



Proposed Budget Fiscal Year 2025-26

This budget will raise more total property taxes than last year’s budget by \$6,922,000 (7.8%), and of that amount \$328,871 is tax revenue to be raised from new property added to the tax roll this year.

The above statement is required by Section 102.005(b), Local Government Code as amended by HB 3195 of the 80th Texas Legislature.

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:

| | <u>Actual 2023-24</u> | <u>Estimated Actual 2024-25</u> | <u>Proposed Budget 2025-26</u> |
|------------------------------------|---------------------------|---|--|
| Legislative Lobbying | \$0 | \$0 | \$0 |
| Required Legal Notice Publications | \$31,239 | \$31,500 | \$38,000 |

City of Mesquite
Adopted Budget/Combined Summary
Fiscal Year 2025-26

| Fund Type | Beginning | | | Ending |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Balances | Revenues/ | Appropriations/ | Balances |
| | 10/1/2025 | Transfers In | Transfers Out | 9/30/2026 |
| Operating Funds | | | | |
| General Fund | \$ 41,649,411 | \$ 185,093,950 | \$ 185,070,972 | \$ 41,672,389 |
| Water and Sewer Fund | 102,552,949 | 108,108,920 | 96,075,720 | 114,586,149 |
| Solid Waste Fund | 4,690,408 | 108,108,920 | 96,075,720 | 16,723,608 |
| Drainage Utility District Fund | 3,571,539 | 6,765,000 | 6,715,400 | 3,621,139 |
| Airport Fund | 275,683 | 3,775,870 | 3,503,005 | 548,548 |
| Golf Course Fund | 635,062 | 1,852,250 | 1,731,925 | 755,387 |
| Total Operating Funds | \$ 153,375,052 | \$ 413,704,910 | \$ 389,172,742 | \$ 177,907,220 |

| | | | | |
|---|----------------------|----------------------|----------------------|----------------------|
| Debt Service/Reserve Funds | | | | |
| General Obligation Debt Service Fund | \$ 7,493,497 | \$ 36,454,930 | \$ 35,857,909 | \$ 8,090,518 |
| Water and Sewer Revenue Debt Service Fund | 4,423,804 | 19,054,295 | 18,791,919 | 4,686,180 |
| Water and Sewer Revenue Reserve Fund | 12,533,273 | - | - | 12,533,273 |
| Drainage Utility District Revenue Debt Service Fund | 210,394 | 1,206,485 | 1,136,018 | 280,861 |
| Drainage Utility District Revenue Reserve Fund | 854,529 | - | - | 854,529 |
| Total Debt Service/Reserve Funds | \$ 25,515,497 | \$ 56,715,710 | \$ 55,785,846 | \$ 26,445,361 |

| | | | | |
|-------------------------------------|---------------------|----------------------|----------------------|---------------------|
| Internal Service Funds | | | | |
| Group Medical Insurance Fund | \$ 2,889,635 | \$ 24,870,340 | \$ 27,202,000 | \$ 557,975 |
| General Liability Insurance Fund | 4,357,323 | 5,683,701 | 5,224,901 | 4,816,123 |
| Total Internal Service Funds | \$ 7,246,958 | \$ 30,554,041 | \$ 32,426,901 | \$ 5,374,098 |

| | | | | |
|--|----------------------|----------------------|----------------------|----------------------|
| Special Revenue Funds | | | | |
| Hotel Occupancy Tax Fund | \$ 2,583,634 | \$ 1,907,500 | \$ 2,051,161 | \$ 2,439,973 |
| Confiscated Seizure Fund | 1,500,802 | 635,000 | 850,000 | 1,285,802 |
| Photo Enforcement Fund | 735 | 15,200 | 15,000 | 935 |
| Child Safety Fund | 15,104 | 177,000 | 175,000 | 17,104 |
| 911 Service Fee Fund | 1,174,877 | 1,110,000 | 954,000 | 1,330,877 |
| Community Development Block Grant Program Fund | (97,341) | 1,047,108 | 1,047,108 | (97,341) |
| Housing Choice Voucher Program Fund | 3,903,474 | 21,830,560 | 21,332,475 | 4,401,559 |
| Public, Educational and Government Access Fund | 704,288 | 153,000 | 147,059 | 710,229 |
| 4B Quality of Life Corporation Fund | 9,633,339 | 16,679,000 | 15,192,481 | 11,119,858 |
| Municipal Court Technology Fund | 18,760 | 70,020 | 50,000 | 38,780 |
| Total Special Revenue Funds | \$ 19,437,672 | \$ 43,624,388 | \$ 41,814,284 | \$ 21,247,776 |

| | | | | |
|--|----------------------|----------------------|----------------------|----------------------|
| Capital Project Funds | | | | |
| Capital Project Reserve Fund | \$ 8,239,348 | \$ 1,303,000 | \$ 4,571,932 | \$ 4,970,416 |
| Rodeo City Tax Increment Reinvestment Zone Fund | 669,887 | 1,227,000 | 838,492 | 1,058,395 |
| Towne Centre Tax Increment Reinvestment Zone Fund | 2,305,727 | 2,306,500 | 1,291,625 | 3,320,602 |
| Gus Thomasson Tax Increment Reinvestment Zone Fund | 1,485,080 | 555,000 | 235,000 | 1,805,080 |
| Town East/Skyline Tax Increment Reinvestment Zone Fund | 1,656,199 | 1,910,000 | 1,152,283 | 2,413,916 |
| Polo Ridge Tax Increment Reinvestment Zone Fund | 104,099 | 103,500 | 10,000 | 197,599 |
| Heartland Town Center Tax Increment Reinvestment Zone Fund | 684,344 | 625,000 | 570,000 | 739,344 |
| IH-20 Business Park Tax Increment Reinvestment Zone Fund | 915,580 | 630,000 | 50,000 | 1,495,580 |
| Spradley Farms Tax Increment Reinvestment Zone Fund | 11,962 | 41,000 | - | 52,962 |
| Alcott Logistics Tax Increment Reinvestment Zone Fund | 100,132 | 313,000 | 279,155 | 133,977 |
| Solterra Tax Increment Reinvestment Zone Fund | 815,504 | 1,665,000 | 1,158,000 | 1,322,504 |
| Roadway Impact Fee Fund | 7,750,165 | 2,810,000 | 2,525,000 | 8,035,165 |
| Water and Sewer Impact Fee Fund | 9,797,854 | 4,350,000 | 3,000,000 | 11,147,854 |
| Reserved Fees Fund | 2,984,496 | 815,000 | 35,000 | 3,764,496 |
| Conference Center Capital Replacement Fund | 1,419,324 | 420,000 | 150,000 | 1,689,324 |
| Total Capital Project Funds | \$ 38,939,701 | \$ 19,074,000 | \$ 15,866,487 | \$ 42,147,214 |

| | | | | |
|----------------------------------|--|---------------------|---------------------|--|
| Less: Interfund Transfers | | (60,548,710) | (63,048,710) | |
|----------------------------------|--|---------------------|---------------------|--|

| | | | | |
|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Total All Funds | \$ 244,514,880 | \$ 503,124,339 | \$ 472,017,550 | \$ 273,121,669 |
|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|

City of Mesquite
Adopted Budget/General Fund
Fiscal Year 2025-26

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|
| Revenues: | | | | | |
| General Property Taxes | \$ 83,462,736 | \$ 91,300,582 | \$ 93,217,000 | \$ 99,797,000 | \$ 6,580,000 |
| Gross Receipts Taxes | 6,630,522 | 6,463,930 | 6,653,000 | 6,703,000 | 50,000 |
| City Sales Taxes | 46,013,387 | 46,912,090 | 47,715,000 | 47,952,000 | 237,000 |
| Licenses and Permits | 4,263,492 | 4,461,060 | 4,553,790 | 4,548,790 | (5,000) |
| Fines and Forfeitures | 3,299,926 | 3,088,800 | 3,392,000 | 3,392,000 | - |
| Interest Income | 2,398,088 | 2,519,800 | 2,600,000 | 2,650,000 | 50,000 |
| Charges for Service | 7,865,664 | 7,539,900 | 6,739,000 | 6,909,000 | 170,000 |
| Other Revenues | 585,872 | 1,042,293 | 866,000 | 866,000 | - |
| Contributions and Donations | 84,990 | 83,300 | 83,300 | 83,300 | - |
| Transfers In | 1,610,624 | 1,609,000 | 1,609,000 | 1,345,000 | (264,000) |
| Enterprise Funds PILOT/Franchise Fee | 7,292,773 | 10,847,860 | 10,847,860 | 10,847,860 | - |
| Total Revenues | \$ 163,508,074 | \$ 175,868,615 | \$ 178,275,950 | \$ 185,093,950 | \$ 6,818,000 |

| | | | | | |
|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|
| Operating Expenditures: | | | | | |
| General Government | \$ 17,237,618 | \$ 18,561,374 | \$ 17,865,810 | \$ 19,240,539 | \$ 1,374,729 |
| Housing and Community Services | 852,861 | 2,066,505 | 1,829,364 | 2,101,590 | 272,226 |
| Neighborhood Services | 4,216,280 | 4,917,775 | 4,258,000 | 4,793,274 | 535,274 |
| Library Services | 2,965,197 | 3,294,293 | 2,990,000 | 3,236,665 | 246,665 |
| Fire Service | 41,670,530 | 43,175,204 | 43,379,033 | 44,889,324 | 1,510,291 |
| Police Service | 52,092,111 | 53,177,202 | 53,786,252 | 54,493,836 | 707,584 |
| Public Works | 5,782,781 | 12,314,923 | 11,119,500 | 13,618,973 | 2,499,473 |
| Planning and Development Services | 3,856,314 | 4,132,940 | 3,729,263 | 3,980,714 | 251,451 |
| Parks and Recreation | 5,796,097 | 6,595,299 | 5,638,575 | 6,509,332 | 870,757 |
| Other Expenditures | 2,226,218 | 4,279,732 | 3,070,132 | 9,292,832 | 6,222,700 |
| Cost Allocation Reimbursements | (3,578,617) | (4,498,107) | (4,779,701) | (4,498,107) | 281,594 |
| Transfers Out | 26,449,524 | 27,115,720 | 32,255,000 | 27,412,000 | (4,843,000) |
| Total Expenditures | \$ 159,566,914 | \$ 175,132,860 | \$ 175,141,228 | \$ 185,070,972 | \$ 9,929,744 |

| | | | | | |
|-------------------------------------|--------------|------------|--------------|-----------|----------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 3,941,160 | \$ 735,755 | \$ 3,134,722 | \$ 22,978 | \$ (3,111,744) |

| | | | | | |
|-----------------------------------|---------------|---------------|---------------|---------------|--------------|
| Unassigned Beginning Fund Balance | \$ 31,727,007 | \$ 35,188,412 | \$ 35,188,412 | \$ 38,323,134 | \$ 3,134,722 |
| Change | 3,461,405 | 735,755 | 3,134,722 | 22,978 | (3,111,744) |
| Unassigned Ending Fund Balance | \$ 35,188,412 | \$ 35,924,167 | \$ 38,323,134 | \$ 38,346,112 | \$ 22,978 |

| | | | | | |
|---------------------------------|--------------|--------------|--------------|--------------|------|
| Assigned Beginning Fund Balance | \$ 3,551,118 | \$ 3,326,277 | \$ 3,326,277 | \$ 3,326,277 | \$ - |
| Change | (224,841) | - | - | - | - |
| Assigned Ending Fund Balance | \$ 3,326,277 | \$ 3,326,277 | \$ 3,326,277 | \$ 3,326,277 | \$ - |

| | | | | | |
|---------------------------|----------------------|----------------------|----------------------|----------------------|------------------|
| Total Fund Balance | \$ 38,514,689 | \$ 39,250,444 | \$ 41,649,411 | \$ 41,672,389 | \$ 22,978 |
|---------------------------|----------------------|----------------------|----------------------|----------------------|------------------|

| | | | | |
|-------------------------|----|----|----|----|
| Days of Working Capital | 79 | 75 | 78 | 76 |
|-------------------------|----|----|----|----|

City of Mesquite
Adopted Budget/General Fund
Fiscal Year 2025-26

| Revenue Source | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| General Property Tax | | | | | |
| Current Taxes | \$ 82,116,936 | \$ 90,255,582 | \$ 91,500,000 | \$ 98,422,000 | \$ 6,922,000 |
| Delinquent Taxes | 607,409 | 500,000 | 887,000 | 700,000 | (187,000) |
| Interest and Penalties | 738,391 | 545,000 | 830,000 | 675,000 | (155,000) |
| Total General Property Tax | \$ 83,462,736 | \$ 91,300,582 | \$ 93,217,000 | \$ 99,797,000 | \$ 6,580,000 |

| | | | | | |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|------------------|
| Gross Receipts | | | | | |
| Electrical | \$ 4,253,446 | \$ 4,024,000 | \$ 4,250,000 | \$ 4,275,000 | \$ 25,000 |
| Gas | 1,743,464 | 1,609,600 | 1,825,000 | 1,875,000 | 50,000 |
| Cable TV | 581,205 | 775,000 | 525,000 | 500,000 | (25,000) |
| Bingo | 52,407 | 55,330 | 53,000 | 53,000 | - |
| Total Gross Receipts | \$ 6,630,522 | \$ 6,463,930 | \$ 6,653,000 | \$ 6,703,000 | \$ 50,000 |

| | | | | | |
|--------------------------|----------------------|----------------------|----------------------|----------------------|-------------------|
| Sales Tax | | | | | |
| General Sales Tax | \$ 45,703,248 | \$ 46,600,000 | \$ 47,400,000 | \$ 47,637,000 | \$ 237,000 |
| Mixed Beverage Sales Tax | 310,139 | 312,090 | 315,000 | 315,000 | - |
| Total Sales Tax | \$ 46,013,387 | \$ 46,912,090 | \$ 47,715,000 | \$ 47,952,000 | \$ 237,000 |

| | | | | | |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Licenses, Permits and Fees | | | | | |
| Building Permits | \$ 2,066,491 | \$ 1,700,000 | \$ 2,000,000 | \$ 2,000,000 | \$ - |
| Electrical Permits | 76,250 | 90,000 | 75,000 | 75,000 | - |
| Plumbing Permits | 232,735 | 234,000 | 235,000 | 235,000 | - |
| Health Permits | 211,821 | 180,000 | 215,000 | 215,000 | - |
| Mechanical Permits | 66,505 | 80,000 | 80,000 | 80,000 | - |
| Sign Permits | 75,350 | 80,000 | 80,000 | 80,000 | - |
| Inspection Fees | 27,660 | 46,000 | 30,000 | 30,000 | - |
| Liquid Waste Permits | 8,100 | 9,000 | 9,000 | 9,000 | - |
| Telecommunications/ROW Fees | 154,520 | 225,000 | 165,000 | 160,000 | (5,000) |
| Apartment/Hotel Fees | 238,397 | 560,270 | 350,000 | 350,000 | - |
| Plan Review Fees | 291,219 | 250,000 | 275,000 | 275,000 | - |
| Grading Permits | 7,300 | 55,000 | 55,000 | 55,000 | - |
| Other Miscellaneous Licenses and Fees | 1,150 | 2,000 | 2,000 | 2,000 | - |
| Certificate of Occupancy | 58,000 | 75,000 | 60,000 | 60,000 | - |
| Rental Certificate of Occupancy | 410,850 | 475,000 | 570,000 | 570,000 | - |
| Contractor Registration | 147,940 | 140,000 | 155,000 | 155,000 | - |
| Fire Sprinkler Permits | 36,957 | 60,000 | 50,000 | 50,000 | - |
| Miscellaneous Fire Permits | 86,772 | 85,000 | 80,000 | 80,000 | - |
| Police Alarm Permits | 28,520 | 75,000 | 28,000 | 28,000 | - |
| Public Pool Operator Permit | 16,470 | 17,000 | 17,000 | 17,000 | - |
| Other Miscellaneous Permits | 20,485 | 22,790 | 22,790 | 22,790 | - |
| Total Licenses and Permits | \$ 4,263,492 | \$ 4,461,060 | \$ 4,553,790 | \$ 4,548,790 | \$ (5,000) |

City of Mesquite
Adopted General Fund Revenues
Fiscal Year 2025-26

| Revenue Source | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| Fines and Forfeitures | | | | | |
| Traffic Fines | \$ 2,131,321 | \$ 2,275,000 | \$ 2,130,000 | \$ 2,130,000 | \$ - |
| Criminal Fines | 305,042 | 301,800 | 310,000 | 310,000 | - |
| City Ordinances | 668,857 | 280,000 | 750,000 | 750,000 | - |
| Arrest Fee | 70,232 | 75,000 | 70,000 | 70,000 | - |
| Child Safety Fee | 11,409 | 12,000 | 12,000 | 12,000 | - |
| Uniform Traffic Act Fee | 20,523 | 27,000 | 20,000 | 20,000 | - |
| Municipal Court Building Security | 79,505 | 70,000 | 85,000 | 85,000 | - |
| Court Time Payment Fee | 13,037 | 48,000 | 15,000 | 15,000 | - |
| Total Fines and Forfeitures | \$ 3,299,926 | \$ 3,088,800 | \$ 3,392,000 | \$ 3,392,000 | \$ - |

| | | | | | |
|------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|
| Interest Income | | | | | |
| Interest on Investments | \$ 2,398,088 | \$ 2,519,800 | \$ 2,600,000 | \$ 2,650,000 | \$ 50,000 |
| Total Interest Income | \$ 2,398,088 | \$ 2,519,800 | \$ 2,600,000 | \$ 2,650,000 | \$ 50,000 |

| | | | | | |
|--------------------------------------|-----------|-----------|-----------|-----------|--------|
| Charges for Current Services | | | | | |
| Board of Adjustment Fees | \$ 5,650 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ - |
| Grass and Weed Charges | 275,984 | 380,000 | 350,000 | 350,000 | - |
| Other Revenues | 453,044 | 16,000 | 350,000 | 350,000 | - |
| Fire Recovery Fee | 42,357 | 24,800 | 90,000 | 110,000 | 20,000 |
| Animal Adoption Fee | 22,647 | 85,000 | 25,000 | 25,000 | - |
| Ambulance Fees | 3,355,077 | 2,705,000 | 3,050,000 | 3,100,000 | 50,000 |
| Pound Fees | 11,906 | 41,200 | 15,000 | 15,000 | - |
| Accident Reports | 10,927 | 10,000 | 10,000 | 10,000 | - |
| Miscellaneous Public Safety Revenues | 217,707 | 145,000 | 165,000 | 165,000 | - |
| Abandoned Vehicle Notification | 11,866 | 20,000 | 20,000 | 20,000 | - |
| Public Works Inspection Fees | 1,028,329 | 1,750,000 | 300,000 | 300,000 | - |
| Engineering Plan Review Fees | 419,738 | 440,000 | 100,000 | 100,000 | - |
| Library Fees | 10,870 | 9,200 | 10,000 | 10,000 | - |
| Library Photocopy Charges | 18,525 | 33,500 | 20,000 | 20,000 | - |
| Pavilion Reservations | 40,694 | 44,000 | 45,000 | 45,000 | - |
| Reservations | 284,984 | 329,200 | 330,000 | 330,000 | - |
| Concessions | 1,825 | 5,000 | 2,000 | 2,000 | - |
| Registration Fees | 64,950 | 66,000 | 75,000 | 75,000 | - |
| Athletic Field Reservations | 40,826 | 35,000 | 50,000 | 50,000 | - |
| User Fees | 540,825 | 480,000 | 550,000 | 575,000 | 25,000 |
| Athletic Fees | 213,783 | 185,000 | 225,000 | 275,000 | 50,000 |
| Day Camp Fees | 13,508 | 11,000 | 11,000 | 11,000 | - |

City of Mesquite
Adopted General Fund Revenues
Fiscal Year 2025-26

| Revenue Source | Actual | Adopted | Amended | Adopted | Variance |
|---|---------------------|---------------------|---------------------|---------------------|-------------------|
| | 2023-24 | 2024-25 | 2024-25 | 2025-26 | |
| Program Fees | \$ 66,175 | \$ 74,000 | \$ 70,000 | \$ 95,000 | \$ 25,000 |
| Tennis Admissions | 26,852 | 23,000 | 27,000 | 27,000 | |
| Tennis Shop Sales | 1,986 | 4,000 | 4,000 | 4,000 | |
| Tennis Lessons | 17,841 | 15,000 | 25,000 | 25,000 | - |
| Girl's Softball Complex | 207,714 | 168,000 | 200,000 | 200,000 | - |
| Swimming Pool Charges | 287,002 | 290,000 | 300,000 | 300,000 | - |
| Swimming Lessons | 35,338 | 30,000 | 50,000 | 50,000 | - |
| Marlins Swim Team Program | 37,677 | 33,000 | 50,000 | 50,000 | - |
| Eastfield Natatorium | 37,147 | 18,000 | 150,000 | 150,000 | - |
| Miscellaneous Charges for Services | 61,910 | 60,000 | 60,000 | 60,000 | - |
| Total Charges for Current Services | \$ 7,865,664 | \$ 7,539,900 | \$ 6,739,000 | \$ 6,909,000 | \$ 170,000 |

| Other Revenues | | | | | |
|------------------------------------|-------------------|---------------------|-------------------|-------------------|-------------|
| Service Charges on Returned Checks | \$ 22,625 | \$ 32,793 | \$ 35,000 | \$ 35,000 | \$ - |
| Auctions | 478,048 | 500,000 | 400,000 | 400,000 | - |
| Planning and Zoning Fees | 126,025 | 235,000 | 130,000 | 130,000 | - |
| Garbage Bags | 37,064 | 45,000 | 45,000 | 45,000 | - |
| Lease and Rent Income | 71,391 | 96,000 | 96,000 | 96,000 | - |
| Prior Year Expenditures | (324,002) | 100,000 | 100,000 | 100,000 | - |
| Miscellaneous | 162,774 | 19,500 | 50,000 | 50,000 | - |
| Blue Bag Program | 11,947 | 14,000 | 10,000 | 10,000 | - |
| Total Other Revenues | \$ 585,872 | \$ 1,042,293 | \$ 866,000 | \$ 866,000 | \$ - |

| Contributions and Donations | | | | | |
|--|------------------|------------------|------------------|------------------|-------------|
| Contributions and Donations | \$ 17,750 | \$ 17,300 | \$ 17,300 | \$ 17,300 | \$ - |
| Special Events | 67,240 | 66,000 | 66,000 | 66,000 | - |
| Total Contributions and Donations | \$ 84,990 | \$ 83,300 | \$ 83,300 | \$ 83,300 | \$ - |

| Transfers In | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Capital Project Reserve Fund (TIRZ Admin) | \$ 280,000 | \$ 294,000 | \$ 294,000 | \$ 300,000 | \$ 6,000 |
| Special Revenue Funds | 1,330,624 | 1,315,000 | 1,315,000 | 1,045,000 | (270,000) |
| Total Transfers In | \$ 1,610,624 | \$ 1,609,000 | \$ 1,609,000 | \$ 1,345,000 | \$ (264,000) |

| Enterprise Funds PILOT/Franchise Fee | | | | | |
|---|---------------------|----------------------|----------------------|----------------------|-------------|
| Payment in Lieu of Taxes | \$ 1,925,299 | \$ 2,054,250 | \$ 2,054,250 | \$ 2,054,250 | \$ - |
| Enterprise Fund Franchise Fee | 5,367,474 | 8,793,610 | 8,793,610 | 8,793,610 | - |
| Total Enterprise Funds PILOT/Franchise Fee | \$ 7,292,773 | \$ 10,847,860 | \$ 10,847,860 | \$ 10,847,860 | \$ - |

| | | | | | |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|
| Total General Fund Revenues | \$ 163,508,074 | \$ 175,868,615 | \$ 178,275,950 | \$ 185,093,950 | \$ 6,818,000 |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|

City of Mesquite
Adopted General Fund Expenditures
Fiscal Year 2025-26

| Governmental Activity | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| General Government | | | | | |
| City Council | \$ 138,530 | \$ 167,035 | \$ 160,000 | \$ 169,639 | \$ 9,639 |
| City Manager | 2,069,708 | 1,979,769 | 2,022,000 | 1,809,253 | (212,747) |
| Economic Development | 1,080,842 | 1,348,068 | 1,348,000 | 1,370,979 | 22,979 |
| Communications and Marketing | 685,639 | 805,170 | 770,000 | 920,126 | 150,126 |
| Mesquite Arts Center | 253,929 | 263,355 | 260,000 | 283,762 | 23,762 |
| Facility Maintenance | 3,610,389 | 3,808,978 | 4,035,000 | 4,313,668 | 278,668 |
| Strategic Services | 110,631 | 111,196 | 108,000 | 113,457 | 5,457 |
| City Secretary | 900,788 | 946,282 | 775,000 | 959,651 | 184,651 |
| City Attorney | 1,619,158 | 1,803,877 | 1,750,000 | 1,841,716 | 91,716 |
| Human Resources Administration | 1,506,861 | 1,654,913 | 1,455,000 | 1,593,943 | 138,943 |
| Risk Management | 413,757 | 439,246 | 430,000 | 420,901 | (9,099) |
| Finance Administration | 930,217 | 866,599 | 835,000 | 1,260,000 | 425,000 |
| Accounting | 1,043,218 | 844,204 | 810,000 | 1,030,308 | 220,308 |
| Purchasing | 568,650 | 627,777 | 608,000 | 682,821 | 74,821 |
| Warehouse | 376,823 | 404,518 | 385,000 | 425,001 | 40,001 |
| Print Shop/Mailroom | 442,583 | 457,533 | 465,000 | 490,015 | 25,015 |
| Transportation Pool | 489 | 2,520 | 400 | 1,010 | 610 |
| Central Copy | 89,485 | 165,080 | 109,000 | 144,470 | 35,470 |
| Tax Office | 564,505 | 783,763 | 421,000 | 435,000 | 14,000 |
| Municipal Court | 1,859,355 | 1,743,266 | 1,920,000 | 2,020,900 | 100,900 |
| Budget and Financial Analysis | 385,328 | 382,543 | 340,000 | 260,000 | (80,000) |
| Information Technology | 4,753,611 | 5,756,162 | 5,925,000 | 5,898,397 | (26,603) |
| LESS: Work Order Credits | | | | | |
| Economic Development | (511,600) | (933,200) | (528,600) | (763,630) | (235,030) |
| Mesquite Arts Center | (35,600) | (52,590) | (52,590) | (52,590) | - |
| Risk Management | (431,990) | (444,000) | (430,000) | (420,901) | 9,099 |
| Information Technology | (5,037,650) | (5,181,920) | (5,925,000) | (5,798,397) | 126,603 |
| Print Shop/Mailroom | (22,936) | (20,000) | (20,000) | (23,480) | (3,480) |
| Transportation Pool | (625) | (3,690) | (400) | (1,010) | (610) |
| Central Copy | (126,477) | (165,080) | (109,000) | (144,470) | (35,470) |
| Total General Government | \$ 17,237,618 | \$ 18,561,374 | \$ 17,865,810 | \$ 19,240,539 | \$ 1,374,729 |

| | | | | | |
|---|-------------------|---------------------|---------------------|---------------------|-------------------|
| Housing and Community Services | | | | | |
| Administration | \$ 246,950 | \$ 388,374 | \$ 365,000 | \$ 395,723 | \$ 30,723 |
| Public Health Clinic | 14,628 | 250 | - | - | - |
| Mesquite Public Transportation | 285,634 | 352,000 | 302,364 | 328,849 | 26,485 |
| Volunteer Services | 140,461 | 179,685 | 162,000 | 157,984 | (4,016) |
| Neighborhood Vitality | 104,303 | 216,074 | 100,500 | 211,026 | 110,526 |
| Behavior Health Program | 60,885 | 930,122 | 801,000 | 855,792 | 54,792 |
| Youth Services | - | - | 98,500 | 152,216 | 53,716 |
| Total Housing and Community Services | \$ 852,861 | \$ 2,066,505 | \$ 1,829,364 | \$ 2,101,590 | \$ 272,226 |

| | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|-------------------|
| Neighborhood Services | | | | | |
| Administration | \$ 320,654 | \$ 389,517 | \$ 344,000 | \$ 458,677 | \$ 114,677 |
| Environmental Code | 1,226,863 | 1,535,418 | 1,260,000 | 1,426,885 | 166,885 |
| Rental Certificate of Occupancy Program | 631,326 | 626,883 | 570,000 | 688,095 | 118,095 |
| Animal Services | 1,913,722 | 2,247,131 | 1,970,000 | 2,100,132 | 130,132 |
| Keep Mesquite Beautiful Program | 123,715 | 118,826 | 114,000 | 119,485 | 5,485 |
| Total Neighborhood Services | \$ 4,216,280 | \$ 4,917,775 | \$ 4,258,000 | \$ 4,793,274 | \$ 535,274 |

| | | | | | |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Library Services | | | | | |
| Administration | \$ 1,187,190 | \$ 1,211,248 | \$ 1,195,000 | \$ 1,271,017 | \$ 76,017 |
| North Branch | 748,615 | 866,692 | 772,000 | 832,113 | 60,113 |
| Central Branch | 1,029,392 | 1,216,353 | 1,023,000 | 1,133,535 | 110,535 |
| Total Library Services | \$ 2,965,197 | \$ 3,294,293 | \$ 2,990,000 | \$ 3,236,665 | \$ 246,665 |

City of Mesquite
Adopted General Fund Expenditures
Fiscal Year 2025-26

| Governmental Activity | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|----------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| Fire Service | | | | | |
| Administration | \$ 1,700,255 | \$ 1,761,480 | \$ 1,905,500 | \$ 1,640,906 | \$ (264,594) |
| Operations | 35,315,544 | 36,246,191 | 36,306,000 | 37,985,014 | 1,679,014 |
| Emergency Medical Services | 1,575,151 | 1,790,872 | 1,790,872 | 1,864,540 | 73,668 |
| Fire Prevention | 1,908,645 | 2,024,439 | 2,024,439 | 2,036,563 | 12,124 |
| Training | 962,944 | 1,044,678 | 1,044,678 | 1,040,520 | (4,158) |
| Emergency Management | 207,991 | 307,544 | 307,544 | 321,781 | 14,237 |
| Total Fire Service | \$ 41,670,530 | \$ 43,175,204 | \$ 43,379,033 | \$ 44,889,324 | \$ 1,510,291 |

| | | | | | |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|-------------------|
| Police Service | | | | | |
| Administration | \$ 1,433,204 | \$ 1,439,576 | \$ 1,425,000 | \$ 1,448,295 | \$ 23,295 |
| Patrol and Traffic Division | 27,390,589 | 27,138,737 | 27,990,000 | 28,615,003 | 625,003 |
| Criminal Investigations | 10,189,954 | 10,309,956 | 10,400,000 | 10,665,747 | 265,747 |
| School Resource Officers | 4,980,346 | 4,960,073 | 5,130,000 | 4,725,220 | (404,780) |
| Technical Services | 8,533,202 | 9,765,188 | 9,200,000 | 9,134,790 | (65,210) |
| Staff Support Services | 2,622,229 | 2,567,015 | 2,800,000 | 2,788,741 | (11,259) |
| LESS: Work Order Credits | | | | | |
| Patrol and Traffic | (518,763) | (571,670) | (498,300) | (455,000) | 43,300 |
| Criminal Investigations | (129,505) | (66,350) | (95,448) | (66,350) | 29,098 |
| School Resource Officers | (2,409,145) | (2,365,323) | (2,565,000) | (2,362,610) | 202,390 |
| Total Police Service | \$ 52,092,111 | \$ 53,177,202 | \$ 53,786,252 | \$ 54,493,836 | \$ 707,584 |

| | | | | | |
|-----------------------------------|---------------------|----------------------|----------------------|----------------------|---------------------|
| Public Works | | | | | |
| Administration | \$ 457,563 | \$ 718,128 | \$ 535,000 | \$ 684,987 | \$ 149,987 |
| Traffic Engineering | 1,584,610 | 1,963,753 | 1,747,000 | 1,857,684 | 110,684 |
| Street Lighting | 1,090,557 | 1,237,101 | 1,184,000 | 1,321,225 | 137,225 |
| Engineering | 564,140 | 800,609 | 535,000 | 676,512 | 141,512 |
| Street and Alley Maintenance | 4,540,559 | 8,804,453 | 8,700,000 | 9,798,473 | 1,098,473 |
| Service Center | 8,208,418 | 7,721,359 | 7,750,000 | 8,354,352 | 604,352 |
| LESS: Work Order Credits | | | | | |
| Traffic Engineering | (100,850) | (85,920) | (81,500) | (110,050) | (28,550) |
| Engineering | (3,787,040) | (1,600,000) | (2,500,000) | (2,000,000) | 500,000 |
| Street and Alley Maintenance | (99,344) | (615,760) | (100,000) | (335,410) | (235,410) |
| Service Center Automotive Charges | (6,675,832) | (6,628,800) | (6,650,000) | (6,628,800) | 21,200 |
| Total Public Works | \$ 5,782,781 | \$ 12,314,923 | \$ 11,119,500 | \$ 13,618,973 | \$ 2,499,473 |

| | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|-------------------|
| Planning and Development Services | | | | | |
| Administration | \$ 547,088 | \$ 555,929 | \$ 475,000 | \$ 550,696 | \$ 75,696 |
| Building Inspection | 1,961,266 | 1,991,449 | 1,970,000 | 1,953,369 | (16,631) |
| Health Division | 653,274 | 720,952 | 650,000 | 699,918 | 49,918 |
| Repair and Demolition | 25,787 | 50,000 | 20,000 | 25,000 | 5,000 |
| Planning and Zoning | 444,033 | 587,618 | 390,000 | 473,344 | 83,344 |
| Historical Preservation | 260,603 | 268,952 | 260,000 | 314,124 | 54,124 |
| LESS: Work Order Credits | | | | | |
| Historical Preservation | (35,737) | (41,960) | (35,737) | (35,737) | - |
| Total Planning and Development Services | \$ 3,856,314 | \$ 4,132,940 | \$ 3,729,263 | \$ 3,980,714 | \$ 251,451 |

City of Mesquite
Adopted General Fund Expenditures
Fiscal Year 2025-26

| Governmental Activity | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|--|---------------------|---------------------|---------------------|---------------------|-------------------|
| Parks and Recreation | | | | | |
| Administration | \$ 921,714 | \$ 1,001,540 | \$ 1,015,000 | \$ 1,053,379 | \$ 38,379 |
| Park Operations | 5,274,735 | 5,855,730 | 5,550,000 | 5,618,430 | 68,430 |
| Tennis Center | 131,817 | 187,633 | 165,000 | 160,656 | (4,344) |
| Recreation Administration | 1,744,886 | 1,913,204 | 1,483,000 | 1,483,338 | 338 |
| Florence Community Center | 154,989 | 160,544 | 160,000 | 162,055 | 2,055 |
| Lakeside Activity Center | 19,129 | 26,780 | 20,000 | 24,210 | 4,210 |
| Shaw Gymnasium | 609 | 550 | 550 | 550 | - |
| Goodbar Activity Center | 105,681 | 84,025 | 195,000 | 193,090 | (1,910) |
| Evans Community Center | 217,937 | 282,150 | 207,000 | 274,319 | 67,319 |
| Scott Dunford Community Center | 102,090 | 112,314 | 110,000 | 112,571 | 2,571 |
| Westlake House | 3,885 | 4,500 | 4,500 | 4,500 | - |
| Rutherford Community Center | 150,411 | 173,375 | 173,000 | 174,560 | 1,560 |
| Day Camp | 10,237 | 13,300 | 11,400 | 11,400 | - |
| After School Adventures Program | 108,701 | 117,513 | 116,000 | 116,055 | 55 |
| Senior Program | 409,346 | 297,333 | 340,000 | 271,437 | (68,563) |
| Summer Camp Program | 72,141 | 91,120 | 91,000 | 93,220 | 2,220 |
| Special Events | 167,017 | 242,800 | 175,000 | 242,800 | 67,800 |
| Athletic Programs | 533,099 | 800,623 | 600,000 | 616,278 | 16,278 |
| Girls Softball Complex | 78,122 | 77,500 | 85,000 | 92,913 | 7,913 |
| City Lake Pool | 151,529 | 204,166 | 200,000 | 200,068 | 68 |
| Town East Pool | 229,231 | 168,430 | 175,000 | 155,498 | (19,502) |
| Vanston Pool | 178,475 | 127,057 | 175,000 | 152,133 | (22,867) |
| Marlins Swim Team | 20,768 | 34,500 | 40,000 | 60,504 | 20,504 |
| Eastfield Natatorium | 215,778 | 321,492 | 250,000 | 334,993 | 84,993 |
| Total Parks and Recreation Expenditures | 11,002,327 | 12,298,179 | 11,341,450 | 11,608,957 | 267,507 |
| LESS: Work Order Credits | | | | | |
| Park Facilities and Operations - 4B Fund | (5,206,230) | (5,702,880) | (5,702,875) | (5,099,625) | 603,250 |
| Total Parks and Recreation | \$ 5,796,097 | \$ 6,595,299 | \$ 5,638,575 | \$ 6,509,332 | \$ 870,757 |

| Other Expenditures | | | | | |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Insurance | \$ 1,895,740 | \$ 2,076,052 | \$ 2,076,052 | \$ 2,076,052 | \$ - |
| Reserves | 329,256 | 2,200,900 | 993,080 | 7,214,000 | 6,220,920 |
| Foreclosed Properties | 1,222 | 2,780 | 1,000 | 2,780 | 1,780 |
| Total Other Expenditures | \$ 2,226,218 | \$ 4,279,732 | \$ 3,070,132 | \$ 9,292,832 | \$ 6,222,700 |

| Cost Allocation Reimbursements | | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-------------------|
| Enterprise Fund Cost Allocation | \$ (3,078,617) | \$ (3,998,107) | \$ (3,998,107) | \$ (3,998,107) | \$ - |
| Other Cost Allocation Reimbursements | (500,000) | (500,000) | (781,594) | (500,000) | 281,594 |
| Total Cost Allocation Reimbursements | \$ (3,578,617) | \$ (4,498,107) | \$ (4,779,701) | \$ (4,498,107) | \$ 281,594 |

| Other Financing Uses | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|-----------------------|
| Transfer Out - Group Medical Insurance Fund | \$ - | \$ - | \$ 2,000,000 | \$ - | \$ (2,000,000) |
| Transfer Out - Capital Project Reserve Fund | 335,624 | 350,000 | 2,750,000 | - | (2,750,000) |
| Transfer Out - GO Debt Service Fund | 26,113,900 | 26,765,720 | 27,505,000 | 27,412,000 | (93,000) |
| Total Other Financing Uses | \$ 26,449,524 | \$ 27,115,720 | \$ 32,255,000 | \$ 27,412,000 | \$ (4,843,000) |

| | | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|
| Total General Fund Expenditures | \$ 159,566,914 | \$ 175,132,860 | \$ 175,141,228 | \$ 185,070,972 | \$ 9,929,744 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|

City of Mesquite
Adopted Budget/Water and Sewer Operating Fund
Fiscal Year 2025-26

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|--------------------------------|-----------------------|----------------------|-----------------------|-----------------------|---------------------|
| Revenues: | | | | | |
| Water Sales | \$ 48,897,554 | \$ 47,900,000 | \$ 50,600,000 | \$ 53,500,000 | \$ 2,900,000 |
| Water Taps and Connections | 318,047 | 300,000 | 300,000 | 300,000 | - |
| Penalty Income | 984,460 | 850,000 | 850,000 | 850,000 | - |
| Collection/Charged off Bills | 3,451 | 10,400 | 10,400 | 10,400 | - |
| Reconnect Fees & Transfer Fees | 257,660 | 351,000 | 250,000 | 250,000 | - |
| Sale of Bulk Water | 8,118,109 | 7,276,000 | 6,500,000 | 6,500,000 | - |
| Sewer Service | 36,939,687 | 35,434,286 | 37,100,000 | 39,300,000 | 2,200,000 |
| Lower East Fork Sewer Line | 1,977,415 | 2,100,000 | 1,986,860 | 2,100,000 | 113,140 |
| Sewer Backflow Inspections | 67,350 | 67,000 | 67,000 | 67,000 | - |
| Interest Income | 4,966,716 | 4,000,000 | 4,300,000 | 4,500,000 | 200,000 |
| Miscellaneous | 847,169 | 731,520 | 731,520 | 731,520 | - |
| Total Revenues | \$ 103,377,618 | \$ 99,020,206 | \$ 102,695,780 | \$ 108,108,920 | \$ 5,413,140 |

| | | | | | |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| Operating Expenditures: | | | | | |
| Administration | \$ 999,958 | \$ 952,544 | \$ 952,544 | \$ 1,172,502 | \$ 219,958 |
| Utility Billing | 2,199,712 | 2,422,646 | 2,422,646 | 2,265,378 | (157,268) |
| Water Sewer Engineering | 625,050 | 683,833 | 683,833 | 720,384 | 36,551 |
| Water Sewer Streets | 322,441 | 527,550 | 527,550 | 530,825 | 3,275 |
| GIS Operations | 889,552 | 945,401 | 945,401 | 979,819 | 34,418 |
| Water Production | 29,156,148 | 33,923,115 | 31,798,000 | 34,584,000 | 2,786,000 |
| Meter Services | 1,475,667 | 1,472,937 | 1,472,937 | 1,560,061 | 87,124 |
| Water Distribution | 2,347,138 | 2,818,471 | 2,818,471 | 2,977,754 | 159,283 |
| Wastewater Collection | 2,133,911 | 2,543,271 | 2,543,271 | 2,723,514 | 180,243 |
| Wastewater Treatment | 13,271,784 | 15,508,972 | 16,086,000 | 16,740,000 | 654,000 |
| NTMWD-East Fork Sewer Line | 1,976,559 | 1,731,400 | 1,986,860 | 2,100,000 | 113,140 |
| Chiller Plant Operations | 1,236,406 | 838,610 | 838,610 | 874,760 | 36,150 |
| Capital Outlay | 1,457,303 | 750,000 | 750,000 | 1,350,000 | 600,000 |
| Liability Insurance | 500,000 | 500,000 | 500,000 | 500,000 | - |
| Cost Allocation | 7,017,480 | 7,434,560 | 7,434,560 | 7,434,560 | - |
| Transfer Out - GO Debt Service Fund | 837,270 | 537,000 | 537,007 | 550,048 | 13,041 |
| Transfer Out - W&S Debt Service Fund | 15,950,000 | 16,900,000 | 16,691,197 | 16,054,295 | (636,902) |
| Reserves | 2,053,288 | 645,000 | 645,000 | 2,957,820 | 2,312,820 |
| Total Expenditures | \$ 84,449,667 | \$ 91,135,310 | \$ 89,633,887 | \$ 96,075,720 | \$ 6,441,833 |

| | | | | | |
|-------------------------------------|---------------|--------------|---------------|---------------|----------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 18,927,951 | \$ 7,884,896 | \$ 13,061,893 | \$ 12,033,200 | \$ (1,028,693) |

| | | | | | |
|----------------------------|---------------|---------------|---------------|----------------|---------------|
| Working Capital, October 1 | \$ 70,563,105 | \$ 89,491,056 | \$ 89,491,056 | \$ 102,552,949 | \$ 13,061,893 |
|----------------------------|---------------|---------------|---------------|----------------|---------------|

| | | | | | |
|-------------------------------|---------------|---------------|----------------|----------------|---------------|
| Working Capital, September 30 | \$ 89,491,056 | \$ 97,375,952 | \$ 102,552,949 | \$ 114,586,149 | \$ 12,033,200 |
|-------------------------------|---------------|---------------|----------------|----------------|---------------|

| | | | | | |
|-------------------------|-----|-----|-----|-----|--|
| Days of Working Capital | 316 | 359 | 364 | 387 | |
|-------------------------|-----|-----|-----|-----|--|

City of Mesquite
Adopted Budget/Solid Waste Operating Fund
Fiscal Year 2025-26

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|-------------------|
| Revenues: | | | | | |
| Residential Solid Waste Charges | \$ 12,813,659 | \$ 12,915,000 | \$ 11,675,000 | \$ 11,850,000 | \$ 175,000 |
| Commercial Solid Waste Charges | 8,484,241 | 14,124,000 | 15,900,000 | 16,500,000 | 600,000 |
| Administrative Fees | 32,744 | 60,000 | 20,000 | 20,000 | - |
| Trash Cart Fees | 286,773 | 365,000 | 260,000 | 250,000 | (10,000) |
| Cost Plus Commercial Disposal | 4,375 | 20,000 | 4,000 | 4,000 | - |
| Commercial Recycling Permit Fees | 4,700 | 7,780 | 5,000 | 5,000 | - |
| Recyclable Items Disposal | 7,571 | 25,000 | 30,000 | 30,000 | - |
| Compost Materials Charges | 1,190,923 | 1,000,000 | 1,165,000 | 1,165,000 | - |
| Sale of Compost Materials | 179,031 | 250,500 | 175,000 | 175,000 | - |
| Interest Income | 39,869 | 7,354 | 65,000 | 100,000 | 35,000 |
| Total Revenues | \$ 23,043,886 | \$ 28,774,634 | \$ 29,299,000 | \$ 30,099,000 | \$ 800,000 |

| | | | | | |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| Operating Expenditures: | | | | | |
| Administration | \$ 227,980 | \$ 221,195 | \$ 196,000 | \$ 319,996 | \$ 123,996 |
| Residential Solid Waste | 7,712,329 | 8,089,524 | 7,420,000 | 8,484,810 | 1,064,810 |
| Commercial Solid Waste | 3,450,786 | 4,069,470 | 4,800,000 | 3,855,566 | (944,434) |
| Compost Facility Operations | 806,923 | 814,372 | 750,000 | 799,731 | 49,731 |
| Landfill Charges | 3,137,240 | 3,716,860 | 3,800,000 | 4,513,810 | 713,810 |
| Capital Outlay | 446,989 | - | 1,311,300 | 2,238,203 | 926,903 |
| Cost Allocation | 2,448,090 | 3,473,290 | 6,473,290 | 6,473,290 | - |
| Transfer Out - GO Debt Service Fund | 2,223,113 | 2,218,400 | 2,448,438 | 2,449,138 | 700 |
| Total Expenditures | \$ 20,453,450 | \$ 22,603,111 | \$ 27,199,028 | \$ 29,134,544 | \$ 1,935,516 |

| | | | | | |
|-------------------------------------|--------------|--------------|--------------|------------|----------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 2,590,436 | \$ 6,171,523 | \$ 2,099,972 | \$ 964,456 | \$ (1,135,516) |

| | | | | | |
|----------------------------|------|--------------|--------------|--------------|--------------|
| Working Capital, October 1 | \$ - | \$ 2,590,436 | \$ 2,590,436 | \$ 4,690,408 | \$ 2,099,972 |
|----------------------------|------|--------------|--------------|--------------|--------------|

| | | | | | |
|-------------------------------|--------------|--------------|--------------|--------------|------------|
| Working Capital, September 30 | \$ 2,590,436 | \$ 8,761,959 | \$ 4,690,408 | \$ 5,654,864 | \$ 964,456 |
|-------------------------------|--------------|--------------|--------------|--------------|------------|

| | | | | | |
|-------------------------|----|-----|----|----|--|
| Days of Working Capital | 41 | 111 | 58 | 69 | |
|-------------------------|----|-----|----|----|--|

City of Mesquite
Adopted Budget/Drainage Utility District Operating Fund
Fiscal Year 2025-26

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|--|---------------------|---------------------|---------------------|---------------------|-------------------|
| Revenues: | | | | | |
| Interest Income | \$ 196,772 | \$ 175,000 | \$ 175,000 | \$ 180,000 | \$ 5,000 |
| Residential Drainage Fees | 2,287,330 | 2,272,000 | 2,325,000 | 2,790,000 | 465,000 |
| Commercial Drainage Fees | 3,151,431 | 3,227,000 | 3,165,000 | 3,795,000 | 630,000 |
| Contributions and Others | - | - | - | - | - |
| Transfer In - DUD Revenue Reserve Fund | - | - | 182,215 | - | (182,215) |
| Total Revenues | \$ 5,635,533 | \$ 5,674,000 | \$ 5,847,215 | \$ 6,765,000 | \$ 917,785 |

| | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Expenditures | | | | | |
| TPDES Permit Program Operations | \$ 745,977 | \$ 995,617 | \$ 765,000 | \$ 1,045,606 | \$ 280,606 |
| Street Sweeping Program | 211,677 | 297,206 | 180,000 | 288,804 | 108,804 |
| Drainage Maintenance and Construction | 335,878 | 348,451 | 350,000 | 969,535 | 619,535 |
| Capital Outlay | 26,688 | 392,000 | 365,878 | 392,000 | 26,122 |
| Cost Allocation | 755,820 | 788,120 | 788,120 | 788,120 | - |
| Transfer Out - DUD Debt Service Fund | 380,200 | 381,600 | 282,456 | 731,335 | 448,879 |
| Transfer Out - DUD Capital Project Fund | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | - |
| Total Expenditures | \$ 4,956,240 | \$ 5,702,994 | \$ 5,231,454 | \$ 6,715,400 | \$ 1,483,946 |

| | | | | | |
|-------------------------------------|------------|-------------|------------|-----------|--------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 679,293 | \$ (28,994) | \$ 615,761 | \$ 49,600 | \$ (566,161) |

| | | | | | |
|----------------------------|--------------|--------------|--------------|--------------|------------|
| Working Capital, October 1 | \$ 2,276,485 | \$ 2,955,778 | \$ 2,955,778 | \$ 3,571,539 | \$ 615,761 |
|----------------------------|--------------|--------------|--------------|--------------|------------|

| | | | | | |
|-------------------------------|--------------|--------------|--------------|--------------|-----------|
| Working Capital, September 30 | \$ 2,955,778 | \$ 2,926,784 | \$ 3,571,539 | \$ 3,621,139 | \$ 49,600 |
|-------------------------------|--------------|--------------|--------------|--------------|-----------|

| | | | | | |
|-------------------------|-----|-----|-----|-----|--|
| Days of Working Capital | 191 | 188 | 223 | 195 | |
|-------------------------|-----|-----|-----|-----|--|

City of Mesquite
Adopted Budget/Airport Operating Fund
Fiscal Year 2025-26

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Revenues: | | | | | |
| Hangar Rentals | \$ 1,032,635 | \$ 1,138,399 | \$ 1,225,000 | \$ 1,264,670 | \$ 39,670 |
| Tie Downs | 42,521 | 60,500 | 37,000 | 40,000 | 3,000 |
| Fuel Sales | 1,892,009 | 2,574,500 | 1,800,000 | 2,287,000 | 487,000 |
| Oil Sales | 5,973 | 10,500 | 3,500 | 5,000 | 1,500 |
| Airport Lease Receipts | 24,932 | 29,230 | 30,000 | 30,200 | 200 |
| Airport Tenant Utility Receipts | 9,430 | 10,000 | 10,000 | 10,000 | - |
| Airport Pilot Supplies | 26,408 | 24,000 | 22,000 | 24,000 | 2,000 |
| Other Revenues | 107,492 | 100,000 | 100,000 | 100,000 | - |
| Interest Income | 23,366 | 22,000 | 14,000 | 15,000 | 1,000 |
| Total Revenues | \$ 3,164,766 | \$ 3,969,129 | \$ 3,241,500 | \$ 3,775,870 | \$ 534,370 |

| | | | | | |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Operating Expenditures: | | | | | |
| Personal Services | \$ 756,187 | \$ 901,885 | \$ 800,000 | \$ 972,756 | \$ 172,756 |
| Supplies - Fuel | 1,318,429 | 1,874,000 | 1,300,000 | 1,602,500 | 302,500 |
| Supplies - Other | 65,814 | 52,000 | 50,000 | 56,500 | 6,500 |
| Contractual Services | 435,373 | 584,885 | 540,000 | 651,280 | 111,280 |
| Capital Outlay | 186,567 | 84,500 | 34,500 | - | (34,500) |
| Residual Equity Transfer | - | 54,000 | 54,000 | 100,000 | 46,000 |
| Transfer Out - GO Debt Service Fund | 318,150 | 318,150 | 320,708 | 119,969 | (200,739) |
| Total Expenditures | \$ 3,080,520 | \$ 3,869,420 | \$ 3,099,208 | \$ 3,503,005 | \$ 403,797 |

| | | | | | |
|-------------------------------------|-----------|-----------|------------|------------|------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 84,246 | \$ 99,709 | \$ 142,292 | \$ 272,865 | \$ 130,573 |

| | | | | | |
|----------------------------|-----------|------------|------------|------------|------------|
| Working Capital, October 1 | \$ 49,145 | \$ 133,391 | \$ 133,391 | \$ 275,683 | \$ 142,292 |
|----------------------------|-----------|------------|------------|------------|------------|

| | | | | | |
|-------------------------------|------------|------------|------------|------------|------------|
| Working Capital, September 30 | \$ 133,391 | \$ 233,100 | \$ 275,683 | \$ 548,548 | \$ 272,865 |
|-------------------------------|------------|------------|------------|------------|------------|

| | | | | | |
|-------------------------|----|----|----|----|--|
| Days of Working Capital | 15 | 21 | 31 | 53 | |
|-------------------------|----|----|----|----|--|

City of Mesquite
Adopted Budget/Golf Course Operating Fund
Fiscal Year 2025-26

| | Actual | Adopted | Amended | Adopted | Variance |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|
| | 2023-24 | 2024-25 | 2024-25 | 2025-26 | |
| Revenues: | | | | | |
| Green Fees | \$ 779,517 | \$ 725,000 | \$ 950,000 | \$ 950,000 | \$ - |
| Cart Rental Fees | 310,211 | 440,000 | 360,000 | 360,000 | - |
| Driving Range Fees | 123,381 | 145,000 | 145,000 | 145,000 | - |
| Concession Sales | 97,370 | 120,000 | 105,000 | 120,000 | 15,000 |
| Beverage Sales | 179,097 | 2,000 | 110,000 | 150,000 | 40,000 |
| Pro Shop Merchandise Sales | 59,773 | 57,000 | 65,000 | 75,000 | 10,000 |
| Golf Lessons | 24,070 | 15,000 | 25,000 | 25,000 | - |
| Purchase Discounts/Reimbursements | 461 | 33,000 | 200 | 250 | 50 |
| Interest Income | 60,711 | 25,000 | 26,500 | 27,000 | 500 |
| Total Revenues | \$ 1,634,591 | \$ 1,562,000 | \$ 1,786,700 | \$ 1,852,250 | \$ 65,550 |

| | | | | | |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Operating Expenditures: | | | | | |
| Personal Services | \$ 864,731 | \$ 901,182 | \$ 950,000 | \$ 987,775 | \$ 37,775 |
| Supplies - Concessions | 58,487 | 68,800 | 55,000 | 65,000 | 10,000 |
| Supplies - Beverages | 5,664 | - | 40,000 | 40,000 | - |
| Supplies - Other | 57,368 | 65,000 | 50,000 | 50,000 | - |
| Pro Shop Merchandise | 44,271 | 65,000 | 60,000 | 60,000 | - |
| Contractual Services | 55,531 | 121,690 | 85,000 | 85,000 | - |
| Utilities | 147,475 | 86,440 | 110,000 | 173,350 | 63,350 |
| Maintenance and Equipment Charges | 114,622 | 122,790 | 80,000 | 134,700 | 54,700 |
| Capital Outlay | 4,309 | 4,050 | - | - | - |
| Capital Lease - Golf Carts | 125,918 | 136,100 | 136,100 | 136,100 | - |
| Total Expenditures | \$ 1,478,376 | \$ 1,571,052 | \$ 1,566,100 | \$ 1,731,925 | \$ 165,825 |

| | | | | | |
|-------------------------------------|------------|------------|------------|------------|--------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 156,215 | \$ (9,052) | \$ 220,600 | \$ 120,325 | \$ (100,275) |

| | | | | | |
|----------------------------|------------|------------|------------|------------|------------|
| Working Capital, October 1 | \$ 258,247 | \$ 414,462 | \$ 414,462 | \$ 635,062 | \$ 220,600 |
|----------------------------|------------|------------|------------|------------|------------|

| | | | | | |
|-------------------------------|------------|------------|------------|------------|------------|
| Working Capital, September 30 | \$ 414,462 | \$ 405,410 | \$ 635,062 | \$ 755,387 | \$ 120,325 |
|-------------------------------|------------|------------|------------|------------|------------|

| | | | | | |
|-------------------------|----|----|-----|-----|--|
| Days of Working Capital | 93 | 95 | 130 | 149 | |
|-------------------------|----|----|-----|-----|--|

City of Mesquite
Adopted Budget/General Obligation Bond Debt Service Fund
Fiscal Year 2025-26

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|--|----------------------|----------------------|----------------------|----------------------|---------------------|
| Revenues: | | | | | |
| Interest Income | \$ 560,282 | \$ 400,000 | \$ 575,000 | \$ 550,000 | \$ (25,000) |
| Transfer In - Roadway Impact Fee Fund | 2,300,000 | 2,300,000 | 2,300,000 | 2,300,000 | - |
| Transfer In - Hotel Occupancy Tax Fund | 398,890 | 398,890 | 400,945 | 399,161 | (1,784) |
| Transfer In - TIRZ Funds | 929,975 | 1,000,850 | 1,174,421 | 1,348,758 | 174,337 |
| Transfer In - General Fund | 26,113,900 | 26,765,720 | 27,505,000 | 27,412,000 | (93,000) |
| Transfer In - Water and Sewer Fund | 837,270 | 537,007 | 537,007 | 550,048 | 13,041 |
| Transfer In - 4B Sales Tax Fund | 1,335,610 | 1,333,431 | 1,333,431 | 1,325,856 | (7,575) |
| Transfer In - Airport Operating Fund | 318,150 | 318,150 | 320,708 | 119,969 | (200,739) |
| Transfer In - Solid Waste Fund | 2,223,113 | 2,218,400 | 2,448,438 | 2,449,138 | 700 |
| Total Revenues | \$ 35,017,190 | \$ 35,272,448 | \$ 36,594,950 | \$ 36,454,930 | \$ (140,020) |

| | | | | | |
|---------------------------|----------------------|----------------------|----------------------|----------------------|-------------------|
| Expenditures: | | | | | |
| Principal | \$ 22,190,000 | \$ 22,745,000 | \$ 22,965,000 | \$ 23,235,000 | \$ 270,000 |
| Interest | 10,596,560 | 12,174,660 | 11,957,961 | 12,597,909 | 639,948 |
| Other Expenditures | 20,212 | 11,000 | 11,000 | 11,000 | - |
| Fiscal Agent Fees | 17,625 | 14,000 | 14,000 | 14,000 | - |
| Total Expenditures | \$ 32,824,397 | \$ 34,944,660 | \$ 34,947,961 | \$ 35,857,909 | \$ 909,948 |

| | | | | | |
|-------------------------------------|--------------|------------|--------------|------------|----------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 2,192,793 | \$ 327,788 | \$ 1,646,989 | \$ 597,021 | \$ (1,049,968) |

| | | | | | |
|-------------------------|--------------|--------------|--------------|--------------|--------------|
| Fund Balance, October 1 | \$ 3,653,715 | \$ 5,846,508 | \$ 5,846,508 | \$ 7,493,497 | \$ 1,646,989 |
|-------------------------|--------------|--------------|--------------|--------------|--------------|

| | | | | | |
|----------------------------|--------------|--------------|--------------|--------------|------------|
| Fund Balance, September 30 | \$ 5,846,508 | \$ 6,174,296 | \$ 7,493,497 | \$ 8,090,518 | \$ 597,021 |
|----------------------------|--------------|--------------|--------------|--------------|------------|

| |
|--|
| City of Mesquite |
| Adopted Budget/Water and Sewer Revenue Bond Debt Service Fund |
| Fiscal Year 2025-26 |

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|-------------------|
| Revenues: | | | | | |
| Transfer In - W&S Operating Fund | \$ 15,950,000 | \$ 16,900,000 | \$ 16,691,197 | \$ 16,054,295 | \$ (636,902) |
| Transfer In - W&S Impact Fee Fund | 1,380,000 | 1,380,000 | 1,380,000 | 3,000,000 | 1,620,000 |
| Total Revenues | \$ 17,330,000 | \$ 18,280,000 | \$ 18,071,197 | \$ 19,054,295 | \$ 983,098 |

| | | | | | |
|---------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| Expenditures: | | | | | |
| Principal | \$ 10,120,000 | \$ 10,150,000 | \$ 10,555,000 | \$ 11,055,000 | \$ 500,000 |
| Interest Income | 6,797,734 | 7,142,300 | 7,140,216 | 7,689,719 | 549,503 |
| Other Bond Expenses | 11,175 | 11,000 | 39,502 | 40,000 | 498 |
| Fiscal Agent Fees | 7,000 | 20,000 | 7,200 | 7,200 | - |
| Total Expenditures | \$ 16,935,909 | \$ 17,323,300 | \$ 17,741,918 | \$ 18,791,919 | \$ 1,050,001 |

| | | | | | |
|-------------------------------------|------------|------------|------------|------------|-------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 394,091 | \$ 956,700 | \$ 329,279 | \$ 262,376 | \$ (66,903) |

| | | | | | |
|-------------------------|--------------|--------------|--------------|--------------|------------|
| Fund Balance, October 1 | \$ 3,700,434 | \$ 4,094,525 | \$ 4,094,525 | \$ 4,423,804 | \$ 329,279 |
|-------------------------|--------------|--------------|--------------|--------------|------------|

| | | | | | |
|----------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Fund Balance, September 30 | <u>\$ 4,094,525</u> | <u>\$ 5,051,225</u> | <u>\$ 4,423,804</u> | <u>\$ 4,686,180</u> | <u>\$ 262,376</u> |
|----------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|

| |
|--|
| City of Mesquite |
| Adopted Budget/Water and Sewer Revenue Reserve Fund |
| Fiscal Year 2025-26 |

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| Revenues: | | | | | |
| W&S Revenue Bond Sale Proceeds | \$ - | \$ 3,000,000 | \$ 2,374,621 | \$ - | \$ (2,374,621) |
| Total Revenues | \$ - | \$ 3,000,000 | \$ 2,374,621 | \$ - | \$ (2,374,621) |
| Expenditures: | | | | | |
| Transfer Out - W&S Debt Service Fund | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - |
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ - | \$ 3,000,000 | \$ 2,374,621 | \$ - | \$ (2,374,621) |
| Fund Balance, October 1 | \$ 10,158,652 | \$ 10,158,652 | \$ 10,158,652 | \$ 12,533,273 | \$ 2,374,621 |
| Fund Balance, September 30 | \$ 10,158,652 | \$ 13,158,652 | \$ 12,533,273 | \$ 12,533,273 | \$ - |

City of Mesquite
Adopted Budget/Drainage Utility District Revenue Bond Debt Service Fund
Fiscal Year 2025-26

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|----------------------------------|-------------------|--------------------|--------------------|---------------------|-------------------|
| Revenues: | | | | | |
| Transfer In - DUD Operating Fund | \$ 380,200 | \$ 380,200 | \$ 282,456 | \$ 731,335 | \$ 448,879 |
| Transfer In - TIRZ Funds | 476,950 | 476,950 | 476,950 | 475,150 | (1,800) |
| Total Revenues | \$ 857,150 | \$ 857,150 | \$ 759,406 | \$ 1,206,485 | \$ 447,079 |

| | | | | | |
|---------------------------|-------------------|-------------------|-------------------|---------------------|-------------------|
| Expenditures: | | | | | |
| Principal | \$ 440,000 | \$ 440,000 | \$ 455,000 | \$ 545,000 | \$ 90,000 |
| Interest | 399,350 | 404,100 | 386,575 | 578,443 | 191,868 |
| Fiscal Agent Fees | 1,575 | 2,000 | 1,575 | 1,575 | - |
| Other Bond Expense | 14,500 | 11,000 | 3,500 | 11,000 | 7,500 |
| Total Expenditures | \$ 855,425 | \$ 857,100 | \$ 846,650 | \$ 1,136,018 | \$ 289,368 |

| | | | | | |
|-------------------------------------|----------|-------|-------------|-----------|------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 1,725 | \$ 50 | \$ (87,244) | \$ 70,467 | \$ 157,711 |

| | | | | | |
|-------------------------|------------|------------|------------|------------|-------------|
| Fund Balance, October 1 | \$ 295,913 | \$ 297,638 | \$ 297,638 | \$ 210,394 | \$ (87,244) |
|-------------------------|------------|------------|------------|------------|-------------|

| | | | | | |
|----------------------------|------------|------------|------------|------------|-----------|
| Fund Balance, September 30 | \$ 297,638 | \$ 297,688 | \$ 210,394 | \$ 280,861 | \$ 70,467 |
|----------------------------|------------|------------|------------|------------|-----------|

City of Mesquite
Adopted Budget/Drainage Utility District Revenue Reserve Fund
Fiscal Year 2025-26

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|-------------------------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
| Revenues: | | | | | |
| DUD Revenue Bond Proceeds | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | \$ - | \$ - | \$ - | \$ - | \$ - |
| Expenditures: | | | | | |
| Transfer Out - DUD Operating Fund | \$ - | \$ - | \$ 182,215 | \$ - | \$ (182,215) |
| Total Expenditures | \$ - | \$ - | \$ 182,215 | \$ - | \$ (182,215) |
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ - | \$ - | \$ (182,215) | \$ - | \$ 182,215 |
| Fund Balance, October 1 | \$ 1,036,744 | \$ 1,036,744 | \$ 1,036,744 | \$ 854,529 | \$ (182,215) |
| Fund Balance, September 30 | \$ 1,036,744 | \$ 1,036,744 | \$ 854,529 | \$ 854,529 | \$ - |

City of Mesquite
Adopted Budget/Group Medical Insurance Fund
Fiscal Year 2025-26

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|--|----------------------|----------------------|----------------------|----------------------|-----------------------|
| Revenues: | | | | | |
| Interest Income | \$ 156,111 | \$ 150,000 | \$ 45,000 | \$ 25,000 | \$ (20,000) |
| Transfer In - General Fund | - | - | 2,000,000 | - | (2,000,000) |
| Employer Contributions | 16,495,768 | 16,855,340 | 16,855,340 | 16,855,340 | - |
| Employee Contributions | 1,985,677 | 2,056,782 | 2,056,782 | 2,245,000 | 188,218 |
| Vision Insurance Premiums | 130,939 | 156,000 | 135,000 | 165,000 | 30,000 |
| Life Insurance Premiums | 86,632 | 80,000 | 94,000 | 85,000 | (9,000) |
| Dental Insurance Premiums | 959,240 | 950,000 | 980,000 | 1,020,000 | 40,000 |
| Long-term Disability Premiums | 157,805 | 140,000 | 172,000 | 150,000 | (22,000) |
| Health Insurance Surcharges | 132,768 | 150,000 | 164,000 | 160,000 | (4,000) |
| Health Clinic Copays | 44,065 | 43,500 | 35,000 | 45,000 | 10,000 |
| Health Clinic Pharmacy Copays | 2,266,868 | 2,000,000 | 2,000,000 | 2,145,000 | 145,000 |
| Retirees Medical Insurance Contributions | 1,781,709 | 1,843,960 | 1,765,000 | 1,975,000 | 210,000 |
| Health Claims Stop Loss | 53,065 | 250,000 | - | - | - |
| Total Revenues | \$ 24,250,647 | \$ 24,675,582 | \$ 26,302,122 | \$ 24,870,340 | \$ (1,431,782) |

| | | | | | |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| Expenditures: | | | | | |
| Health Claims | \$ 11,168,423 | \$ 10,700,000 | \$ 12,000,000 | \$ 13,671,000 | \$ 1,671,000 |
| Pharmaceutical | 8,121,030 | 6,050,000 | 5,700,000 | 6,490,000 | 790,000 |
| Administrative Fee - Medical | 87,363 | 150,000 | 80,000 | 161,000 | 81,000 |
| HSA Contributions | 986,617 | 1,161,640 | 895,000 | 1,245,000 | 350,000 |
| Health Clinic Operating | 625,405 | 616,760 | 450,000 | 600,000 | 150,000 |
| Stop Loss Coverage Premium | 938,756 | 1,250,000 | 840,000 | 1,340,000 | 500,000 |
| Medicare Supplement Premiums | 1,383,238 | 1,526,450 | 1,535,000 | 1,645,000 | 110,000 |
| Health Claims - Vision | 130,904 | 150,000 | 135,000 | 160,000 | 25,000 |
| Dental Premiums - Managed Care | 82,043 | 80,000 | 84,000 | 85,000 | 1,000 |
| Dental Premiums - Indemnity | 884,796 | 955,000 | 925,000 | 1,020,000 | 95,000 |
| Life Insurance Premiums | 125,635 | 100,000 | 130,000 | 110,000 | (20,000) |
| Long-term Disability Premiums | 153,608 | 140,000 | 164,000 | 150,000 | (14,000) |
| Professional Services | 118,267 | 160,000 | 45,000 | 175,000 | 130,000 |
| Miscellaneous | 10,324 | 27,910 | 15,000 | 15,000 | - |
| Employee Assistance Program | 35,184 | 30,000 | 35,000 | 35,000 | - |
| Employee Wellness Program | 231,966 | 275,000 | 100,000 | 300,000 | 200,000 |
| Reserve Funding Claims | 217,130 | - | - | - | - |
| Total Expenditures | \$ 25,300,689 | \$ 23,372,760 | \$ 23,133,000 | \$ 27,202,000 | \$ 4,069,000 |

| | | | | | |
|-------------------------------------|----------------|--------------|--------------|----------------|----------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ (1,050,042) | \$ 1,302,822 | \$ 3,169,122 | \$ (2,331,660) | \$ (5,500,782) |

| | | | | | |
|-------------------------|------------|--------------|--------------|--------------|--------------|
| Fund Balance, October 1 | \$ 770,555 | \$ (279,487) | \$ (279,487) | \$ 2,889,635 | \$ 3,169,122 |
|-------------------------|------------|--------------|--------------|--------------|--------------|

| | | | | | |
|----------------------------|--------------|--------------|--------------|------------|----------------|
| Fund Balance, September 30 | \$ (279,487) | \$ 1,023,335 | \$ 2,889,635 | \$ 557,975 | \$ (2,331,660) |
|----------------------------|--------------|--------------|--------------|------------|----------------|

City of Mesquite
Adopted Budget/General Liability Insurance Fund
Fiscal Year 2025-26

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues: | | | | | |
| Interest Income | \$ 283,690 | \$ 250,000 | \$ 260,000 | \$ 275,000 | \$ 15,000 |
| Workers' Compensation Contributions | 2,774,310 | 2,774,310 | 2,915,236 | 2,953,670 | 38,434 |
| General Liability Contributions | 2,626,500 | 2,626,500 | 2,706,492 | 2,205,031 | (501,461) |
| Insured Loss Payments | 976,400 | 350,000 | 350,000 | 250,000 | (100,000) |
| Total Revenues | \$ 6,660,900 | \$ 6,000,810 | \$ 6,231,728 | \$ 5,683,701 | \$ (548,027) |

| | | | | | |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Expenditures: | | | | | |
| Personal Services | \$ 431,990 | \$ 444,000 | \$ 444,000 | \$ 420,901 | \$ (23,099) |
| Legal Services | 108,288 | 236,900 | 150,000 | 150,000 | - |
| Unemployment Insurance | 40,629 | 60,000 | 30,000 | 30,000 | - |
| Insurance Premiums | 2,073,083 | 2,124,450 | 2,433,000 | 2,400,000 | (33,000) |
| Employee Bonds | 4,215 | 5,000 | 4,000 | 4,000 | - |
| General Liability Claims | 489,912 | 581,500 | 500,000 | 500,000 | - |
| Repairs to City Property | 529,375 | 750,500 | 400,000 | 250,000 | (150,000) |
| Workers' Compensation Claims | 1,104,864 | 1,345,000 | 1,250,000 | 1,250,000 | - |
| IBNR Loss Reserve Adjustment | (208,247) | - | - | - | - |
| Other Expenditures | 372,171 | 453,460 | 355,000 | 220,000 | (135,000) |
| Total Expenditures | \$ 4,946,280 | \$ 6,000,810 | \$ 5,566,000 | \$ 5,224,901 | \$ (341,099) |

| | | | | | |
|-------------------------------------|--------------|------|------------|------------|--------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 1,714,620 | \$ - | \$ 665,728 | \$ 458,800 | \$ (206,928) |

| | | | | | |
|-------------------------|--------------|--------------|--------------|--------------|------------|
| Fund Balance, October 1 | \$ 1,976,975 | \$ 3,691,595 | \$ 3,691,595 | \$ 4,357,323 | \$ 665,728 |
|-------------------------|--------------|--------------|--------------|--------------|------------|

| | | | | | |
|----------------------------|--------------|--------------|--------------|--------------|------------|
| Fund Balance, September 30 | \$ 3,691,595 | \$ 3,691,595 | \$ 4,357,323 | \$ 4,816,123 | \$ 458,800 |
|----------------------------|--------------|--------------|--------------|--------------|------------|

City of Mesquite
Adopted Budget/Hotel Occupancy Tax Fund
Fiscal Year 2025-26

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|----------------------------------|-------------------|---------------------|---------------------|---------------------|--------------------|
| Revenues: | | | | | |
| Interest Income | \$ 146,276 | \$ 75,000 | \$ 110,000 | \$ 100,000 | \$ (10,000) |
| Visitor Center Merchandise Sales | 7,979 | - | 7,500 | 7,500 | - |
| Hotel Occupancy Tax | 1,982,409 | 2,016,310 | 1,825,000 | 1,800,000 | (25,000) |
| Total Revenues | 2,136,664 | \$ 2,091,310 | \$ 1,942,500 | \$ 1,907,500 | \$ (35,000) |

| | | | | | |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| Expenditures: | | | | | |
| Convention and Visitors Bureau | \$ 908,507 | \$ 901,159 | \$ 940,000 | \$ 925,000 | \$ (15,000) |
| Mesquite Arts Council, Inc. | 229,333 | 240,570 | 235,000 | 231,000 | (4,000) |
| Historic Mesquite, Inc. | 229,355 | 240,570 | 235,000 | 231,000 | (4,000) |
| Other Expenditures | 63,103 | 247,290 | 85,000 | 85,000 | - |
| Conference Center Marketing | 185,144 | 165,000 | 180,000 | 180,000 | - |
| Transfer Out - GO Debt Service Fund | 398,890 | 398,890 | 400,945 | 399,161 | (1,784) |
| Total Expenditures | \$ 2,014,332 | \$ 2,193,479 | \$ 2,075,945 | \$ 2,051,161 | \$ (24,784) |

| | | | | | |
|-------------------------------------|------------|--------------|--------------|--------------|-------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 122,332 | \$ (102,169) | \$ (133,445) | \$ (143,661) | \$ (10,216) |

| | | | | | |
|-------------------------|--------------|--------------|--------------|--------------|--------------|
| Fund Balance, October 1 | \$ 2,594,747 | \$ 2,717,079 | \$ 2,717,079 | \$ 2,583,634 | \$ (133,445) |
|-------------------------|--------------|--------------|--------------|--------------|--------------|

| | | | | | |
|----------------------------|--------------|--------------|--------------|--------------|--------------|
| Fund Balance, September 30 | \$ 2,717,079 | \$ 2,614,910 | \$ 2,583,634 | \$ 2,439,973 | \$ (143,661) |
|----------------------------|--------------|--------------|--------------|--------------|--------------|

City of Mesquite
Adopted Budget/Confiscated Seizure Fund
Fiscal Year 2025-26

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|------------------------|---------------------|--------------------|--------------------|--------------------|---------------------|
| Revenues: | | | | | |
| Interest Income | \$ 138,373 | \$ 8,090 | \$ 97,000 | \$ 85,000 | \$ (12,000) |
| Other Income | 120,293 | - | 69,000 | 50,000 | (19,000) |
| Court Awarded Proceeds | 969,091 | 200,000 | 750,000 | 500,000 | (250,000) |
| Total Revenues | \$ 1,227,757 | \$ 208,090 | \$ 916,000 | \$ 635,000 | \$ (281,000) |

| | | | | | |
|---------------------------|---------------------|-------------------|---------------------|-------------------|---------------------|
| Expenditures: | | | | | |
| Supplies | \$ 27,566 | \$ 30,000 | \$ 118,415 | \$ 50,000 | \$ (68,415) |
| Contractual | 446,735 | 322,300 | 636,885 | 300,000 | (336,885) |
| Capital Outlay | 704,706 | - | 400,000 | 500,000 | 100,000 |
| Total Expenditures | \$ 1,179,007 | \$ 352,300 | \$ 1,155,300 | \$ 850,000 | \$ (305,300) |

| | | | | | |
|-------------------------------------|-----------|--------------|--------------|--------------|-----------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 48,750 | \$ (144,210) | \$ (239,300) | \$ (215,000) | \$ 24,300 |

| | | | | | |
|-------------------------|--------------|--------------|--------------|--------------|--------------|
| Fund Balance, October 1 | \$ 1,691,352 | \$ 1,740,102 | \$ 1,740,102 | \$ 1,500,802 | \$ (239,300) |
|-------------------------|--------------|--------------|--------------|--------------|--------------|

| | | | | | |
|----------------------------|--------------|--------------|--------------|--------------|--------------|
| Fund Balance, September 30 | \$ 1,740,102 | \$ 1,595,892 | \$ 1,500,802 | \$ 1,285,802 | \$ (215,000) |
|----------------------------|--------------|--------------|--------------|--------------|--------------|

| |
|--|
| City of Mesquite |
| Adopted Budget/Photo Enforcement Fund |
| Fiscal Year 2025-26 |

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|--------------------------------------|-------------------|--------------------|--------------------|--------------------|---------------|
| Revenues: | | | | | |
| Interest Income | \$ 248 | \$ 4,740 | \$ 25 | \$ 200 | \$ 175 |
| School Bus Camera Violation Proceeds | 16,823 | 15,000 | 15,000 | 15,000 | - |
| Total Revenues | \$ 17,071 | \$ 19,740 | \$ 15,025 | \$ 15,200 | \$ 175 |

| | | | | | |
|-----------------------------|------------------|------------------|------------------|------------------|-------------|
| Expenditures: | | | | | |
| Transfer Out - General Fund | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ - |
| Total Expenditures | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ - |

| | | | | | |
|-------------------------------------|----------|----------|-------|--------|--------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 2,071 | \$ 4,740 | \$ 25 | \$ 200 | \$ 175 |

| | | | | | |
|-------------------------|------------|--------|--------|--------|-------|
| Fund Balance, October 1 | \$ (1,361) | \$ 710 | \$ 710 | \$ 735 | \$ 25 |
|-------------------------|------------|--------|--------|--------|-------|

| | | | | | |
|----------------------------|---------------|-----------------|---------------|---------------|---------------|
| Fund Balance, September 30 | <u>\$ 710</u> | <u>\$ 5,450</u> | <u>\$ 735</u> | <u>\$ 935</u> | <u>\$ 200</u> |
|----------------------------|---------------|-----------------|---------------|---------------|---------------|

| |
|---|
| City of Mesquite |
| Adopted Budget/Child Safety Fund |
| Fiscal Year 2025-26 |

| | Actual | Adopted | Amended | Adopted | |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2023-24 | 2024-25 | 2024-25 | 2025-26 | Variance |
| Revenues: | | | | | |
| Interest Income | \$ 3,496 | \$ 2,840 | \$ 1,950 | \$ 2,000 | \$ 50 |
| Child Safety Fee | 153,245 | 175,000 | 183,000 | 175,000 | (8,000) |
| Total Revenues | \$ 156,741 | \$ 177,840 | \$ 184,950 | \$ 177,000 | \$ (7,950) |

| | | | | | |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| Expenditures: | | | | | |
| Transfer Out - General Fund | \$ 175,000 | \$ 175,000 | \$ 175,000 | \$ 175,000 | \$ - |
| Total Expenditures | \$ 175,000 | \$ 175,000 | \$ 175,000 | \$ 175,000 | \$ - |

| | | | | | |
|-------------------------------------|-------------|----------|----------|----------|------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ (18,259) | \$ 2,840 | \$ 9,950 | \$ 2,000 | \$ (7,950) |

| | | | | | |
|--------------------------------|------------------|-----------------|-----------------|------------------|-----------------|
| Fund Balance, October 1 | \$ 23,413 | \$ 5,154 | \$ 5,154 | \$ 15,104 | \$ 9,950 |
|--------------------------------|------------------|-----------------|-----------------|------------------|-----------------|

| | | | | | |
|-----------------------------------|-----------------|-----------------|------------------|------------------|-----------------|
| Fund Balance, September 30 | \$ 5,154 | \$ 7,994 | \$ 15,104 | \$ 17,104 | \$ 2,000 |
|-----------------------------------|-----------------|-----------------|------------------|------------------|-----------------|

| |
|--|
| City of Mesquite |
| Adopted Budget/9-1-1 Service Fee Fund |
| Fiscal Year 2025-26 |

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|
| Revenues: | | | | | |
| 9-1-1 Service Fees | \$ 172,054 | \$ 175,000 | \$ 160,000 | \$ 155,000 | \$ (5,000) |
| Wireless 9-1-1 Service Fees | 910,780 | 825,000 | 885,000 | 920,000 | 35,000 |
| NG9-1-1 Broadband Contribution | 794,404 | - | - | - | - |
| Interest Income | 9,666 | 930 | 725 | 35,000 | 34,275 |
| Total Revenues | \$ 1,886,904 | \$ 1,000,930 | \$ 1,045,725 | \$ 1,110,000 | \$ 64,275 |

| | | | | | |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| Expenditures: | | | | | |
| Contractual Services | \$ 98,890 | \$ 120,000 | \$ 98,915 | \$ 99,000 | \$ 85 |
| Transfer Out - General Fund | 855,000 | 855,000 | 855,000 | 855,000 | - |
| Total Expenditures | \$ 953,890 | \$ 975,000 | \$ 953,915 | \$ 954,000 | \$ 85 |

| | | | | | |
|-------------------------------------|------------|-----------|-----------|------------|-----------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 933,014 | \$ 25,930 | \$ 91,810 | \$ 156,000 | \$ 64,190 |

| | | | | | |
|-------------------------|------------|--------------|--------------|--------------|-----------|
| Fund Balance, October 1 | \$ 150,053 | \$ 1,083,067 | \$ 1,083,067 | \$ 1,174,877 | \$ 91,810 |
|-------------------------|------------|--------------|--------------|--------------|-----------|

| | | | | | |
|----------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Fund Balance, September 30 | <u>\$ 1,083,067</u> | <u>\$ 1,108,997</u> | <u>\$ 1,174,877</u> | <u>\$ 1,330,877</u> | <u>\$ 156,000</u> |
|----------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|

City of Mesquite
Adopted Budget/Community Development Block Grant Program Fund
Fiscal Year 2025-26

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Revenues: | | | | | |
| Intergovernmental-Entitlement | \$ 1,272,437 | \$ 1,055,228 | \$ 1,055,228 | \$ 1,047,108 | \$ (8,120) |
| Total Revenues | \$ 1,272,437 | \$ 1,055,228 | \$ 1,055,228 | \$ 1,047,108 | \$ (8,120) |

| | | | | | |
|---|-------------|-------------|-------------|---------------------|---------------------|
| Expenditures: | | | | | |
| 2025-26 Projects | | | | | |
| Administration | \$ - | \$ - | \$ - | \$ 125,000 | \$ 125,000 |
| Code Enforcement | - | - | - | 175,000 | 175,000 |
| Housing Rehabilitation | - | - | - | 590,042 | 590,042 |
| Hope's Door New Beginnings Center | - | - | - | 20,000 | 20,000 |
| Hope Clinic | - | - | - | 10,000 | 10,000 |
| The Family Place | - | - | - | 10,000 | 10,000 |
| Sharing Life Rental Assistance Program | - | - | - | 46,750 | 46,750 |
| Sharing Life Utility Assistance Program | - | - | - | 8,250 | 8,250 |
| Summer Youth Internship Program | - | - | - | 15,000 | 15,000 |
| Senior Source Program | - | - | - | 16,000 | 16,000 |
| Visiting Nurse Association Program | - | - | - | 17,840 | 17,840 |
| Boys and Girls Club of Greater Dallas | - | - | - | 13,226 | 13,226 |
| Total 2025-26 Projects | \$ - | \$ - | \$ - | \$ 1,047,108 | \$ 1,047,108 |

| | | | | | |
|---|-------------|---------------------|---------------------|-------------|-----------------------|
| Expenditures: | | | | | |
| 2024-25 Projects | | | | | |
| Administration | \$ - | \$ 125,000 | \$ 125,000 | \$ - | \$ (125,000) |
| Code Enforcement | - | 200,000 | 200,000 | - | (200,000) |
| Housing Rehabilitation | - | 571,944 | 571,944 | - | (571,944) |
| The Family Place | - | 13,850 | 13,850 | - | (13,850) |
| Hope's Door New Beginnings Center | - | 20,000 | 20,000 | - | (20,000) |
| Sharing Life Rental Assistance Program | - | 30,000 | 30,000 | - | (30,000) |
| Sharing Life Utility Assistance Program | - | 25,000 | 25,000 | - | (25,000) |
| Summer Youth Internship Program | - | 15,000 | 15,000 | - | (15,000) |
| Senior Source Program | - | 16,000 | 16,000 | - | (16,000) |
| Visiting Nurse Association Program | - | 38,434 | 38,434 | - | (38,434) |
| Total 2024-25 Projects | \$ - | \$ 1,055,228 | \$ 1,055,228 | \$ - | \$ (1,055,228) |

| | | | | | |
|---|---------------------|-------------|-------------|-------------|-------------|
| Expenditures: | | | | | |
| 2023-24 Projects | | | | | |
| Administration | \$ 100,371 | \$ - | \$ - | \$ - | \$ - |
| Code Enforcement | 221,850 | - | - | - | - |
| Housing Rehabilitation | 802,103 | - | - | - | - |
| The Family Place | 10,981 | - | - | - | - |
| Sharing Life Rental Assistance Program | 50,000 | - | - | - | - |
| Sharing Life Utility Assistance Program | 19,349 | - | - | - | - |
| Summer Youth Internship Program | 16,205 | - | - | - | - |
| Senior Source Program | 14,400 | - | - | - | - |
| Visiting Nurse Association Program | 16,947 | - | - | - | - |
| Down Payment Assistance | 10,000 | - | - | - | - |
| Total 2020-21 Projects | \$ 1,262,206 | \$ - | \$ - | \$ - | \$ - |

| | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|-------------------|
| Total Expenditures - All Program Years | \$ 1,262,206 | \$ 1,055,228 | \$ 1,055,228 | \$ 1,047,108 | \$ (8,120) |
|---|---------------------|---------------------|---------------------|---------------------|-------------------|

| | | | | | |
|-------------------------------------|-----------|------|------|------|------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 10,231 | \$ - | \$ - | \$ - | \$ - |

| | | | | | |
|--------------------------------|---------------------|--------------------|--------------------|--------------------|-------------|
| Fund Balance, October 1 | \$ (107,572) | \$ (97,341) | \$ (97,341) | \$ (97,341) | \$ - |
|--------------------------------|---------------------|--------------------|--------------------|--------------------|-------------|

| | | | | | |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| Fund Balance, September 30 | \$ (97,341) | \$ (97,341) | \$ (97,341) | \$ (97,341) | \$ - |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|-------------|

| |
|---|
| City of Mesquite |
| Adopted Budget/Housing Choice Voucher Program Fund |
| Fiscal Year 2025-26 |

| | Actual | Adopted | Amended | Adopted | Variance |
|--|----------------------|----------------------|----------------------|----------------------|-------------------|
| | 2023-24 | 2024-25 | 2024-25 | 2025-26 | |
| Revenues: | | | | | |
| Interest Income | \$ 211,492 | \$ 82,000 | \$ 230,000 | \$ 235,000 | \$ 5,000 |
| Intergovernmental - Housing Choice Voucher | 22,714,724 | 20,866,010 | 20,866,010 | 21,595,560 | 729,550 |
| Total Revenues | \$ 22,926,216 | \$ 20,948,010 | \$ 21,096,010 | \$ 21,830,560 | \$ 734,550 |
| Expenditures: | | | | | |
| Housing Choice Voucher Program | \$ 21,844,628 | \$ 20,545,196 | \$ 20,548,530 | \$ 21,182,475 | \$ 633,945 |
| Cost Allocation | 150,000 | 150,000 | 150,000 | 150,000 | - |
| Total Expenditures | \$ 21,994,628 | \$ 20,695,196 | \$ 20,698,530 | \$ 21,332,475 | \$ 633,945 |
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 931,588 | \$ 252,814 | \$ 397,480 | \$ 498,085 | \$ 100,605 |
| Fund Balance, October 1 | \$ 2,574,406 | \$ 3,505,994 | \$ 3,505,994 | \$ 3,903,474 | \$ 397,480 |
| Fund Balance, September 30 | \$ 3,505,994 | \$ 3,758,808 | \$ 3,903,474 | \$ 4,401,559 | \$ 498,085 |

| |
|--|
| City of Mesquite |
| Adopted Budget/Public, Educational and Government Access Fund |
| Fiscal Year 2025-26 |

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|-----------------------|-------------------|--------------------|--------------------|--------------------|-------------------|
| Revenues: | | | | | |
| Interest Income | \$ 33,952 | \$ 26,000 | \$ 25,000 | \$ 23,000 | \$ (2,000) |
| Cable TV PEG Fees | 147,056 | 180,000 | 135,000 | 130,000 | (5,000) |
| Total Revenues | \$ 181,008 | \$ 206,000 | \$ 160,000 | \$ 153,000 | \$ (7,000) |

| | | | | | |
|---------------------------|-------------------|------------------|-------------------|-------------------|------------------|
| Expenditures: | | | | | |
| Contractual Services | \$ 42,874 | \$ 76,951 | \$ 116,000 | \$ 97,059 | \$ (18,941) |
| Capital Outlay | 137,700 | 11,998 | 18,000 | 50,000 | 32,000 |
| Total Expenditures | \$ 180,574 | \$ 88,949 | \$ 134,000 | \$ 147,059 | \$ 13,059 |

| | | | | | |
|-------------------------------------|--------|------------|-----------|----------|-------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 434 | \$ 117,051 | \$ 26,000 | \$ 5,941 | \$ (20,059) |

| | | | | | |
|-------------------------|------------|------------|------------|------------|-----------|
| Fund Balance, October 1 | \$ 677,854 | \$ 678,288 | \$ 678,288 | \$ 704,288 | \$ 26,000 |
|-------------------------|------------|------------|------------|------------|-----------|

| | | | | | |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-----------------|
| Fund Balance, September 30 | <u>\$ 678,288</u> | <u>\$ 795,339</u> | <u>\$ 704,288</u> | <u>\$ 710,229</u> | <u>\$ 5,941</u> |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-----------------|

City of Mesquite
Adopted Budget/Mesquite Quality of Life Corporation Fund
Fiscal Year 2025-26

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| Revenues: | | | | | |
| Interest Income | \$ 869,752 | \$ 735,000 | \$ 800,000 | \$ 800,000 | \$ - |
| Contributions and Reimbursements | - | - | 377,316 | - | (377,316) |
| Special Use Sales Tax | 15,234,416 | 15,150,000 | 15,800,000 | 15,879,000 | 79,000 |
| Total Revenues | \$ 16,104,168 | \$ 15,885,000 | \$ 16,977,316 | \$ 16,679,000 | \$ (298,316) |

| | | | | | |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| Expenditures: | | | | | |
| Transportation Improvements | \$ 423,064 | \$ 2,300,000 | \$ 5,265,395 | \$ 1,000,000 | \$ (4,265,395) |
| Public Safety Improvements | 7,205 | 2,558,000 | 3,354,047 | 1,335,000 | (2,019,047) |
| Parks and Recreation Improvements | 11,745,174 | 9,057,880 | 16,567,871 | 11,049,625 | (5,518,246) |
| Administration | 460,000 | 477,000 | 477,000 | 482,000 | 5,000 |
| Transfer Out - Capital Projects | 54,590 | 50,000 | - | - | - |
| Transfer Out - GO Debt Service Fund | 1,335,610 | 1,333,430 | 1,333,431 | 1,325,856 | (7,575) |
| Total Expenditures | \$ 14,025,643 | \$ 15,776,310 | \$ 26,997,744 | \$ 15,192,481 | \$ (11,805,263) |

| | | | | | |
|-------------------------------------|--------------|------------|-----------------|--------------|---------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 2,078,525 | \$ 108,690 | \$ (10,020,428) | \$ 1,486,519 | \$ 11,506,947 |

| | | | | | |
|-------------------------|---------------|---------------|---------------|--------------|-----------------|
| Fund Balance, October 1 | \$ 17,575,242 | \$ 19,653,767 | \$ 19,653,767 | \$ 9,633,339 | \$ (10,020,428) |
|-------------------------|---------------|---------------|---------------|--------------|-----------------|

| | | | | | |
|----------------------------|---------------|---------------|--------------|---------------|--------------|
| Fund Balance, September 30 | \$ 19,653,767 | \$ 19,762,457 | \$ 9,633,339 | \$ 11,119,858 | \$ 1,486,519 |
|----------------------------|---------------|---------------|--------------|---------------|--------------|

| |
|---|
| City of Mesquite |
| Adopted Budget/Municipal Court Technology Fund |
| Fiscal Year 2025-26 |

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|--------------------------------|-------------------|--------------------|--------------------|--------------------|---------------|
| Revenues: | | | | | |
| Interest Income | \$ - | \$ 2,390 | \$ 69 | \$ 20 | \$ (49) |
| Municipal Court Technology Fee | 66,400 | 60,000 | 69,000 | 70,000 | 1,000 |
| Total Revenues | \$ 66,400 | \$ 62,390 | \$ 69,069 | \$ 70,020 | \$ 951 |

| | | | | | |
|---------------------------|------------------|------------------|------------------|------------------|-----------------|
| Expenditures: | | | | | |
| Supplies | \$ 7 | \$ 2,660 | \$ 108 | \$ - | \$ (108) |
| Contractual Services | 48,984 | 96,320 | 50,747 | 50,000 | (747) |
| Total Expenditures | \$ 48,991 | \$ 98,980 | \$ 50,855 | \$ 50,000 | \$ (855) |

| | | | | | |
|-------------------------------------|-----------|-------------|-----------|-----------|----------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 17,409 | \$ (36,590) | \$ 18,214 | \$ 20,020 | \$ 1,806 |

| | | | | | |
|-------------------------|-------------|--------|--------|-----------|-----------|
| Fund Balance, October 1 | \$ (16,863) | \$ 546 | \$ 546 | \$ 18,760 | \$ 18,214 |
|-------------------------|-------------|--------|--------|-----------|-----------|

| | | | | | |
|----------------------------|---------------|--------------------|------------------|------------------|------------------|
| Fund Balance, September 30 | <u>\$ 546</u> | <u>\$ (36,044)</u> | <u>\$ 18,760</u> | <u>\$ 38,780</u> | <u>\$ 20,020</u> |
|----------------------------|---------------|--------------------|------------------|------------------|------------------|

City of Mesquite
Adopted Budget/Capital Project Reserve Fund
Fiscal Year 2025-26

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|---|---------------------|---------------------|---------------------|---------------------|-----------------------|
| Revenues: | | | | | |
| Transfer In - General Fund | \$ 50,000 | \$ 50,000 | \$ 2,750,000 | \$ - | \$ (2,750,000) |
| Transfer In - TIRZ Funds (Administration) | 860,000 | 1,203,000 | 1,103,000 | 588,000 | (515,000) |
| Payments in Lieu of Taxes | 120,535 | 233,153 | 86,204 | 90,000 | 3,796 |
| Other Revenue | 28,308 | 92,587 | 55,195 | 25,000 | (30,195) |
| Interest Income | 938,536 | 650,866 | 610,000 | 600,000 | (10,000) |
| Total Revenues | \$ 1,997,379 | \$ 2,229,606 | \$ 4,604,399 | \$ 1,303,000 | \$ (3,301,399) |

| | | | | | |
|--|---------------------|-------------------|----------------------|---------------------|-----------------------|
| Expenditures: | | | | | |
| Economic Incentive Payments | \$ 3,405,688 | \$ - | \$ 3,393,667 | \$ 3,221,932 | \$ (171,735) |
| Ashley Furniture Developer Participation | 200,000 | 200,000 | 200,000 | 200,000 | - |
| Furniture Replacement Program | 47,658 | 50,000 | 101,890 | - | (101,890) |
| IH-20 Corridor Development | 200 | - | 2,800 | - | (2,800) |
| Facility Assessment & Management Software | 86,809 | - | 96,519 | - | (96,519) |
| Police Memorial Update | 27,612 | - | - | - | - |
| Vehicles for FY-23 Budget Offers | 171,333 | - | - | - | - |
| Summer Storm Emergency (May 2024) | 50,000 | - | - | - | - |
| Clay Mathis Spray Pad Development | 3,222 | - | - | - | - |
| Copeland Park Development | 7,628 | - | - | - | - |
| Police Load Bearing Vests | 23,545 | - | 1,031 | - | (1,031) |
| Westlake Skate Park Development | 339,556 | - | 317,414 | - | (317,414) |
| 2105 Lawson/2900 Berry Road Land Acquisition | 502,931 | - | 1,250 | - | (1,250) |
| Alcott Park Landscaping | - | - | 11,900 | - | (11,900) |
| Military Parkway Trail Phase 2 | - | - | 5,078 | - | (5,078) |
| IT Five-Year Strategic Plan | - | - | 65,000 | - | (65,000) |
| Florence Ranch Restrooms and Pavilion | - | - | 275,190 | - | (275,190) |
| Capital Reserve | - | - | 7,500,000 | - | (7,500,000) |
| Winter Storm Emergency (January 2025) | - | - | 75,620 | - | (75,620) |
| 4600 Keswick Land Acquisition | - | - | 85,300 | - | (85,300) |
| Oncor Substation Participation | - | - | 436,031 | - | (436,031) |
| TDI Valleybrooke Developer Participation | - | - | 271,000 | - | (271,000) |
| Service Center Gate Replacement | - | - | 35,000 | - | (35,000) |
| Recreation Feasibility Study | - | - | 190,000 | - | (190,000) |
| McKenzie Road Connector Design | - | - | 500,000 | - | (500,000) |
| Comprehensive Plan Update | - | - | - | 450,000 | 450,000 |
| Police Bearcat | - | - | - | 400,000 | 400,000 |
| Transfer Out - General Fund | 280,000 | 294,000 | 294,000 | 300,000 | 6,000 |
| Total Expenditures | \$ 5,146,182 | \$ 544,000 | \$ 13,858,690 | \$ 4,571,932 | \$ (9,286,758) |

| | | | | | |
|-------------------------------------|----------------|--------------|----------------|----------------|--------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ (3,148,803) | \$ 1,685,606 | \$ (9,254,291) | \$ (3,268,932) | \$ 5,985,359 |

| | | | | | |
|-------------------------|---------------|---------------|---------------|--------------|----------------|
| Fund Balance, October 1 | \$ 20,642,442 | \$ 17,493,639 | \$ 17,493,639 | \$ 8,239,348 | \$ (9,254,291) |
|-------------------------|---------------|---------------|---------------|--------------|----------------|

| | | | | | |
|----------------------------|---------------|---------------|--------------|--------------|----------------|
| Fund Balance, September 30 | \$ 17,493,639 | \$ 19,179,245 | \$ 8,239,348 | \$ 4,970,416 | \$ (3,268,932) |
|----------------------------|---------------|---------------|--------------|--------------|----------------|

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|--|
| City of Mesquite |
| Adopted Budget/Rodeo City Tax Increment Reinvestment Zone |
| Fiscal Year 2025-26 |

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|------------------------|-------------------|---------------------|---------------------|---------------------|------------------|
| Revenues: | | | | | |
| Property Tax Increment | \$ 952,606 | \$ 1,094,200 | \$ 1,112,759 | \$ 1,200,000 | \$ 87,241 |
| Other Revenue | 282 | - | - | - | - |
| Interest Income | 24,697 | - | 24,000 | 27,000 | 3,000 |
| Total Revenues | \$ 977,585 | \$ 1,094,200 | \$ 1,136,759 | \$ 1,227,000 | \$ 90,241 |

| | | | | | |
|---|-------------------|---------------------|-------------------|-------------------|---------------------|
| Expenditures: | | | | | |
| Transfer Out - Capital Project Reserve Fund | \$ 530,000 | \$ 500,000 | \$ 550,000 | \$ 50,000 | \$ (500,000) |
| Transfer Out - GO Debt Service Fund | - | - | - | - | - |
| TIRZ Credit to PID | 156,630 | 637,275 | 430,758 | 788,492 | 357,734 |
| Total Expenditures | \$ 686,630 | \$ 1,137,275 | \$ 980,758 | \$ 838,492 | \$ (142,266) |

| | | | | | |
|-------------------------------------|------------|-------------|------------|------------|------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 290,955 | \$ (43,075) | \$ 156,001 | \$ 388,508 | \$ 232,507 |

| | | | | | |
|-------------------------|------------|------------|------------|------------|------------|
| Fund Balance, October 1 | \$ 222,931 | \$ 513,886 | \$ 513,886 | \$ 669,887 | \$ 156,001 |
|-------------------------|------------|------------|------------|------------|------------|

| | | | | | |
|----------------------------|------------|------------|------------|--------------|------------|
| Fund Balance, September 30 | \$ 513,886 | \$ 470,811 | \$ 669,887 | \$ 1,058,395 | \$ 388,508 |
|----------------------------|------------|------------|------------|--------------|------------|

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|---|
| City of Mesquite |
| Adopted Budget/Towne Centre Tax Increment Reinvestment Zone Fund |
| Fiscal Year 2025-26 |

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|------------------------|---------------------|---------------------|---------------------|---------------------|------------------|
| Revenues: | | | | | |
| Property Tax Increment | \$ 2,037,495 | \$ 2,095,150 | \$ 2,144,187 | \$ 2,185,000 | \$ 40,813 |
| Other Revenue | 11,942 | - | 11,942 | 21,500 | 9,558 |
| Interest Income | 106,734 | - | 95,000.00 | 100,000.00 | 5,000.00 |
| Total Revenues | \$ 2,156,171 | \$ 2,095,150 | \$ 2,251,129 | \$ 2,306,500 | \$ 55,371 |

| | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Expenditures: | | | | | |
| Town East Retail Area Security | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ 200,000 | \$ (200,000) |
| Heritage Trail, Phase 2 | 10,692 | 39,060 | 11,870 | - | (11,870) |
| Pavement Improvements | - | 200,000 | 380,000 | - | (380,000) |
| Downtown Operations, Maintenance & Projects | 231,298 | 417,375 | 212,000 | 240,000 | 28,000 |
| Police Security Trailers | 96,792 | - | - | - | - |
| Economic Development Incentives | - | 45,000 | - | - | - |
| Transfer Out - DUD Debt Service Fund | 476,950 | 476,950 | 476,950 | 475,150 | (1,800) |
| Transfer Out - GO Debt Service Fund | - | - | 249,571 | 246,475 | (3,096) |
| Transfer Out - Capital Project Reserve Fund | 130,000 | 130,000 | 130,000 | 130,000 | - |
| Total Expenditures | \$ 1,345,732 | \$ 1,708,385 | \$ 1,860,391 | \$ 1,291,625 | \$ (568,766) |

| | | | | | |
|-------------------------------------|------------|------------|------------|--------------|------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 810,439 | \$ 386,765 | \$ 390,738 | \$ 1,014,875 | \$ 624,137 |

| | | | | | |
|-------------------------|--------------|--------------|--------------|--------------|------------|
| Fund Balance, October 1 | \$ 1,104,550 | \$ 1,914,989 | \$ 1,914,989 | \$ 2,305,727 | \$ 390,738 |
|-------------------------|--------------|--------------|--------------|--------------|------------|

| | | | | | |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Fund Balance, September 30 | <u>\$ 1,914,989</u> | <u>\$ 2,301,754</u> | <u>\$ 2,305,727</u> | <u>\$ 3,320,602</u> | <u>\$ 1,014,875</u> |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

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| City of Mesquite |
| Adopted Budget/Gus Thomasson Tax Increment Reinvestment Zone Fund |
| Fiscal Year 2025-26 |

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|------------------------|-------------------|--------------------|--------------------|--------------------|------------------|
| Revenues: | | | | | |
| Property Tax Increment | \$ 468,289 | \$ 530,630 | \$ 498,327 | \$ 510,000 | \$ 11,673 |
| Interest Income | 40,394 | - | 43,000 | 45,000 | 2,000 |
| Total Revenues | \$ 508,683 | \$ 530,630 | \$ 541,327 | \$ 555,000 | \$ 13,673 |

| | | | | | |
|---|------------------|------------------|------------------|-------------------|-------------------|
| Expenditures: | | | | | |
| Economic Development Incentives | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contractual Services | - | - | 1,120 | 185,000 | 183,880 |
| Transfer Out - Capital Project Reserve Fund | 50,000 | 50,000 | 50,000 | 50,000 | - |
| Total Expenditures | \$ 50,000 | \$ 50,000 | \$ 51,120 | \$ 235,000 | \$ 183,880 |

| | | | | | |
|-------------------------------------|------------|------------|------------|------------|--------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 458,683 | \$ 480,630 | \$ 490,207 | \$ 320,000 | \$ (170,207) |

| | | | | | |
|-------------------------|------------|------------|------------|--------------|------------|
| Fund Balance, October 1 | \$ 536,190 | \$ 994,873 | \$ 994,873 | \$ 1,485,080 | \$ 490,207 |
|-------------------------|------------|------------|------------|--------------|------------|

| | | | | | |
|----------------------------|-------------------|---------------------|---------------------|---------------------|-------------------|
| Fund Balance, September 30 | <u>\$ 994,873</u> | <u>\$ 1,475,503</u> | <u>\$ 1,485,080</u> | <u>\$ 1,805,080</u> | <u>\$ 320,000</u> |
|----------------------------|-------------------|---------------------|---------------------|---------------------|-------------------|

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| City of Mesquite |
| Adopted Budget/Town East / Skyline Tax Increment Reinvestment Zone Fund |
| Fiscal Year 2025-26 |

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|------------------------|---------------------|---------------------|---------------------|---------------------|------------------|
| Revenues: | | | | | |
| Property Tax Increment | \$ 1,243,623 | \$ 833,100 | \$ 1,785,632 | \$ 1,850,000 | \$ 64,368 |
| Other Revenue | - | 1,000,000 | - | - | - |
| Interest Income | 107,724 | - | 40,000 | 60,000 | 20,000 |
| Total Revenues | \$ 1,351,347 | \$ 1,833,100 | \$ 1,825,632 | \$ 1,910,000 | \$ 84,368 |

| | | | | | |
|---|---------------------|---------------------|-------------------|---------------------|-------------------|
| Expenditures: | | | | | |
| Economic Development Incentives | \$ - | \$ 330,000 | \$ - | \$ - | \$ - |
| Skyline Drive Reconstruction | 715,755 | - | - | - | - |
| Transfer Out - GO Debt Service Fund | 929,975 | 1,000,850 | 924,850 | 1,102,283 | 177,433 |
| Transfer Out - Capital Project Reserve Fund | 50,000 | 50,000 | 50,000 | 50,000 | - |
| Total Expenditures | \$ 1,695,730 | \$ 1,380,850 | \$ 974,850 | \$ 1,152,283 | \$ 177,433 |

| | | | | | |
|-------------------------------------|--------------|------------|------------|------------|-------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ (344,383) | \$ 452,250 | \$ 850,782 | \$ 757,717 | \$ (93,065) |

| | | | | | |
|-------------------------|--------------|------------|------------|--------------|------------|
| Fund Balance, October 1 | \$ 1,149,800 | \$ 805,417 | \$ 805,417 | \$ 1,656,199 | \$ 850,782 |
|-------------------------|--------------|------------|------------|--------------|------------|

| | | | | | |
|----------------------------|-------------------|---------------------|---------------------|---------------------|-------------------|
| Fund Balance, September 30 | <u>\$ 805,417</u> | <u>\$ 1,257,667</u> | <u>\$ 1,656,199</u> | <u>\$ 2,413,916</u> | <u>\$ 757,717</u> |
|----------------------------|-------------------|---------------------|---------------------|---------------------|-------------------|

City of Mesquite
Adopted Budget/Polo Ridge Tax Increment Reinvestment Zone Fund
Fiscal Year 2025-26

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|---|-------------------|--------------------|--------------------|--------------------|------------------|
| Revenues: | | | | | |
| Property Tax Increment | \$ 23,118 | \$ 138,550 | \$ 79,305 | \$ 100,000 | \$ 20,695 |
| Interest Income | 769 | - | 1,500 | 3,500 | 2,000 |
| Total Revenues | \$ 23,887 | \$ 138,550 | \$ 80,805 | \$ 103,500 | \$ 22,695 |
| Expenditures: | | | | | |
| Transfer Out - Capital Project Reserve Fund | \$ - | \$ - | \$ - | \$ - | \$ - |
| TIRZ Credit to PID | 10,539 | 138,550 | 1,154 | 10,000 | 8,846 |
| Total Expenditures | \$ 10,539 | \$ 138,550 | \$ 1,154 | \$ 10,000 | \$ 8,846 |
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 13,348 | \$ - | \$ 79,651 | \$ 93,500 | \$ 13,849 |
| Fund Balance, October 1 | \$ 11,100 | \$ 24,448 | \$ 24,448 | \$ 104,099 | \$ 79,651 |
| Fund Balance, September 30 | \$ 24,448 | \$ 24,448 | \$ 104,099 | \$ 197,599 | \$ 93,500 |

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| City of Mesquite |
| Adopted Budget/Heartland Town Center Tax Increment Reinvestment Zone Fund |
| Fiscal Year 2025-26 |

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|------------------------|-------------------|--------------------|--------------------|--------------------|------------------|
| Revenues: | | | | | |
| Property Tax Increment | \$ 616,590 | \$ 660,570 | \$ 577,403 | \$ 600,000 | \$ 22,597 |
| Interest Income | 21,550 | - | 25,000 | 25,000 | - |
| Total Revenues | \$ 638,140 | \$ 660,570 | \$ 602,403 | \$ 625,000 | \$ 22,597 |

| | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|------------------|
| Expenditures: | | | | | |
| Transfer Out - Capital Project Reserve Fund | \$ 50,000 | \$ - | \$ 50,000 | \$ 50,000 | \$ - |
| Economic Development Incentives | - | 28,080 | 17,469 | 20,000 | 2,531 |
| TIRZ Credit to PID | 292,602 | 612,350 | 452,179 | 500,000 | 47,821 |
| Total Expenditures | \$ 342,602 | \$ 640,430 | \$ 519,648 | \$ 570,000 | \$ 50,352 |

| | | | | | |
|-------------------------------------|------------|-----------|-----------|-----------|-------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 295,538 | \$ 20,140 | \$ 82,755 | \$ 55,000 | \$ (27,755) |

| | | | | | |
|-------------------------|------------|------------|------------|------------|-----------|
| Fund Balance, October 1 | \$ 306,051 | \$ 601,589 | \$ 601,589 | \$ 684,344 | \$ 82,755 |
|-------------------------|------------|------------|------------|------------|-----------|

| | | | | | |
|----------------------------|------------|------------|------------|------------|-----------|
| Fund Balance, September 30 | \$ 601,589 | \$ 621,729 | \$ 684,344 | \$ 739,344 | \$ 55,000 |
|----------------------------|------------|------------|------------|------------|-----------|

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| City of Mesquite |
| Adopted Budget/IH-20 Business Park Tax Increment Reinvestment Zone Fund |
| Fiscal Year 2025-26 |

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|------------------------|-------------------|--------------------|--------------------|--------------------|------------------|
| Revenues: | | | | | |
| Property Tax Increment | \$ 239,775 | \$ 398,690 | \$ 563,562 | \$ 600,000 | \$ 36,438 |
| Interest Income | 101,607 | - | 25,000 | 30,000 | 5,000 |
| Total Revenues | \$ 341,382 | \$ 398,690 | \$ 588,562 | \$ 630,000 | \$ 41,438 |

| | | | | | |
|---|---------------------|------------------|-------------------|------------------|--------------------|
| Expenditures: | | | | | |
| Transfer Out - Capital Project Reserve Fund | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ - |
| Airport Security Gate Upgrades | 44,049 | - | 97,931 | - | (97,931) |
| Economic Development Incentives | 2,280,000 | 1,100 | - | - | - |
| Total Expenditures | \$ 2,374,049 | \$ 51,100 | \$ 147,931 | \$ 50,000 | \$ (97,931) |

| | | | | | |
|-------------------------------------|----------------|------------|------------|------------|------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ (2,032,667) | \$ 347,590 | \$ 440,631 | \$ 580,000 | \$ 139,369 |

| | | | | | |
|-------------------------|--------------|------------|------------|------------|------------|
| Fund Balance, October 1 | \$ 2,507,616 | \$ 474,949 | \$ 474,949 | \$ 915,580 | \$ 440,631 |
|-------------------------|--------------|------------|------------|------------|------------|

| | | | | | |
|----------------------------|-------------------|-------------------|-------------------|---------------------|-------------------|
| Fund Balance, September 30 | <u>\$ 474,949</u> | <u>\$ 822,539</u> | <u>\$ 915,580</u> | <u>\$ 1,495,580</u> | <u>\$ 580,000</u> |
|----------------------------|-------------------|-------------------|-------------------|---------------------|-------------------|

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|---|
| City of Mesquite |
| Adopted Budget/Spradley Farms Tax Increment Reinvestment Zone Fund |
| Fiscal Year 2025-26 |

| | Actual | Adopted | Amended | Adopted | Variance |
|---|-----------------|--------------------|------------------|------------------|------------------|
| | 2023-24 | 2024-25 | 2024-25 | 2025-26 | |
| Revenues: | | | | | |
| Property Tax Increment | \$ 8,541 | \$ 7,770 | \$ 3,109 | \$ 40,000 | \$ 36,891 |
| Interest Income | 82 | - | 300 | 1,000 | 700 |
| Total Revenues | \$ 8,623 | \$ 7,770 | \$ 3,409 | \$ 41,000 | \$ 37,591 |
| Expenditures: | | | | | |
| Transfer Out - Capital Project Reserve Fund | \$ - | \$ 50,000 | \$ - | \$ - | \$ - |
| Spradley Farms Improvement District | - | - | - | - | - |
| Total Expenditures | \$ - | \$ 50,000 | \$ - | \$ - | \$ - |
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 8,623 | \$ (42,230) | \$ 3,409 | \$ 41,000 | \$ 37,591 |
| Fund Balance, October 1 | \$ (70) | \$ 8,553 | \$ 8,553 | \$ 11,962 | \$ 3,409 |
| Fund Balance, September 30 | \$ 8,553 | \$ (33,677) | \$ 11,962 | \$ 52,962 | \$ 41,000 |

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| City of Mesquite |
| Adopted Budget/Alcott Logistics Tax Increment Reinvestment Zone Fund |
| Fiscal Year 2025-26 |

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|------------------------|-------------------|--------------------|--------------------|--------------------|------------------|
| Revenues: | | | | | |
| Property Tax Increment | \$ 215,515 | \$ 398,800 | \$ 292,972 | \$ 310,000 | \$ 17,028 |
| Interest Income | 22,685 | - | 3,000 | 3,000 | - |
| Total Revenues | \$ 238,200 | \$ 398,800 | \$ 295,972 | \$ 313,000 | \$ 17,028 |

| | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|------------------|
| Expenditures: | | | | | |
| Transfer Out - Capital Project Reserve Fund | \$ - | \$ 150,000 | \$ - | \$ - | \$ - |
| Economic Development Incentives | 225,911 | 71,000 | 268,418 | 279,155 | 10,737 |
| Total Expenditures | \$ 225,911 | \$ 221,000 | \$ 268,418 | \$ 279,155 | \$ 10,737 |

| | | | | | |
|-------------------------------------|-----------|------------|-----------|-----------|----------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 12,289 | \$ 177,800 | \$ 27,554 | \$ 33,845 | \$ 6,291 |

| | | | | | |
|--------------------------------|------------------|------------------|------------------|-------------------|------------------|
| Fund Balance, October 1 | \$ 60,289 | \$ 72,578 | \$ 72,578 | \$ 100,132 | \$ 27,554 |
|--------------------------------|------------------|------------------|------------------|-------------------|------------------|

| | | | | | |
|-----------------------------------|------------------|-------------------|-------------------|-------------------|------------------|
| Fund Balance, September 30 | \$ 72,578 | \$ 250,378 | \$ 100,132 | \$ 133,977 | \$ 33,845 |
|-----------------------------------|------------------|-------------------|-------------------|-------------------|------------------|

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|---|
| City of Mesquite |
| Adopted Budget/Solterra Tax Increment Reinvestment Zone Fund |
| Fiscal Year 2025-26 |

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|---|---------------------|---------------------|---------------------|---------------------|-------------------|
| Revenues: | | | | | |
| Property Tax Increment | \$ 164,683 | \$ 993,160 | \$ 554,500 | \$ 750,000 | \$ 195,500 |
| Developer Roadway Fee | 1,137,000 | - | 800,000 | 850,000 | 50,000 |
| Interest Income | 56,832 | - | 50,000 | 65,000 | 15,000 |
| Total Revenues | \$ 1,358,515 | \$ 993,160 | \$ 1,404,500 | \$ 1,665,000 | \$ 260,500 |
| Expenditures: | | | | | |
| Transfer Out - Capital Project Reserve Fund | \$ - | \$ 223,000 | \$ 223,000 | \$ 208,000 | \$ (15,000) |
| Contractual Services | 730 | - | - | - | - |
| TIRZ Credit to PID | - | 169,300 | 63,000 | 100,000 | 37,000 |
| Economic Development Incentives | 1,386,000 | - | 800,000 | 850,000 | 50,000 |
| Total Expenditures | \$ 1,386,730 | \$ 392,300 | \$ 1,086,000 | \$ 1,158,000 | \$ 72,000 |
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ (28,215) | \$ 600,860 | \$ 318,500 | \$ 507,000 | \$ 188,500 |
| Fund Balance, October 1 | \$ 525,219 | \$ 497,004 | \$ 497,004 | \$ 815,504 | \$ 318,500 |
| Fund Balance, September 30 | \$ 497,004 | \$ 1,097,864 | \$ 815,504 | \$ 1,322,504 | \$ 507,000 |

| |
|---|
| City of Mesquite |
| Adopted Budget/Roadway Impact Fee Fund |
| Fiscal Year 2025-26 |

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Revenues: | | | | | |
| Contributions - Roadway Impact Fees | \$ 3,755,941 | \$ 2,793,390 | \$ 2,200,000 | \$ 2,500,000 | \$ 300,000 |
| Interest Income | 345,759 | 98,090 | 320,000 | 310,000 | (10,000) |
| Total Revenues | \$ 4,101,700 | \$ 2,891,480 | \$ 2,520,000 | \$ 2,810,000 | \$ 290,000 |
| Expenditures: | | | | | |
| Roadway Impact Fee Study | \$ - | \$ - | \$ - | \$ 225,000 | \$ 225,000 |
| Transfer Out - GO Debt Service Fund | 2,300,000 | 2,300,000 | 2,300,000 | 2,300,000 | - |
| Total Expenditures | \$ 2,300,000 | \$ 2,300,000 | \$ 2,300,000 | \$ 2,525,000 | \$ 225,000 |
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 1,801,700 | \$ 591,480 | \$ 220,000 | \$ 285,000 | \$ 65,000 |
| Fund Balance, October 1 | \$ 5,728,465 | \$ 7,530,165 | \$ 7,530,165 | \$ 7,750,165 | \$ 220,000 |
| Fund Balance, September 30 | \$ 7,530,165 | \$ 8,121,645 | \$ 7,750,165 | \$ 8,035,165 | \$ 285,000 |

| |
|---|
| City of Mesquite |
| Adopted Budget/Water and Sewer Impact Fee Fund |
| Fiscal Year 2025-26 |

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues: | | | | | |
| Water Impact Fees | \$ 3,349,864 | \$ 972,000 | \$ 2,400,000 | \$ 2,300,000 | \$ (100,000) |
| Sewer Impact Fees | 2,135,615 | 519,000 | 1,750,000 | 1,700,000 | (50,000) |
| Interest Income | 233,442 | 49,410 | 300,000 | 350,000 | 50,000 |
| Total Revenues | \$ 5,718,921 | \$ 1,540,410 | \$ 4,450,000 | \$ 4,350,000 | \$ (100,000) |

| | | | | | |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Expenditures: | | | | | |
| Transfer Out - W&S Debt Service Fund | \$ 1,380,000 | \$ 1,380,000 | \$ 1,380,000 | \$ 3,000,000 | \$ 1,620,000 |
| Total Expenditures | \$ 1,380,000 | \$ 1,380,000 | \$ 1,380,000 | \$ 3,000,000 | \$ 1,620,000 |

| | | | | | |
|-------------------------------------|--------------|------------|--------------|--------------|----------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 4,338,921 | \$ 160,410 | \$ 3,070,000 | \$ 1,350,000 | \$ (1,720,000) |

| | | | | | |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Fund Balance, October 1 | \$ 2,388,933 | \$ 6,727,854 | \$ 6,727,854 | \$ 9,797,854 | \$ 3,070,000 |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

| | | | | | |
|-----------------------------------|---------------------|---------------------|---------------------|----------------------|---------------------|
| Fund Balance, September 30 | \$ 6,727,854 | \$ 6,888,264 | \$ 9,797,854 | \$ 11,147,854 | \$ 1,350,000 |
|-----------------------------------|---------------------|---------------------|---------------------|----------------------|---------------------|

| |
|---|
| City of Mesquite |
| Adopted Budget/Reserved Fee Fund |
| Fiscal Year 2025-26 |

| | Actual 2023-24 | Adopted 2024-25 | Amended 2024-25 | Adopted 2025-26 | Variance |
|----------------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues: | | | | | |
| Emergency Notification Fee | \$ 59,300 | \$ - | \$ 57,500 | \$ 55,000 | \$ (2,500) |
| Emergency Services Fee | 594,000 | 493,000 | 575,000 | \$ 550,000 | \$ (25,000) |
| Technology Fee | 118,580 | 49,300 | 115,000 | 110,000 | (5,000) |
| Interest Income | 90,474 | 59,000 | 98,000 | 100,000 | 2,000 |
| Total Revenues | \$ 862,354 | \$ 601,300 | \$ 845,500 | \$ 815,000 | \$ (30,500) |

| | | | | | |
|-------------------------------|-------------|-------------|------------------|------------------|-----------------|
| Expenditures: | | | | | |
| Emergency Notification System | \$ - | \$ - | \$ 31,330 | \$ 35,000 | \$ 3,670 |
| Total Expenditures | \$ - | \$ - | \$ 31,330 | \$ 35,000 | \$ 3,670 |

| | | | | | |
|-------------------------------------|------------|------------|------------|------------|-------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 862,354 | \$ 601,300 | \$ 814,170 | \$ 780,000 | \$ (34,170) |

| | | | | | |
|-------------------------|--------------|--------------|--------------|--------------|------------|
| Fund Balance, October 1 | \$ 1,307,972 | \$ 2,170,326 | \$ 2,170,326 | \$ 2,984,496 | \$ 814,170 |
|-------------------------|--------------|--------------|--------------|--------------|------------|

| | | | | | |
|----------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Fund Balance, September 30 | <u>\$ 2,170,326</u> | <u>\$ 2,771,626</u> | <u>\$ 2,984,496</u> | <u>\$ 3,764,496</u> | <u>\$ 780,000</u> |
|----------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|

City of Mesquite
Adopted Budget/Conference Center Capital Replacement Reserve Fund
Fiscal Year 2025-26

| | Actual | Adopted | Amended | Adopted | |
|-----------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| | 2023-24 | 2024-25 | 2024-25 | 2025-26 | Variance |
| Revenues: | | | | | |
| Room Rental Proceeds | \$ 313,535 | \$ 250,000 | \$ 410,000 | \$ 375,000 | \$ (35,000) |
| Interest Income | 42,976 | 30,000 | 40,500 | 45,000 | 4,500 |
| Total Revenues | \$ 356,511 | \$ 280,000 | \$ 450,500 | \$ 420,000 | \$ (30,500) |

| | | | | | |
|---------------------------|------------------|-------------------|------------------|-------------------|-------------------|
| Expenditures: | | | | | |
| Contractual Services | \$ 16,225 | \$ 50,000 | \$ 36,000 | \$ 50,000 | \$ 14,000 |
| Capital Outlay | 26,428 | 100,000 | 10,000 | 100,000 | 90,000 |
| Total Expenditures | \$ 42,653 | \$ 150,000 | \$ 46,000 | \$ 150,000 | \$ 104,000 |

| | | | | | |
|-------------------------------------|------------|------------|------------|------------|--------------|
| Excess (Deficiency) Revenues | | | | | |
| Over Expenditures | \$ 313,858 | \$ 130,000 | \$ 404,500 | \$ 270,000 | \$ (134,500) |

| | | | | | |
|-------------------------|------------|--------------|--------------|--------------|------------|
| Fund Balance, October 1 | \$ 700,966 | \$ 1,014,824 | \$ 1,014,824 | \$ 1,419,324 | \$ 404,500 |
|-------------------------|------------|--------------|--------------|--------------|------------|

| | | | | | |
|----------------------------|--------------|--------------|--------------|--------------|------------|
| Fund Balance, September 30 | \$ 1,014,824 | \$ 1,144,824 | \$ 1,419,324 | \$ 1,689,324 | \$ 270,000 |
|----------------------------|--------------|--------------|--------------|--------------|------------|

TAE 8-1-25

CR 7/30/25

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

| | |
|--|-------------------------------|
| City of Mesquite | 972.288.7711 |
| Taxing Unit Name | Phone (area code and number) |
| 757 N. Galloway Ave, Mesquite, TX 75149 | www.cityofmesquite.com/ |
| Taxing Unit's Address, City, State, ZIP Code | 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. | Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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). ¹ | \$ 14,061,297,591 |
| 2. | Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ² | \$ 1,583,905,325 |
| 3. | Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1. | \$ 12,477,392,266 |
| 4. | Prior year total adopted tax rate. | \$ 0.690000 /\$100 |
| 5. | Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. | |
| | A. Original prior year ARB values:..... | \$ 1,073,486,960 |
| | B. Prior year values resulting from final court decisions:..... | - \$ 953,132,470 |
| | C. Prior year value loss. Subtract B from A. ³ | \$ 120,354,490 |
| 6. | Prior year taxable value subject to an appeal under Chapter 42, as of July 25. | |
| | A. Prior year ARB certified value:..... | \$ 1,404,950,638 |
| | B. Prior year disputed value:..... | - \$ 280,990,128 |
| | C. Prior year undisputed value. Subtract B from A. ⁴ | \$ 1,123,960,510 |
| 7. | Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C. | \$ 1,244,315,000 |

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|---|-------------------|
| 8. | Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ 13,721,707,266 |
| 9. | Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵ | \$ 0 |
| 10. | <p>Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 316,896</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 19,101,503</p> <p>C. Value loss. Add A and B.⁶</p> | \$ 19,418,399 |
| 11. | <p>Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p> | \$ 0 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ 19,418,399 |
| 13. | Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0. | \$ 1,113,344,928 |
| 14. | Prior year total value. Subtract Line 12 and Line 13 from Line 8. | \$ 12,588,943,939 |
| 15. | Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ 86,863,713 |
| 16. | Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹ | \$ 758,365 |
| 17. | Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 87,622,078 |
| 18. | <p>Total current year taxable value on the current year certified appraisal roll today. 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.¹¹</p> <p>A. Certified values: \$ 15,908,246,834</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹² - \$ 1,751,332,773</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p> | \$ 14,156,914,061 |

⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.03(c)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)
¹¹ Tex. Tax Code §26.012, 26.04(c-2)
¹² Tex. Tax Code §26.03(c)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|-----------------------------|
| 19. | <p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. Current year taxable value of properties under protest. 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. ¹⁴ \$ <u>813,020,020</u></p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. 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. ¹⁵ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>813,020,020</u></p> | |
| 20. | <p>Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶</p> | \$ <u>1,750,397,805</u> |
| 21. | <p>Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.</p> | \$ <u>0</u> |
| 22. | <p>Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰</p> | \$ <u>13,219,536,276</u> |
| 23. | <p>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹</p> | \$ <u>0</u> |
| 24. | <p>Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²</p> | \$ <u>628,072,311</u> |
| 25. | <p>Total adjustments to the current year taxable value. Add Lines 23 and 24.</p> | \$ <u>628,072,311</u> |
| 26. | <p>Adjusted current year taxable value. Subtract Line 25 from Line 22.</p> | \$ <u>12,591,463,965</u> |
| 27. | <p>Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³</p> | \$ <u>0.695884</u> /\$100 ✓ |
| 28. | <p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴</p> | \$ _____ /\$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.

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
¹⁸ Tex. Tax Code §26.012(1-a)
¹⁹ Tex. Tax Code §26.04(d-3)
²⁰ Tex. Tax Code §26.012(6)
²¹ Tex. Tax Code §26.012(17)
²² Tex. Tax Code §26.012(17)
²³ Tex. Tax Code §26.04(c)
²⁴ Tex. Tax Code §26.04(d)

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| 29. | Prior year M&O tax rate. Enter the prior year M&O tax rate. | \$ 0.489209 /\$100 |
| 30. | Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 13,721,707,266 |
| 31. | Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100. | \$ 67,127,826 |
| 32. | Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&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 2024. This line applies only to tax years preceding the prior tax year. + \$ 536,831 B. Prior year taxes in TIF. 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 current year captured appraised value in Line 18D, enter 0. - \$ 7,682,080 C. Prior year transferred function. 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. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -7,145,249 E. Add Line 31 to 32D. | \$ 59,982,577 |
| 33. | Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 12,591,463,965 |
| 34. | Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100. | \$ 0.476374 /\$100 |
| 35. | Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. 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. \$ 0 B. Prior year state criminal justice mandate. 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. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.000000 /\$100 |
| 36. | Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. 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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.000000 /\$100 |

²⁵ [Reserved for expansion]

²⁶ Tex. Tax Code §26.044

²⁷ Tex. Tax Code §26.041

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|---------------------------|
| 37. | <p>Rate adjustment for county indigent defense compensation. ²⁸</p> <p>A. Current year indigent defense compensation expenditures. 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ <u>0</u></p> <p>B. Prior year indigent defense compensation expenditures. 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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p> | \$ <u>0.000000</u> /\$100 |
| 38. | <p>Rate adjustment for county hospital expenditures. ²⁹</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ <u>0</u></p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p> | \$ <u>0.000000</u> /\$100 |
| 39. | <p>Rate adjustment for defunding municipality. 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>A. Amount appropriated for public safety in the prior year. 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. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ <u>0.000000</u> /\$100 |
| 40. | Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D. | \$ <u>0.476374</u> /\$100 |
| 41. | <p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ <u>15,234,416</u></p> <p>B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.120990</u> /\$100</p> <p>C. Add Line 41B to Line 40.</p> | \$ <u>0.597364</u> /\$100 |
| 42. | <p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p> | \$ <u>0.618271</u> /\$100 |

²⁸ Tex. Tax Code §26.0442
²⁹ Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| D42. | <p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. 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 the tax year in which the disaster occurred; or</p> <p>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 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p> | \$ 0.000000 /\$100 |
| 43. | <p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt 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.³¹</p> <p>Enter debt amount \$ 34,203,055</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 6,790,902</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 27,412,153</p> | \$ 27,412,153 |
| 44. | Certified prior year excess debt collections. Enter the amount certified by the collector. ³² | \$ 816,980 |
| 45. | Adjusted current year debt. Subtract Line 44 from Line 43E. | \$ 26,595,173 |
| 46. | <p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 100.76 %</p> <p>C. Enter the 2023 actual collection rate. 100.96 %</p> <p>D. Enter the 2022 actual collection rate. 97.92 %</p> <p>E. 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%.³⁴</p> | 100.00 % |
| 47. | Current year debt adjusted for collections. Divide Line 45 by Line 46E. | \$ 26,595,173 |
| 48. | Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 13,219,536,276 |
| 49. | Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100. | \$ 0.201180 /\$100 |
| 50. | Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49. | \$ 0.819451 /\$100 |
| D50. | <p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p> | \$ 0.000000 /\$100 |



³⁰ Tex. Tax Code §26.042(a)
³¹ Tex. Tax Code §26.012(7)
³² Tex. Tax Code §26.012(10) and 26.04(b)
³³ Tex. Tax Code §26.04(b)
³⁴ Tex. Tax Code §526.04(h), (h-1) and (h-2)

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| 51. | COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate. | \$ 0.000000 /\$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 |
|------|---|--------------------|
| 52. | Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0. | \$ 0 |
| 53. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ 15,679,189 |
| 54. | Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 13,219,536,276 |
| 55. | Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100. | \$ 0.118606 /\$100 |
| 56. | Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 0.695884 /\$100 |
| 57. | Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year. | \$ 0.695884 /\$100 |
| 58. | Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.819451 /\$100 |
| 59. | Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58. | \$ 0.700845 /\$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 |
|------|--|--------------------|
| 60. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹ | \$ 0 |
| 61. | Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 13,219,536,276 |
| 62. | Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100. | \$ 0.000000 /\$100 |

³⁵ Tex. Tax Code §26.041(d)
³⁶ Tex. Tax Code §26.041(i)
³⁷ Tex. Tax Code §26.041(d)
³⁸ Tex. Tax Code §26.04(c)
³⁹ Tex. Tax Code §26.04(c)
⁴⁰ Tex. Tax Code §26.045(d)
⁴¹ Tex. Tax Code §26.045(i)

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|---|--------------------|
| 63. | Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax). | \$ 0.700845 /\$100 |

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴² The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value.⁴³

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|------|--|---|
| 64. | Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0.693966 /\$100 \$ 0.000000 /\$100 \$ 0.693966 /\$100 \$ 0.690000 /\$100 \$ 0.003966 /\$100 \$ 12,823,119,623 \$ 508,564 |
| 65. | Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0.000000 /\$100 \$ 0.000000 /\$100 \$ 0.000000 /\$100 \$ 0.690000 /\$100 \$ -0.690000 /\$100 \$ 0 \$ 0 |
| 66. | Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0.000000 /\$100 \$ 0.000000 /\$100 \$ 0.000000 /\$100 \$ 0.000000 /\$100 \$ 0.000000 /\$100 \$ 0 \$ 0 |
| 67. | Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G | \$ 508,564 /\$100 |
| 68. | 2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100 | \$ 0.003847 /\$100 |
| 69. | Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution) | \$ 0.704692 /\$100 |

⁴² Tex. Tax Code §26.013(b)
⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴⁵ Tex. Tax Code §26.0501(a) and (c)
⁴⁶ Tex. Local Gov’t Code §120.007(d)
⁴⁷ Tex. Local Gov’t Code §26.04(c)(2)(B)

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.⁴⁸ 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.⁴⁹

| Line | De Minimis Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 70. | Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.476374 /\$100 |
| 71. | Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 13,219,536,276 |
| 72. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100. | \$ 0.003782 /\$100 |
| 73. | Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.201180 /\$100 |
| 74. | De minimis rate. Add Lines 70, 72 and 73. | \$ 0.000000 /\$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.⁵⁰

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.⁵¹

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 |
|------|---|--------------------|
| 75. | 2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 0.690000 /\$100 |
| 76. | Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 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 2024, complete <i>form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 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. | \$ 0.000000 /\$100 |
| 77. | Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75. | \$ 0.000000 /\$100 |
| 78. | Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 12,588,943,939 |
| 79. | Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100. | \$ 0 |
| 80. | Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 12,591,463,965 |
| 81. | Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³ | \$ 0.000000 /\$100 |

⁴⁸ Tex. Tax Code §26.012(8-a)
⁴⁹ Tex. Tax Code §26.063(a)(1)
⁵⁰ Tex. Tax Code §26.042(b)
⁵¹ Tex. Tax Code §26.042(f)
⁵² Tex. Tax Code §26.042(c)
⁵³ Tex. Tax Code §26.042(b)

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 82. | Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate). | \$ 0.704692 /\$100 |

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.695884 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$ 0.704692 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 69

De minimis rate. \$ 0.000000 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:


SECTION 10: 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. **

print here ▶ John R. Ames, CTA
 Printed Name of Taxing Unit Representative

sign here ▶ 
 Taxing Unit Representative

7.30.25
 Date

sign here ▶ 
 Taxing Unit Representative

8-1-25
 Date

** Tex. Tax Code §526.04(c-2) and (d-2)