initially formally approved by the City Council.

**Ad Valorem Tax** – Tax levied in proportion to the value of both real and personal property against which it is levied.

**Amended** – Refers to revised revenue and expenditure estimates for the fiscal year indicated that are approved by the City Council as a result of unanticipated revenues.

**Annual Comprehensive Financial Report (ACFR)** – A report prepared by the Accounting Division of the Finance Department, usually referred to by its abbreviation, and summarizes financial data for the previous fiscal year in a standardized format. The ACFR is organized by fund and contains two basic types of information: 1) a balance sheet that compares assets with liabilities and fund balance, and 2) an operating statement that compares revenues with expenditures.

**Appropriation** – A legal authorization granted by the legislative body to incur expenditures and obligations for a specific purpose. An appropriation is usually limited in amount and as to the time it may be expended.

**Assessed Valuation** – A valuation set upon real estate or other property by the Dallas Central Appraisal District as a basis for levying property taxes, which is currently 100% of market value. Taxable valuation is calculated from the assessed valuation.

**Assessment Ratio** – The ratio at which the tax rate is applied to the tax base, currently per \$100 valuation.

**Asset** – Resources owned or held by a government, which have monetary value.

**Attrition** – A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, re-assignment, transfer, retirement, or means other than layoffs. A temporary condition is commonly referred to as a frozen position or hiring freeze.

**Audit** – an examination by the independent auditor chosen by the City Council that reports on the accuracy of the annual financial report. In a financial and compliance audit, the auditor seeks to establish whether the financial report "fairly represents" what actually happened during the accounting period. The audit also determines whether management complied with all applicable laws and policies in carrying out its fiduciary responsibilities.

**Authorized Positions** – Employee positions, which are authorized in the adopted budget, to be filled during the year.

**Balanced Budget** – A budget in which appropriations do not exceed current year revenues, transfers-in and available fund balance reserves.

**Benefits** – Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits, health care, social security, or due upon termination of employment.

**Bond** – Written evidence of the issuer's obligation to repay a specified principal amount of money (the face amount of the bond) on a particular date (the maturity date), together with interest at a stated rate, or according to a formula for determining that rate. Bonds are primarily used to finance capital projects and are usually issued (sold) in denominations of \$5,000.

**Bond Rating** – The rating established by a rating company (Moody's, Standard and Poors, Fitch) that assesses the City's financial stability, resources and capacity to repay the financing issue by evaluating the organization's administrative management, financial management, debt load and local economy.

**Bond Refinancing** – The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Bonds Authorized and Unissued** – Bonds which have been legally authorized by voters, but have not yet been issued, and which can be issued and sold without further voter approval.

**Bonds Issued** – Bonds which have been sold and proceeds used for designated purposes as authorized by the voters.

**Budget** – A plan of financial operation embodying an estimate of proposed expenditures for a given period, and the proposed means of financing. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. Once adopted, the budget is the legal authorization to expend City funds during the fiscal year. The budget may be amended during the fiscal year by the governing body and/or management, in accordance with procedures specified by law, City Charter, and/or administrative rules and regulations.

**Budget Calendar** – The schedule of key dates, which a government follows in preparation and adoption of the budget.

**Budget Deficit** – Amount by which the City's budget outlays exceed its budget receipts for a given period, usually a fiscal year.

**Budgeting for Outcomes (BFO)** – A performance budgeting process that begins with identifying priorities that reflect the outcomes citizens want, based on collaborative input, and then leads to the development of strategies and programs aimed at accomplishing those priorities.

**Budget Message** – A general discussion of the proposed budget as presented in writing to the legislative body.

**Budget Surplus** – Amount by which the City's budget receipts exceed its budget outlays for a given period, usually a fiscal year.

**Capital Assets** – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets and are depreciated over the useful life of the fixed asset.

**Capital Budget** – The appropriation of bond proceeds or operating revenue for improvements to facilities and other fixed assets or infrastructure.

**Capital Expenditure (Outlay)** – An expenditure to acquire long-term assets. The asset will have a unit cost of \$1,000 or more and a useful life at least two years after the date of acquisition.

**Capital Improvement Program (CIP)** – A plan for capital project expenditures to be incurred each year over a fixed number of years to meet capital needs arising from the City's long-term financial plan.

**Capital Lease** – An agreement conveying the right to use property, plant, or equipment usually for a stated period of time where the lessee assumes all the risks and rewards of ownership.

**Capital Project** – Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements, the assets are significant capital expenditures with a useful life of 5 years or more and minimum value of \$5,000 or more.

**Cash Basis** – A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**Certificates of Obligation (CO)** – Legal debt instruments used to finance capital improvement projects. Certificates of Obligation are backed by the full faith and credit of the governmental entity and are fully payable from a property tax levy. Certificates of Obligation differ from General Obligation debt in that they may be approved by the City Council without prior voter approval.

**Charges for Current Services** – Revenue resulting from user fees for various City services, such as garbage collection fees or animal adoption fees.

**City Charter** – Refers to the Home Rule Charter adopted by Mesquite voters on August 22, 1953 pursuant to State law, which establishes the City's governmental structure (Council-Manager Form of Government) and provides for the distribution of powers and duties among the legislative body and various appointive officers.

**Community Development Block Grant (CDBG)** – An entitlement grant program authorized by the federal government, which provides a federal grant each year in which the program is authorized by Congress. The entitlement is based upon a formula that includes the City's population. CDBG proceeds are limited to specific eligible uses and projects that generally benefit low- and moderate-income persons.

**Consumer Price Index (CPI)** – A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency** – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services** – Services rendered to the City by private firms, individuals, or other governmental agencies, such as utilities, rent, maintenance agreements, and professional consulting services.

**Credit Rating** – The creditworthiness of a governmental unit as determined by an independent rating agency. The City of Mesquite is rated by two rating agencies: 1) Moody's Investor Service and 2) Standard and Poor's. See Bond Rating.

**Debt Limit** – The maximum amount of gross or net debt that is legally permitted. The Constitution of the State of Texas and the City of Mesquite set no legal debt limit; however, the amount of debt is limited by the City of Mesquite's most current Debt Management Policy that was adopted with Ordinance No. 4647.

**Debt Ratios** – Comparative statistics showing the relationship between the City's outstanding debt and such factors as its tax base, income or population. Such ratios are often used in the process of determining credit quality of a bond issue.

**Debt Service** – The annual payments required to support debt issues, including interest and principal payments.

**Debt Service Fund** – A fund used to account for the accumulation of resources for and payment of general long-term debt principal, interest and related costs of issuance. Also known as an Interest and Sinking Fund.

**Delinquent Taxes** – Taxes remaining unpaid on and after the date on which a penalty for non-payment is attached.

**Department** – A basic organizational unit of government which is functionally unique in its delivery of services, and which may be subdivided into divisions, programs, activity groups and/or activities.

**Depreciation** – The decrease in value of physical assets due to use and the passage of time.

**Designated** – Funds that have been identified to be spent for a specific purpose. This differs from reserved funds, in that there is no legal requirement for funds that have been designated.

**Development-related Fees** – Those fees and charges for services generated by building, development and growth in the community, such as building permits, development review fees and inspection permits.

**Disbursement** – The expenditure of monies from an account.

**Distinguished Budget Presentation Awards Program** – A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

**Drainage Utility District** – A special revenue district authorized by State law to account for funds reserved for drainage and flood improvements, erosion control and ongoing costs related to mandated permit requirements under the federal and state Pollutant Discharge Elimination Program. Established in 1989 with a per month charge for residences, and a charge per 100 square feet of impervious area for commercial businesses, to generate the designated, reserved revenue.

**Encumbrance** – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Enterprise Fund** – A fund used to account for operations that are financed and operated in a manner similar to private business enterprises, wherein stated intent is that the costs (including depreciation) of providing goods and services be financed from revenues recovered primarily through user fees of the activity.

**Entitlement** – Payments to which local government units are entitled, pursuant to an allocation formula determined by the agency providing the monies, an example is the CDBG program administered by HUD.

**Escrow** – Money or property held in the custody of a third party that is expended or returned only after the fulfillment of specific conditions, such as the perpetual maintenance of screening walls.

**Expenditure** – The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

**Fiduciary Fund** – See Government Fund.

**Fines and Forfeitures** – A variety of fees, fines and forfeitures collected by city, state or federal court system, including traffic fines, drug seizures and other court fees.

**First Responder** – Fire equipment (other than an ambulance) staffed with EMS-trained Firefighters.

**Fiscal Year** – A 12-month period of time that designates the operating year for accounting and budgeting purposes, and at the end of which a government determines its financial position and results of operations. The Fiscal Year for the City of Mesquite begins October 1 and ends September 30 each year.

**Fixed Assets** – Assets of a long-term character that are intended to be held or used, such as buildings, land, or other improvements like streets or water lines.

**Franchise Fee** – Charges to utilities for exclusive/non-exclusive rights to operate within municipal boundaries and rights-of-way, such as electricity providers, cable companies or taxi services.

**Frozen Position** – A temporary method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

**Full Faith and Credit** – A pledge of the City of Mesquite’s general taxing power to repay debt obligations.

**Full-Time Equivalent (FTE)** – A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

**Function** – A group of related activities aimed at accomplishing a major service or regulatory program for which a governmental unit is responsible.

**Fund** – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liability obligations, reserves, and equities which are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance** – The excess of the assets of a fund over its liabilities, reserves and carryover.

**General Fixed Assets Account Group** – An account used to report fixed assets.

**General Fund** – The primary fund used to account for all financial transactions applicable to the general operations of the City, including police, fire, public works, parks and recreation, and general government. There is only one General Fund.

**General Government** – City departments or activities that provide administrative or internal services and support to the organization. The term is also used to classify employees other than commissioned (sworn) fire and police employees.

**General Long-Term Debt Account Group** – An account used to report long-term debt payable from general revenues and backed by the full faith and credit of a governmental unit.

**Generally Accepted Accounting Principles (GAAP)** – Uniform minimum standards of and guidelines for financial accounting and reporting. Adherence to GAAP assures that financial reports of all state and local governments, regardless of jurisdictional legal provisions and customs, contain the same types of financial statements and disclosures, for the same categories and types of funds and account groups, based on the same measurement and classification criteria.

**General Obligation Bond (GO)** – A type of bond backed by the full faith, credit and taxing power of the City. Such bonds constitute debts of the issuer and require voter approval prior to issuance.

**Goal** – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

**Government Finance Officers Association (GFOA)** – A professional association of state/provincial and local finance officers in the United States and Canada, established in 1906, and comprised of members dedicated to the sound management of government financial resources.

**Government Fund** – A Government Fund refers to one of four governmental “fund types” used to account for a local government’s activities. These are known as “governmental-type” funds, and are 1) the General Fund; 2) Special Revenue funds; 3) Debt Service funds; and 4) Capital Projects funds. Other types of funds are the two Proprietary Funds used to account for a local government’s “business-like” activities, and these are 1) Enterprise funds and 2) Internal Service Funds. The other fund type is Fiduciary Funds, which include trust funds, pension funds, agency funds and other similar funds that are used to account for funds held in trust or temporarily on behalf of a third party.

**Grant** – A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending on the grantee.

**Gross Receipts Tax** – More commonly referred to as franchise fees, these revenues are paid by public service businesses for use of City property in conducting their businesses. The City collects electric, gas, telephone, cable TV, bingo, commercial solid waste, and taxi gross receipts.

**Home Rule City** – A municipality that operates under a municipal charter that has been adopted or amended as authorized by Article XI, Section 5, of the Texas Constitution. A home rule city must have a population of more than 5,000 people. Home rule cities and what they may or may not do are governed by the State Constitution of Texas as opposed to general law cities who must operate in accordance with specified state laws of Texas.

**Hotel Occupancy Tax** – A tax authorized by State law that allows the City to assess a tax not to exceed 7% of the rental rate for a hotel/motel room to be used in a manner which directly enhances or promotes tourism and the convention and hotel industry. The City currently collects the 7% maximum and disburses 4% to the Mesquite Convention and Visitors Bureau, 1% to the Mesquite Arts Council, and 1% to Historic Mesquite, Inc. and the remaining 1% retained by the City for promotion of tourism.

**Household Hazardous Waste** – Household products that are not allowed in public landfills and are not picked up by City solid waste crews, such as used tires, batteries, and motor oil. Mesquite residents may drop off their household hazardous waste items at a convenience center.

**Housing and Urban Development (HUD)** – A department of the federal government that carries out programs and activities to improve housing conditions, increase homeownership, and support community development. The City administers two HUD programs, the Community Development Block Grant and the Housing Choice Voucher programs.

**Impact Fee** – An estimated cost of providing needed improvement or additions to public infrastructure systems depleted by development. The City currently collects roadway, water, and sewer impact fees from new development.

**Independent Auditor** – An auditor who is independent of the governmental unit, usually a certified public accounting firm, who is chosen by the City Council for auditing the annual financial report for accuracy of representing the City's financial condition.

**Index Offense** – An offense, which, due to its seriousness, frequency of occurrence and likelihood of being reported to the police, has been selected to serve as an index for evaluating fluctuations in the volume of crime. Index Offenses are: murder, rape, robbery, aggravated assault, burglary, larceny-theft, motor vehicle theft and arson.

**Indirect Cost** – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Infrastructure** – Public domain fixed assets including roads, bridges, drainage systems, traffic signals and lighting, water and sewer systems, and other items that have value only to the City.

**Insurance Services Office (ISO) Rating** – A rating system of fire protection in communities conducted by the Insurance Services Office, Inc. Also known as the ISO Public Protection Classification program, or PPC, the process grades a community's fire protection on a scale of 1-10, based on ISO's Fire Suppression Rating Schedule. The ratings are commonly used by insurance underwriters in determining insurance premium rates for homeowners and businesses. The City of Mesquite has a rating of "1", the best rating available.

**Interest and Sinking Fund** – See Debt Service Fund.

**Interest Income** – Revenue associated with the City cash management activities of investing fund balances.

**Interfund Transfer** – The movement of monies between funds of the same governmental entity.

**Intergovernmental Revenue** – Revenue received from federal, state, and other local government sources in the form of grants, shared revenues, or payments in lieu of taxes.

**Interlocal Agreement** – A contractual agreement between two or more governmental entities, such as the City's agreement with the City of Dallas for water use.

**Internal Service Fund** – A fund established to account for an entity that provides goods and services to other City entities and charges those entities for the goods and services provided. The City operates two Internal Service Funds: 1) Group Medical Insurance Fund, and 2) General Liability Insurance Fund.

**Judgment** – An amount to be paid or collected by a governmental unit as the result of a court decision.

**Law Enforcement Teaching Students (LETS)** – A program of the police department that teaches students how to cope with peer pressure and substance abuse issues. The program also provides an educational foundation to fifth and seventh grade students for building skills in sound decision-making.

**Legal Debt Margin** – See Debt Limit.

**Levy** – To impose taxes, special assessments or service charges for the support of government activities.

**Licenses and Permits** – Revenues raised for the purpose of recovering the costs associated with regulating business activity. Many of these fees are regulatory in nature in order to ensure compliance with the law.

**Long-Term Debt** – Debt with a maturity of more than one year after the date of issuance, but generally refers to bonded debt with 15 or more years maturity.

**Long Range Financial Plan** – Multi-year financial planning process that combines financial forecasting and debt analysis over at least a five year horizon to identify future fiscal imbalances and strategies to secure financial sustainability.

**Major Fund** – A fund that represents significant activities of the City, where revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget.

**Mandate** – A requirement from a higher level of government that a lower government perform a task in a particular way or standard, and often without any financial assistance – known as “unfunded mandates.”

**Merit Increase** – A percent increase in base salary for employees based on satisfactory job performance.

**Mesquite Quality of Life Corporation (4B)** – An entity and fund used to account for special revenue collected from a one-half cent local sales and use tax devoted to economic development. The local sales tax option, known as “4B” for Section 4B of the State Development Corporation Act of 1979, was adopted by Mesquite voters on August 14, 1999. Revenues generated by the one-half cent sales tax are limited by the referendum to public safety, transportation, and park and recreation projects eligible under State law.

**Mission Statement** – A broad statement of purpose derived from an organization’s and/or community’s values and vision statement.

**Modified Accrual Basis** – A basis of accounting under which expenditures, other than accrued interest on general long-term debt, are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues which should be accrued to reflect properly the taxes levied and revenues earned.

**National Advisory Council on State and Local Budgeting (NACSLB)** – Government Finance Officers Association (GFOA) and seven other state and local government associations created the National Advisory Council on State and Local Budgeting (NACSLB) in 1995 and charged it with developing a set of recommended practices in the area of state and local budgeting.

**National Crime Information Center/Texas Crime Information Center (NCIC/TCIC)** – A national or state database where information on wanted persons, stolen vehicles and criminal histories is maintained and accessed by police officers in the field.

**National Pollutant Discharge Elimination System (NPDES)** – Refers to the mandated stormwater discharge permit system required under the Clean Water Act Amendments adopted by Congress in 1987. The permit requirements include among other things, adopting a comprehensive drainage ordinance, operating a street sweeping program and public education program to help protect watersheds from pollution due to runoff or direct discharges into waterways.

**Neighborhood Crime Watch** – A neighborhood-based organization, which, with support from the police department, promotes crime awareness and crime prevention.

**Net Budget** – The legally adopted budget less all interfund transfers and interdepartmental charges.

**No-New Revenue Tax Rate** – The tax rate, when applied to the taxable assessed valuation, would produce the same total taxes as the previous year when compared to properties taxed in both years. The objective of the no-new revenue tax rate is to generate equal tax revenues using taxable valuations for different years.

**Non-Index Offense** – An offense other than the eight Index Offenses. These offenses are excluded because of their infrequency (i.e., kidnapping), or because the nature of the offense is such that they are often unknown to the police (i.e., receiving stolen property, drug abuse).

**Non-Major Fund** – Any fund that does not meet the 10% threshold of revenues or expenditures to the total appropriated budget in order to be considered a Major Fund.

**Nonrecurring Project** – A project that occurs one time and is unlikely to happen again in the near future, such as construction of a new building or road.

**Objective** – Something to be accomplished in specific, well defined and measurable terms and that is achievable within a specified time frame.

**Object Level** – An expenditure classification referring to various levels of detail for expenditures, such as electricity, office supplies, computer supplies, etc.

**Obligations** – Amounts that a government may be legally required to meet out its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**Offense Report** – A report that documents an incident requiring attention from police. The report contains identifying data and details related to the incident.

**Open Records Request** – A request for governmental information held by the police department. The request and the information released must comply with the provisions of the Texas Public Information Act.

**Operating Expenses** – The cost for personnel, materials, and equipment required for a department to function.

**Operating Revenue** – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Opticom** – A traffic signal preemption system that uses high energy, infrared light to grant authorized emergency vehicles momentary right-of-way at signalized intersections.

**Ordinance** – A formal legislative enactment by the City Council of a municipality that carries the full faith and effect of the law within corporate boundaries of the City unless in conflict with any higher form of law, such as a state statute or constitutional provision.

**Other Bond Expense** – An expenditure category for expenditures related to issuing bonds, other than principal and interest, such as payments to financial advisors, legal bond counsel and bond underwriters. **Other Expenditures** – A category for miscellaneous expenditures that cannot be classified as personnel, supplies, contractual, capital outlay or some other defined expenditure category.

**Other Financing Uses** – An expenditure category to classify interfund transfers.

**Outstanding Debt** – The amount of long-term bonded debt, or principal and interest payments remaining to be paid for all issues, including current year principal and interest payments.

**Overlapping Debt** – The proportionate share of the debts of local governmental units located wholly or in part within the limits of the reporting government, which must be borne by property within each governmental unit.

**Pay-as-you-go Basis** – A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**Per Capita** – A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

**Performance Measure** – Data collected to determine how effective or efficient a program is in achieving its objectives.

**Personal Property Notes (PPNs)** – Short-term obligations, usually five years, used to purchase motor vehicles, personal computers and related capital equipment with similar service life.

**Personal Services** – Expenditures for salaries, wages, and fringe benefits of a government's employees.

**Present Value** – The discount value of a future amount of cash, assuming a given rate of interest, to take into account the time value of money. A dollar is worth a dollar today, but is worth less than today's dollar tomorrow, and even less further in the future.

**Property Tax** – Another term for Ad Valorem Tax. See Ad Valorem Tax.

**Proprietary** – A type of fund similar to those found in the private sector and the measurement focus is on determination of net income, financial position, and changes in financial position. There are two categories of proprietary funds used by the City: 1) enterprise funds, and 2) internal service funds.

**Public Utility Commission of Texas (PUCT)** – The Public Utility Commission of Texas regulates the state's electric, telecommunication, and water and sewer utilities, implements respective legislation, and offers customer assistance in resolving consumer complaints. Its mission is to protect customers, foster competition, and promote high quality infrastructure.

**Recurring Project** – A project that is routine and is repetitive in nature, such as scheduled maintenance or improvements.

**Referendum** – A direct vote in which the registered voters are asked to either accept or reject a particular proposal, initiative, or proposition.

**Reinvestment Zone** – The established boundaries of an area designated as a tax increment financing district.

**Reserve** – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resolution** – A legislative act by the City Council with less legal formality than an ordinance.

**Resources** – Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Revenue** – Monies received from all sources, with the exception of fund balance, that may be used to fund expenditures in a fiscal year.

**Revenue Bond** – A type of bond backed by the net revenues of user fees collected for a specific public enterprise, such as a water and sewer system. Generally net revenues must not exceed the average principal and interest payments for outstanding bonds by a certain ratio known as Revenue Bond Coverage.

**Revenue Bond Coverage** – The ratio of net revenue available for debt service to the average annual debt service requirements of an issue of revenue bonds. The City's Water and Sewer Fund bond coverage is 1.50 times the average annual principal and interest for outstanding bonds, meaning anticipated net revenues must never be less than this amount.

**Sales Tax** – A state or local percentage tax on the sale of certain goods and services. The State sales and use tax rate is 6.25%, and State law limits the collection of local sales tax to no more than 2% for a total statutory limit of 8.25%. The City currently collects the full 2% allowed by law.

**School Resource Officer (SRO)** – A police officer that provides direct law enforcement assistance to the MISD through the placement of at least one police officer in each of the six MISD high schools and 10 middle schools. The SRO staff includes two sergeants and 25 police officers.

**Service Level** – Services or products, which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

**Special Assessment** – A compulsory levy made by a local government against certain properties to defray part of all of the cost of a specific improvement of services which is presumed to be of general benefit to the public and of special benefit to such properties.

**Statute** – A written law enacted by a duly organized and constituted legislative body.

**Supplies** – An expenditure category for non-contractual, expendable materials and operating supplies, less than \$1,000 in unit cost, which are necessary to conduct departmental operations.

**Taxable Valuation** – The value used for computing the ad valorem taxes levied against property. The taxable value is the assessed value less any exemptions allowed by law, such as exemptions for disability or for persons age 65 and older.

**Tax Base** – All taxable forms of wealth under the City's jurisdiction.

**Taxes** – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer charges.

**Tax Increment Reinvestment Zone (TIRZ)** – A special tool that the City can use to generate money for economic development in a specific geographic area. TIRZs allow the City to re-invest all new property tax dollars back into the designated area rather than the City as a whole. These "new" revenues – also called "increments" – arise if new development takes place in the TIRZ, or if the value of existing properties rises. These funds can be spent on public works projects or given as subsidies to encourage private development.

**Tax Levy** – The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Tax Rate** – The amount of tax stated in terms of a unit of the tax base, for example \$0.65814/\$100 represents the City's current tax rate of 65.814 cents per \$100 of taxable valuation.

**Texas Commission on Environmental Quality (TCEQ)** – The Texas Commission on Environmental Quality strives to protect our state's public health and natural resources consistent with sustainable economic development. Our goal is clean air, clean water, and the safe management of waste. It is the environmental agency for the State.

**Transfers In/Out** – Amounts transferred from one fund to another to assist in financing the services for the receipt fund. Transfers do not constitute revenues or expenditures of the governmental unit, but only of the individual funds.

**Unappropriated** – Not obligated for a specific purpose; undesignated.

**Undesignated** – Without a specific purpose.

**Unreserved Fund Balance** – The portion of a fund's balance that is not restricted, or designated, for a specific purpose and is available for general appropriation.

**User Charges (Fees)** – Charges for specific governmental services. These fees cover the cost of providing a service to the user, or the one who directly benefits from the service.

**Vision** – A guiding statement describing a desirable future state toward which efforts should be directed.

**Voter Approval Tax Rate** – The operating tax rate required to raise the same ad valorem tax revenues as were levied the prior year, plus 3.5% as currently set by State law. The voter approval tax rate is the highest tax rate the City could impose before taxpayers without a referendum for voters to decide on the proposed tax rate or the calculated no-new revenue tax rate.

**Water and Sewer Fund** – The enterprise fund used to account for the delivery of water and sewer services to the customers. This fund is financed and operated in a manner similar to a private business enterprise where the expenses of providing services are recovered primarily through user charges.

**Workers' Compensation** – A state-regulated insurance program that pays medical bills and replaces some lost wages for employees who are injured at work or who have work-related diseases or illnesses.

**Working Capital** – Current assets less current liabilities, the fund balance of an enterprise fund.

## Glossary of Commonly Used Acronyms

|   |   |
|---|---|
| <b>ACH</b> - Automatic Clearinghouse                            | <b>KMB</b> - Keep Mesquite Beautiful, Inc.                  |
| <b>ADA</b> - Americans with Disabilities                        | <b>LBJ</b> - LBJ Freeway                                    |
| <b>Act AFIS</b> - Automated Fingerprint Identification System   | <b>LED</b> - Light Emitting Diode                           |
| <b>ACFR</b> - Annual Comprehensive Financial Report             | <b>LETS</b> - Law Enforcement Teaching Students             |
| <b>ASA</b> - After School Adventures                            | <b>MAC</b> - Mesquite Arts Center                           |
| <b>BFO</b> - Budgeting for Outcomes                             | <b>MFD</b> - Mesquite Fire Department                       |
| <b>CDBG</b> - Community Development Block Grant                 | <b>MIS</b> - Management Information Systems                 |
| <b>CDC</b> - Centers for Disease Control and Prevention         | <b>MISD</b> - Mesquite Independent School District          |
| <b>CID</b> - Criminal Investigations Division                   | <b>MPD</b> - Mesquite Police Department                     |
| <b>CIP</b> - Capital Improvement Program                        | <b>NCIC</b> - National Crime Information Center             |
| <b>CO</b> - Certificate of Occupancy                            | <b>NCTCOG</b> - North Central Texas Council of Governments  |
| <b>CO</b> - Certificates of Obligation                          | <b>NPDES</b> - National Pollutant Discharge Elimination     |
| <b>COBRA</b> - Consolidated Omnibus Budget                      | <b>NRPA</b> - National Recreation and Park Association      |
| <b>CPI</b> - Consumer Price Index                               | <b>NTMWD</b> - North Texas Municipal Water District         |
| <b>DCAD</b> - Dallas Central Appraisal District                 | <b>PARD</b> - Parks and Recreation Department               |
| <b>DUD</b> - Drainage Utility District                          | <b>PARS</b> - Public Agency Retirement Services             |
| <b>EMS</b> - Emergency Medical Services                         | <b>PC</b> - Personal Computer                               |
| <b>EMT</b> - Emergency Medical Technician                       | <b>PILOT</b> - Payment in Lieu of Taxes                     |
| <b>EPA</b> - Environmental Protection Agency                    | <b>PID</b> - Public Improvement District                    |
| <b>ETJ</b> - Extraterritorial Jurisdiction                      | <b>PO</b> - Purchase Order                                  |
| <b>FCC</b> - Federal Communication Commission                   | <b>PPN</b> - Personal Property Note                         |
| <b>FEMA</b> - Federal Emergency Management Agency               | <b>PPO</b> - Preferred Provider Organization                |
| <b>FIFO</b> - First In, First Out                               | <b>PUCT</b> - Public Utility Commission of Texas            |
| <b>FTE</b> - Full-Time Equivalent                               | <b>PY</b> - Program Year                                    |
| <b>FY</b> - Fiscal Year   | <b>ROWS</b> - "ROWS of Texas" Public Improvement District   |
| <b>GAAP</b> - Generally Accepted Accounting Principles          | <b>SCBA</b> - Self Contained Breathing Apparatus            |
| <b>GASB</b> - Governmental Accounting Standards Board           | <b>SOAH</b> - State Office of Administrative Hearings       |
| <b>GFOA</b> - Government Finance Officers Association           | <b>SRO</b> - School Resource Officer                        |
| <b>GIS</b> - Geographic Information Systems                     | <b>TCEQ</b> - Texas Commission on Environmental Quality     |
| <b>GO</b> - General Obligation Bond                             | <b>TCIC</b> - Texas Crime Information Center                |
| <b>HMO</b> - Health Maintenance Organization                    | <b>TIF</b> - Tax Increment Financing District               |
| <b>HOME</b> - HOME Investment Partnership Grant                 | <b>TIRZ</b> - Tax Increment Reinvestment Zone               |
| <b>HR</b> - Human Resources                                     | <b>TMRS</b> - Texas Municipal Retirement System             |
| <b>HUD</b> - Department of Housing and Urban Development        | <b>TPWES</b> - Texas Pollutant Discharge Elimination System |
| <b>HVAC</b> - Heating Ventilating and Air Conditioning          | <b>TXDOT</b> - Texas Department of Transportation           |
| <b>ISO</b> - Insurance Services Office, Inc.                    | <b>TXU</b> - TXU Energy, Inc.                               |
| <b>ISTEA</b> - Intermodal Surface Transportation Efficiency Act | <b>WiFi</b> - Wireless Local Area Network                   |
| <b>IT</b> - Information Technology                              | <b>W&amp;S</b> - Water and Sewer                            |



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### Budget Document Questionnaire

Your opinion is important to us. Please take a few minutes to tell us what you think about our budget document. Your comments will be used to help improve this document.

1. Readability: Is the subject matter presented in an easy to read format and in terms that are understandable?

|           |                       |          |                   |           |
|-----------|-----------------------|----------|-------------------|-----------|
| 1         | 2                     | 3        | 4                 | 5         |
| Difficult | Somewhat<br>Difficult | Adequate | Easily Understood | Very Easy |

2. Using a scale of - very helpful (1), helpful (2) and not helpful (3); please rate the following sections:

|                          |       |                     |       |                     |       |
|--------------------------|-------|---------------------|-------|---------------------|-------|
| Organizational Structure | _____ | Budget Message      | _____ | Financial Summaries | _____ |
| Policies and Goals       | _____ | Department Profiles | _____ | Capital Budget      | _____ |
| Statistical              | _____ | Outstanding Debt    | _____ | Glossary            | _____ |

3. Content: What would you like to see added, expanded, reduced or removed?

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4. Overall Impressions: How would you rate the entire document?

|            |              |    |                            |              |
|------------|--------------|----|----------------------------|--------------|
| 1          | 2            | 3  | 4                          | 5            |
| Start Over | Minimal Help | OK | Answered Most<br>Questions | Very Helpful |

5. May we contact you for additional information?

If yes, please provide your name and contact information:

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6. General Comments:

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Please send or email your comments to: Budget Office  
City of Mesquite  
757 N. Galloway Avenue  
Mesquite, Texas 75149 or  
[Contact Us](#)



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