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**MEMORANDUM**

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**TO:** Honorable Mayor and City Council

**FROM:** Debbie Mol, Director of Finance

**DATE:** January 13, 2020

**SUBJECT:** Fiscal Year 2019-20 Amended Summary of Changes

The fiscal year 2019-20 budget was adopted on September 16, 2019 for the financial plan of operations beginning October 1, 2019 to September 30, 2020. At the end of each fiscal year there are open purchase orders and contracts that are approved purchases for that fiscal year, but have not been received or the project has not been completed. As a result, the open purchase orders and contracts are rolled from one fiscal year to the next and the related budget amount is added to the new fiscal year's budget. Below is a summary of the additional budget amount for the rolled purchase orders and contracts from fiscal year 2018-19 to 2019-20, along with other departmental changes that have occurred after the adoption of the fiscal year 2019-20 budget.

General Fund:

Revenues

- Increase in General Sales Tax of \$200,000
- Decrease of \$50,000 in Transfer in Special Revenue Funds from Photo Enforcement Fund

Expenditures

- Total rolled purchase orders and contracts for the General Fund is \$56,269
- Increase Animal Services \$23,000 for reorganization
- Increase Police Technical Services \$45,000 for Public Safety Dispatch Pay

Water/Sewer Fund:

Expenditures

- Increase of \$245,958 for rolled purchase orders
- Increase of \$20,000 for Utility Bill Assistance Program

DUD Operating Fund:

Expenditures

- Increase of \$3,760 for rolled contract

Airport Operating Fund:

Expenditures

- Increase of \$3,560 for rolled purchase orders

General Liability Fund:

Expenditures

- Increase of \$10,698 for rolled purchase order
- Decrease of \$2,878 in Other Expenditures to offset effect of rolled purchase order to fund balance deficit

Hotel Occupancy Tax Fund:

Expenditures

- Increase of \$206,068 for rolled purchase orders and contract

Confiscated Seizure Fund:

Expenditures

- Increase of \$228,669 for rolled purchase orders
- Increase of \$125,754 for approved purchases from FY2019

Photo Enforcement Fund:

Expenditures

- Decrease of \$50,000 Transfer Out to General Fund in order to maintain a positive fund balance

Community Development Block Grant Program Fund:

Revenues

- Increased for grant awards from prior years for Housing Rehabilitation, Mesquite Social Services and Orphan Sidewalks

Expenditures

- Increase for prior years' grant awards for Housing Rehabilitation, Mesquite Social Services and Orphan Sidewalks

Mesquite Quality of Life Corporation Fund:

Revenues

- Increase of \$1,740,409 for prior year receivables:
  - \$50,000 – Contribution and Reimbursement from MISD for Military Parkway Trail
  - \$1,665,409 – Grant Receivables (Compass Bus Service, Military Parkway and Gus Thomasson Sustainability)
  - \$25,000 – Dallas County reimbursement agreement for Scyene Road project

Expenditures

- Increase Transportation Improvements
  - \$3,004,319 for prior year transportation projects that are not completed and rolled purchase order and contracts
  - Decrease of \$50,000 for Transfer Out for Airport Capital Projects

- Increase Public Safety Improvements
  - \$1,100,000 for prior year public safety projects that are not completed and a rolled purchase order.
- Increase Parks and Recreation Improvements
  - \$2,666,051 for prior year park projects that are not completed and rolled purchase orders and contracts.
  - Decrease of \$50,000 for Transfer Out for Golf Capital Projects.
- Increase Transfer Out – Capital Projects
  - \$50,000 for Airport Capital Projects.
  - \$50,000 for Golf Capital Projects

Municipal Court Technology Fund:

Revenues

- Increase of \$10,000 in Municipal Court Technology fee proceeds

Expenditures

- Decrease of 3,500 in contractual services to maintain positive fund balance
- Increase of \$89,563 for rolled purchase orders

Capital Projects Reserve Fund:

Revenues

- Increase Other Revenue for prior year receivables:
  - \$182,115 for Dallas County reimbursement agreement for Major Thoroughfare Pavement Preservation project.
  - \$347 from MISD for Safe Route to School Engineering Consultant.

Expenditures

- Increase \$1,272,506 for prior year projects that are not completed and rolled purchase orders and contracts.
- Increase \$60,000 for Roadway ROW Acquisition project.
- Increase \$10,000 for Emergency Shelter project.

Town Centre Tax Increment Reinvestment Zone Fund:

Expenditures

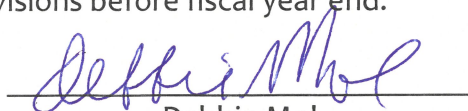
- Increase \$7,906,270 for prior year projects that are not completed and rolled contracts and a purchase order

Gus Thomasson Tax Increment Reinvestment Zone Fund:

Expenditures

- Increase Contractual Services \$4,000 for prior year project that is not completed.

The fiscal year 2019-20 budget will be amended again this fiscal year to capture major revenue and expenditure revisions before fiscal year end.



Debbie Mol  
Director of Finance