

## City Manager Changes to Revised Budget

FY 19-20 Revised Additional Items		Total Amount
<b>GENERAL FUND</b>		
<b>Fire</b>		
	Heavy Rescue Equipment - restore frozen capital	\$ 47,000
	Sub-Total	<b>\$ 47,000</b>
<b>Library</b>		
	Library Materials - restore frozen capital	\$ 149,905
	Sub-Total	<b>\$ 149,905</b>
<b>Transportation</b>		
	Fiber Optic Testing Equipment - restore frozen capital	\$ 16,547
	Sub-Total	<b>\$ 16,547</b>
<b>TOTAL IMPACT TO GENERAL FUND</b>		<b>\$ 213,452</b>

## City Manager Changes to Proposed Budget

FY 20-21 Proposed Additional Items	Ongoing Amount	One-Time Amount	Total Amount
<b>GENERAL FUND</b>			
<b>Fire</b>			
Fire PPE - 2nd Full Set of Gear	-	72,624	72,624
Sub-Total	\$ -	\$ 72,624	\$ 72,624
<b>Neighborhood Vitality, Office of</b>			
Home Improvement Incentive Program	-	250,000	250,000
Sub-Total	\$ -	\$ 250,000	\$ 250,000
<b>Parks, Recreation &amp; Cultural Arts</b>			
Replace unit 200-0251 Kubota ZP 330 (Propane)	-	13,095	13,095
Table and Chairs for Rec Performance - Not Debt Eligible if referred to CIP	-	19,400	19,400
Unbanking two Maintenance Crew Leader positions	104,356	-	104,356
Sub-Total	\$ 104,356	\$ 32,495	\$ 136,851
<b>Police</b>			
Helmet-Mounted Cameras for SWAT	-	30,000	30,000
Sub-Total	\$ -	\$ 30,000	\$ 30,000
<b>TOTAL IMPACT TO GENERAL FUND</b>			
	\$ 104,356	\$ 385,119	\$ 489,475

City of Garland, Texas  
2020-21 Proposed Budget  
Presented August 25, 2020

Disclosure

This budget will raise more revenue from property taxes than last year's budget by an amount of \$5,036,355, which is a 4.04 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,239,506.

In accordance with Section 140.0045 of the Local Government Code, which requires the itemization of certain expenditures by a political subdivision, the City of Garland is expected to expend for the year ended September 30, 2020, and has budgeted for FY 2020-21 the following amounts, respectively:

Notices required by law to be published in a newspaper: \$83,285 and \$71,992

Lobbying activities: \$30,000 and \$210,412

**CITY OF GARLAND  
COMBINED FUND SUMMARY  
2020-21**

	<b>2018-19 ACTUAL</b>	<b>2019-20 APPROVED</b>	<b>2019-20 REVISED</b>	<b>2020-21 PROPOSED</b>	<b>% CHG APPRV</b>
<b>REVENUE &amp; TRANSFERS IN</b>					
General Fund	\$182,311,295	\$183,119,144	\$179,862,670	\$182,801,071	-0.2%
Electric Utility Fund	288,596,593	299,232,371	299,588,586	297,269,856	-0.7%
Rate Mitigation Fund	29,727,694	2,900,000	13,950,000	6,750,000	132.8%
Water Utility Fund	76,676,359	78,672,651	78,430,531	79,876,190	1.5%
Wastewater Utility Fund	47,774,002	49,960,936	47,764,243	50,530,810	1.1%
Environmental Waste Services Fund	20,633,309	21,515,722	21,359,012	21,797,081	1.3%
All Other Funds	97,200,554	104,051,372	113,171,661	113,624,929	9.2%
<b>Sub-Total</b>	<u>\$742,919,806</u>	<u>\$739,452,196</u>	<u>\$754,126,704</u>	<u>\$752,649,936</u>	<u>1.8%</u>
G.O. Debt Service Fund	\$83,536,330	\$96,261,699	\$90,416,080	\$72,895,602	4.5%
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<u>\$826,456,136</u>	<u>\$835,713,895</u>	<u>\$844,542,783</u>	<u>\$825,545,539</u>	<u>-1.2%</u>
Less Interfund Transfers	(\$84,252,413)	(\$97,813,719)	(\$92,354,223)	(\$71,326,232)	27.1%
<b>NET BUDGET REVENUE</b>	<u>\$742,203,722</u>	<u>\$737,900,176</u>	<u>\$752,188,560</u>	<u>\$754,219,307</u>	<u>2.2%</u>
<b>APPROPRIATIONS &amp; TRANSFERS OUT</b>					
General Fund	\$178,009,218	\$185,459,516	\$184,423,442	\$185,101,550	-0.2%
Electric Utility Fund	277,962,791	312,128,087	312,143,100	307,272,295	-1.6%
Rate Mitigation Fund	0	15,250,000	15,250,000	12,300,000	-19.3%
Water Utility Fund	72,795,692	78,161,644	78,610,257	79,069,199	1.2%
Wastewater Utility Fund	44,612,000	49,563,640	50,433,112	50,408,343	1.7%
Environmental Waste Services Fund	20,998,797	22,019,210	22,314,097	22,147,955	0.6%
All Other Funds	100,987,875	106,623,683	122,707,965	115,294,470	8.1%
<b>Sub-Total</b>	<u>\$695,366,374</u>	<u>\$769,205,780</u>	<u>\$785,881,974</u>	<u>\$771,593,813</u>	<u>0.3%</u>
G.O. Debt Service Fund	\$84,503,072	\$96,263,647	\$89,820,409	\$73,510,807	5.2%
<b>TOTAL APPROPRIATIONS &amp; TRANSFERS OUT</b>	<u>\$779,869,446</u>	<u>\$865,469,427</u>	<u>\$875,702,383</u>	<u>\$845,104,620</u>	<u>-2.4%</u>
Less Interfund Transfers Out	(\$84,252,413)	(\$97,813,719)	(\$92,354,223)	(\$71,326,232)	27.1%
<b>NET BUDGET APPROPRIATIONS</b>	<u>\$695,617,033</u>	<u>\$767,655,708</u>	<u>\$783,348,160</u>	<u>\$773,778,388</u>	<u>0.8%</u>
<b>Revenue Over (Short of) Expenditures - Change in Fund Balance</b>	\$46,586,690	(\$31,775,532)	(\$31,168,295)	(\$19,559,082)	38.4%
<b>BEGINNING BALANCE</b>	\$326,414,791	\$291,614,982	\$373,001,481	\$339,821,882	16.5%
<b>Change in Fund Balance</b>	46,586,690	(31,775,532)	(31,168,295)	(19,559,082)	38.4%
<b>ENDING BALANCE</b>	<u>\$373,001,481</u>	<u>\$259,839,450</u>	<u>\$339,821,882</u>	<u>\$320,262,801</u>	<u>23.3%</u>
<b>Assigned Fund Balance</b>	\$5,480,426	\$7,540,609	\$7,540,609	\$7,540,609	0.0%
<b>TOTAL FUND BALANCE</b>	<u>\$378,481,907</u>	<u>\$267,380,059</u>	<u>\$347,362,491</u>	<u>\$327,803,410</u>	<u>22.6%</u>

**CITY OF GARLAND  
COMBINED FUND SUMMARY  
2020-21**

**DETAIL SCHEDULES:**

	<b>2018-19 ACTUAL</b>	<b>2019-20 APPROVED</b>	<b>2019-20 REVISED</b>	<b>2020-21 PROPOSED</b>	<b>% CHG APPRV</b>
<b>REVENUE - ALL OTHER FUNDS</b>					
Infrastructure Repair & Replcmt. Fund	\$22,034,021	\$28,140,301	\$28,404,500	\$29,130,345	3.5%
Stormwater Management Fund	4,619,506	4,891,296	4,930,240	4,931,627	0.8%
Firewheel Fund	4,201,999	3,974,525	3,481,040	3,966,504	-0.2%
Recreation Performance Fund	1,313,006	1,292,902	895,227	1,113,474	-13.9%
Hotel/Motel Tax Fund	1,586,039	1,594,470	1,269,803	1,393,058	-12.6%
Garland Heliport Fund	11,608	10,497	10,102	8,482	-19.2%
SafeLight Fund	1,196,151	0	0	0	0.0%
Economic Development Fund	2,095,400	2,027,671	2,033,066	1,902,233	-6.2%
Combined TIF Funds	1,311,294	1,751,566	1,724,200	2,193,593	17.3%
Combined Grant Funds	17,832,641	19,961,075	29,699,164	25,509,366	27.8%
Narcotic Seizure Funds	245,930	88,704	108,628	52,100	-41.3%
Group Health Insurance Fund	40,752,959	40,318,365	40,615,692	43,424,147	7.7%
<b>TOTAL REVENUE</b>	<b>\$97,200,554</b>	<b>\$104,051,372</b>	<b>\$113,171,661</b>	<b>\$113,624,929</b>	<b>9.2%</b>
<b>APPROPRIATIONS - ALL OTHER FUNDS</b>					
Infrastructure Repair & Replcmt. Fund	\$26,313,397	\$28,398,084	\$33,294,313	\$29,432,823	3.6%
Stormwater Management Fund	4,239,561	5,129,668	5,137,872	5,683,263	10.8%
Firewheel Fund	3,947,012	4,167,868	3,931,276	4,094,553	-1.8%
Recreation Performance Fund	1,269,476	1,408,544	1,102,000	1,113,474	-20.9%
Hotel/Motel Tax Fund	1,401,167	1,678,740	1,822,581	1,647,456	-1.9%
Garland Heliport Fund	13,668	20,700	20,700	7,700	-62.8%
SafeLight Fund	2,050,360	0	348,039	114,657	-11.3%
Economic Development Fund	1,630,309	2,398,363	2,580,239	2,128,428	-30.7%
Combined TIF Funds	1,047,041	2,150,036	2,699,656	1,741,092	-30.7%
Combined Grant Funds	18,281,269	19,033,882	28,736,527	25,188,285	32.3%
Narcotic Seizure Funds	268,480	233,160	238,660	180,160	-22.7%
Group Health Insurance Fund	40,526,136	42,004,638	42,796,102	43,962,580	4.7%
<b>TOTAL APPROPRIATIONS</b>	<b>\$100,987,875</b>	<b>\$106,623,683</b>	<b>\$122,707,965</b>	<b>\$115,294,470</b>	<b>8.1%</b>

**CITY OF GARLAND  
COMBINED FUND SUMMARY  
2020-21**

**DETAIL SCHEDULES:**

	<b>2018-19 ACTUAL</b>	<b>2019-20 APPROVED</b>	<b>2019-20 REVISED</b>	<b>2020-21 PROPOSED</b>	<b>% CHG APPRV</b>
<b>Revenue Over (Short of) Expenditures - Change in Fund Balance</b>					
General Fund	\$4,302,077	(\$4,360,372)	(\$4,560,772)	(\$2,300,479)	1.7%
Electric Utility Fund	10,633,802	(12,895,716)	(12,554,514)	(10,002,439)	22.4%
Rate Mitigation Fund	29,727,694	(12,350,000)	(1,300,000)	(5,550,000)	55.1%
Water Utility Fund	3,880,667	511,007	(179,726)	806,991	57.9%
Wastewater Utility Fund	3,162,002	397,296	(2,668,869)	122,467	-69.2%
Environmental Waste Services Fund	(365,488)	(503,488)	(955,086)	(350,874)	30.3%
Infrastructure Repair & Replcmt. Fund	(4,279,375)	(257,783)	(4,889,813)	(302,478)	-17.3%
Stormwater Management Fund	379,945	(238,372)	(207,632)	(751,636)	-215.3%
Firewheel Fund	254,987	(193,343)	(450,236)	(128,049)	33.8%
Recreation Performance Fund	43,530	(115,642)	(206,773)	0	100.0%
Hotel/Motel Tax Fund	184,872	(84,270)	(552,778)	(254,398)	-201.9%
Garland Heliport Fund	(2,060)	(10,203)	(10,598)	782	
SafeLight Fund	(854,209)	0	(348,039)	(114,657)	
Economic Development Fund	465,091	(370,692)	(547,173)	(226,195)	39.0%
Combined TIF Funds	264,253	(398,470)	(984,152)	452,501	
Combined Grant Funds	(448,628)	927,193	962,637	321,081	-65.4%
Narcotic Seizure Funds	(22,550)	(144,456)	(130,032)	(128,060)	11.4%
Group Health Insurance Fund	226,823	(1,686,273)	(2,180,410)	(538,433)	68.1%
<b>Sub-Total</b>	<u>\$47,553,431</u>	<u>(\$31,773,584)</u>	<u>(\$31,763,966)</u>	<u>(\$18,943,877)</u>	<u>40.4%</u>
G.O. Debt Service Fund	(\$966,742)	(\$1,948)	\$595,671	(\$615,205)	-294.9%
<b>TOTAL CHANGE IN FUND BALANCE</b>	<u><u>\$46,586,690</u></u>	<u><u>(\$31,775,532)</u></u>	<u><u>(\$31,168,295)</u></u>	<u><u>(\$19,559,082)</u></u>	<u><u>38.4%</u></u>

**CITY OF GARLAND  
COMBINED FUND SUMMARY  
2020-21**

**DETAIL SCHEDULES:**

	<u>2018-19 ACTUAL</u>	<u>2019-20 APPROVED</u>	<u>2019-20 REVISED</u>	<u>2020-21 PROPOSED</u>	<u>% CHG APPRV</u>
<b>BEGINNING BALANCE</b>					
General Fund	\$18,633,581	\$18,578,957	\$22,935,658	\$16,354,886	-12.0%
Electric Utility Fund	74,757,336	55,216,583	85,391,138	72,836,624	31.9%
Rate Mitigation Fund	157,053,572	156,208,652	186,781,266	185,481,266	18.7%
Water Utility Fund	18,959,262	19,054,516	22,839,929	22,660,203	18.9%
Wastewater Utility Fund	16,592,011	16,990,628	19,754,013	17,085,144	0.6%
Environmental Waste Services Fund	4,651,923	3,587,325	4,286,434	3,331,349	-7.1%
Infrastructure Repair & Replcmt. Fund	9,484,251	267,783	5,204,876	315,063	17.7%
Stormwater Management Fund	1,476,870	1,020,136	1,856,815	1,649,183	61.7%
Firewheel Fund	323,298	59,337	578,285	128,049	115.8%
Recreation Performance Fund	163,243	133,428	206,773	0	-100.0%
Hotel/Motel Tax Fund	2,822,482	2,444,874	3,007,354	2,454,576	0.4%
Garland Heliport Fund	193,888	190,606	191,828	181,230	-4.9%
SafeLight Fund	1,316,905	214,115	462,696	114,657	-46.5%
Economic Development Fund	1,823,837	1,568,725	2,288,928	1,741,755	11.0%
Combined TIF Funds	939,688	644,595	1,203,941	228,485	-65.9%
Combined Grant Funds	2,539,921	1,772,288	2,091,293	3,053,930	72.3%
Narcotic Seizure Funds	288,239	182,529	265,689	135,657	-25.7%
Group Health Insurance Fund	7,838,059	8,291,297	8,064,882	5,884,472	-29.0%
<b>Sub-Total</b>	<u>\$319,858,366</u>	<u>\$286,426,374</u>	<u>\$367,411,797</u>	<u>\$333,636,528</u>	<u>16.5%</u>
G.O. Debt Service Fund	\$6,556,425	\$5,188,608	\$5,589,683	\$6,185,354	12.8%
<b>TOTAL BEGINNING BALANCE</b>	<u>\$326,414,791</u>	<u>\$291,614,982</u>	<u>\$373,001,481</u>	<u>\$339,821,882</u>	<u>16.5%</u>
<b>ENDING BALANCE</b>					
General Fund	\$22,935,658	\$14,218,585	\$16,354,886	\$14,054,407	-1.2%
Electric Utility Fund	85,391,138	42,320,867	72,836,624	62,834,185	48.5%
Rate Mitigation Fund	186,781,266	143,858,652	185,481,266	179,931,266	25.1%
Water Utility Fund	22,839,929	19,565,523	22,660,203	23,467,194	19.9%
Wastewater Utility Fund	19,754,013	17,387,924	17,085,144	17,207,611	-1.0%
Environmental Waste Services Fund	4,286,434	3,083,837	3,331,349	2,980,475	-3.4%
Infrastructure Repair & Replcmt. Fund	5,204,876	10,000	315,063	12,585	25.9%
Stormwater Management Fund	1,856,815	781,764	1,649,183	897,547	14.8%
Firewheel Fund	578,285	(134,006)	128,049	0	100.0%
Recreation Performance Fund	206,773	17,786	0	0	-100.0%
Hotel/Motel Tax Fund	3,007,354	2,360,604	2,454,576	2,200,178	-6.8%
Garland Heliport Fund	191,828	180,403	181,230	182,012	0.9%
SafeLight Fund	462,696	214,115	114,657	0	-100.0%
Economic Development Fund	2,288,928	1,198,033	1,741,755	1,515,560	26.5%
Combined TIF Funds	1,203,941	246,125	228,485	680,986	106.5%
Combined Grant Funds	2,091,293	2,699,481	3,053,930	3,375,010	25.0%
Narcotic Seizure Funds	265,689	38,073	135,657	7,597	-80.0%
Group Health Insurance Fund	8,064,882	6,605,024	5,884,472	5,346,039	-19.1%
<b>Sub-Total</b>	<u>\$367,411,797</u>	<u>\$254,652,790</u>	<u>\$333,636,528</u>	<u>\$314,692,651</u>	<u>23.6%</u>
G.O. Debt Service Fund	\$5,589,683	\$5,186,660	\$6,185,354	\$5,570,149	2.5%
<b>TOTAL ENDING BALANCE</b>	<u>\$373,001,481</u>	<u>\$259,839,450</u>	<u>\$339,821,882</u>	<u>\$320,262,801</u>	<u>23.3%</u>

**CITY OF GARLAND  
DETAIL OF INTERGOVERNMENTAL TRANSFERS  
2020-21**

	<b>2018-19 ACTUAL</b>	<b>2019-20 APPROVED</b>	<b>2019-20 REVISED</b>	<b>2020-21 PROPOSED</b>	<b>% CHG APPRV</b>
<b>TO GENERAL FUND FROM:</b>					
Recreation Performance Fund	\$100,000	\$100,000	\$100,000	\$100,000	0.0%
Indirect Costs - Housing Assistance Fund	110,000	110,000	110,000	110,000	0.0%
Electric Utility Fund	0	161,667	161,667	66,667	-58.8%
Water Utility Fund	0	66,667	66,667	66,667	0
Wastewater Utility Fund	0	66,666	66,666	66,666	0
SafeLight Fund	220,000	0	50,000	114,657	
Hotel/Motel Tax Fund	0	0	0	0	0.0%
<b>Sub-Total</b>	<u>\$430,000</u>	<u>\$505,000</u>	<u>\$555,000</u>	<u>\$524,657</u>	<u>3.9%</u>
<b>TO ECONOMIC DEVELOPMENT FUND FROM:</b>					
Hotel/Motel Tax Fund	\$260,000	\$258,333	\$258,333	\$210,000	-18.7%
Electric Utility Fund	1,259,338	1,247,338	1,247,338	1,197,338	0.0%
Water Utility Fund	465,000	465,000	475,695	475,695	2.3%
<b>Sub-Total</b>	<u>\$1,984,338</u>	<u>\$1,970,671</u>	<u>\$1,981,366</u>	<u>\$1,883,033</u>	<u>-4.4%</u>
<b>G&amp;A TO THE GENERAL FUND FROM:</b>					
Electric Utility Fund	\$4,065,098	\$4,136,224	\$4,136,224	\$4,080,345	-1.4%
Water Utility Fund	720,168	730,719	730,719	752,714	3.0%
Wastewater Utility Fund	1,137,897	1,158,723	1,158,723	1,179,164	1.8%
Environmental Waste Services Fund	806,106	815,899	815,899	895,527	9.8%
Stormwater Management Fund	229,981	235,431	235,431	235,355	0.0%
Hotel/Motel Tax Fund	50,296	44,747	44,747	45,969	2.7%
SafeLight Fund	13,154	0	0	0	0.0%
Recreation Performance Fund	25,442	24,997	24,997	23,010	-7.9%
Self Insurance Fund	87,491	90,643	90,643	92,632	2.2%
Group Health Insurance Fund	169,944	192,747	192,747	203,006	5.3%
<b>Sub-Total</b>	<u>\$7,305,577</u>	<u>\$7,430,130</u>	<u>\$7,430,130</u>	<u>\$7,507,722</u>	<u>1.0%</u>
<b>TO ELECTRIC UTILITY FUND FROM:</b>					
Rate Mitigation Fund	\$0	\$15,250,000	\$15,250,000	\$12,300,000	-19.3%
<b>Sub-Total</b>	<u>\$0</u>	<u>\$15,250,000</u>	<u>\$15,250,000</u>	<u>\$12,300,000</u>	<u>-19.3%</u>
<b>TO FIREWHEEL FUND FROM:</b>					
General Fund	\$395,000	\$0	\$0	\$0	0.0%
<b>Sub-Total</b>	<u>\$395,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.0%</u>
<b>TO INFRASTRUCTURE R&amp;R FUND FROM:</b>					
General Fund	\$8,908,561	\$8,231,445	\$8,231,445	\$8,110,717	-1.5%
Water Utility Fund	807,247	827,428	827,428	848,114	2.5%
Wastewater Utility Fund	807,247	827,428	827,428	848,114	2.5%
<b>Sub-Total</b>	<u>\$10,523,055</u>	<u>\$9,886,301</u>	<u>\$9,886,301</u>	<u>\$9,806,945</u>	<u>-0.8%</u>
<b>TO SUMMER NUTRITION FUND FROM:</b>					
General Fund	\$1,016	\$30,000	\$31,546	\$34,340	14.5%
<b>Sub-Total</b>	<u>\$1,016</u>	<u>\$30,000</u>	<u>\$31,546</u>	<u>\$34,340</u>	<u>14.5%</u>
<b>TO FAIR HOUSING GRANT FUND FROM:</b>					
General Fund	\$128,287	\$55,650	\$245,140	\$87,832	57.8%
<b>Sub-Total</b>	<u>\$128,287</u>	<u>\$55,650</u>	<u>\$245,140</u>	<u>\$87,832</u>	<u>57.8%</u>

**CITY OF GARLAND  
 DETAIL OF INTERGOVERNMENTAL TRANSFERS  
 2020-21**

	<u>2018-19 ACTUAL</u>	<u>2019-20 APPROVED</u>	<u>2019-20 REVISED</u>	<u>2020-21 PROPOSED</u>	<u>% CHG APPRV</u>
<b>TO DEBT SERVICE FUND FROM:</b>					
Electric Utility Fund	\$26,625,070	\$26,622,670	\$20,935,170	\$1,486,004	-94.4%
Water Utility Fund	886,484	583,775	583,775	563,252	-3.5%
Wastewater Utility Fund	2,400,456	2,012,767	2,012,767	1,545,243	-23.2%
Environmental Waste Services Fund	3,506,907	3,235,350	3,235,350	3,263,329	0.9%
Stormwater Management Fund	491,677	492,766	492,766	488,451	-0.9%
Downtown TIF Fund	280,100	301,950	301,950	328,925	8.9%
I.H. 30 TIF Fund	405,978	523,071	499,344	594,496	13.7%
<b>Sub-Total</b>	<u>\$34,596,671</u>	<u>\$33,772,349</u>	<u>\$28,061,122</u>	<u>\$8,269,700</u>	<u>-75.5%</u>
<b>TO GROUP HEALTH INSURANCE FUND FROM:</b>					
All Funds	\$28,888,469	\$28,913,618	\$28,913,618	\$30,912,003	6.9%
<b>Sub-Total</b>	<u>\$28,888,469</u>	<u>\$28,913,618</u>	<u>\$28,913,618</u>	<u>\$30,912,003</u>	<u>6.9%</u>
<b>GRAND TOTAL</b>	<u>\$84,252,413</u>	<u>\$97,813,719</u>	<u>\$92,354,223</u>	<u>\$71,326,232</u>	<u>-27.1%</u>

**CITY OF GARLAND  
GENERAL FUND SUMMARY  
2020-21**

	<b>2018-19 ACTUAL</b>	<b>2019-20 APPROVED</b>	<b>2019-20 REVISED</b>	<b>2020-21 PROPOSED</b>	<b>% CHG APPRV</b>
<b>REVENUE</b>					
Taxes	\$89,026,556	\$93,416,803	\$92,579,541	\$93,951,591	0.6%
Franchise Fees	7,842,307	6,335,824	6,330,720	6,070,678	-4.2%
Sanitation Services	14,651,987	14,418,951	15,332,934	14,814,899	2.7%
Service Charges	14,708,317	13,904,845	13,208,011	13,437,659	-3.4%
Earnings on Investments	933,323	843,900	629,300	266,100	-68.5%
Intergovernmental	7,065	0	88,080	0	0.0%
Intragovernmental	33,007,616	33,124,032	33,029,731	34,188,414	3.2%
Licenses & Permits	5,280,326	4,267,306	4,359,608	3,850,574	-9.8%
Fines & Forfeitures	5,552,710	5,287,286	3,019,513	4,673,257	-11.6%
Rents & Concessions	754,648	791,095	506,133	688,088	-13.0%
<b>Sub-Total</b>	<b>\$171,764,855</b>	<b>\$172,390,043</b>	<b>\$169,083,570</b>	<b>\$171,941,261</b>	<b>-0.3%</b>
Intragovernmental Transfers	\$530,000	\$505,000	\$555,000	\$524,657	3.9%
General & Administrative Revenue	10,016,440	10,224,101	10,224,100	10,335,152	1.1%
<b>TOTAL REVENUE &amp; TRANSFERS</b>	<b>\$182,311,295</b>	<b>\$183,119,144</b>	<b>\$179,862,670</b>	<b>\$182,801,070</b>	<b>-0.2%</b>
<b>EXPENDITURES</b>					
Personnel	\$125,041,810	\$133,256,220	\$131,935,796	\$135,391,524	1.6%
Salary Charge-Outs	0	(2,483,868)	(2,483,868)	(3,012,365)	-21.3%
Operations	17,973,409	19,834,016	20,401,029	19,188,291	-3.3%
Capital	2,498,575	2,606,484	2,182,785	1,677,093	-35.7%
<b>Sub-Total</b>	<b>\$145,513,794</b>	<b>\$153,212,852</b>	<b>\$152,035,742</b>	<b>\$153,244,543</b>	<b>0.0%</b>
Support Services	\$17,643,415	\$18,283,784	\$18,283,784	\$17,451,267	-4.6%
<b>Total Operating Expenditures</b>	<b>\$163,157,209</b>	<b>\$171,496,636</b>	<b>\$170,319,526</b>	<b>\$170,695,810</b>	<b>-0.5%</b>
Transfers to Other Funds	\$14,852,009	\$13,962,880	\$14,103,916	\$14,405,740	3.2%
<b>TOTAL EXPENDITURES</b>	<b>\$178,009,218</b>	<b>\$185,459,516</b>	<b>\$184,423,442</b>	<b>\$185,101,550</b>	<b>-0.2%</b>
<b>Revenue Over (Short of) Expenditures - Change in Fund Balance</b>	<b>\$4,302,077</b>	<b>(\$2,340,372)</b>	<b>(\$4,560,772)</b>	<b>(\$2,300,480)</b>	<b>1.7%</b>
<b>UNASSIGNED BEGINNING BALANCE</b>	<b>\$18,633,581</b>	<b>\$18,578,957</b>	<b>\$22,935,658</b>	<b>\$16,354,886</b>	<b>-12.0%</b>
<b>Change in Unassigned Fund Balance</b>	<b>4,302,077</b>	<b>(2,340,372)</b>	<b>(4,560,772)</b>	<b>(2,300,480)</b>	<b>1.7%</b>
<b>Transfer to Available Reserve</b>	<b>0</b>	<b>(2,020,000)</b>	<b>(2,020,000)</b>	<b>0</b>	
<b>UNASSIGNED ENDING BALANCE</b>	<b>\$22,935,658</b>	<b>\$14,218,585</b>	<b>\$16,354,886</b>	<b>\$14,054,407</b>	<b>-1.2%</b>
<b>Available Reserve</b>	<b>\$3,230,000</b>	<b>\$5,250,000</b>	<b>\$5,250,000</b>	<b>\$5,250,000</b>	<b>0.0%</b>
<b>TOTAL FUND BALANCE</b>	<b>\$26,165,658</b>	<b>\$19,468,585</b>	<b>\$21,604,886</b>	<b>\$19,304,407</b>	<b>-0.8%</b>
Days of Operating Expenditures	51	30	35	30	-0.7%
30-Day Fund Balance Requirement	\$13,410,182	\$14,095,614	\$13,998,865	\$14,029,793	-0.5%
Fund Balance Reserve	\$9,525,476	\$122,971	\$2,356,021	\$24,614	-80.0%

**CITY OF GARLAND  
GENERAL FUND  
2020-21**

**NON-DEPARTMENTAL EXPENDITURES**

	<u>2018-19 ACTUAL</u>	<u>2019-20 APPROVED</u>	<u>2019-20 REVISED</u>	<u>2020-21 PROPOSED</u>	<u>% CHG APPRV</u>
Performance/Merit Incr. - Non-Civil Svc.	\$0	\$1,122,736	\$0	\$0	-100.0%
Market Adjustment - Non-Civil Service	0	0	0	0	0.0%
Civil Service Adjustment - Police	0	1,230,568	0	0	-100.0%
Civil Service Adjustment - Fire	0	885,563	0	0	-100.0%
Civil Service Retirement Payouts	0	1,437,598	0	1,204,880	-16.2%
Salary Savings - Projected	0	(1,257,038)	(1,607,038)	(1,257,038)	0.0%
Retiree Insurance	2,468,382	2,480,732	2,480,732	2,798,621	12.8%
City Insurance Adjustment	0	0	0	860,405	
Unemployment Claims	78,780	43,510	43,510	53,383	22.7%
<b>Sub-Total Personnel Costs</b>	<u>\$2,547,162</u>	<u>\$5,943,669</u>	<u>\$917,204</u>	<u>\$3,660,251</u>	<u>-38.4%</u>
Dues & Memberships	\$116,695	\$81,993	\$81,993	\$79,787	-2.7%
Professional & Other Outside Services	488,958	401,371	461,855	121,419	-69.7%
Economic Development Incentives	0	0	0	0	0.0%
Tuition Reimbursement / Training	27,159	60,000	60,000	50,000	-16.7%
Legislative Lobbyist	0	0	0	0	0.0%
Transfer to GHFDC	20,000	20,000	20,000	20,000	0.0%
Other (Prior Period Adjustmt., Bad Debt)	1,416	0	0	0	0.0%
Street Lighting	228,251	228,251	228,251	228,251	0.0%
<b>Sub-Total Operations Costs</b>	<u>\$882,479</u>	<u>\$791,615</u>	<u>\$852,099</u>	<u>\$499,457</u>	<u>-36.9%</u>
<b>Total Non-Departmental</b>	<u>\$3,429,641</u>	<u>\$6,735,284</u>	<u>\$1,769,303</u>	<u>\$4,159,708</u>	<u>-38.2%</u>

**TRANSFERS TO OTHER FUNDS**

	<u>2018-19 ACTUAL</u>	<u>2019-20 APPROVED</u>	<u>2019-20 REVISED</u>	<u>2020-21 PROPOSED</u>	<u>% CHG APPRV</u>
Long Term Disability Fund	\$172,173	\$173,066	\$173,066	\$173,834	0.4%
Infrastructure Repair & Replcmt. Fund	8,908,561	8,231,445	8,231,445	8,110,717	-1.5%
Self Insurance Fund	2,847,210	2,877,467	2,877,467	3,286,767	14.2%
Landfill Interest & Sinking Fund	1,814,762	1,875,252	1,875,252	1,957,250	4.4%
Firewheel Fund	395,000	0	0	0	0.0%
Summer Nutrition Fund	1,016	30,000	31,546	34,340	14.5%
Capital Improvement Program (CIP)	0	50,000	0	0	-100.0%
Fair Housing Fund	128,287	55,650	245,140	87,832	57.8%
OPEB Trust	585,000	670,000	670,000	755,000	12.7%
<b>Total Transfers to Other Funds</b>	<u>\$14,852,009</u>	<u>\$13,962,880</u>	<u>\$14,103,916</u>	<u>\$14,405,740</u>	<u>3.2%</u>

**CITY OF GARLAND  
GENERAL FUND  
REVENUE BY SOURCE  
2020-21**

SOURCE OF INCOME	2018-19 ACTUAL	2019-20 APPROVED	2019-20 REVISED	2020-21 PROPOSED	% CHG APPRV
<b><u>Taxes</u></b>					
Ad Valorem - Current Year	\$58,019,496	\$62,272,788	\$62,374,318	\$64,804,169	4.1%
Ad Valorem - Prior Year / Int. & Penalty	610,909	453,329	423,928	416,093	-8.2%
Sales Tax	30,944,150	31,130,547	30,446,819	28,998,126	-6.8%
FTC Sales Tax Reserve Transfer	0	0	0	0	0.0%
Ad Valorem / Sales Tax Incentive	(1,078,632)	(991,152)	(1,025,555)	(744,025)	24.9%
Mixed Drink Tax	423,577	456,291	285,653	387,032	-15.2%
Bingo Gross Receipts Tax	107,056	95,000	74,378	90,196	-5.1%
<b>TOTAL TAXES</b>	<b>\$89,026,556</b>	<b>\$93,416,803</b>	<b>\$92,579,541</b>	<b>\$93,951,591</b>	<b>0.6%</b>
<b><u>Franchise Fees</u></b>					
TXU Electric Franchise Fee	\$1,305,438	\$1,261,956	\$1,225,283	\$1,320,777	4.7%
Atmos Gas Franchise Fee	1,926,492	2,128,351	1,810,908	1,832,781	-13.9%
Telecom/Cable Franchise Fees	4,163,233	2,556,546	2,837,358	2,445,497	-4.3%
Commercial Sanitation Franchise Fee	447,144	388,972	457,171	471,623	21.2%
<b>TOTAL FRANCHISE FEES</b>	<b>\$7,842,307</b>	<b>\$6,335,824</b>	<b>\$6,330,720</b>	<b>\$6,070,678</b>	<b>-4.2%</b>
<b><u>Sanitation Services</u></b>					
Landfill Fees / Transfer Station	\$11,435,154	\$10,843,941	\$11,708,278	\$11,473,759	5.8%
Disposal Fees	3,216,833	3,575,010	3,624,656	3,341,140	-6.5%
<b>TOTAL SANITATION SERVICES</b>	<b>\$14,651,987</b>	<b>\$14,418,951</b>	<b>\$15,332,934</b>	<b>\$14,814,899</b>	<b>2.7%</b>
<b><u>Service Charges</u></b>					
EMS - Ambulance Fees	\$3,879,544	\$3,630,409	\$3,763,396	\$2,897,345	-20.2%
EMS - Monthly Fee	2,624,935	2,607,867	2,691,415	2,699,465	3.5%
Impound Vehicles	402,949	360,000	334,058	360,000	0.0%
E-911 Fees	1,708,228	1,700,000	1,633,771	1,700,000	0.0%
False Alarm Fees	177,872	150,000	182,300	150,000	0.0%
Police Services	3,142,624	2,739,659	2,742,402	2,951,190	7.7%
Swimming Pool Fees	369,287	421,500	0	395,500	-6.2%
Mowing Liens	344,110	428,535	164,555	368,378	-14.0%
Salvage	903,382	1,000,081	763,720	835,755	-16.4%
Other Service Charges	1,155,386	866,794	932,394	1,080,027	24.6%
<b>TOTAL SERVICE CHARGES</b>	<b>\$14,708,317</b>	<b>\$13,904,845</b>	<b>\$13,208,011</b>	<b>\$13,437,659</b>	<b>-3.4%</b>
<b><u>Earnings on Investments</u></b>					
Interest Income	\$933,323	\$843,900	\$629,300	\$266,100	-68.5%
<b>TOTAL EARNINGS ON INVESTMENTS</b>	<b>\$933,323</b>	<b>\$843,900</b>	<b>\$629,300</b>	<b>\$266,100</b>	<b>-68.5%</b>

**CITY OF GARLAND  
GENERAL FUND  
REVENUE BY SOURCE  
2020-21**

SOURCE OF INCOME	2018-19 ACTUAL	2019-20 APPROVED	2019-20 REVISED	2020-21 PROPOSED	% CHG APPRV
<b><u>Intergovernmental</u></b>					
State Grants	\$0	\$0	\$0	\$0	0.0%
Federal Grants	7,065	0	88,080	0	0.0%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$7,065</b>	<b>\$0</b>	<b>\$88,080</b>	<b>\$0</b>	<b>0.0%</b>
<b><u>Intragovernmental</u></b>					
GP&L Return on Investment	\$19,451,298	\$20,132,093	\$20,132,090	\$20,836,717	3.5%
Water Ad Valorem	2,146,011	2,436,951	2,436,951	2,485,269	2.0%
Wastewater Ad Valorem	3,424,264	3,831,385	3,831,385	3,980,757	3.9%
Environmental Waste Svcs. Ad Valorem	104,323	121,129	121,129	152,235	25.7%
Water Franchise Fee	3,537,087	3,691,179	3,666,716	3,755,430	1.7%
Wastewater Franchise Fee	1,737,351	1,867,260	1,798,527	1,914,825	2.5%
Env. Waste Svcs. Franchise Fee	980,150	1,044,035	1,042,932	1,063,182	1.8%
General & Administrative	10,016,440	10,224,101	10,224,100	10,335,152	1.1%
Equipment Replacement Fund Rebate	1,627,132	0	0	0	0.0%
Indirect Cost / Transfers In	530,000	505,000	555,000	524,657	3.9%
<b>TOTAL INTRAGOVERNMENTAL</b>	<b>\$43,554,056</b>	<b>\$43,853,133</b>	<b>\$43,808,831</b>	<b>\$45,048,223</b>	<b>2.7%</b>
<b><u>Licenses &amp; Permits</u></b>					
Building Permits	\$1,785,600	\$1,303,014	\$1,380,134	\$1,104,107	-15.3%
Rezoning Fees	83,600	73,010	95,800	70,000	-4.1%
Public Works Inspection Fee	361,511	264,079	128,617	124,758	-52.8%
Electric & Plumbing Permits	511,235	502,536	528,770	423,016	-15.8%
Sign Permits	101,120	103,804	66,922	64,533	-37.8%
Animal Pound	149,216	156,193	113,365	131,260	-16.0%
Inspection Fees	285,180	210,914	289,684	300,394	42.4%
Rental Registration Fees	410,717	386,211	330,988	385,135	-0.3%
Other Permits and Licenses	1,592,147	1,267,545	1,425,329	1,247,371	-1.6%
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$5,280,326</b>	<b>\$4,267,306</b>	<b>\$4,359,608</b>	<b>\$3,850,574</b>	<b>-9.8%</b>
<b><u>Fines &amp; Forfeitures</u></b>					
Court Fines and Fees	\$5,114,559	\$4,877,017	\$2,778,250	\$4,145,553	-15.0%
Warrant Fees	286,289	290,316	171,837	270,320	-6.9%
Technology Fee Transfer	48,075	26,100	26,100	202,650	676.4%
Library Fines	103,787	93,854	43,326	54,733	-41.7%
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>\$5,552,710</b>	<b>\$5,287,286</b>	<b>\$3,019,513</b>	<b>\$4,673,257</b>	<b>-11.6%</b>
<b><u>Rents &amp; Concessions</u></b>					
Surf & Swim Concessions	\$54,762	\$65,500	\$0	\$65,500	0.0%
Park Concessions	123,868	132,500	123,545	125,500	-5.3%
Granville Arts Center Fees	161,693	166,492	105,000	155,000	-6.9%
Other Rentals	414,325	426,603	277,588	342,088	-19.8%
<b>TOTAL RENTS &amp; CONCESSIONS</b>	<b>\$754,648</b>	<b>\$791,095</b>	<b>\$506,133</b>	<b>\$688,088</b>	<b>-13.0%</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$182,311,295</b>	<b>\$183,119,144</b>	<b>\$179,862,670</b>	<b>\$182,801,070</b>	<b>-0.2%</b>

**CITY OF GARLAND  
GENERAL FUND  
EXPENDITURES BY AREA  
2020-21**

<b>AREA</b>	<b>2018-19 ACTUAL</b>	<b>2019-20 APPROVED</b>	<b>2019-20 REVISED</b>	<b>2020-21 PROPOSED</b>	<b>% CHG APPRV</b>
Budget & Research	\$612,115	\$634,829	\$649,278	\$655,305	3.2%
Building Inspection	1,429,660	1,427,515	1,452,759	1,454,232	1.9%
City Administration	1,576,139	1,491,242	1,523,979	1,414,728	-5.1%
City Attorney	2,857,549	2,992,305	3,060,253	3,175,876	6.1%
City Council	142,070	156,443	158,106	148,893	-4.8%
City Secretary	475,572	447,796	280,066	639,902	42.9%
Code Compliance	3,337,018	3,398,851	3,449,799	3,192,231	-6.1%
Engineering	1,427,318	1,288,737	1,307,196	1,419,030	10.1%
Financial Services	1,538,685	1,474,489	1,502,745	1,527,257	3.6%
Fire	35,209,984	35,736,746	37,144,585	36,582,617	2.4%
Health	2,989,741	3,073,179	3,122,371	3,156,265	2.7%
Human Resources	1,757,745	1,816,019	1,903,341	1,793,087	-1.3%
Internal Audit	591,373	624,387	638,470	645,913	3.4%
EWS - Disposal ( <i>formerly Landfill</i> )	5,781,673	5,720,365	5,674,580	5,680,771	-0.7%
Library	6,152,443	6,389,234	6,589,382	6,112,030	-4.3%
Municipal Court	2,335,465	2,306,667	2,377,022	2,345,795	1.7%
Office of Emergency Management	217,283	116,478	146,088	282,419	142.5%
Office of Neighborhood Vitality	0	0	0	716,424	
Parks, Recreation and Cultural Arts	11,412,035	12,271,297	12,301,539	11,075,660	-9.7%
Planning and Community Development	1,513,154	1,853,105	1,886,658	1,150,206	-37.9%
Police	56,114,162	57,800,124	59,383,415	60,555,352	4.8%
Project Management Office	5,719	110,298	112,518	143,665	30.3%
Public and Media Relations	789,955	752,374	768,948	789,984	5.0%
Purchasing	715,786	861,823	886,847	870,729	1.0%
Tax	920,692	939,150	1,006,383	879,481	-6.4%
Transportation	2,180,815	2,794,115	2,940,111	2,676,983	-4.2%
Non-Departmental	3,429,641	6,735,284	1,769,303	4,159,708	-38.2%
<b>Department Totals</b>	<b>\$145,513,792</b>	<b>\$153,212,852</b>	<b>\$152,035,742</b>	<b>\$153,244,543</b>	<b>0.0%</b>
Support Services					
Customer Service	\$241,017	\$238,446	\$238,446	\$191,353	-19.7%
Facilities Management	5,375,149	5,892,303	5,892,303	5,163,923	-12.4%
Information Technology	9,932,655	10,232,546	10,232,546	10,377,356	1.4%
IT Replacement Fund	1,050,000	1,050,000	1,050,000	950,000	-9.5%
IT Project Fund	773,029	616,666	616,666	572,550	-7.2%
Warehouse	271,565	253,823	253,823	196,085	-22.7%
<b>Sub-Total</b>	<b>\$17,643,415</b>	<b>\$18,283,784</b>	<b>\$18,283,784</b>	<b>\$17,451,267</b>	<b>-4.6%</b>
Transfers to Other Funds	\$14,852,009	\$13,962,880	\$14,103,916	\$14,405,740	3.2%
<b>TOTAL EXPENDITURES</b>	<b>\$178,009,216</b>	<b>\$185,459,516</b>	<b>\$184,423,442</b>	<b>\$185,101,550</b>	<b>-0.2%</b>

**CITY OF GARLAND  
GENERAL OBLIGATION BOND DEBT SERVICE  
REVENUES/EXPENDITURES  
2020-21**

	<b>2018-19 ACTUAL</b>	<b>2019-20 APPROVED</b>	<b>2019-20 REVISED</b>	<b>2020-21 PROPOSED</b>	<b>% CHG APPRV</b>
<b>REVENUE</b>					
Current Ad Valorem Tax	\$45,738,212	\$59,411,393	\$59,411,393	\$61,820,005	4.1%
Prior Year Ad Valorem Tax	481,594	375,265	350,873	344,493	-8.2%
Ad Valorem Transfer from I.H. 30 TIF	405,978	523,071	499,344	594,496	13.7%
Ad Valorem Transfer from Downtown TIF	280,100	301,950	301,950	328,925	8.9%
Ad Valorem Tax Incentive	(109,311)	(226,747)	(226,747)	(308,693)	-36.1%
Interest Earnings	306,564	265,000	155,000	15,000	-94.3%
<b>Ad Valorem &amp; Interest Revenue</b>	<b>\$47,103,137</b>	<b>\$60,649,932</b>	<b>\$60,491,813</b>	<b>\$62,794,226</b>	<b>3.5%</b>
Transfer from Electric Utility Fund	\$26,620,095	\$26,622,670	\$20,935,170	\$1,486,004	-94.4%
Transfer from Water Utility Fund	813,829	583,775	583,775	563,252	-3.5%
Transfer from Wastewater Utility Fund	2,304,446	2,012,767	2,012,767	1,545,243	-23.2%
Transfer from Env. Waste Svcs. Fund	3,673,434	3,235,350	3,235,350	3,263,329	0.9%
Transfer from Stormwater Mgmt. Fund	486,491	492,766	492,766	488,451	-0.9%
Transfer from Fleet Services Fund	142,852	142,438	142,438	143,912	1.0%
Transfer from Information Technology Fund	473,198	549,685	549,685	632,871	15.1%
Transfer from Customer Service Fund	1,913,223	1,966,941	1,966,941	1,973,189	0.3%
Transfer from Warehouse Fund	5,625	5,375	5,375	5,125	-4.7%
<b>TOTAL REVENUE</b>	<b>\$83,536,330</b>	<b>\$96,261,699</b>	<b>\$90,416,080</b>	<b>\$72,895,602</b>	<b>-24.3%</b>
<b>DEBT SERVICE PAYMENTS</b>					
General Obligation Bonds - Tax Paid:					
Principal	\$18,440,000	\$15,280,000	\$15,280,000	\$16,005,000	4.7%
Interest	5,035,073	5,916,390	5,458,492	4,982,862	-15.8%
Principal - Firewheel Golf	735,000	750,000	750,000	5,000	-99.3%
Interest - Firewheel Golf	55,650	18,800	18,800	75	-99.6%
Principal - Harbor Point	450,000	3,265,000	3,265,000	3,330,000	2.0%
Interest - Harbor Point	471,790	434,640	434,640	368,690	-15.2%
	<b>\$25,187,513</b>	<b>\$25,664,830</b>	<b>\$25,206,932</b>	<b>\$24,691,627</b>	<b>-3.8%</b>
Certificates of Obligation - Tax Paid:					
Principal	\$6,635,000	\$7,880,000	\$7,880,000	\$9,360,000	18.8%
Interest	3,326,179	3,913,146	3,913,146	4,064,765	3.9%
Principal - Downtown TIF	220,000	250,000	250,000	285,000	14.0%
Interest - Downtown TIF	60,100	51,950	51,950	43,925	-15.4%
Principal - Firewheel Golf	460,000	270,000	270,000	235,000	-13.0%
Interest - Firewheel Golf	78,562	59,013	59,013	49,338	-16.4%
	<b>\$10,779,841</b>	<b>\$12,424,109</b>	<b>\$12,424,109</b>	<b>\$14,038,028</b>	<b>13.0%</b>
Less In-Lieu-of Debt Transfers	\$685,589	\$685,440	\$685,440	\$685,319	0.0%
Net Certificates of Obligation	<b>\$10,094,252</b>	<b>\$11,738,669</b>	<b>\$11,738,669</b>	<b>\$13,352,709</b>	<b>13.7%</b>
Transfer to Customer Svc. - Utility Bldg.	\$86,239	\$77,113	\$77,113	\$77,150	0.0%
Commercial Paper - Tax Paid:					
Interest	\$345,201	\$569,840	\$272,000	\$235,000	-58.8%
Short-Term Tax Note - Tax Paid:					
Principal	\$12,195,000	\$22,280,000	\$22,280,000	\$24,860,000	11.6%
Interest	107,269	271,428	271,428	142,945	-47.3%
	<b>\$12,302,269</b>	<b>\$22,551,428</b>	<b>\$22,551,428</b>	<b>\$25,002,945</b>	<b>10.9%</b>
Bond Issue / Paying Agent Maint. Fee	\$54,405	\$50,000	\$50,000	\$50,000	0.0%
<b>Total General Expenditures</b>	<b>\$48,069,879</b>	<b>\$60,651,880</b>	<b>\$59,896,142</b>	<b>\$63,409,431</b>	<b>4.5%</b>

**CITY OF GARLAND  
GENERAL OBLIGATION BOND DEBT SERVICE  
REVENUES/EXPENDITURES  
2020-21**

	<u>2018-19 ACTUAL</u>	<u>2019-20 APPROVED</u>	<u>2019-20 REVISED</u>	<u>2020-21 PROPOSED</u>	<u>% CHG APPRV</u>
GO Bonds - Utility Paid:					
Electric	\$5,533,875	\$4,771,125	\$4,771,125	\$1,255,625	-73.7%
Water	682,025	452,000	452,000	431,500	-4.5%
Wastewater	2,170,525	1,878,875	1,878,875	1,411,375	-24.9%
	<u>\$8,386,425</u>	<u>\$7,102,000</u>	<u>\$7,102,000</u>	<u>\$3,098,500</u>	<u>-56.4%</u>
COs - Utility Paid:					
Electric	\$20,855,750	\$21,621,125	\$15,933,625	\$0	-100.0%
Stormwater Management	480,563	486,839	486,839	482,525	-0.9%
	<u>\$21,336,313</u>	<u>\$22,107,964</u>	<u>\$16,420,464</u>	<u>\$482,525</u>	<u>-97.8%</u>
In-Lieu-of Debt Transfers:					
Electric	\$230,470	\$230,420	\$230,420	\$230,379	0.0%
Water	131,804	131,775	131,775	131,752	0.0%
Wastewater	133,921	133,892	133,892	133,868	0.0%
Environmental Waste Svcs. - Delivery	166,527	166,491	166,491	166,462	0.0%
Stormwater Management	5,928	5,927	5,927	5,926	0.0%
Fleet Services	8,046	8,044	8,044	8,043	0.0%
Customer Service	8,893	8,891	8,891	8,889	0.0%
	<u>\$685,589</u>	<u>\$685,440</u>	<u>\$685,440</u>	<u>\$685,319</u>	<u>0.0%</u>
EWS - Delivery Expenditures:					
Principal	\$3,060,000	\$2,625,000	\$2,625,000	\$2,675,000	1.9%
Interest	446,907	443,859	443,859	421,867	-5.0%
	<u>\$3,506,907</u>	<u>\$3,068,859</u>	<u>\$3,068,859</u>	<u>\$3,096,867</u>	<u>0.9%</u>
Fleet Services Expenditures:					
Principal	\$70,000	\$75,000	\$75,000	\$80,000	6.7%
Interest	64,806	59,394	59,394	55,869	-5.9%
	<u>\$134,806</u>	<u>\$134,394</u>	<u>\$134,394</u>	<u>\$135,869</u>	<u>1.1%</u>
Information Technology Expenditures:					
Principal	\$320,000	\$370,000	\$370,000	\$440,000	18.9%
Interest	153,198	179,685	179,685	192,871	7.3%
	<u>\$473,198</u>	<u>\$549,685</u>	<u>\$549,685</u>	<u>\$632,871</u>	<u>15.1%</u>
Customer Service Expenditures:					
Principal	\$1,360,000	\$1,270,000	\$1,270,000	\$1,340,000	5.5%
Interest	544,330	688,050	688,050	624,300	-9.3%
	<u>\$1,904,330</u>	<u>\$1,958,050</u>	<u>\$1,958,050</u>	<u>\$1,964,300</u>	<u>0.3%</u>
Warehouse Expenditures:					
Principal	\$5,000	\$5,000	\$5,000	\$5,000	0.0%
Interest	625	375	375	125	-66.7%
	<u>\$5,625</u>	<u>\$5,375</u>	<u>\$5,375</u>	<u>\$5,125</u>	<u>-4.7%</u>
<b>TOTAL EXPENDITURES</b>	<u><u>\$84,503,072</u></u>	<u><u>\$96,263,647</u></u>	<u><u>\$89,820,409</u></u>	<u><u>\$73,510,807</u></u>	<u><u>-23.6%</u></u>
<b>Revenue Over (Short of) Expenditures - Change in Fund Balance</b>	(\$966,742)	(\$1,948)	\$595,671	(\$615,205)	-31483.0%
<b>BEGINNING FUND BALANCE</b>	\$6,556,425	\$5,188,608	\$5,589,683	\$6,185,354	19.2%
<b>Change in Fund Balance</b>	(966,742)	(1,948)	595,671	(615,205)	-31483.0%
<b>ENDING FUND BALANCE</b>	<u><u>\$5,589,683</u></u>	<u><u>\$5,186,660</u></u>	<u><u>\$6,185,354</u></u>	<u><u>\$5,570,149</u></u>	<u><u>7.4%</u></u>

**CITY OF GARLAND  
GENERAL OBLIGATION BOND DEBT SERVICE  
EXPENDITURE DETAIL  
2020-21**

	<u>2018-19 ACTUAL</u>	<u>2019-20 APPROVED</u>	<u>2019-20 REVISED</u>	<u>2020-21 PROPOSED</u>	<u>% CHG APPRV</u>
<b><u>GENERAL FUND</u></b>					
General Obligation Bonds:					
Principal	\$18,440,000	\$15,280,000	\$15,280,000	\$16,005,000	4.7%
Interest	5,035,073	5,916,390	5,458,492	4,982,862	-15.8%
Principal - Firewheel Golf	735,000	750,000	750,000	5,000	-99.3%
Interest - Firewheel Golf	55,650	18,800	18,800	75	-99.6%
Principal - Harbor Point	450,000	3,265,000	3,265,000	3,330,000	2.0%
Interest - Harbor Point	471,790	434,640	434,640	368,690	-15.2%
	<u>\$25,187,513</u>	<u>\$25,664,830</u>	<u>\$25,206,932</u>	<u>\$24,691,627</u>	<u>-3.8%</u>
Certificates of Obligation:					
Principal	\$6,635,000	\$7,880,000	\$7,880,000	\$9,360,000	18.8%
Interest	3,326,179	3,913,146	3,913,146	4,064,765	3.9%
Principal - Downtown TIF	220,000	250,000	250,000	285,000	14.0%
Interest - Downtown TIF	60,100	51,950	51,950	43,925	-15.4%
Principal - Firewheel Golf	460,000	270,000	270,000	235,000	-13.0%
Interest - Firewheel Golf	78,562	59,013	59,013	49,338	-16.4%
	<u>\$10,779,841</u>	<u>\$12,424,109</u>	<u>\$12,424,109</u>	<u>\$14,038,028</u>	<u>13.0%</u>
Less In-Lieu-of Debt Transfers	\$685,589	\$685,440	\$685,440	\$685,319	0.0%
Net Certificates of Obligation	<u>\$10,094,252</u>	<u>\$11,738,669</u>	<u>\$11,738,669</u>	<u>\$13,352,709</u>	<u>13.7%</u>
Transfer to Customer Svc. - Utility Bldg.	\$86,239	\$77,113	\$77,113	\$77,150	0.0%
Commercial Paper:					
Interest	\$345,201	\$569,840	\$272,000	\$235,000	-58.8%
Short-Term Tax Note:					
Principal	\$12,195,000	\$22,280,000	\$22,280,000	\$24,860,000	11.6%
Interest	107,269	271,428	271,428	142,945	-47.3%
	<u>\$12,302,269</u>	<u>\$22,551,428</u>	<u>\$22,551,428</u>	<u>\$25,002,945</u>	<u>10.9%</u>
Bond Issue / Paying Agent Maint. Fees	\$54,405	\$50,000	\$50,000	\$50,000	0.0%
<b><u>ELECTRIC UTILITY FUND</u></b>					
General Obligation Bonds:					
Principal	\$5,115,000	\$4,595,000	\$4,595,000	\$1,225,000	-73.3%
Interest	418,875	176,125	176,125	30,625	-82.6%
	<u>\$5,533,875</u>	<u>\$4,771,125</u>	<u>\$4,771,125</u>	<u>\$1,255,625</u>	<u>-73.7%</u>
Certificates of Obligation:					
Principal	\$14,040,000	\$15,545,000	\$15,545,000	\$0	-100.0%
Interest	6,815,750	6,076,125	388,625	0	-100.0%
	<u>\$20,855,750</u>	<u>\$21,621,125</u>	<u>\$15,933,625</u>	<u>\$0</u>	<u>-100.0%</u>
In-Lieu-of Radio Replacement	\$230,470	\$230,420	\$230,420	\$230,379	0.0%
<b><u>WATER UTILITY FUND</u></b>					
General Obligation Bonds:					
Principal	\$615,000	\$410,000	\$410,000	\$410,000	0.0%
Interest	67,025	42,000	42,000	21,500	-48.8%
	<u>\$682,025</u>	<u>\$452,000</u>	<u>\$452,000</u>	<u>\$431,500</u>	<u>-4.5%</u>
In-Lieu-of Radio Replacement	\$131,804	\$131,775	\$131,775	\$131,752	0.0%

**CITY OF GARLAND  
GENERAL OBLIGATION BOND DEBT SERVICE  
EXPENDITURE DETAIL  
2020-21**

	<u>2018-19 ACTUAL</u>	<u>2019-20 APPROVED</u>	<u>2019-20 REVISED</u>	<u>2020-21 PROPOSED</u>	<u>% CHG APPRV</u>
<b><u>WASTEWATER UTILITY FUND</u></b>					
General Obligation Bonds:					
Principal	\$1,945,000	\$1,745,000	\$1,745,000	\$1,355,000	-22.3%
Interest	225,525	133,875	133,875	56,375	-57.9%
	<u>\$2,170,525</u>	<u>\$1,878,875</u>	<u>\$1,878,875</u>	<u>\$1,411,375</u>	<u>-24.9%</u>
In-Lieu-of Radio Replacement	\$133,921	\$133,892	\$133,892	\$133,868	0.0%
<b><u>EWS FUND</u></b>					
General Obligation Bonds:					
Principal	\$0	\$0	\$0	\$0	0.0%
Interest	650	650	650	650	0.0%
	<u>\$650</u>	<u>\$650</u>	<u>\$650</u>	<u>\$650</u>	<u>0.0%</u>
Certificates of Obligation:					
Principal	\$3,060,000	\$2,625,000	\$2,625,000	\$2,675,000	1.9%
Interest	446,257	443,209	443,209	421,217	-5.0%
	<u>\$3,506,257</u>	<u>\$3,068,209</u>	<u>\$3,068,209</u>	<u>\$3,096,217</u>	<u>0.9%</u>
In-Lieu-of Radio Replacement	\$166,527	\$166,491	\$166,491	\$166,462	0.0%
<b><u>STORMWATER MANAGEMENT FUND</u></b>					
Certificates of Obligation:					
Principal	\$390,000	\$420,000	\$420,000	\$435,000	3.6%
Interest	90,563	66,839	66,839	47,525	-28.9%
	<u>\$480,563</u>	<u>\$486,839</u>	<u>\$486,839</u>	<u>\$482,525</u>	<u>-0.9%</u>
In-Lieu-of Radio Replacement	\$5,928	\$5,927	\$5,927	\$5,926	0.0%
<b><u>FLEET SERVICES FUND</u></b>					
Certificates of Obligation:					
Principal	\$70,000	\$75,000	\$75,000	\$80,000	6.7%
Interest	64,806	59,394	59,394	55,869	-5.9%
	<u>\$134,806</u>	<u>\$134,394</u>	<u>\$134,394</u>	<u>\$135,869</u>	<u>1.1%</u>
In-Lieu-of Radio Replacement	\$8,046	\$8,044	\$8,044	\$8,043	0.0%
<b><u>INFORMATION TECHNOLOGY FUND</u></b>					
General Obligation Bonds:					
Principal	\$180,000	\$195,000	\$195,000	\$200,000	2.6%
Interest	103,850	94,475	94,475	84,600	-10.5%
	<u>\$283,850</u>	<u>\$289,475</u>	<u>\$289,475</u>	<u>\$284,600</u>	<u>-1.7%</u>
Certificates of Obligation:					
Principal	\$140,000	\$175,000	\$175,000	\$240,000	37.1%
Interest	49,348	85,210	85,210	108,271	27.1%
	<u>\$189,348</u>	<u>\$260,210</u>	<u>\$260,210</u>	<u>\$348,271</u>	<u>33.8%</u>

**CITY OF GARLAND  
GENERAL OBLIGATION BOND DEBT SERVICE  
EXPENDITURE DETAIL  
2020-21**

	<u>2018-19 ACTUAL</u>	<u>2019-20 APPROVED</u>	<u>2019-20 REVISED</u>	<u>2020-21 PROPOSED</u>	<u>% CHG APPRV</u>
<b><u>CUSTOMER SERVICE FUND</u></b>					
General Obligation Bonds:					
Principal	\$300,000	\$1,270,000	\$1,270,000	\$1,340,000	5.5%
Interest	523,130	688,050	688,050	624,300	-9.3%
	<u>\$823,130</u>	<u>\$1,958,050</u>	<u>\$1,958,050</u>	<u>\$1,964,300</u>	<u>0.3%</u>
Certificates of Obligation:					
Principal	\$1,060,000	\$0	\$0	\$0	0.0%
Interest	21,200	0	0	0	0.0%
	<u>\$1,081,200</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.0%</u>
In-Lieu-of Radio Replacement	\$8,893	\$8,891	\$8,891	\$8,889	0.0%
<b><u>WAREHOUSE FUND</u></b>					
General Obligation Bonds:					
Principal	\$5,000	\$5,000	\$5,000	\$5,000	0.0%
Interest	625	375	375	125	-66.7%
	<u>\$5,625</u>	<u>\$5,375</u>	<u>\$5,375</u>	<u>\$5,125</u>	<u>-4.7%</u>
<b><u>SUMMARY</u></b>					
General Obligation Bonds:					
Principal	\$27,785,000	\$27,515,000	\$27,515,000	\$23,875,000	-13.2%
Interest	6,902,193	7,505,380	7,047,482	6,169,802	-17.8%
	<u>\$34,687,193</u>	<u>\$35,020,380</u>	<u>\$34,562,482</u>	<u>\$30,044,802</u>	<u>-14.2%</u>
Certificates of Obligation:					
Principal	\$26,075,000	\$27,240,000	\$27,240,000	\$13,310,000	-51.1%
Interest	10,952,765	10,754,886	5,067,386	4,790,910	-55.5%
	<u>\$37,027,765</u>	<u>\$37,994,886</u>	<u>\$32,307,386</u>	<u>\$18,100,910</u>	<u>-52.4%</u>
Less In-Lieu-of Debt Transfers	\$685,589	\$685,440	\$685,440	\$685,319	0.0%
Transfer to Customer Service	86,239	77,113	77,113	77,150	0.0%
Net Certificates of Obligation	<u>\$36,428,415</u>	<u>\$37,386,559</u>	<u>\$31,699,059</u>	<u>\$17,492,741</u>	<u>-53.2%</u>
Commercial Paper:					
Interest	\$345,201	\$569,840	\$272,000	\$235,000	-58.8%
Short-Term Tax Note:					
Principal	\$12,195,000	\$22,280,000	\$22,280,000	\$24,860,000	11.6%
Interest	107,269	271,428	271,428	142,945	-47.3%
	<u>\$12,302,269</u>	<u>\$22,551,428</u>	<u>\$22,551,428</u>	<u>\$25,002,945</u>	<u>10.9%</u>
In-Lieu-of Debt Transfers	\$685,589	\$685,440	\$685,440	\$685,319	0.0%
Bond Issue / Paying Agent Maint. Fee	\$54,405	\$50,000	\$50,000	\$50,000	0.0%
<b>TOTAL DEBT</b>	<u><u>\$84,503,072</u></u>	<u><u>\$96,263,647</u></u>	<u><u>\$89,820,409</u></u>	<u><u>\$73,510,807</u></u>	<u><u>-23.6%</u></u>

**CITY OF GARLAND  
COMMUNITY DEVELOPMENT BLOCK GRANT FUND  
2020-21**

	<u>2018-19 ACTUAL</u>	<u>2019-20 APPROVED</u>	<u>2019-20 REVISED</u>	<u>2020-21 PROPOSED</u>	<u>% CHG APPRV</u>
<b>REVENUE</b>					
Community Develop. Block Grant Funds	\$1,983,202	\$2,641,851	\$2,017,728	\$2,270,608	-14.1%
Reprogrammed CDBG Funds	0	249,756	249,756	468,351	87.5%
CARES Act Funding	0	0	1,335,725	0	0.0%
Program Income - Revolving Loans	58,409	17,000	17,000	17,000	0.0%
<b>TOTAL REVENUE</b>	<u>\$2,041,611</u>	<u>\$2,908,607</u>	<u>\$3,620,209</u>	<u>\$2,755,959</u>	<u>-5.2%</u>
<b>EXPENDITURES</b>					
<b>By Category:</b>					
Personnel	\$770,315	\$828,176	\$821,223	\$852,617	3.0%
Operations	1,361,109	2,080,431	2,798,986	1,903,342	-8.5%
Capital	0	0	0	0	0.0%
<b>Sub-Total</b>	<u>\$2,131,424</u>	<u>\$2,908,607</u>	<u>\$3,620,209</u>	<u>\$2,755,959</u>	<u>-5.2%</u>
<b>By Area:</b>					
Public Services	\$269,810	\$319,176	\$719,176	\$340,591	6.7%
Infrastructure Projects	160,745	0	0	0	0.0%
Parkland Clinic Renovation	0	500,000	0	500,000	0.0%
Other CDBG Projects	1,312,519	1,411,305	887,182	992,895	-29.6%
Other CDBG Projects - Reprogrammed	0	249,756	249,756	468,351	87.5%
Administration & Planning	388,350	428,370	428,370	454,122	6.0%
CARES Act Projects	0	0	1,335,725	0	0.0%
Neighborhood Stabilization Program	0	0	0	0	0.0%
<b>TOTAL EXPENDITURES</b>	<u>\$2,131,424</u>	<u>\$2,908,607</u>	<u>\$3,620,209</u>	<u>\$2,755,959</u>	<u>-5.2%</u>
<b>Revenue Over (Short of) Expenditures - Change in Fund Balance</b>	(\$89,813)	\$0	\$0	\$0	0.0%
<b>BEGINNING FUND BALANCE</b>	\$719,219	\$719,219	\$629,406	\$629,406	-12.5%
<b>Change in Fund Balance</b>	(89,813)	0	0	0	0.0%
<b>ENDING FUND BALANCE</b>	<u>\$629,406</u>	<u>\$719,219</u>	<u>\$629,406</u>	<u>\$629,406</u>	<u>-12.5%</u>

**CITY OF GARLAND  
DOWNTOWN TAX INCREMENT FINANCING (TIF) FUND  
2020-21**

	<u>2018-19 ACTUAL</u>	<u>2019-20 APPROVED</u>	<u>2019-20 REVISED</u>	<u>2020-21 PROPOSED</u>	<u>% CHG APPRV</u>
<b>REVENUE</b>					
Ad Valorem Tax Revenue	\$814,403	\$1,136,076	\$1,136,076	\$1,345,529	18.4%
Interest Income	22,767	16,180	14,600	5,500	-66.0%
<b>TOTAL REVENUE</b>	<u>\$837,170</u>	<u>\$1,152,256</u>	<u>\$1,150,676</u>	<u>\$1,351,029</u>	<u>17.3%</u>
<b>EXPENDITURES</b>					
Personnel	\$100,661	\$121,113	\$121,113	\$110,202	-9.0%
Operations	11,407	596,921	1,145,663	173,102	-71.0%
Capital	8,164	366,250	372,050	293,000	-20.0%
<b>Sub-Total</b>	<u>\$120,232</u>	<u>\$1,084,284</u>	<u>\$1,638,826</u>	<u>\$576,304</u>	<u>-46.8%</u>
Debt Service Transfer	\$280,100	\$301,950	\$301,950	\$328,925	8.9%
Incentive Agreements	173,034	173,034	193,046	174,877	1.1%
<b>TOTAL EXPENDITURES</b>	<u>\$573,366</u>	<u>\$1,559,268</u>	<u>\$2,133,822</u>	<u>\$1,080,106</u>	<u>-30.7%</u>
<b>Revenue Over (Short of) Expenditures - Change in Fund Balance</b>	\$263,804	(\$407,012)	(\$983,146)	\$270,923	
<b>BEGINNING FUND BALANCE</b>	\$939,131	\$644,595	\$1,202,935	\$219,789	-65.9%
<b>Change in Fund Balance</b>	<u>263,804</u>	<u>(407,012)</u>	<u>(983,146)</u>	<u>270,923</u>	
<b>ENDING FUND BALANCE</b>	<u><u>\$1,202,935</u></u>	<u><u>\$237,583</u></u>	<u><u>\$219,789</u></u>	<u><u>\$490,712</u></u>	<u>106.5%</u>

**CITY OF GARLAND  
INTERSTATE HIGHWAY 30 TAX INCREMENT FINANCING (TIF) FUND  
2020-21**

	<u>2018-19 ACTUAL</u>	<u>2019-20 APPROVED</u>	<u>2019-20 REVISED</u>	<u>2020-21 PROPOSED</u>	<u>% CHG APPRV</u>
<b>REVENUE</b>					
Ad Valorem Tax Revenue	\$471,840	\$590,768	\$563,916	\$660,986	11.9%
Interest Income	2,284	0	912	0	0.0%
<b>TOTAL REVENUE</b>	<u>\$474,124</u>	<u>\$590,768</u>	<u>\$564,828</u>	<u>\$660,986</u>	<u>11.9%</u>
<b>EXPENDITURES</b>					
Personnel	\$0	\$0	\$0	\$0	0.0%
Operations	67,697	67,697	66,490	66,490	-1.8%
Capital	0	0	0	0	0.0%
<b>Sub-Total</b>	<u>\$67,697</u>	<u>\$67,697</u>	<u>\$66,490</u>	<u>\$66,490</u>	<u>-1.8%</u>
Debt Service Transfer	\$405,978	\$523,071	\$499,344	\$594,496	13.7%
<b>TOTAL EXPENDITURES</b>	<u>\$473,675</u>	<u>\$590,768</u>	<u>\$565,834</u>	<u>\$660,986</u>	<u>11.9%</u>
<b>Revenue Over (Short of) Expenditures - Change in Fund Balance</b>	\$449	\$0	(\$1,006)	\$0	0.0%
<b>BEGINNING FUND BALANCE</b>	\$557	\$0	\$1,006	\$0	0.0%
<b>Change in Fund Balance</b>	<u>449</u>	<u>0</u>	<u>(1,006)</u>	<u>0</u>	<u>0.0%</u>
<b>ENDING FUND BALANCE</b>	<u><u>\$1,006</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>0.0%</u></u>

**CITY OF GARLAND  
MEDICAL DISTRICT TAX INCREMENT FINANCING (TIF) FUND  
2020-21**

	<u>2018-19 ACTUAL</u>	<u>2019-20 APPROVED</u>	<u>2019-20 REVISED</u>	<u>2020-21 PROPOSED</u>	<u>% CHG APPRV</u>
<b>REVENUE</b>					
Ad Valorem Tax Revenue	\$0	\$8,542	\$8,680	\$181,578	2025.7%
Interest Income	0	0	16	0	0.0%
<b>TOTAL REVENUE</b>	<u>\$0</u>	<u>\$8,542</u>	<u>\$8,696</u>	<u>\$181,578</u>	<u>2025.7%</u>
<b>EXPENDITURES</b>					
Personnel	\$0	\$0	\$0	\$0	0.0%
Operations	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
<b>TOTAL EXPENDITURES</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.0%</u>
<b>Revenue Over (Short of) Expenditures - Change in Fund Balance</b>	<u>\$0</u>	<u>\$8,542</u>	<u>\$8,696</u>	<u>\$181,578</u>	<u>2025.7%</u>
<b>BEGINNING FUND BALANCE</b>	\$0	\$0	\$0	\$8,696	
<b>Change in Fund Balance</b>	<u>0</u>	<u>8,542</u>	<u>8,696</u>	<u>181,578</u>	<u>2025.7%</u>
<b>ENDING FUND BALANCE</b>	<u><u>\$0</u></u>	<u><u>\$8,542</u></u>	<u><u>\$8,696</u></u>	<u><u>\$190,274</u></u>	<u><u>2127.5%</u></u>

**CITY OF GARLAND  
STORMWATER MANAGEMENT FUND  
2020-21**

	<b>2018-19 ACTUAL</b>	<b>2019-20 APPROVED</b>	<b>2019-20 REVISED</b>	<b>2020-21 PROPOSED</b>	<b>% CHG APPRV</b>
<b>REVENUE</b>					
Residential	\$2,398,943	\$2,658,835	\$2,645,540	\$2,653,477	-0.2%
Commercial/Industrial	1,937,129	2,110,187	2,150,000	2,160,750	2.4%
Intra-City	88,180	83,784	88,000	88,000	5.0%
Bad Debt	(8,890)	(10,000)	(10,000)	(10,000)	0.0%
Auction Proceeds	117,700	0	0	0	0.0%
Transfer from Equip. Replacement Fund	20,802	0	0	0	0.0%
Miscellaneous Income	65,642	48,490	56,700	39,400	-18.7%
<b>TOTAL REVENUE</b>	<b>\$4,619,506</b>	<b>\$4,891,296</b>	<b>\$4,930,240</b>	<b>\$4,931,627</b>	<b>0.8%</b>
<b>EXPENDITURES</b>					
Personnel	\$2,204,820	\$2,356,151	\$2,356,151	\$2,391,404	1.5%
Operations	1,051,278	1,747,041	1,679,115	1,745,053	-0.1%
Capital	23,559	52,000	128,130	578,200	1011.9%
<b>Sub-Total</b>	<b>\$3,279,657</b>	<b>\$4,155,192</b>	<b>\$4,163,396</b>	<b>\$4,714,657</b>	<b>13.5%</b>
Support Services	\$157,457	\$165,068	\$165,068	\$157,394	-4.6%
Debt Service Transfer	491,677	492,766	492,766	488,451	-0.9%
<b>Total Operating Expenditures</b>	<b>\$3,928,790</b>	<b>\$4,813,026</b>	<b>\$4,821,230</b>	<b>\$5,360,502</b>	<b>11.4%</b>
General & Administrative	\$229,981	\$235,431	\$235,431	\$235,355	0.0%
Transfers to Other Funds	80,790	81,211	81,211	87,406	7.6%
<b>TOTAL EXPENDITURES</b>	<b>\$4,239,561</b>	<b>\$5,129,668</b>	<b>\$5,137,872</b>	<b>\$5,683,263</b>	<b>10.8%</b>
<b>Revenue Over (Short of) Expenditures - Change in Fund Balance</b>	<b>\$379,945</b>	<b>(\$238,372)</b>	<b>(\$207,632)</b>	<b>(\$751,636)</b>	<b>-215.3%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$1,476,870</b>	<b>\$1,020,136</b>	<b>\$1,856,815</b>	<b>\$1,649,183</b>	<b>61.7%</b>
<b>Change in Fund Balance</b>	<b>379,945</b>	<b>(238,372)</b>	<b>(207,632)</b>	<b>(751,636)</b>	<b>-215.3%</b>
<b>ENDING FUND BALANCE</b>	<b>\$1,856,815</b>	<b>\$781,764</b>	<b>\$1,649,183</b>	<b>\$897,547</b>	<b>14.8%</b>

**CITY OF GARLAND  
STORMWATER MANAGEMENT FUND  
2020-21**

**NON-DEPARTMENTAL EXPENDITURES**

	<u>2018-19 ACTUAL</u>	<u>2019-20 APPROVED</u>	<u>2019-20 REVISED</u>	<u>2020-21 PROPOSED</u>	<u>% CHG APPRV</u>
Performance/Merit Increase	\$0	\$32,023	\$32,023	\$0	-100.0%
Market Adjustment	0	0	0	0	0.0%
Retiree Insurance	49,782	49,246	49,246	55,464	12.6%
City Insurance Adjustment	0	0	0	17,052	
Unemployment Claims	0	934	934	804	-13.9%
Sub-Total Personnel Costs	<u>\$49,782</u>	<u>\$82,203</u>	<u>\$82,203</u>	<u>\$73,320</u>	<u>-10.8%</u>
Employee Assistance Program	\$428	\$576	\$576	\$576	0.0%
Sub-Total Operations Costs	<u>\$428</u>	<u>\$576</u>	<u>\$576</u>	<u>\$576</u>	<u>0.0%</u>
Total Non-Departmental	<u>\$50,210</u>	<u>\$82,779</u>	<u>\$82,779</u>	<u>\$73,896</u>	<u>-10.7%</u>

**TRANSFERS TO OTHER FUNDS**

	<u>2018-19 ACTUAL</u>	<u>2019-20 APPROVED</u>	<u>2019-20 REVISED</u>	<u>2020-21 PROPOSED</u>	<u>% CHG APPRV</u>
Long Term Disability Fund	\$3,472	\$3,436	\$3,436	\$3,445	0.3%
Self Insurance Fund	43,032	43,489	43,489	49,675	14.2%
OPEB Trust	34,286	34,286	34,286	34,286	0.0%
Total Transfers to Other Funds	<u>\$80,790</u>	<u>\$81,211</u>	<u>\$81,211</u>	<u>\$87,406</u>	<u>7.6%</u>

**SUPPORT SERVICES**

	<u>2018-19 ACTUAL</u>	<u>2019-20 APPROVED</u>	<u>2019-20 REVISED</u>	<u>2020-21 PROPOSED</u>	<u>% CHG APPRV</u>
Customer Service	\$40,989	\$43,378	\$43,378	\$48,520	11.9%
Facilities Management	17,489	19,752	19,752	17,123	-13.3%
Information Technology	84,784	81,324	81,324	77,145	-5.1%
IT Replacement Fund	7,479	7,479	7,479	4,354	-41.8%
IT Project Fund	3,116	8,140	8,140	5,686	-30.1%
Warehouse	3,600	4,995	4,995	4,566	-8.6%
Total Support Services	<u>\$157,457</u>	<u>\$165,068</u>	<u>\$165,068</u>	<u>\$157,394</u>	<u>-4.6%</u>