



MESQUITE QUALITY OF LIFE CORPORATION (M.Q.O.L.C.) ANNUAL REPORT

Fiscal year

October 1, 2023 – September 30, 2024

\$0.005 Sales Tax Rate (1/2 cent)

Mission Statement

*"The Mesquite Quality of Life Corporation identifies and funds public projects within the areas of **Transportation, Public Safety, and Parks and Recreation** that maintain and/or enhance the quality of life for Mesquite residents and businesses."*



City Lake Aquatic Center

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Spray Zone at Clay Mathis Park

2024 BOARD OF DIRECTORS

Nadine Ward, President
Tom Palmer, Vice President
Lisa Theriot, Treasurer
Ron Ward, Secretary
Homero Lopez
Gilberto Prado
Debbie Anderson

Board Meetings

November 15, 2023

February 28, 2024

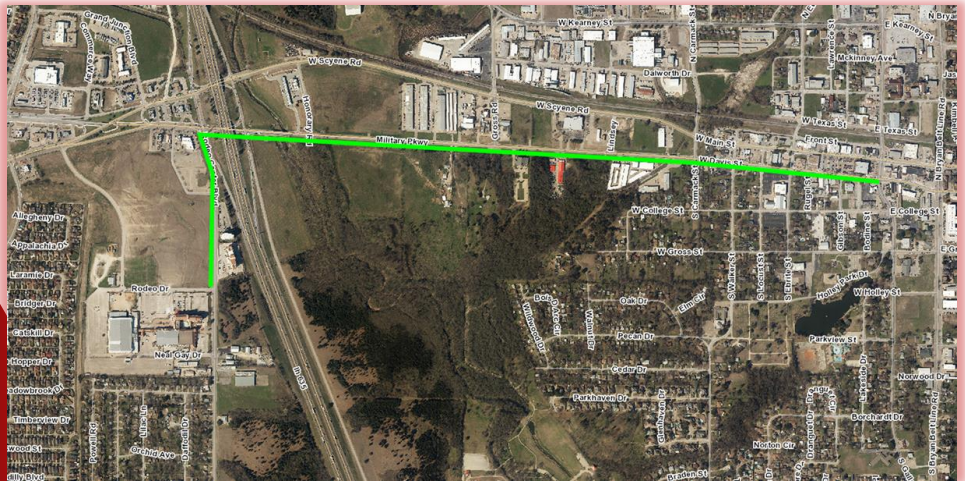
March 27, 2024

April 24, 2024

May 16, 2024

June 27, 2024

September 25, 2024



Military Parkway Trail

PROJECT SELECTION

Support community values

Are visionary

Enhance Mesquite as a destination

Balance the three project areas

Are fiscally responsible and sustainable



Westlake Skate Park Project Ribbon Cutting Ceremony

FY 24 APPROVED PROJECTS

Transportation

Debt Service (Town East Blvd., Scyene Road, Thomasson Square)	\$1,335,610
Traffic Signal Construction (ongoing)	14,500
Scyene Signal Preemption Annual Maintenance	26,250
2022 HSIP - Signal Design and Construction	660,301
Safe Streets for All - Action Plan Development	75,000
Prior Year Transportation Projects	<u>1,290,092</u>
TOTAL TRANSPORTATION PROJECTS	\$ 3,401,753

Public Safety

Thermal Imaging Camera Replacement	\$58,800
Fire Gas Sensor Detector Replacement	9,450
Prior Year Public Safety Projects	<u>15,001</u>
TOTAL PUBLIC SAFETY PROJECTS	\$ 83,251

Parks and Recreation

Park Operations and Public Safety Equipment (ongoing)	\$5,206,230
PARD System Maintenance (ongoing)	550,000
Eastfield Soccer Lease (ongoing)	20,000
Highway Corridor Maintenance (ongoing)	570,000
Median Landscaping (ongoing)	25,000
Trail System Maintenance (ongoing)	40,000
Rutherford Playground	300,000
Golf Course Maintenance (ongoing)	50,000
Cross Elementary School/City Park Reimbursement to MISD	437,500
Evans Recreation Center Entry Resurfacing	300,000
Anderson Park - Phase 1	350,000
Evans Spray Zone	700,000
Evans Lighted/Covered Pickleball Courts	250,000
Beasley and McKenzie Multi-Use Court Conversions	100,000
Westlake Skate Park	100,000
Westlake Archery Range Update	85,000
Rorie Galloway Ropes Course Update	125,000
Multi-Use Court Resurfacing	500,000
Trail and Sidewalk Extensions and Repairs	350,000
Military Parkway Trail	500,000
Mesquite Heritage Trail - Phase 2	2,100,000
Trail Master Plan	150,000
Prior Year Park Projects	<u>6,980,143</u>
TOTAL PARKS AND RECREATION PROJECTS	\$ 19,788,873

TOTAL ADMINISTRATION	\$460,000
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FY 23-24 PROJECTS TOTAL	\$23,733,877
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Five-year Statement of Revenues, Expenditures, and Fund Balance

FISCAL YEAR	2020	2021	2022	2023	2024*
BEGINNING FUND BALANCE (10/1)	\$2,902,508	\$2,585,784	\$6,164,827	\$12,999,066	\$17,575,242
<u>REVENUES</u>					
General Sales Tax	\$11,322,979	\$12,814,007	\$14,455,658	\$15,297,927	\$15,234,416
Investment Income	11,023	2,974	(27,909)	513,061	869,752
Contributions and Reimbursements	289,828	77,290	-	-	-
Grant Revenue	393,665	59,063	2,331,896		
Other Revenue	<u>1,287,095</u>	-	<u>143,500</u>		
TOTAL REVENUES	\$13,304,590	\$12,953,334	\$16,903,145	\$15,810,988	\$16,104,168
<u>EXPENDITURES</u>					
Transportation	\$3,169,509	\$1,379,380	\$1,677,370	\$2,451,983	\$1,813,264
Public Safety	1,118,891	50,856	27,786	5,449	7,205
Parks and Recreation	9,032,914	7,647,055	8,063,750	8,360,380	11,714,699
Administration	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>417,000</u>	<u>460,000</u>
TOTAL EXPENDITURES	\$13,621,314	\$9,374,291	\$10,068,906	\$11,234,812	\$13,995,168
ENDING FUND BALANCE (9/30)	\$2,585,784	\$6,164,827	\$12,999,066	\$17,575,242	\$19,684,242

*2024 Preliminary – Year End Audit in Progress

25-YEAR 4B SALES TAX FUND HISTORY

REVENUES

General Sales Tax	\$252,802,272
Investment Income	4,127,939
Contributions and Reimbursements	8,152,777
Grant Revenue	6,525,074
Other Revenue	4,596,881
Transfer-In Town Centre TIRZ Funds	<u>1,964,025</u>
TOTAL REVENUE	\$278,168,968

EXPENDITURES

Transportation	\$80,632,409
Public Safety	12,561,744
Parks and Recreation	161,991,606
Administration	<u>3,298,967</u>
TOTAL EXPENDITURES	\$258,484,726



Skate Park opened to the public in November 2024



Addendum

TEXAS STATE STATUTE

The State statute that allowed the creation of the Corporation allows expenditures of revenues by the Corporation to be used for land, buildings, equipment and improvements for items that fit under the definition of “project” under Section 2(10) of the Development Corporation Act (V.T.C.S. Article 5190.6), which encompasses the land, buildings, equipment, facilities and improvements that are suitable for any of the following:

- *Promotion of manufacturing and industrial facilities;*
- *Recycling facilities;*
- *Distribution facilities;*
- *Small warehouse and storage facilities;*
- *Air or water pollution control facilities;*
- *Development or redevelopment of closed military bases; and*
- *Facilities related to these projects.*

Additionally, Section 4B of the Act specifically permits expenditures of Section 4B tax proceeds for land, buildings, equipment and improvements suitable for the following nine types of projects:

Athletic facilities;

- *Parks and related public space improvements;*
- *Tourism and entertainment facilities;*
- *Commercial facilities;*
- *Certain public facility improvements;*
- *Transportation improvements;*
- *Infrastructure improvements;*
- *Other business-related improvements; and*
- *Affordable housing.*

Specific to Mesquite, Texas:

House Bill No. 2912 made significant amendments to the Act; however, the Mesquite Quality of Life Corporation held an election on August 14, 1999, which utilizes the statute to expend money for projects within the three areas allowed in the Mesquite election ballot language:

Transportation; Public Safety; and Parks and Recreation.



FORMATION OF THE CORPORATION

The Mesquite Quality of Life Corporation was created by the Mesquite City Council following an election by the citizens of Mesquite on August 14, 1999, which authorized an additional, one-half cent sales tax known as the economic development 4B sales tax. The ballot language stated:

The adoption of a Section 4B sales and use tax at the rate of one-half of one percent to undertake projects as described in Section 4B of Article 5190.6, Vernon's Texas Civil Statutes, as amended, limited to the following:

- ***Transportation***
- ***Public Safety; and***
- ***Public Parks and Recreation***

All revenues received will be used for projects in the three areas described above and funds may be used for the maintenance and operation expenses for any of the above-described projects.

The initial Board of Directors were appointed by the City Council on August 19, 1999, and Articles of Incorporation were filed with the State of Texas on August 20, 1999, formally creating the Corporation. The Bylaws for the Corporation were adopted by the Board on September 28, 1999, and approved by the City Council on October 4, 1999. An amendment to the Articles of Incorporation and the Bylaws were adopted during fiscal year 2002-03, which allows the Corporation to issue revenue bonds.

Summary of the THIRD AMENDMENT TO THE BYLAWS 2022

- [THIRD BYLAWS, Resolution No. 16-2022](#)

Second Bylaws approved October 3, 2003

Featured changes to the THIRD BYLAWS :

- **Table of Contents** - hyperlinked so as to jump to an Article quickly and with ease
 - **Abbreviations and Acronyms** - section added
 - **Authority section** - added citing and hyperlinked to the new State law provisions, and hyperlinking to past Resolutions passed by the City Council tracking the history of various articles or bylaw amendments
- **Mesquite City Code, Chapter 20 – Board, Commissions, and Committees** is adopted into the **THIRD BYLAWS** by reference. Art. VII, Sec. 6, B. (page 20). Both the MQOLC and the new MEDA Board will have the same provisions governing the membership

Article IV – Board of Directors.

- This Article now relies heavily on provisions in Chapter 20 regarding things like:
 - Eligibility & Appointment Process
 - Number of Directors, Term of Office, and Term Limits.
 - NOTE: Terms now run from Jan. 1 to Dec. 31st expiring every 2-years
 - General Regulations of the Board of Directors
 - Attendance Requirements