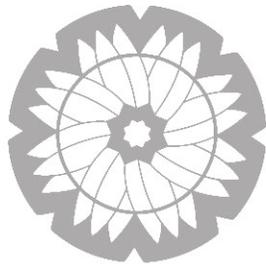


City of Garland 2019-20 Annual Operating Budget



GARLAND



GARLAND

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Disclosure as required under State Law

- 1) This budget will raise more revenue from property taxes than last year's budget by an amount of \$16,584,574, which is a 15.47* 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 \$2,131,145.
- 2) On September 3, 2019, the following City Council members voted to adopt the FY 2019-20 Operating Budget:

Scott LeMay, Mayor

David Gibbons, District 1

Deborah Morris, District 2

Jerry Nickerson, District 3

Jim Bookhout, District 4

Rich Aubin, District 5

Robert Vera, Deputy Mayor Pro Tem & District 6

Dylan Hedrick, District 7

Robert John Smith, Mayor Pro Tem & District 8

- 3) a)

	<u>2018-19</u>	<u>Change</u>	<u>2019-20</u>
O&M	39.40	0.0	39.40
Debt Service	<u>31.06</u>	<u>6.5</u>	<u>37.56</u>
Total Tax Rate	<u>70.46</u>	<u>6.5</u>	<u>76.96</u>

b) FY 2019-20 Effective Tax Rate 66.8205

c) FY 2019-20 Effective Maintenance & Operations Tax Rate 37.3649

d) FY 2019-20 Rollback Tax Rate 77.9140

- 4) The total tax-supported debt obligation for FY 2019-20 is \$60,651,880 on \$276,515,000 of outstanding debt.

*The 2019-20 Adopted Budget includes a 6.5-cent increase to the Debt Service Tax Rate for implementation of the voter-approved 2019 Bond Program. The 6.5-cent increase contributed \$10,452,331 of the \$16,584,574 property tax increase.

City of Garland, Texas
2019-20 Adopted Budget
September 3, 2019

- 5) 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, 2019, and has budgeted for FY 2019-20 the following amounts, respectively:

Notices required by law to be published in a newspaper: \$74,909 and \$76,476

Lobbying activities: \$254,156 and \$126,000



GARLAND

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Annual Operating Budget Fiscal Year 2019-20

City Council

Scott LeMay, Mayor

David Gibbons (District 1)

Deborah Morris (District 2)

Jerry Nickerson (District 3)

Jim Bookhout (District 4)

Rich Aubin (District 5)

Robert Vera (Deputy Mayor Pro Tem & District 6)

Dylan Hedrick (District 7)

Robert John Smith (Mayor Pro Tem & District 8)

Bryan L. Bradford, City Manager

Budget & Research Staff

Ron Young, Budget Director

Andrew Larkin, Senior Budget Analyst

Allyson Bell, Senior Budget Analyst

Marla Hamilton, Budget Analyst

Sherry Bennett, Budget Services Representative



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Garland

Texas

For the Fiscal Year Beginning

October 1, 2018

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **City of Garland, Texas**, for its annual budget for the fiscal year beginning **October 1, 2018**.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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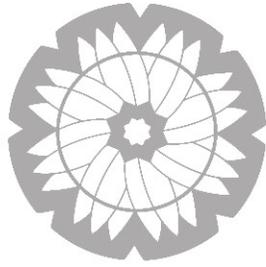
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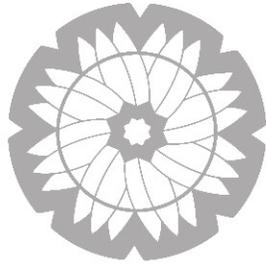
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INTRODUCTORY INFORMATION



GARLAND

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City Council

2019-20

The map displays eight districts of Garland, Texas, each with a corresponding council member. The districts and their members are:

- District 1:** DAVID GIBBONS
- District 2:** ROBERT JOHN SMITH, MAYOR PRO TEM
- District 3:** JERRY NICKERSON
- District 4:** JIM BOOKHOUT
- District 5:** RICH AUBIN
- District 6:** ROBERT VERA, DEPUTY MAYOR PRO TEM
- District 7:** DYLAN HEDRICK
- District 8:** DEBORAH MORRIS

The map also labels various streets including CAMPBELL, GARLAND, CREEK, SH 190, SH 78/LAVON, BUCKINGHAM, SAM HOUSTON, GARLAND, HOMESTEAD, COUNTRY CLUB, SH 66, WALNUT, SHILOH, MILLER, RAILROAD, CENTERVILLE, BROADWAY, NORTHWEST, GATEWOOD, ROSEHILL, ROWLETT, BOBTOWN, and MILLER.



GARLAND

As of August 15, 2019

CITIZENS OF GARLAND

CITY COUNCIL

Municipal Court Judge
Robert J. Beasley

City Auditor
Jed Johnson

City Secretary
René Dowl

City Attorney
Brad Neighbor

Bryan Bradford
City Manager

City Marshals

Municipal Court Judge
Sonja H. Galbraith

Public & Media Relations — Budget & Research

Planning & Community Development — Economic Development

Jeff Janke
Sr. Managing Director

Mark Lee
Managing Director

Garland Power & Light

Fire

Matt Watson
Managing Director

Jeff Bryan
Managing Director

Financial Services

Police

Purchasing/Warehouse

Emergency Management

Mitch Bates
Deputy City Manager

Building Inspection &
Code Compliance

Andy Hesser
Managing Director

Becky King
Managing Director

Steve Neikamp
Managing Director

Kristen Smith
Managing Director

Parks & Recreation

Cultural Arts

Special Events &
CVB/Marketing

Strategic Initiatives &
Downtown Development

Library

Housing Agency

Housing & Community
Development

Neighborhood Vitality

Information Technology

Human Resources

Fair Housing

John Baker

Assistant City Manager

Robby Neill
Managing Director

Kevin Slay
Managing Director

Wes Kucera
Managing Director

Project Management
Office

Engineering

Streets

Transportation

Environmental Waste
Services

Risk Management — Disposal (Landfill)

Facilities Management — Health

Fleet Services — Public Health

CityCare Clinic — Animal Services

Customer Service

Municipal Court

Tax

Firewheel Golf

Water

Wastewater

Garland, Texas

Community Profile

Garland is a community of values. We value the drive to create, not just consume. We value hard work and inclusiveness, encouraging every individual to Make Their Mark. From the variety of employment opportunities and products made here, to the homes and community services that emphasize value, affordability and the power to customize your education and your life, we welcome a rich tapestry of people of all walks of life. Garland values experiences that are good for the soul and the individuals who make us a community.

General Information

The city of Garland is located northeast of Dallas and is one of the largest communities in the Dallas/Fort Worth Metroplex. As the 13th largest city in Texas, Garland covers 57 square miles and is bordered by three major freeways: Interstate 635, Interstate 30 and State Highway 190 (President George Bush Turnpike).

Demographics

Garland’s population totaled 226,876 in the 2010 census count, with current estimates placing the population at approximately 242,504. Garland has an estimated 82,524 housing units and an employment base of approximately 125,188.

Population, Housing Units* & Employment

(Estimates)

	2010	2019	Growth
Population	226,876	242,504	15,628
Housing Units	78,722	82,524	3,802
Employment	104,383	125,188	20,805

Source: U.S. Census Bureau, American Community Survey, Texas Workforce Commission, and City of Garland Planning and Community Development Department

*** Housing Units is an appropriate measure of housing activity. The City of Garland Planning and Community Development Department tracks housing units on an annual basis rather than households. Both classifications are reported in census data by the U.S. Census Bureau.**

Garland is diverse in ethnicity and education. Most recent estimates place the city’s population at 59.8% white, 13.7% African American, 0.5% American Indian, 11.0% Asian, 3.9% two or more races, and 11.1% other race. An estimated 41.3% is Hispanic/Latino (of any race). More than 75% of the city’s adult population is educated above the high school level, with more than 20% of the population possessing a bachelor’s degree or higher. Per the Garland Economic Development office, the 2019 estimated average household income in Garland was \$74,990. Per the Dallas Central Appraisal District, the average market value for detached single-family residences in Garland for 2019 is \$194,767.

Garland, Texas

Community Profile

Government Structure

The City of Garland is a home-rule City that operates under a council/manager form of government. The City Council consists of a Mayor, who is elected at large, and eight Council members who are elected from single-member districts. Council members may serve up to three two-year terms. By City Charter, four City staff positions are appointed by the City Council. These include the City Manager, City Attorney, City Auditor and City Secretary.

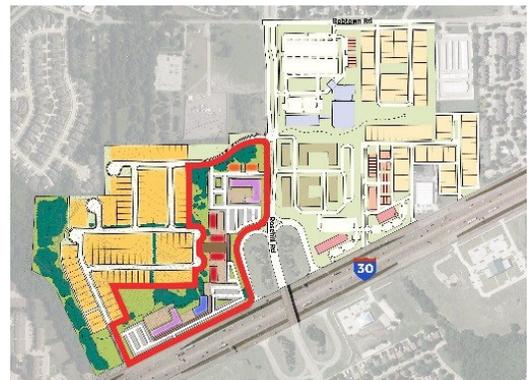
Economic Base and Development

Garland is known for its economic and industrial base, which consists of more than 5,000 businesses including approximately 300 manufacturing companies. The city has been recognized as a manufacturing community since the 1940s, and numerous Fortune 500 corporations along with many others have selected Garland as home base for their strategic operations. The following is a partial list of companies that maintain operations in Garland:

<i>Arrow Fabrication Tubing</i>	<i>Kirchhoff Automotive</i>	<i>Plastipak</i>
<i>Batory Foods</i>	<i>Kraft Heinz Foods</i>	<i>Quest USA</i>
<i>Daisy Brands, Inc.</i>	<i>Mapei Corporation</i>	<i>RagingWire</i>
<i>Ecolab, Inc.</i>	<i>NutriBiotech USA</i>	<i>Resistol Hats</i>
<i>Epiroc Drilling Solutions</i>	<i>O'Neal Flat Rolled Metals</i>	<i>Sherwin-Williams</i>
<i>General Dynamics Corp.</i>	<i>Packaging Corp. of America</i>	<i>US Food Services</i>

The industrial sector continues to be strong and active in Garland. The 90+ acre former Raytheon campus has been completely redeveloped and revitalized, including approximately 800,000 square feet of new Class A commercial flex space in three separate facilities, all of which are now occupied with new and expanded Garland companies. Canadian window manufacturer Quest Window Systems opened the company's first U.S. manufacturing and distribution facility with more than \$12 million invested in machinery and equipment and will create more than 320 full-time jobs. NutriBiotech USA, a Garland-based nutritional supplement manufacturer, will expand its existing research and development and production facilities from 60,000 square feet to 685,000 square feet with a \$100+ million capital investment. Plastipak Packaging and Kirchhoff Automotive, both existing Garland manufacturing companies, will make significant investments in the acquisition and installation of new advanced machinery and equipment at their current locations.

In response to the rapidly increasing data traffic and central location advantage, the DFW market is becoming one of the largest data center markets in the nation. Stream Data Centers' 138,000-square-foot hyperscale DFW VII data center is expected to be completed in the third quarter of 2019. Ultimately, the campus will total approximately 400,000 square feet on 22 acres. Digital Realty, the largest colocation provider in the world, is also increasing its investment in Garland with another \$500 million by adding 16 acres of development. The campus will total 1 million square feet on 64 acres.



Garland, Texas

Community Profile

RagingWire Data Centers opened a 200,000-square-foot facility in 2017 and will continue to expand with an additional 600,000 square feet.



The area along the President George Bush Turnpike has also seen a tremendous amount of commercial development, such as data centers, mixed use and other projects, totaling more than \$3 billion in new investments. The city has a growing retail base with developments such as Firewheel Town Center – a lifestyle center featuring numerous department stores, specialty shops, restaurants, a hotel and residential – as well as Bass Pro Shops on Lake Ray Hubbard.

In May 2019, Garland residents approved a \$423.7 million bond package, which includes \$46.0 million for economic development to promote and better support investment and revitalization across the city. The City continues to focus on increasing real estate values and enhancing quality of life for Garland residents and businesses. The funding will allow the City to acquire and assemble larger parcels for significant reinvestment. The City-owned, 24-acre former Hypermart property on South Garland Road and 20 acres on I-30 and Rosehill are ready for a mix of potential uses from single-family home development to restaurant, retail and other neighborhood service establishments. Further, the voters also approved \$117.8 million in bond funding for parks and recreation, which will allow the City to construct and improve park systems and offer a more pedestrian-friendly environment with new hike and bike trails. These projects will enhance and help promote greater investment in the area.

Downtown Development

The City of Garland continues to take advantage of transit-oriented development opportunities near Garland’s DART rail station in the Downtown Catalyst Area. The Downtown Development Office focuses on implementation of a Downtown TIF Project and Financing Plan, including a façade improvement program, enhanced Downtown Square programming, and public art and infrastructure.

The area is leveraging transit-oriented development to increase the residential density. Successful mixed-use development in historic Downtown Garland includes the partnership with Oaks Properties, LLC, which added 153 apartment units next to City Hall in addition to the units built in 2008 at Oaks Fifth Street Crossing, and the redevelopment of the Bank of America building for apartments. The City of Garland completed City Hall renovations in 2017 and rededicated the building as the William E. Dollar Municipal Building. Across the street is the new Economic Development suite completed in 2018.



Garland, Texas

Community Profile

Downtown welcomed a new artwork feature intended to increase awareness of the arts. In October 2018, the Garland Cultural Arts Commission, Inc., celebrated the installation of *Vision of the Arts*, a 2.5-ton bronze masterpiece standing 17 feet tall with a base 8 feet in diameter at the entry to the Granville Arts Center. Renowned Dallas artist Barvo created this illustration of a diverse community in celebration of dance, music, theatre and the visual arts.



In 2019, the Downtown Development Office collaborated with the Cultural Arts Commission and a private property owner to create a community mural project in Downtown Garland, located at 506 Main St. The location is called 506 Art. A Garland artist, Cullin Lassiter, created the design. The public was invited to paint the colors into the mural. Several hundred residents and visitors Made Their Mark on the interactive public art project that evening, generating ongoing buzz about the public art scene in Downtown Garland.

Embracing Our History

Two Downtown historic districts are listed on the National Register of Historic Places. A Garland neighborhood known as the Travis College Hill Historic District encompasses the area on South 11th Street between West Avenues B and D. The cluster of 11 homes represents one of the best collections of historic homes in Garland, including six homes that date back to the original era (circa 1913) and several homes built in the “Craftsman” architectural style. The Travis College Hill Addition was awarded a State Historic Marker from the Texas Historical Commission in 2015.

A portion of the Downtown commercial district, roughly bounded by West State Street on the north, the Santa Fe Rail line and half a block fronting North Fourth Street on the east, West Avenue A on the south, and Glenbrook Drive on the west, is known as the Garland Downtown Historic District on the National Register. Such a designation enhances Garland’s visibility as a tourism stop for history enthusiasts. Property owners within both historic districts are now eligible for state and federal tax credits for qualifying repairs and renovations to their property.

Heritage Crossing, located at the intersection of Sixth and Walnut streets, is a significant representation of the importance of history and heritage to the city of Garland. The site includes the Landmark Museum and the 1910 Pullman rail car. The Landmark Society was founded and opened the Museum in the Santa Fe Train Depot in 1972. The depot was built in 1901 and is registered with the State of Texas as an official Texas Historic Landmark. The museum holds artifacts that date back from the period of 1850 to the present.



Garland, Texas

Community Profile

Bankhead Highway

The Bankhead Highway, America's second east-to-west transcontinental highway, ran through Garland from Washington, D.C., to San Diego, California. Garland residents took advantage of the highway's potential for economic impact and built auto repair shops, restaurants and service stations along the highway. The Bankhead Highway is remembered for its significant place in Garland's history and received an official Texas Historical Marker in May 2010 naming it a Texas Historic Highway. The marker is located in Downtown Garland on Main Street between Fifth and Sixth streets.



Tourism

The Garland Convention & Visitors Bureau's marketing and promotion efforts have helped position Garland as a location for hosting local, regional and national events. Garland has hosted events including the Northern Texas PGA's Texas Women's Open at Firewheel Golf Park, the 2019 Fishers of Men National Tournament Trail - Berkley Team Series District 7 Championship, and the DFW Asian American Soccer Tournament, featuring 17 teams from around the country. Major personal development conferences such as Dave Ramsey's "Smart Conference", Tony Robbin's "Unleash the Power", and Rachel Hollis's "RISE Weekend" have called Garland home this year.

Events produced by the Parks, Recreation & Cultural Arts Department to attract Garland residents and the surrounding community include Jazz in the Square, the Sounds of Summer Concert Series, Family Night Out, the Garland Guzzler 0.5K Run (an Oktoberfest event with a unique twist), and the community's favorite, Christmas on the Square. This holiday celebration features fun family activities such as a traditional tree-lighting ceremony, snow hills for sledding, choir performances and photos with Santa. Additionally, the Events Team coordinates and permits a large number of parades, community fundraisers, multicultural events, and farmers market and craft vendor fairs, just to name a few.



Garland, Texas

Community Profile

Cultural Arts and Community Events

Garland’s cultural arts scene provides quality programs to enrich the lives of residents and visitors from surrounding communities. Cultural arts facilities include the Patty Granville Arts Center, The Atrium at the Granville Arts Center and the Plaza Theatre, all of which are located Downtown. Some of the city’s active arts groups include Garland Summer Musicals, Garland Symphony Orchestra and Garland Civic Theatre. These groups produce a variety of year-round events including musicals, plays and concerts.



City Services

The City of Garland is comprised of more than 30 departments that provide various services to residents. The City places a high priority on public safety and maintains a force of 355 sworn Police officers and 264 sworn Fire personnel. Garland has 11 fire stations and several public safety training facilities. Residents enjoy an abundance of recreation opportunities with parks covering more than 2,800 acres, as well as six recreation centers, five park pavilions, three swimming pools, a wave action pool, and two senior centers. Services are further enhanced with four libraries conveniently located throughout the city as well as a wealth of e-books and other online resources. Residents have access to nearly 500,000 volumes through the City’s library system. Garland is also home to Firewheel Golf Park with 63 holes of championship caliber golf, including three regulation courses.

The City celebrated the grand re-opening of the Carver Senior Center in July 2019. The floor-to-ceiling overhaul includes a new full-service kitchen, ADA-compliant restrooms and brand new furnishings and amenities. The center also represents an important time in Garland’s history. The building was once Carver High School, which provided secondary education for black students in segregated Garland. The building’s history is told in a timeline mural with information compiled by Carver graduates and members of Carver Alumni Programs & Services. The mural wall is inside the center entrance at 222 Carver St.



Garland, Texas

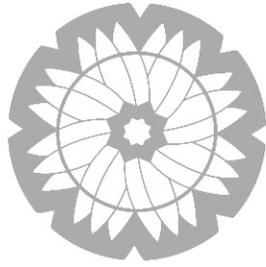
Community Profile

The City of Garland is investing in its infrastructure through the Infrastructure Repair and Replacement Program. This program, led by the Street Department, provides high-quality service to the residents of Garland by maintaining, repairing and replacing streets, alleys and other related infrastructure. Program funding has increased from \$10 million in FY 2013-14 to \$28.1 million in FY 2019-20.



In addition to providing traditional municipal services, the City of Garland also operates its own water, wastewater treatment and electric utilities. The City also maintains and operates a regional landfill facility and offers both residential and commercial solid waste collection services.





GARLAND

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KEY FOCUS AREAS

CITY COUNCIL



Growing Economic Base



Vibrant Neighborhoods and Commercial Centers



Commercially Thriving Downtown



Reliable, Cost Efficient Utility Services



Well-Maintained City Infrastructure



Customer-Focused City Services



Enhanced Quality of Life through Amenities, Arts, and Events



Sound Governance and Finances



Safe Community



Future-Focused City Organization

Department Goals

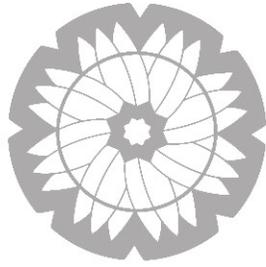
The City Council’s Goals are presented here in a matrix format. When the mission of a department corresponds with a City Council Goal, that box is shaded within the matrix.

	Commercially Thriving Downtown	Well-Maintained Infrastructure	Enhanced Quality of Life	Safe Community	Vibrant Neighborhoods & Commercial Centers	Reliable, Cost Efficient Utilities	Growing Economic Base	Customer-Focused City Services	Sound Governance & Finances	Future-Focused City Organization
Budget and Research										
Building Inspection										
City Administration										
City Attorney										
City Council										
City Secretary										
Code Compliance										
Economic Development										
Emergency Management										
Engineering										
Environmental Waste Services										
Fair Housing										
Financial Services										
Fire										
Firewheel Golf Park										
Garland Housing Agency										
Garland Power and Light										
Health										
Heliport										
HOME Program										
Human Resources										
Internal Audit										
Library										
Municipal Court										
Parks, Recreation and Cultural Arts										
Planning and Community Development										
Police										
Project Management Office										
Public and Media Relations										
Purchasing										
Stormwater Management										
Street										
Tax										
Transportation										
Wastewater										
Water										

BUDGET MESSAGE



GARLAND



GARLAND

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GARLAND

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October 1, 2019

Honorable Mayor and Members of the City Council
City of Garland, Texas

Dear Mayor and Council:

I am pleased to present the Adopted Budget for the fiscal year beginning October 1, 2019.

Garland's General Fund revenues from all sources are anticipated to reach \$183.1 million in FY 2019-20, an increase of \$7.1 million (4.0%) from last year's Approved Budget. Revenue projections reflect the fourth straight year of exceptional growth in the tax base as well as continued financial success of the City's regional Landfill operation. Sales Tax revenue, the General Fund's second largest funding source, is projected to continue its recent trend of modest growth that is in-line with inflation. Detracting from revenue growth, fee and permit revenue generated by building activity is expected to decline as new construction slows from the elevated levels we have experienced over the past three years. Of most concern, however, are a number of actions taken by the 86th Texas Legislature that have eliminated several revenue streams for local governments and greatly limited revenue growth going forward. The FY 2019-20 Adopted Budget reflects the loss of approximately \$2.0 million in funding as a result of SB 1152 and HB 1631 that reduced certain franchise fees and eliminated SafeLight funding. Compounding the impact, beginning with the FY 2020-21 Budget, SB 2 will go into effect. This statute generally limits growth in property tax revenues to 3.5% and greatly handicaps the City's ability to maintain current service levels and respond to growing needs in the community. As a result of these legislative actions, we anticipate considerably less annual growth in revenues in the foreseeable future as well as challenges keeping pace with wage and other inflationary pressures. The 2019-20 Adopted Budget was primarily developed with these factors in mind.

The Budget Priorities for FY 2019-20 are predominantly financial in nature and are designed to place the City's General Fund in a better position with respect to navigating post-legislative restrictions and coping with the slowdown in local development.

Budget Priorities

- Ensure Debt Service Funding to Implement the 2019 Bond Program.
- Recognize the Budget Impact of Growing Civil Service Retirement Payouts.
- Provide Necessary Funding for Public Safety Overtime Needs.
- Supplement General Fund Revenues to Help Compensate for Legislative Actions.
- Establish Reserves Above the 30-Day Minimum in the General Fund.

To address these priorities, the adopted budget includes a 6.5-cent increase in the Debt Service Tax Rate to fund the \$423.7 million Bond Program approved by voters in May 2019. The budget also addresses the escalating financial cost of retirement payouts required for Police and Fire personnel under Civil Service statutes as well as funding needed overtime. To partially compensate for the legislative impact to revenues, the budget includes a 3.5% increase to GP&L's Return on Investment transfer to the General Fund, which is the first increase in over 10 years. Furthermore, since trash collection trucks are primarily responsible for the damage and wear to neighborhood alleys, a \$2.00 per ton Landfill Fee increase to Environmental Waste Services is included and helps compensate the General Fund for the major alley repair program now underway. Finally, to address the legislative restrictions placed on the City's ability to react to unexpected financial shortfalls or emergency needs, the approved budget establishes a \$5.25 million reserve above the 30-day requirement in the General Fund.

The City's Adopted Budget is based on a tax rate of 76.96 cents per \$100 of valuation and, as mentioned above, includes a 6.5-cent increase to fund the voter-approved 2019 Bond Program. For an average Garland home valued at \$170,000, annual City property taxes will be \$1,204 per year or \$100 a month after applying the 8% Homestead Exemption. If the homeowner is 65 or over, annual property taxes drop to \$811 per year or \$68 a month due to the Senior Exemption. With respect to City utilities, the average residential customer can expect monthly increases of 85 cents for Sewer service, \$1.00 for Trash Collection, and 36 cents for Stormwater service, as well as a 60-cent decrease for Water service. The approved budget includes no rate increase for electricity.

The FY 2019-20 Adopted Combined Budget, which includes the General Fund, the General Obligation Debt Service Fund, the Utility Funds, and other Enterprise and Grant Funds, totals \$767.7 million, an increase of \$31.5 million (4.3%) from last year's approved levels. The Adopted General Fund Budget totals \$185.5 million, representing an increase of \$7.3 million (4.1%).

In closing, I believe the 2019-20 Adopted Budget is a financially sound plan that provides for a high level of value and service to the community and helps prepare the City for slower revenue growth in future years. I would like to commend the City's staff for their diligent work related to this year's budget. Furthermore, I cannot overemphasize the contributions of the City Council in establishing the policy framework that continues to demonstrate an uncompromising commitment to ensuring the strength and integrity of the City's finances and the delivery of quality services.

Respectfully submitted,

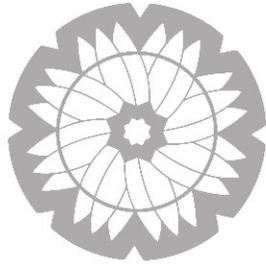


Bryan L. Bradford
City Manager

OVERVIEW



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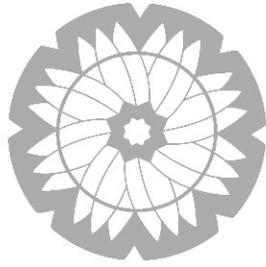
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BUDGET OVERVIEW

MAJOR BUDGET SECTIONS

The information contained in the City's 2019-2020 Adopted Budget is divided into the following major sections:

Overview
Financial Summaries
Personnel

CIP Summaries
Historical Data
Appendices

Overview

The Overview section includes a narrative of the operating budget priorities and a summary of the change in the Combined and General Fund Budgets. In addition, the Overview includes a brief discussion of the approved position changes, employee compensation, property tax rates, utility rates, and other rate and fee changes.

Financial Summaries

The Financial Summaries section includes fund summaries outlining the revenue, expenditures, ending fund balance, and a narrative summary of revenue and expenditures for each of the City's operating funds. The Financial Summaries section also includes mission statements, key accomplishments and goals, performance measures, expenditures, the number of authorized positions, and a discussion of funding level changes for each City department.

Personnel

The Personnel section includes position changes as well as a detailed listing of existing positions by department.

Capital Improvement Program (CIP) Summaries

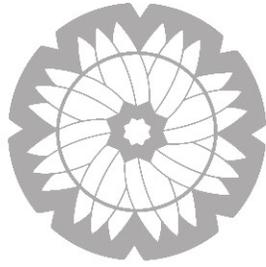
The CIP section includes summaries of the City's 2019 Capital Budget, which is adopted separately from the Operating Budget.

Historical Data

The Historical Data section includes charts and graphs illustrating multi-year trends in selected areas of interest.

Appendices

The Appendices section includes information on the City's Financial Policies, the Budget Process, the Revised Budget for 2018-19, Budget Amendment No. 1, Ordinances, Other Post Employment Benefits (OPEB) and Unfunded Liabilities, FY 2019-20 General Fund Revenue Enhancements, and Garland Plus Five (General Fund Five-Year Forecast). Also included is a Glossary of Terms as well as Acronyms used throughout the Budget document.



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BUDGET OVERVIEW

OPERATING BUDGET PRIORITIES

Garland's property tax base reached \$16.3 billion in 2019, an increase of 8.0% from last year's valuation. New construction contributed 1.8% to the increase in property values, while existing properties contributed 6.2%. Sales Tax and the GP&L Return on Investment, the General Fund's second and third largest sources of revenue, are projected to increase by 2.5% and 3.5% respectively from the FY 2018-19 Approved Budget. The Landfill and Disposal Fees are anticipated to increase by 10.2% from FY 2018-19 approved levels, while Franchise Fees are projected to decrease by 20% due mainly to a change in state law regarding communication franchise fees. In addition, Licenses & Permits are projected to decrease by 17.1% due to a slowdown in development. Overall, General Fund revenues are anticipated to increase to \$183.1 million for FY 2019-20, an increase of \$7.1 million (4.0%) from the FY 2018-19 Approved Budget.

The Budget Goals for FY 2019-20 are primarily financial in nature and are designed to place the City's budget in a better position with respect to navigating post-legislative restrictions and coping with slowing local development. While budget assumptions are not based on the occurrence of an economic recession, they reflect flattening growth rates and declines in revenue generated from building activity that have been at elevated levels over the past three years. SB 2, which will limit growth in property tax revenues, will not be effective until next year; however, the 2019-20 Budget reflects the impact of SB 1152 that reduced franchise fees by \$1.5 million and HB 1631 which eliminated \$411,300 of SafeLight funding from items that must now be covered by tax revenues. SB 2 also requires that voters approve in a local election property tax increases that generally exceed 3.5%. This provision of the law greatly handicaps the City's ability to respond to unexpected financial events and local needs. The 2019-20 Budget was developed keeping these factors in mind.

Budget Priorities

- Ensure Debt Service Funding to Implement the 2019 Bond Program.
- Recognize the Budget Impact of Growing Civil Service Retirement Payouts.
- Provide Necessary Funding for Public Safety Overtime Needs.
- Supplement General Fund Revenues to Help Compensate for Legislative Actions.
- Establish Reserves Above the 30-Day Minimum in the General Fund.

In May 2019, Garland voters approved a \$423.7 million Bond Program with a projected impact of 6.5 cents, assuming a seven to ten-year implementation. The FY 2019-20 Adopted Budget includes a 6.5-cent increase, which will shift the Debt Service Tax rate from 31.06 cents to 37.56 cents per \$100 of valuation. The increase to the Debt Service Tax rate will establish the debt service capacity to implement and complete the 2019 Bond Program on schedule while continuing routine tax-supported capital programs for facilities and equipment.

BUDGET OVERVIEW

The General Fund Adopted Budget provides funding to address Civil Service retirement payouts, which in previous years had been covered by salary savings resulting from vacant positions. Civil Service retirement payouts have been increasing annually due to the increasing number of Police and Fire personnel eligible for retirement and now total around \$1.5 million a year.

Over the past several years, efforts have been made to close the gap between Public Safety Departments' overtime usage and budgeted overtime. The approved budget closes the remaining gap with an addition of \$495,600 in overtime funding.

To help compensate for the loss of franchise fees and SafeLight funds due to legislative action this year, General Fund revenue includes a \$681,000 (3.5%) increase to the GP&L Return on Investment (ROI) and an increase to the Disposal Transfer to the General Fund from Environmental Waste Services (EWS) - Delivery. The 2019-20 increase in the ROI transfer is the first in eleven years. The increase to the Disposal Transfer from EWS - Delivery includes a \$2.00 per ton fee that increases revenue by \$330,000 to partially reimburse the General Fund for costs of repairs to alleys. Last, EWS - Disposal will increase commercial tipping fees by \$2.00 for those using automatic equipment to off-load waste and \$2.75 for those manually off-loading waste. The commercial tipping fee increases are anticipated to generate an additional \$209,000 in revenue.

To address the legislative impact of limitations on property tax revenue, the General Fund Adopted Budget establishes a \$5.3 million reserve above the 30-day fund balance requirement to place the fund in a stronger financial standing. The General Fund reserve will provide a source of funds to respond to unforeseen financial necessities.

The General Fund Revised Budget includes \$62,500 and the Adopted Budget includes \$80,000 of one-time funds for homeless camp remediation. In addition, the approved budget includes funding to address litter control. The Stormwater Management Fund includes \$300,000 for contract litter crews to address widespread litter issues throughout the city. Funding for a comprehensive fee review and fleet utilization study is also budgeted.

In addition to the priorities noted above, the approved budget includes a number of other items designed to address needs in the City's core services and support areas, which are covered in detail in the Financial Summaries section of this document.

BUDGET OVERVIEW

COMBINED AND GENERAL FUND BUDGETS

The FY 2019-20 Adopted Combined Budget, which includes the General Fund, the General Obligation Debt Service Fund, the Utility Funds, and other Enterprise and Grant Funds, totals \$767.7 million. The Combined Budget reflects an increase of \$31.6 million (4.3%) from the FY 2018-19 Adopted Combined Budget.

Combined Budget Comparison (In Millions)

	2018-19 Adopted	Change	2019-20 Adopted
Personnel	\$197.5	\$ 5.4	\$202.9
Operations	137.3	13.4	150.7
Capital	4.5	(0.6)	3.9
Electric Fuel, Energy, & Demand	159.8	(3.3)	156.5
Water Purchases	39.2	0.8	40.0
Transfers to Other Funds	21.3	4.2	25.5
Support Services	35.4	1.6	37.0
Debt Payments	<u>141.1</u>	<u>10.1</u>	<u>151.2</u>
Totals	<u>\$736.1</u>	<u>\$31.6</u>	<u>\$767.7</u>

The FY 2019-20 Adopted General Fund Budget totals \$185.5 million, representing an increase of \$7.3 million (4.1%) from the FY 2018-19 Adopted Budget.

Adopted General Fund Budget (In Millions)

	2018-19 Adopted	Change	2019-20 Adopted
Personnel	\$125.9	\$ 4.9	\$130.8
Operations	17.9	1.9	19.8
Capital	2.4	0.2	2.6
Transfers to Other Funds	14.4	(0.4)	14.0
Support Services	<u>17.6</u>	<u>0.7</u>	<u>18.3</u>
Totals	<u>\$178.2</u>	<u>\$ 7.3</u>	<u>\$185.5</u>

The growth in the General Fund budget is primarily related to employee compensation and one-time operational improvements.

BUDGET OVERVIEW

CHANGES IN FUNDED POSITIONS

A net decrease of three full-time positions is included in the FY 2019-20 Adopted Budget, bringing the City's total full-time employee count to 2,162. The net change includes seven positions eliminated from various departments and four positions added in EWS - Delivery and Disposal. General Fund departments account for four eliminated and one added position.

The FY 2018-19 Revised Budget reflects a net decrease of two positions. The net decrease included the deletion of 16 positions in the Electric Department and the addition of ten positions in EWS - Delivery and Disposal. The four other positions added in revised were the result of various additions and deletions throughout the organization.

Citywide – All Funds Full-Time Funded Positions

Funded Positions – FY 2018-19	2,167
Positions Added	4
Positions Deleted	(8)
Net Positions – in Revised Budget	(2)
Funded Positions – FY 2019-20	2,161

The total number of full-time positions included in the Adopted General Fund Budget is 1,211.

Details regarding changes in staffing by fund and department can be found in the Personnel section of this document.

EMPLOYEE COMPENSATION AND BENEFITS

The approved average merit increase is 3% for General Schedule and Skill-Based employees, which will provide for merit increases at the anticipated percentage for the regional market. Civil Service pay structure adjustments equate to an average increase of 3.7% for Police and 3.6% for Fire sworn positions based on movement in market. Civil Service and Skill-Based employees are also eligible for step increases.

The approved budget includes Performance-Based Salary Adjustments linked to exceptional job performance, specialized education, certification, or licensure. Details regarding employee compensation can be found in the Personnel section of this document. Outlined below are the approved increases for FY 2019-20:

BUDGET OVERVIEW

Classification	Ongoing	Ongoing January	Ongoing
Police – Civil Service Average Structure		3.7%	
Fire – Civil Service Average Structure		3.6%	
Public Safety – Civil Service Step	Included		
Skill-Based – Utilities Structure		3%	
Skill-Based – Utilities Step	Included		
General Schedule – Merit		3%	
General Schedule – Performance-Based Adjustment			Included

Due to another exceptional year in the Group Health Insurance Fund, no major health-care plan changes are planned. Furthermore, the City’s contribution toward employee health-care coverage is unchanged for the second straight year. Likewise, employees and retirees will not see an increase in their monthly premiums and the City’s contribution rate toward retiree coverage will remain the same for FY 2019-20. No changes are recommended for the City’s dental plan.

The approved budget also includes an increase of \$151,200 (0.25%) to the Civil Service Retirement Stability Benefit, bringing total City contributions for FY 2019-20 to \$755,800. The City’s contribution rate will be 1.25% while the matching contribution rate for participating Police and Fire personnel will be 1.75%. The approved budget also includes an \$85,000 increase in the General Fund contribution to the Other Post Employment Benefits (OPEB) Trust Fund as a part of a long-term funding strategy designed to lower the unfunded actuarial accrued liability related to retiree medical benefits. The General Fund contribution for FY 2019-20 totals \$670,000.

PROPERTY TAX RATE

The FY 2019-20 Adopted Budget is based on a combined Ad Valorem Tax rate of 76.96 cents per \$100 of valuation.

Adopted Tax Rate (Cents per \$100 Value)

	<u>2018-19</u>	<u>Change</u>	<u>2019-20</u>
Operations & Maintenance	39.40	0.00	39.40
Debt Service	<u>31.06</u>	<u>6.50</u>	<u>37.56</u>
	<u>70.46</u>	<u>6.50</u>	<u>76.96</u>

The Operations & Maintenance (O&M) portion of the tax rate will remain unchanged at 39.40 cents per \$100 of valuation. The Debt Service tax rate is approved to increase by 6.50 cents to 37.56 cents per \$100 of valuation to provide the resources needed to fund the \$423.7 million 2019 Bond Program. The City of Garland’s approved property tax rate includes the first increase in eleven years.

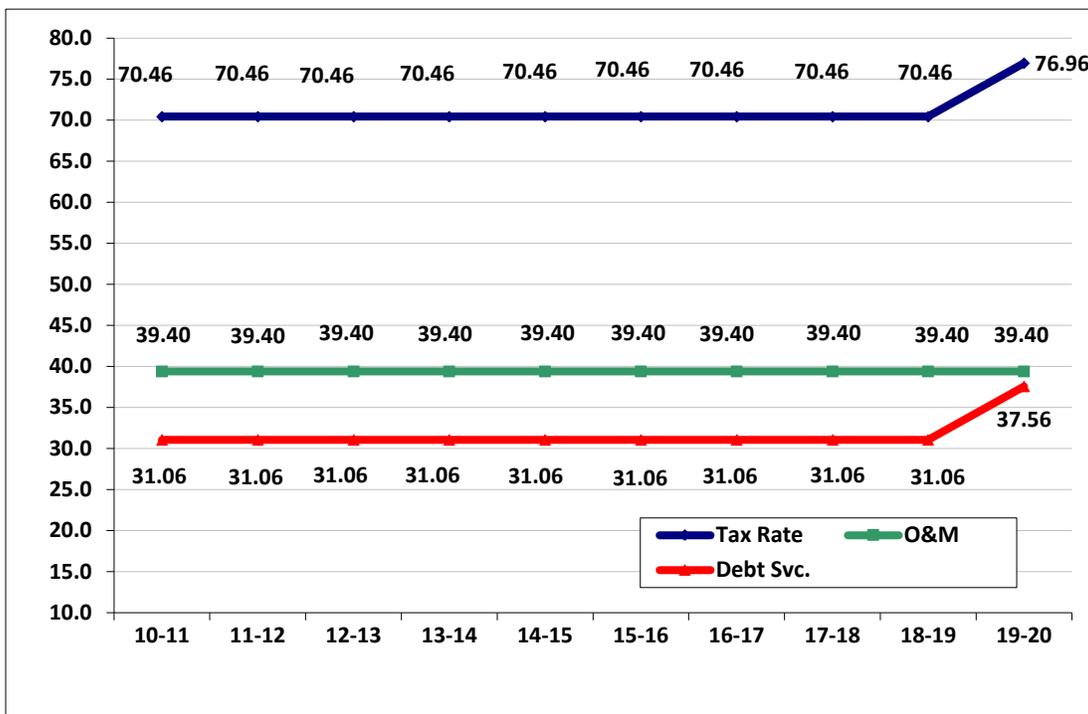
BUDGET OVERVIEW

Impact of Tax Rate

City Ad Valorem Taxes for a home valued at \$150,000, at the approved rate of 76.96 cents, will be \$1,062.05 per year or \$88.50 a month after applying the 8% Homestead Exemption. For a senior citizen, the same home will be \$669.55 a year or \$55.80 a month after applying the 8% Homestead Exemption and \$51,000 Senior Exemption.

In the 2019 certified tax base, residential and commercial property values, excluding new construction, increased 6.2% in value.

Historical Property Tax Rates
(In Cents)



UTILITY RATES

Within the City's Utility Funds, a monthly rate increase for Sewer, Trash Collection, and Stormwater service is included in the FY 2019-20 Adopted Budget. The Sewer rate increase is primarily due to infrastructure and new capital requirements. The increase in Trash Collection rates is due to debt service costs associated with financing equipment purchases, and new positions needed to meet minimum staffing levels and reduce overtime. The Stormwater rate increase is primarily due to the addition of contracted litter crews in the approved budget to help address the City's widespread litter issues. Based on the approved rate structures, a typical Garland resident will experience a decrease of \$0.60 per month for Water and an increase of \$0.85 per month for Sewer, \$1.00 per month for Trash Collection, and \$0.36 per month for Stormwater. No increase is included for Electric service.

BUDGET OVERVIEW

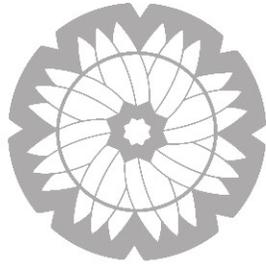
Monthly Utility Costs **(Typical Garland Resident)**

Base Utility Services	2018-19 Adopted	Change	2019-20 Adopted
Electric	\$130.29	\$0.00	\$130.29
Water	63.91	(0.60)	63.31
Sewer Service	41.63	0.85	42.48
Trash Collection	19.58	1.00	20.58
Stormwater	3.23	0.36	3.59
Totals	\$258.64	\$1.61	\$260.25

Electric rates above are based on 1,300 kWh per month. Water and Sewer service rates are based on an average of 7,500 gallons a month, and Stormwater rates are based on a mid-sized residence.

OTHER RATE AND FEE CHANGES

The FY 2019-20 Adopted Budget includes an increase to landfill tipping fees for commercial haulers. No other fee increases are included in the approved budget.



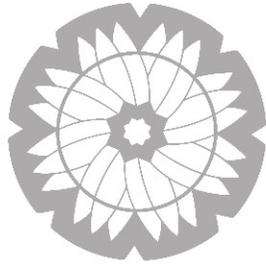
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FINANCIAL SUMMARIES



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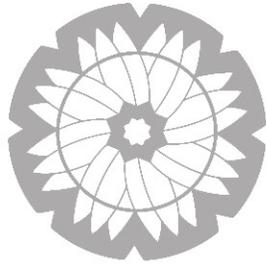
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Combined Funds

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
REVENUE & TRANSFERS IN					
General Fund	\$170,608,221	\$176,030,648	\$180,187,376	\$183,119,144	4.0%
Electric Utility Fund	313,365,100	307,327,166	303,689,038	299,232,371	-2.6%
Rate Mitigation Fund	2,257,792	2,470,000	15,655,080	2,900,000	17.4%
Water Utility Fund	76,793,034	80,757,072	74,637,656	78,672,651	-2.6%
Wastewater Utility Fund	44,162,704	47,151,341	47,477,548	49,960,936	6.0%
Environmental Waste Services Fund	20,156,870	20,192,319	20,509,665	21,515,722	6.6%
All Other Funds	93,927,049	95,114,038	95,415,689	104,051,372	9.4%
Sub-Total	\$721,270,770	\$729,042,584	\$737,572,052	\$739,452,196	1.4%
G.O. Debt Service Fund	\$79,613,283	\$83,412,064	\$83,517,097	\$96,261,699	4.5%
TOTAL REVENUE & TRANSFERS IN	\$800,884,053	\$812,454,648	\$821,089,149	\$835,713,895	2.9%
Less Interfund Transfers	(\$108,067,020)	(\$112,792,158)	(\$100,753,665)	(\$97,813,719)	13.3%
NET BUDGET REVENUE	\$692,817,033	\$699,662,490	\$720,335,484	\$737,900,176	5.5%
APPROPRIATIONS & TRANSFERS OUT					
General Fund	\$172,984,775	\$178,173,842	\$180,242,000	\$185,459,516	4.1%
Electric Utility Fund	300,774,674	316,175,612	323,229,791	312,128,087	-1.3%
Rate Mitigation Fund	25,000,000	29,250,000	16,500,000	15,250,000	-47.9%
Water Utility Fund	71,018,399	74,358,985	74,542,402	78,161,644	5.1%
Wastewater Utility Fund	43,797,710	46,697,898	47,078,932	49,563,640	6.1%
Environmental Waste Services Fund	20,174,510	21,199,021	21,574,263	22,019,210	3.9%
All Other Funds	86,397,263	98,081,996	107,832,289	106,623,683	8.7%
Sub-Total	\$720,147,331	\$763,937,354	\$770,999,677	\$769,205,780	0.7%
G.O. Debt Service Fund	\$79,354,908	\$84,964,874	\$84,884,914	\$96,263,647	5.2%
TOTAL APPROPRIATIONS & TRANSFERS OUT	\$799,502,239	\$848,902,228	\$855,884,591	\$865,469,427	2.0%
Less Interfund Transfers Out	(\$108,067,020)	(\$112,792,158)	(\$100,753,665)	(\$97,813,719)	13.3%
NET BUDGET APPROPRIATIONS	\$691,435,219	\$736,110,070	\$755,130,926	\$767,655,708	4.3%
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$1,381,814	(\$36,447,580)	(\$34,795,442)	(\$31,775,532) *	12.8%
BEGINNING BALANCE	\$325,032,978	\$249,973,732	\$326,414,792	\$291,619,350	16.7%
Change in Fund Balance	1,381,814	(36,447,580)	(34,795,442)	(31,775,532)	12.8%
ENDING BALANCE	\$326,414,792	\$213,526,152	\$291,619,350	\$259,843,818	21.7%
Assigned Fund Balance	\$8,729,100	\$5,201,287	\$5,480,426	\$7,540,609	45.0%
TOTAL FUND BALANCE	\$335,143,892	\$218,727,439	\$297,099,776	\$267,384,427	22.2%

*Includes General Fund Transfer of \$2,020,000 to General Fund Available Reserve.

Combined Funds

Fund Summary

DETAIL SCHEDULES:

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE - ALL OTHER FUNDS					
Infrastructure Repair & Replcmt. Fund	\$18,818,555	\$21,347,155	\$21,619,638	\$28,140,301	31.8%
Stormwater Management Fund	4,339,248	4,440,109	4,396,466	4,891,296	10.2%
Firewheel Fund	4,031,019	3,988,177	3,888,022	3,974,525	-0.3%
Recreation Performance Fund	1,200,930	1,170,768	1,272,760	1,292,902	10.4%
Hotel/Motel Tax Fund	1,465,562	1,544,500	1,557,580	1,594,470	3.2%
Garland Heliport Fund	9,738	10,085	10,385	10,497	4.1%
SafeLight Fund	1,979,658	1,600,000	1,174,138	0	-100.0%
Economic Development Fund	3,504,761	2,042,738	2,099,347	2,027,671	-0.7%
Combined TIF Funds	1,174,378	1,245,738	1,309,084	1,751,566	44.7%
Combined Grant Funds	17,103,632	17,710,460	17,761,779	19,961,075	12.7%
Narcotic Seizure Funds	167,707	8,400	193,860	88,704	956.0%
Group Health Insurance Fund	40,131,861	40,005,908	40,132,630	40,318,365	0.8%
TOTAL REVENUE	<u>\$93,927,049</u>	<u>\$95,114,038</u>	<u>\$95,415,689</u>	<u>\$104,051,372</u>	<u>9.4%</u>
APPROPRIATIONS - ALL OTHER FUNDS					
Infrastructure Repair & Replcmt. Fund	\$16,138,264	\$21,446,667	\$30,836,106	\$28,398,084	32.4%
Stormwater Management Fund	4,007,289	4,659,721	4,853,201	5,129,668	10.1%
Firewheel Fund	3,897,724	4,314,759	4,147,615	4,167,868	-3.4%
Recreation Performance Fund	1,326,439	1,272,005	1,302,575	1,408,544	10.7%
Hotel/Motel Tax Fund	1,183,418	1,906,028	1,935,188	1,678,740	-11.9%
Garland Heliport Fund	0	7,700	13,667	20,700	168.8%
SafeLight Fund	2,406,509	2,296,997	2,276,928	0	-100.0%
Economic Development Fund	3,113,121	2,150,547	2,354,459	2,398,363	11.5%
Combined TIF Funds	866,816	1,644,414	1,604,176	2,150,036	30.5%
Combined Grant Funds	16,559,220	17,233,125	18,529,412	19,033,882	10.4%
Narcotic Seizure Funds	418,654	276,835	299,570	233,160	-15.8%
Group Health Insurance Fund	36,479,809	40,873,198	39,679,392	42,004,638	2.8%
TOTAL APPROPRIATIONS	<u>\$86,397,263</u>	<u>\$98,081,996</u>	<u>\$107,832,289</u>	<u>\$106,623,683</u>	<u>8.7%</u>

Combined Funds

Fund Summary

DETAIL SCHEDULES:

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance					
General Fund	(\$2,376,554)	(\$2,143,194)	(\$54,624)	(\$4,360,372) *	-9.2%
Electric Utility Fund	12,590,426	(8,848,446)	(19,540,753)	(12,895,716)	-45.7%
Rate Mitigation Fund	(22,742,208)	(26,780,000)	(844,920)	(12,350,000)	53.9%
Water Utility Fund	5,774,635	6,398,087	95,254	511,007	-92.0%
Wastewater Utility Fund	364,994	453,443	398,616	397,296	-12.4%
Environmental Waste Services Fund	(17,641)	(1,006,702)	(1,064,598)	(503,488)	50.0%
Infrastructure Repair & Replcmt. Fund	2,680,291	(99,512)	(9,216,468)	(257,783)	-159.0%
Stormwater Management Fund	331,959	(219,612)	(456,735)	(238,372)	-8.5%
Firewheel Fund	133,295	(326,582)	(259,593)	(193,343)	40.8%
Recreation Performance Fund	(125,509)	(101,237)	(29,815)	(115,642)	-14.2%
Hotel/Motel Tax Fund	282,144	(361,528)	(377,608)	(84,270)	76.7%
Garland Heliport Fund	9,738	2,385	(3,282)	(10,203)	
SafeLight Fund	(426,851)	(696,997)	(1,102,790)	0	100.0%
Economic Development Fund	391,640	(107,809)	(255,112)	(370,692)	-243.8%
Combined TIF Funds	307,562	(398,676)	(295,092)	(398,470)	-2.2%
Combined Grant Funds	544,412	477,335	(767,633)	927,193	94.2%
Narcotic Seizure Funds	(250,947)	(268,435)	(105,710)	(144,456)	46.2%
Group Health Insurance Fund	3,652,052	(867,290)	453,238	(1,686,273)	-94.4%
Sub-Total	<u>\$1,123,438</u>	<u>(\$34,894,770)</u>	<u>(\$33,427,625)</u>	<u>(\$31,773,584)</u>	<u>8.9%</u>
G.O. Debt Service Fund	\$258,376	(\$1,552,810)	(\$1,367,817)	(\$1,948)	-294.9%
TOTAL CHANGE IN FUND BALANCE	<u><u>\$1,381,814</u></u>	<u><u>(\$36,447,580)</u></u>	<u><u>(\$34,795,442)</u></u>	<u><u>(\$31,775,532)</u></u>	<u><u>12.8%</u></u>

*Includes General Fund Transfer of \$2,020,000 to General Fund Available Reserve.

Combined Funds

Fund Summary

DETAIL SCHEDULES:

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
BEGINNING BALANCE					
General Fund	\$21,010,135	\$15,625,538	\$18,633,581	\$18,578,957	18.9%
Electric Utility Fund	62,166,910	53,194,791	74,757,336	55,216,583	3.8%
Rate Mitigation Fund	179,795,780	129,580,780	157,053,572	156,208,652	20.5%
Water Utility Fund	13,184,627	12,842,841	18,959,262	19,054,516	48.4%
Wastewater Utility Fund	16,227,018	13,584,818	16,592,012	16,990,628	25.1%
Environmental Waste Services Fund	4,669,564	3,945,906	4,651,923	3,587,325	-9.1%
Infrastructure Repair & Replcmt. Fund	6,803,960	110,016	9,484,251	267,783	143.4%
Stormwater Management Fund	1,144,912	1,092,822	1,476,871	1,020,136	-6.7%
Firewheel Fund	190,003	59,337	323,298	63,705	7.4%
Recreation Performance Fund	288,752	109,308	163,243	133,428	22.1%
Hotel/Motel Tax Fund	2,540,338	2,349,646	2,822,482	2,444,874	4.1%
Garland Heliport Fund	184,150	185,907	193,888	190,606	2.5%
SafeLight Fund	1,743,756	866,248	1,316,905	214,115	-75.3%
Economic Development Fund	1,432,197	1,122,717	1,823,837	1,568,725	39.7%
Combined TIF Funds	632,125	902,762	939,687	644,595	-28.6%
Combined Grant Funds	1,995,509	1,574,381	2,539,921	1,772,288	12.6%
Narcotic Seizure Funds	539,186	275,179	288,239	182,529	-33.7%
Group Health Insurance Fund	4,186,007	5,966,505	7,838,059	8,291,297	39.0%
Sub-Total	\$318,734,929	\$243,389,502	\$319,858,367	\$286,430,742	17.7%
G.O. Debt Service Fund	\$6,298,049	\$6,584,230	\$6,556,425	\$5,188,608	12.8%
TOTAL BEGINNING BALANCE	\$325,032,978	\$249,973,732	\$326,414,792	\$291,619,350	16.7%
ENDING BALANCE					
General Fund	\$18,633,581	\$13,482,344	\$18,578,957	\$14,218,585	5.5%
Electric Utility Fund	74,757,336	44,346,345	55,216,583	42,320,867	-4.6%
Rate Mitigation Fund	157,053,572	102,800,780	156,208,652	143,858,652	39.9%
Water Utility Fund	18,959,262	19,240,928	19,054,516	19,565,523	1.7%
Wastewater Utility Fund	16,592,012	14,038,261	16,990,628	17,387,924	23.9%
Environmental Waste Services Fund	4,651,923	2,939,204	3,587,325	3,083,837	4.9%
Infrastructure Repair & Replcmt. Fund	9,484,251	10,504	267,783	10,000	-4.8%
Stormwater Management Fund	1,476,871	873,210	1,020,136	781,764	-10.5%
Firewheel Fund	323,298	(267,245)	63,705	(129,638)	51.5%
Recreation Performance Fund	163,243	8,071	133,428	17,786	120.4%
Hotel/Motel Tax Fund	2,822,482	1,988,118	2,444,874	2,360,604	18.7%
Garland Heliport Fund	193,888	188,292	190,606	180,403	-4.2%
SafeLight Fund	1,316,905	169,251	214,115	214,115	26.5%
Economic Development Fund	1,823,837	1,014,908	1,568,725	1,198,033	18.0%
Combined TIF Funds	939,687	504,086	644,595	246,125	-52.9%
Combined Grant Funds	2,539,921	2,051,716	1,772,288	2,699,481	31.6%
Narcotic Seizure Funds	288,239	6,744	182,529	38,073	464.5%
Group Health Insurance Fund	7,838,059	5,099,215	8,291,297	6,605,024	-94.4%
Sub-Total	\$319,858,367	\$208,494,732	\$286,430,742	\$254,657,158	22.1%
G.O. Debt Service Fund	\$6,556,425	\$5,031,420	\$5,188,608	\$5,186,660	2.5%
TOTAL ENDING BALANCE	\$326,414,792	\$213,526,152	\$291,619,350	\$259,843,818	21.7%

Combined Funds

Detail of Intergovernmental Transfers

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
TO GENERAL FUND FROM:					
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	0	0	161,667	
Water Utility Fund	0	0	0	66,667	
Wastewater Utility Fund	0	0	0	66,666	
SafeLight Fund	275,000	220,000	220,000	0	-100.0%
Hotel/Motel Tax Fund	25,000	0	0	0	0.0%
Sub-Total	<u>\$510,000</u>	<u>\$430,000</u>	<u>\$430,000</u>	<u>\$505,000</u>	<u>17.4%</u>
TO ECONOMIC DEVELOPMENT FUND FROM:					
Hotel/Motel Tax Fund	\$175,000	\$275,400	\$260,000	\$258,333	-6.2%
Electric Utility Fund	1,997,338	1,247,338	1,247,338	1,247,338	0.0%
Water Utility Fund	465,000	465,000	465,000	465,000	0.0%
Sub-Total	<u>\$2,637,338</u>	<u>\$1,987,738</u>	<u>\$1,972,338</u>	<u>\$1,970,671</u>	<u>-0.9%</u>
G&A TO THE GENERAL FUND FROM:					
Electric Utility Fund	\$3,969,234	\$4,065,098	\$4,065,098	\$4,136,224	1.7%
Water Utility Fund	714,571	720,168	720,168	730,719	1.5%
Wastewater Utility Fund	1,083,880	1,137,897	1,137,897	1,158,723	1.8%
Environmental Waste Services Fund	777,472	806,106	806,106	815,899	1.2%
Stormwater Management Fund	225,005	229,981	229,981	235,431	2.4%
Hotel/Motel Tax Fund	50,226	50,296	50,296	44,747	-11.0%
SafeLight Fund	13,603	13,154	10,961	0	-100.0%
Recreation Performance Fund	22,485	25,442	25,442	24,997	-1.7%
Self Insurance Fund	91,668	87,491	87,491	90,643	3.6%
Group Health Insurance Fund	159,025	169,944	169,944	192,747	13.4%
Sub-Total	<u>\$7,107,169</u>	<u>\$7,305,577</u>	<u>\$7,303,384</u>	<u>\$7,430,130</u>	<u>1.7%</u>
TO ELECTRIC UTILITY FUND FROM:					
Rate Mitigation Fund	\$25,000,000	\$29,250,000	\$16,500,000	\$15,250,000	-47.9%
Sub-Total	<u>\$25,000,000</u>	<u>\$29,250,000</u>	<u>\$16,500,000</u>	<u>\$15,250,000</u>	<u>-47.9%</u>
TO FIREWHEEL FUND FROM:					
General Fund	\$275,000	\$0	\$395,000	\$0	0.0%
Sub-Total	<u>\$275,000</u>	<u>\$0</u>	<u>\$395,000</u>	<u>\$0</u>	<u>0.0%</u>
TO INFRASTRUCTURE R&R FUND FROM:					
General Fund	\$7,539,487	\$8,908,561	\$8,908,561	\$8,231,445	-7.6%
Water Utility Fund	787,558	807,247	807,247	827,428	2.5%
Wastewater Utility Fund	787,558	807,247	807,247	827,428	2.5%
Sub-Total	<u>\$9,114,603</u>	<u>\$10,523,055</u>	<u>\$10,523,055</u>	<u>\$9,886,301</u>	<u>-6.1%</u>
TO SUMMER NUTRITION FUND FROM:					
General Fund	\$0	\$30,000	\$1,016	\$30,000	0.0%
Sub-Total	<u>\$0</u>	<u>\$30,000</u>	<u>\$1,016</u>	<u>\$30,000</u>	<u>0.0%</u>
TO FAIR HOUSING GRANT FUND FROM:					
General Fund	\$83,610	\$39,045	\$128,287	\$55,650	42.5%
Sub-Total	<u>\$83,610</u>	<u>\$39,045</u>	<u>\$128,287</u>	<u>\$55,650</u>	<u>42.5%</u>

Combined Funds

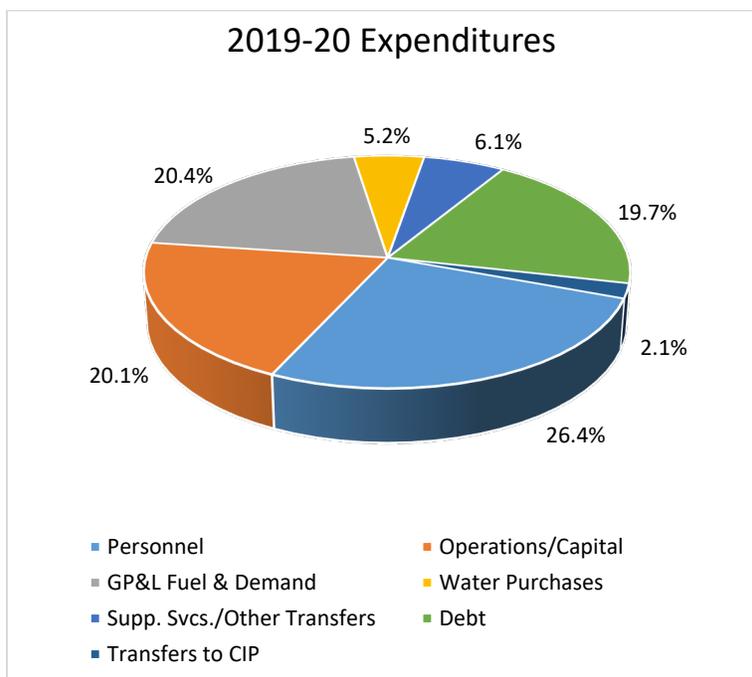
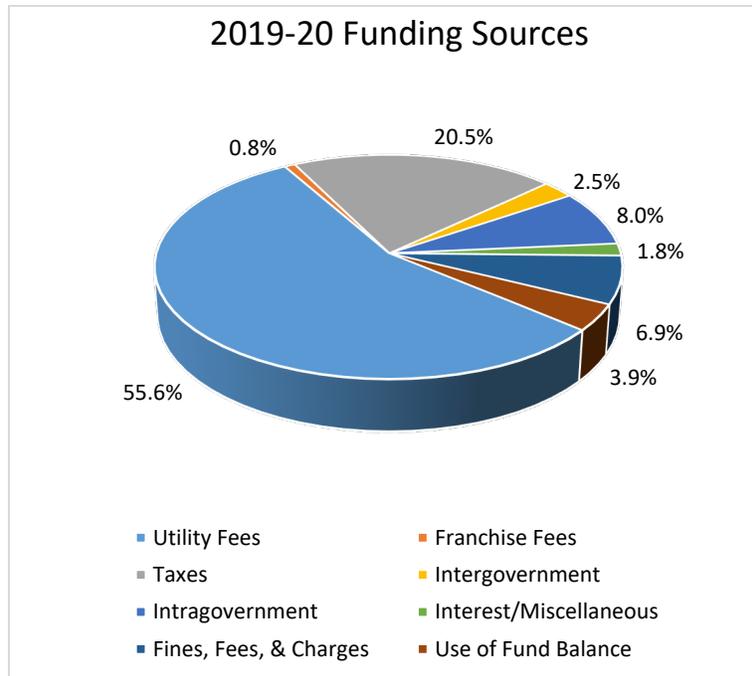
Detail of Intergovernmental Transfers

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
TO DEBT SERVICE FUND FROM:					
Electric Utility Fund	\$26,635,289	\$26,620,095	\$26,620,095	\$26,622,670	0.0%
Water Utility Fund	1,215,795	813,829	813,829	583,775	-28.3%
Wastewater Utility Fund	2,844,596	2,304,446	2,304,446	2,012,767	-12.7%
Environmental Waste Services Fund	3,209,160	3,673,434	3,673,434	3,235,350	-11.9%
Stormwater Management Fund	237,347	486,491	486,491	492,766	1.3%
Downtown TIF Fund	253,200	280,100	280,100	301,950	7.8%
I.H. 30 TIF Fund	378,165	394,088	408,571	523,071	32.7%
Sub-Total	<u>\$34,773,552</u>	<u>\$34,572,483</u>	<u>\$34,586,966</u>	<u>\$33,772,349</u>	<u>-2.3%</u>
TO GROUP HEALTH INSURANCE FUND FROM:					
All Funds	<u>\$28,565,748</u>	<u>\$28,654,260</u>	<u>\$28,913,619</u>	<u>\$28,913,618</u>	<u>0.9%</u>
Sub-Total	<u>\$28,565,748</u>	<u>\$28,654,260</u>	<u>\$28,913,619</u>	<u>\$28,913,618</u>	<u>0.9%</u>
GRAND TOTAL	<u><u>\$108,067,020</u></u>	<u><u>\$112,792,158</u></u>	<u><u>\$100,753,665</u></u>	<u><u>\$97,813,719</u></u>	<u><u>-13.3%</u></u>

Combined Budget

TOTAL COMBINED BUDGET ALL FUNDS

The Adopted Total Combined Budget for FY 2019-20 equals \$767.7 million. This is an increase of \$31.5 million, or 4.3%, from the Adopted Combined Budget for FY 2018-19. The information below highlights the major revenue sources and types of expenditures for the Combined City Budget.



Combined Budget

	2017-18 ACTUAL	2018-19 ADOPTED	2019-20 ADOPTED	CHANGE
FUNDING BY SOURCE				
Utility Fees	\$421,145,052	\$419,781,618	\$427,147,494	\$7,365,876
Taxes	127,373,665	137,338,479	157,084,181	19,745,702
Franchise Fees	8,236,865	7,917,636	6,335,824	(1,581,812)
Intergovernmental	17,912,087	17,177,860	19,436,779	2,258,919
Intragovernmental	27,239,501	23,497,192	46,158,332	22,661,140
Interest/Miscellaneous	13,602,241	11,680,843	13,533,611	1,852,768
Fines, Fees, & Charges	52,307,623	53,018,862	52,953,955	(64,907)
Transfer from Rate Mitigation Fund	25,000,000	29,250,000	15,250,000	(14,000,000)
Change in Fund Balance	<u>(1,381,815)</u>	<u>36,447,580</u>	<u>29,755,532</u>	<u>(6,692,048)</u>
TOTAL FUNDING	<u>\$691,435,219</u>	<u>\$736,110,070</u>	<u>\$767,655,708</u>	<u>\$31,545,638</u>
EXPENDITURES BY TYPE				
Personnel	\$181,027,873	\$197,489,125	\$202,849,219	\$5,360,094
Operations	114,792,144	137,282,677	150,692,383	13,409,706
Capital	3,606,146	4,503,234	3,894,331	(608,903)
Fuel, Energy, & Demand Charges	167,718,487	159,766,728	156,451,519	(3,315,209)
Transfers to CIP	16,684,638	11,825,000	15,775,000	3,950,000
Water Purchases	37,084,695	39,268,109	40,016,145	748,036
Support Services / Other Transfers	51,009,583	44,857,881	46,731,144	1,873,263
Debt	<u>119,511,653</u>	<u>141,117,316</u>	<u>151,245,967</u>	<u>10,128,651</u>
TOTAL EXPENDITURES	<u>\$691,435,219</u>	<u>\$736,110,070</u>	<u>\$767,655,708</u>	<u>\$31,545,638</u>

Combined Resources

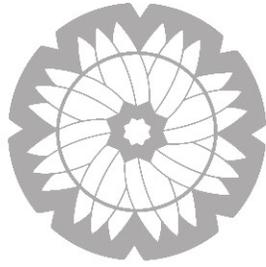
Total combined resources are projected to increase \$31.5 million (4.3%). Revenue sources estimated to increase from last year include Utility Fees, Taxes, and Intragovernmental Fees. The transfer from the Rate Mitigation Fund is projected to decrease by \$14.0 million.

Combined Expenditures

Budgeted combined expenditures as approved reflect an increase of \$31.5 million (4.3%). Operations, Debt, Personnel, and Transfers to CIP account for the majority of the expenditure increases. Fuel, Energy, & Demand Charges are projected to decrease by \$3.3 million.

GOVERNMENTAL FUNDS

GENERAL FUND



GARLAND

TEXAS MADE HERE

General Fund

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
REVENUE					
Taxes	\$82,516,411	\$88,107,014	\$88,475,773	\$93,416,803	6.0%
Franchise Fees	8,236,865	7,917,636	7,558,642	6,335,824	-20.0%
Sanitation Services	12,875,697	13,087,104	14,170,044	14,418,951	10.2%
Service Charges	12,823,607	13,141,438	14,342,496	13,904,845	5.8%
Earnings on Investments	557,531	646,400	977,300	843,900	30.6%
Intergovernmental	1,365,300	0	0	0	0.0%
Intragovernmental	31,175,426	31,664,043	32,933,469	33,124,032	4.6%
Licenses & Permits	4,828,574	5,108,963	4,951,900	4,267,306	-16.5%
Fines & Forfeitures	5,221,724	5,094,831	5,545,304	5,287,286	3.8%
Rents & Concessions	771,742	816,777	786,006	791,095	-3.1%
Sub-Total	\$160,372,877	\$165,584,206	\$169,740,934	\$172,390,043	4.1%
Intragovernmental Transfers	\$526,000	\$430,000	\$430,000	\$505,000	17.4%
General & Administrative Revenue	9,709,344	10,016,442	10,016,442	10,224,101	2.1%
TOTAL REVENUE & TRANSFERS	\$170,608,221	\$176,030,648	\$180,187,376	\$183,119,144	4.0%
EXPENDITURES					
Personnel	\$119,239,561	\$128,320,219	\$128,336,020	\$133,256,220	3.8%
Salary Charge-Outs	0	(2,472,147)	(2,461,792)	(2,483,868)	-0.5%
Operations	17,022,846	17,940,001	19,384,940	19,834,016	10.6%
Capital	1,635,372	2,382,723	2,487,408	2,606,484	9.4%
Sub-Total	\$137,897,779	\$146,170,796	\$147,746,576	\$153,212,852	4.8%
Support Services	\$17,049,239	\$17,643,415	\$17,643,415	\$18,283,784	3.6%
Total Operating Expenditures	\$154,947,018	\$163,814,211	\$165,389,991	\$171,496,636	4.7%
Transfers to Other Funds	\$18,037,757	\$14,359,631	\$14,852,009	\$13,962,880	-2.8%
TOTAL EXPENDITURES	\$172,984,775	\$178,173,842	\$180,242,000	\$185,459,516	4.1%
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$2,376,554)	(\$2,143,194)	(\$54,624)	(\$2,340,372)	-9.2%
UNASSIGNED BEGINNING BALANCE	\$21,010,135	\$15,625,538	\$18,633,581	\$18,578,957	18.9%
Change in Unassigned Fund Balance	(2,376,554)	(2,143,194)	(54,624)	(2,340,372)	-9.2%
Transfer to Available Reserve	0	0	0	(2,020,000)	
UNASSIGNED ENDING BALANCE	\$18,633,581	\$13,482,344	\$18,578,957	\$14,218,585	5.5%
Available Reserve	\$3,230,000	\$2,980,000	\$3,230,000	\$5,250,000	76.2%
TOTAL FUND BALANCE	\$21,863,581	\$16,462,344	\$21,808,957	\$19,468,585	18.3%
Days of Operating Expenditures	44	30	41	30	0.7%
30-Day Fund Balance Requirement	\$12,735,371	\$13,464,182	\$13,593,698	\$14,095,614	4.7%
Fund Balance Reserve	\$5,898,210	\$18,162	\$4,985,260	\$122,971	577.1%

General Fund

Fund Summary

NON-DEPARTMENTAL EXPENDITURES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Performance/Merit Incr. - Non-Civil Svc.	\$0	\$1,166,076	\$1,166,076	\$1,122,736	-3.7%
Market Adjustment - Non-Civil Service	0	142,274	142,274	0	-100.0%
Civil Service Adjustment - Police	0	1,139,112	1,139,112	1,230,568	8.0%
Civil Service Adjustment - Fire	0	878,772	878,772	885,563	0.8%
Civil Service Retirement Payouts	0	0	0	1,437,598	
Salary Savings - Projected	0	0	0	(1,257,038)	
Retiree Insurance	2,474,075	2,468,382	2,468,382	2,480,732	0.5%
City Insurance Adjustment	0	0	0	0	0.0%
Unemployment Claims	43,706	51,854	51,854	43,510	-16.1%
Sub-Total Personnel Costs	\$2,517,781	\$5,846,471	\$5,846,471	\$5,943,669	1.7%
Dues & Memberships	\$114,062	\$127,712	\$127,712	\$81,993	-35.8%
Professional & Other Outside Services	220,337	115,965	463,180	401,371	246.1%
Economic Development Incentives	0	0	0	0	0.0%
Tuition Reimbursement / Training	40,205	60,000	60,000	60,000	0.0%
Legislative Lobbyist	0	30,000	30,000	0	-100.0%
Transfer to GHFDC	20,000	20,000	20,000	20,000	0.0%
Other (Prior Period Adjustmt., Bad Debt)	(11,856)	0	0	0	0.0%
Street Lighting	228,251	228,251	228,251	228,251	0.0%
Sub-Total Operations Costs	\$610,999	\$581,928	\$929,143	\$791,615	36.0%
Total Non-Departmental	\$3,128,780	\$6,428,399	\$6,775,614	\$6,735,284	4.8%

TRANSFERS TO OTHER FUNDS

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Long Term Disability Fund	\$173,186	\$172,173	\$172,173	\$173,066	0.5%
Infrastructure Repair & Replcmt. Fund	7,539,487	8,908,561	8,908,561	8,231,445	-7.6%
Self Insurance Fund	2,959,533	2,847,210	2,847,210	2,877,467	1.1%
Landfill Interest & Sinking Fund	1,647,303	1,777,642	1,814,762	1,875,252	5.5%
Firewheel Fund	275,000	0	395,000	0	0.0%
Summer Nutrition Fund	0	30,000	1,016	30,000	0.0%
Capital Improvement Program (CIP)	4,859,638	0	0	50,000	
Fair Housing Fund	83,610	39,045	128,287	55,650	42.5%
OPEB Trust	500,000	585,000	585,000	670,000	14.5%
Total Transfers to Other Funds	\$18,037,757	\$14,359,631	\$14,852,009	\$13,962,880	-2.8%

General Fund

Revenue by Source

SOURCE OF INCOME	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
<u>Taxes</u>					
Ad Valorem - Current Year	\$52,373,704	\$57,712,394	\$57,876,137	\$62,272,788	7.9%
Ad Valorem - Prior Year / Int. & Penalty	557,742	516,576	472,840	453,329	-12.2%
Sales Tax	30,012,051	30,376,242	30,746,219	31,130,547	2.5%
FTC Sales Tax Reserve Transfer	250,000	250,000	0	0	-100.0%
Ad Valorem / Sales Tax Incentive	(1,178,457)	(1,286,653)	(1,139,511)	(991,152)	23.0%
Mixed Drink Tax	413,241	431,438	425,088	456,291	5.8%
Bingo Gross Receipts Tax	88,130	107,017	95,000	95,000	-11.2%
TOTAL TAXES	\$82,516,411	\$88,107,014	\$88,475,773	\$93,416,803	6.0%
<u>Franchise Fees</u>					
TXU Electric Franchise Fee	\$1,239,778	\$1,233,858	\$1,312,321	\$1,261,956	2.3%
Atmos Gas Franchise Fee	2,251,353	2,396,345	2,027,719	2,128,351	-11.2%
Telecom/Cable Franchise Fees	4,282,764	3,975,056	3,857,867	2,556,546	-35.7%
Commercial Sanitation Franchise Fee	462,970	312,377	360,734	388,972	24.5%
TOTAL FRANCHISE FEES	\$8,236,865	\$7,917,636	\$7,558,642	\$6,335,824	-20.0%
<u>Sanitation Services</u>					
Landfill Fees / Transfer Station	\$9,789,652	\$9,870,105	\$10,844,026	\$10,843,941	9.9%
Disposal Fees	3,086,045	3,216,999	3,326,018	3,575,010	11.1%
TOTAL SANITATION SERVICES	\$12,875,697	\$13,087,104	\$14,170,044	\$14,418,951	10.2%
<u>Service Charges</u>					
EMS - Ambulance Fees	\$3,618,952	\$3,351,608	\$3,920,667	\$3,630,409	8.3%
EMS - Monthly Fee	1,532,067	2,549,731	2,602,134	2,607,867	2.3%
Impound Vehicles	333,691	375,000	429,542	360,000	-4.0%
E-911 Fees	1,751,438	1,700,000	1,562,709	1,700,000	0.0%
False Alarm Fees	207,155	125,000	150,000	150,000	20.0%
Police Services	2,641,499	2,810,372	3,121,571	2,739,659	-2.5%
Swimming Pool Fees	372,870	484,700	421,500	421,500	-13.0%
Mowing Liens	357,702	445,023	311,863	428,535	-3.7%
Salvage	770,966	728,630	938,439	1,000,081	37.3%
Other Service Charges	1,237,267	571,374	884,070	866,794	51.7%
TOTAL SERVICE CHARGES	\$12,823,607	\$13,141,438	\$14,342,496	\$13,904,845	5.8%
<u>Earnings on Investments</u>					
Interest Income	\$557,531	\$646,400	\$977,300	\$843,900	30.6%
TOTAL EARNINGS ON INVESTMENTS	\$557,531	\$646,400	\$977,300	\$843,900	30.6%

General Fund

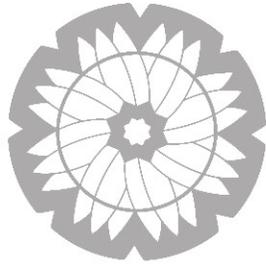
Revenue by Source

SOURCE OF INCOME	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
<u>Intergovernmental</u>					
State Grants	\$0	\$0	\$0	\$0	0.0%
Federal Grants	1,365,300	0	0	0	0.0%
TOTAL INTERGOVERNMENTAL	\$1,365,300	\$0	\$0	\$0	0.0%
<u>Intragovernmental</u>					
GP&L Return on Investment	\$19,451,298	\$19,451,298	\$19,451,298	\$20,132,093	3.5%
Water Ad Valorem	2,088,965	2,146,006	2,146,011	2,436,951	13.6%
Wastewater Ad Valorem	3,337,820	3,424,263	3,424,264	3,831,385	11.9%
Environmental Waste Svcs. Ad Valorem	96,963	104,323	104,319	121,129	16.1%
Water Franchise Fee	3,544,535	3,768,938	3,480,980	3,691,179	-2.1%
Wastewater Franchise Fee	1,681,785	1,798,146	1,716,457	1,867,260	3.8%
Env. Waste Svcs. Franchise Fee	974,060	971,069	983,008	1,044,035	7.5%
General & Administrative	9,709,344	10,016,442	10,016,442	10,224,101	2.1%
Equipment Replacement Fund Rebate	0	0	1,627,132	0	0.0%
Indirect Cost / Transfers In	526,000	430,000	430,000	505,000	17.4%
TOTAL INTRAGOVERNMENTAL	\$41,410,770	\$42,110,485	\$43,379,911	\$43,853,133	4.1%
<u>Licenses & Permits</u>					
Building Permits	\$1,409,544	\$1,889,500	\$1,737,351	\$1,303,014	-31.0%
Rezoning Fees	128,550	150,588	97,346	73,010	-51.5%
Public Works Inspection Fee	318,751	241,418	352,106	264,079	9.4%
Electric & Plumbing Permits	511,012	523,387	508,467	502,536	-4.0%
Sign Permits	108,457	104,507	107,184	103,804	-0.7%
Animal Pound	230,799	248,091	156,280	156,193	-37.0%
Inspection Fees	271,588	271,568	281,218	210,914	-22.3%
Rental Registration Fees	336,875	413,620	387,523	386,211	-6.6%
Other Permits and Licenses	1,512,998	1,266,284	1,324,424	1,267,545	0.1%
TOTAL LICENSES & PERMITS	\$4,828,574	\$5,108,963	\$4,951,900	\$4,267,306	-16.5%
<u>Fines & Forfeitures</u>					
Court Fines and Fees	\$4,821,728	\$4,693,816	\$5,129,782	\$4,877,017	3.9%
Warrant Fees	275,950	286,317	287,460	290,316	1.4%
Technology Fee Transfer	26,100	26,100	26,100	26,100	0.0%
Library Fines	97,946	88,598	101,962	93,854	5.9%
TOTAL FINES & FORFEITURES	\$5,221,724	\$5,094,831	\$5,545,304	\$5,287,286	3.8%
<u>Rents & Concessions</u>					
Surf & Swim Concessions	\$57,617	\$75,000	\$65,500	\$65,500	-12.7%
Park Concessions	135,718	150,000	123,869	132,500	-11.7%
Granville Arts Center Fees	164,438	177,969	164,734	166,492	-6.4%
Other Rentals	413,969	413,808	431,903	426,603	3.1%
TOTAL RENTS & CONCESSIONS	\$771,742	\$816,777	\$786,006	\$791,095	-3.1%
TOTAL GENERAL FUND REVENUE	\$170,608,221	\$176,030,648	\$180,187,376	\$183,119,144	4.0%

General Fund

Expenditures by Area

AREA	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Budget & Research	\$631,452	\$635,534	\$635,534	\$634,829	-0.1%
Building Inspection	1,469,900	1,447,071	1,447,071	1,427,515	-1.4%
City Administration	1,195,942	1,134,290	1,134,290	1,491,242	31.5%
City Attorney	2,689,430	2,684,574	2,711,567	2,992,305	11.5%
City Council	239,995	194,848	194,848	156,443	-19.7%
City Secretary	477,215	405,397	405,397	447,796	10.5%
Code Compliance	3,133,407	3,406,167	3,414,059	3,398,851	-0.2%
Engineering	1,121,732	1,215,816	1,183,997	1,288,737	6.0%
Financial Services	1,562,937	1,564,803	1,564,803	1,474,489	-5.8%
Fire	33,215,073	34,047,761	34,174,958	35,736,746	5.0%
Health	2,886,012	2,972,026	3,030,626	3,073,179	3.4%
Human Resources	1,891,315	1,941,456	1,946,456	1,816,019	-6.5%
Internal Audit	498,317	549,598	549,598	624,387	13.6%
EWS - Disposal (<i>formerly Landfill</i>)	4,986,651	5,170,640	5,514,351	5,720,365	10.6%
Library	6,041,977	6,297,231	6,382,277	6,389,234	1.5%
Municipal Court	2,253,090	2,278,837	2,281,462	2,306,667	1.2%
Office of Emergency Management	260,492	287,914	287,914	0	-100.0%
Parks, Recreation and Cultural Arts	10,393,038	11,473,369	11,899,866	12,271,297	7.0%
Planning and Community Development	1,514,731	1,669,929	1,669,929	1,853,105	11.0%
Police	53,676,746	55,582,642	55,679,860	57,916,602	4.2%
Project Management Office	0	0	53,602	110,298	
Public and Media Relations	681,963	748,652	748,652	752,374	0.5%
Purchasing	716,675	742,445	749,931	861,823	16.1%
Tax	862,502	915,499	915,499	939,150	2.6%
Transportation	2,368,409	2,375,898	2,394,415	2,794,115	17.6%
Non-Departmental	3,128,780	6,428,399	6,775,614	6,735,284	4.8%
Department Totals	\$137,897,781	\$146,170,796	\$147,746,576	\$153,212,852	4.8%
Support Services					
Customer Service	\$241,514	\$241,017	\$241,017	\$238,446	-1.1%
Facilities Management	4,927,055	5,375,149	5,375,149	5,892,303	9.6%
Information Technology	9,887,411	9,932,655	9,932,655	10,232,546	3.0%
IT Replacement Fund	1,000,000	1,050,000	1,050,000	1,050,000	0.0%
IT Project Fund	730,257	773,029	773,029	616,666	-20.2%
Warehouse	263,002	271,565	271,565	253,823	-6.5%
Sub-Total	\$17,049,239	\$17,643,415	\$17,643,415	\$18,283,784	3.6%
Transfers to Other Funds	\$18,037,757	\$14,359,631	\$14,852,009	\$13,962,880	-2.8%
TOTAL EXPENDITURES	\$172,984,777	\$178,173,842	\$180,242,000	\$185,459,516	4.1%



GARLAND

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General Fund

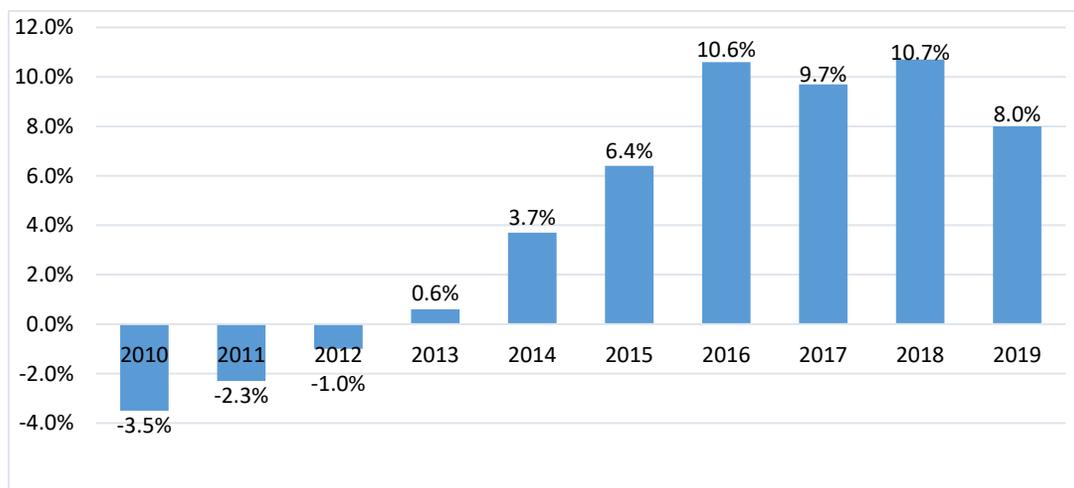
Resources

Total General Fund resources, which include revenues, transfers, and excess fund balance, are projected to be \$185.5 million in 2019-20, compared to \$178.2 million in the FY 2018-19 Adopted Budget. This represents an increase of \$7.3 million (4.1%). A discussion of the more significant funding sources within the General Fund is included below.

Property Tax Base

The City of Garland’s 2019 Property Tax base was certified at \$16.3 billion after subtracting abatements and exemptions. This equates to an increase of \$1.2 billion (8.0%) from 2018 certified values. Included in the 2019 valuation is \$275.8 million in new construction, compared to \$301.5 million last year. Ignoring new construction, the value of Garland’s existing tax base increased by \$923.5 million (6.1%). Existing residential property increased by \$743.8 million (8.3%), while commercial real property and business personal property increased by \$179.7 million (3.0%).

**Property Tax Base
Historical Percentage Change**



The 2019 Property Tax base breaks down as follows among commercial, business personal, and residential property:

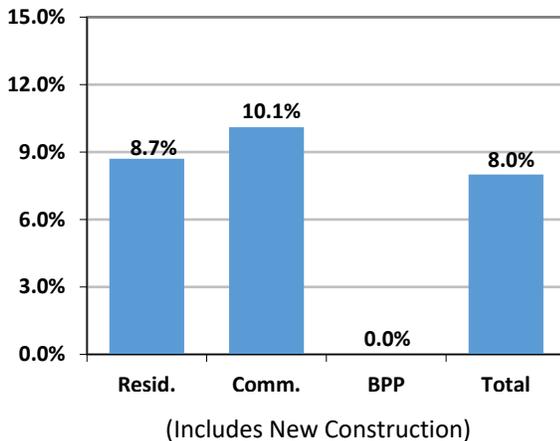
2019 Certified Tax Base

	<u>Value</u>	<u>Percent</u>
Commercial Real Property	\$4,577,217,097	28.2%
Business Personal Property	<u>1,922,633,220</u>	<u>11.8%</u>
Total Commercial Property	<u>\$6,499,850,317</u>	<u>40.0%</u>
Residential Real Property	<u>9,755,675,433</u>	<u>60.0%</u>
Total Tax Base	<u>\$16,255,525,750</u>	<u>100.0%</u>

General Fund

Resources

**Change in Property Tax Base
Components**



Exemptions

The 2019 Certified Tax Base is net of an 8% Homestead Exemption, \$51,000 Senior/Disabled Citizen Exemption, and \$556.9 million in Freeport Exemptions. The Residential Homestead Exemption was up \$46.6 million (8.2%), and the Freeport Exemption on Business Personal Property increased \$246.3 million (79.3%).

Tax Increment Financing Districts

The City of Garland has established three Tax Increment Financing (TIF) Districts to help promote and fund economic development. The first is in the City's Downtown extending to the Forest/Jupiter DART Rail Station, the second is along the I.H. 30

corridor, and the third is the area surrounding the Medical District. In 2019, incremental increases in property values totaled \$119.4 million within the Downtown TIF, \$62.1 million within the I.H. 30 TIF, and \$1.1 million within the Medical District TIF. These figures represent the growth in property values since 2004 in the Downtown TIF, since 2005 in the I.H. 30 TIF, and since 2018 in the Medical District TIF.

Based on the Adopted Tax Rate of 76.96 cents per \$100 of valuation, a total of \$904,000 of Property Tax revenues is projected to be allocated to the Downtown TIF, \$470,000 to the I.H. 30 TIF, and \$8,500 to the Medical District TIF in FY 2018-19. The Downtown TIF revenue will be used to fund Debt Service related to the City Center project and future Downtown improvements. The I.H. 30 TIF revenues will be used toward Debt Service payments associated with \$23.8 million in debt issued for development of the Bass Pro - Harbor Point site at Lake Ray Hubbard, and the Medical District TIF will be used to fund redevelopment projects.

Ad Valorem Tax - \$62,532,956

The General Fund's single largest source of revenue is the Ad Valorem Tax. Of the total Ad Valorem Tax rate, 39.40 cents or 51% is for operations and maintenance (O&M) expenditures in the General Fund. Net of TIF revenues and Economic Development Incentives, O&M Ad Valorem Tax revenues are estimated to be \$62.5 million. An estimated \$193,000 will be returned as part of current incentive agreements. The collection of prior year taxes is projected to result in an additional \$453,000. Combined, this represents an increase of \$4.5 million (7.7%) from FY 2018-19 Adopted Ad Valorem Tax revenues.

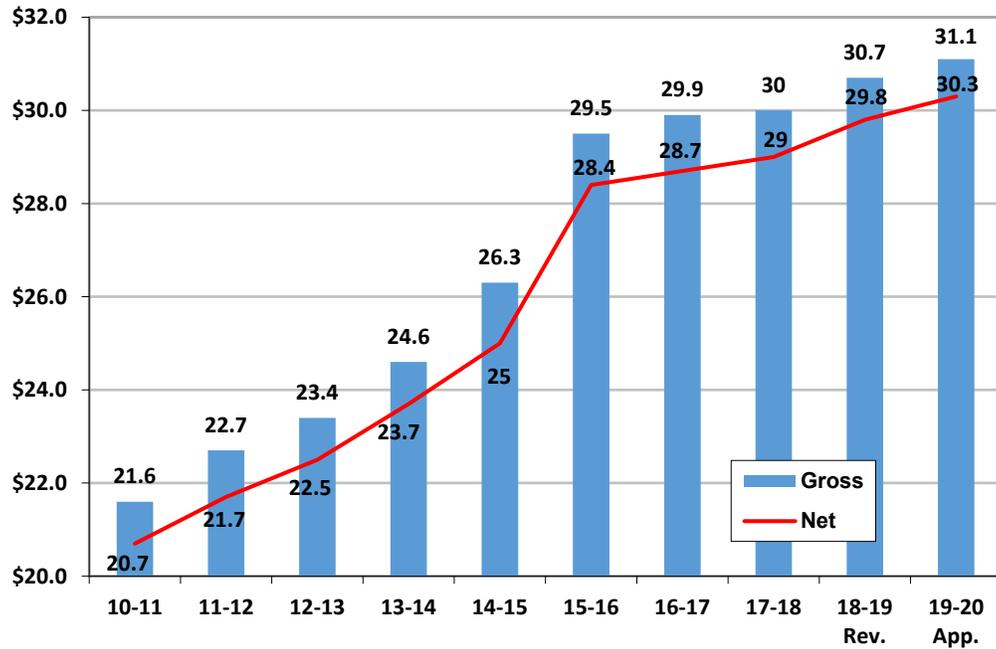
Sales Tax - \$30,332,556

The City of Garland receives 1% of the 8.25% Sales Tax levied on goods and services sold within the city. Gross Sales Tax is projected to be \$31.1 million in FY 2019-20. From this amount, an estimated \$798,000 will be returned as part of the current retail incentive agreements. After these transfers, net Sales Tax revenues for FY 2019-20 are projected to be \$30.3 million, representing an increase of \$1.1 million (3.6%) from projections included in the Adopted Budget for FY 2018-19.

General Fund

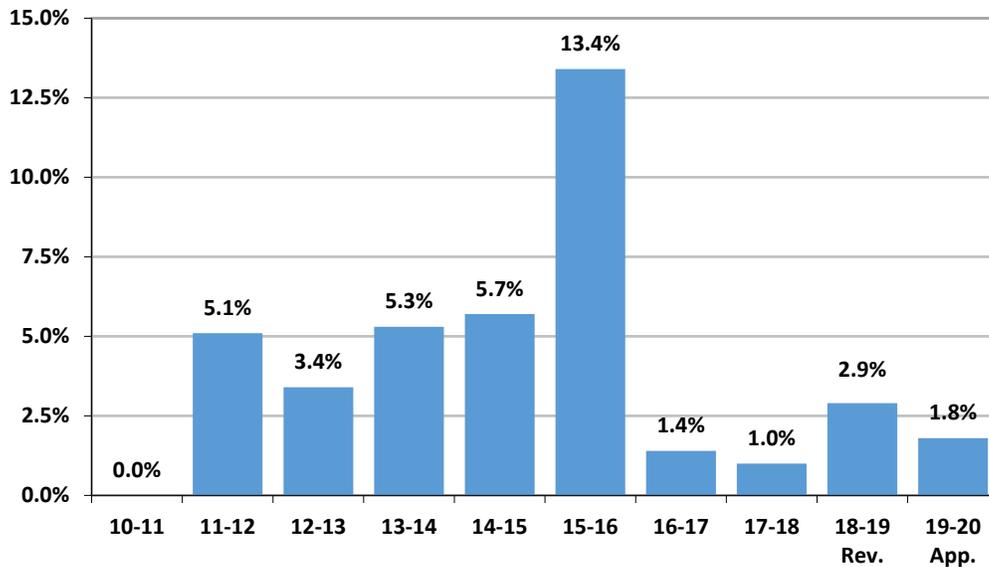
Resources

Sales Tax Revenue
(In Millions)



In total, Sales Tax revenues are projected to be \$384,000 (1.25%) above the FY 2018-19 revised estimate.

Sales Tax Revenues
Net of Incentives
(Annual Percent Change)

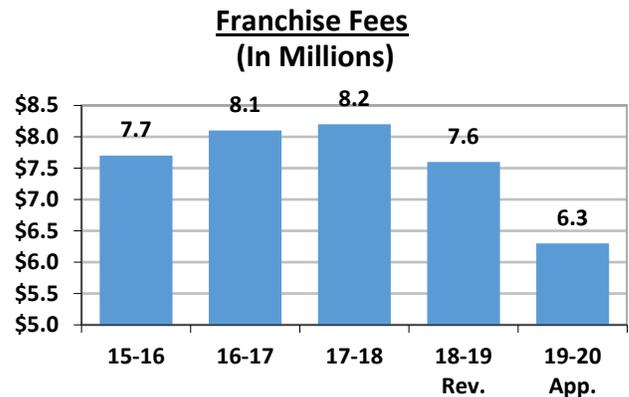


General Fund

Resources

Franchise Fees - \$6,335,824

The City of Garland collects a Franchise Fee from utility companies operating within the city. The affected utilities include electric, gas, telephone, and cable services. The Franchise Fee represents a reimbursement for the use of the City's streets and rights-of-way and is generally based on revenues attributable to business conducted in Garland.



The projected revenue from Franchise Fees for FY 2019-20 is \$6.3 million, which represents a decrease of \$1.6 million (20.0%) from the FY 2018-19 Adopted Budget. Franchise Fees for Telecom/Cable reflect a significant decrease of \$1.4 million (35.7%) for FY 2019-20 due to a bill that was approved at the most recent Texas legislative session. The bill authorizes a cable or phone company to stop paying the lesser of its statewide cable franchise or telephone access line fees.

Landfill Fees - \$10,843,941

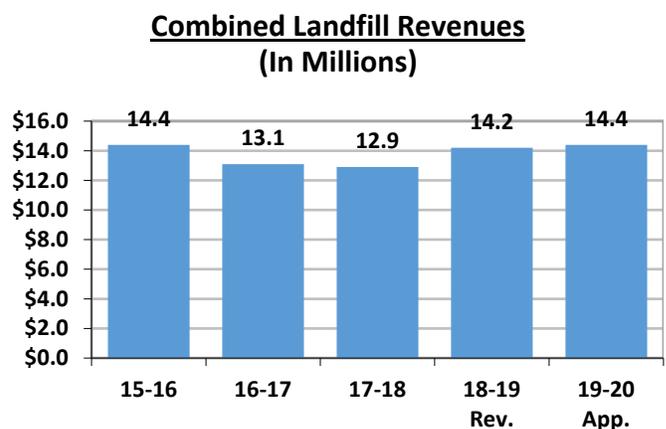
Landfill Fees include charges to private commercial haulers and other surrounding cities for the use of the City's solid waste disposal site. The tipping fees the City charges private commercial haulers are primarily based on prevailing market rates. The tipping fee for commercial haulers is approved to increase by \$2.00 to \$42.00 per ton for those utilizing automated equipment and by \$2.75 to \$57.75 per ton for those manually off-loading. In an effort to increase General Fund revenue, the EWS - Disposal (Landfill) Department has also offered, since 2003, a negotiated tipping fee to commercial haulers who have the capability of providing at least 1,000 tons per month.

Total Landfill Fees are projected to be \$10.8 million in FY 2019-20, representing an increase of \$974,000 (9.9%) from FY 2018-19 approved budgeted levels. The growth in revenue is due to an increase in tonnage from private waste haulers at the Hinton Landfill and the approved increase in tipping fees.

Disposal Fees - \$3,575,010

Landfill Disposal Fees represent charges to the City's Environmental Waste Services - Delivery (EWS) Department and other City departments for the disposal of refuse. Disposal Fees are tied to the Landfill's cost-of-service rate which was \$20.17 per ton in FY 2018-19 and will decrease to \$19.68 per ton in FY 2019-20.

In addition, a \$2.00 per ton surcharge is approved to help offset costs associated with damage caused by Environmental Waste Services equipment to the City's streets and alleys. Total Disposal Fees of \$3.6 million are included in the approved budget, reflecting an increase of \$358,000 (11.1%) from the FY 2018-19 Adopted Budget.



General Fund

Resources

EMS Ambulance Fees - \$3,630,409

The City's Fire Department responds to all E-911 medical emergencies within the city limits, and a fee is assessed only when a patient is transported by City ambulance to a hospital. Ambulance Fees included in the FY 2019-20 Adopted Budget total \$3.6 million, an increase of \$279,000 (8.3%) from budgeted levels adopted for FY 2018-19. The approved budget includes \$660,000 of additional revenue from the State EMS Supplemental Program which is treated as one-time revenue for budget purposes. Additional payments are uncertain for the Supplemental Program beyond FY 2020-21.

EMS Monthly Fees - \$2,607,867

Effective September 1, 2009, Senate Bill (S.B.) 1896 allowed qualifying municipalities to charge each municipal water customer a monthly fee for the costs of Emergency Medical Services (EMS) and to collect the EMS fee in conjunction with the bill for utility services. The EMS monthly fee of \$2.50 charged to each utility customer is expected to generate approximately \$2.6 million in revenue for the year to partially offset EMS operating expenditures.

Earnings on Investments - \$843,900

The City has cash management practices in place to ensure that cash balances within the General Fund, as well as other funds, are invested daily to generate interest income. Interest income for FY 2019-20 is projected to be \$844,000, increasing by \$198,000 (30.6%) from last year's approved levels.

In-Lieu-of Franchise Fees - \$6,602,474

The General Fund receives a fee from the City's Water, Wastewater, and EWS - Delivery operations that is in-lieu of the Franchise Fee charged to privately-owned utilities conducting business within the city. For each of the utilities listed above, the Franchise Fee is 5%. Total In-Lieu-of Franchise Fees in the FY 2019-20 Adopted Budget are \$6.6 million, representing an increase of \$64,000 (1.0%) from the FY 2018-19 Adopted Budget.

In-Lieu-of Ad Valorem Tax - \$6,389,465

In addition to an In-Lieu-of Franchise Fee, the General Fund receives revenue from City-owned Water, Wastewater, and EWS - Delivery Utilities that is in-lieu of the Ad Valorem Taxes charged to privately-owned businesses located in the city. The In-Lieu-of Ad Valorem Tax is based on a market value assigned to the Utilities' property, plants, and equipment and the current Property Tax Rate. For FY 2019-20, In-Lieu-of Ad Valorem Tax totals \$6.4 million, representing an increase of \$715,000 (12.6%) from last year's budgeted levels.

GP&L Return on Investment (ROI) - \$20,132,093

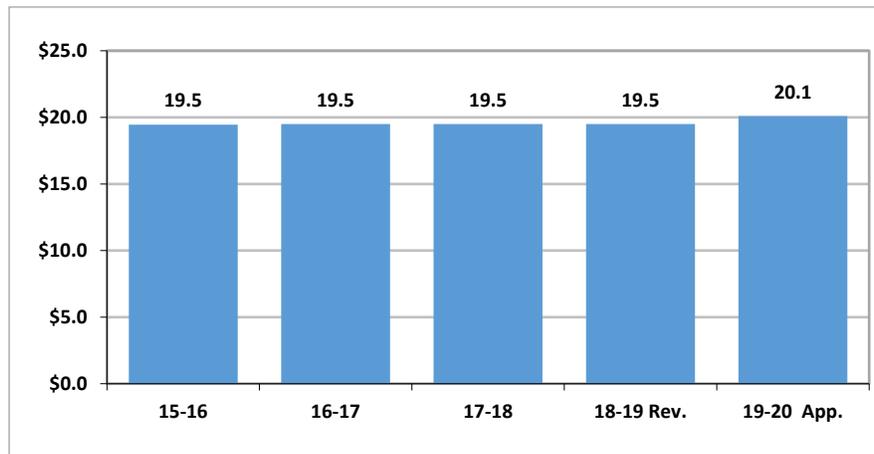
Annual In-Lieu-of Charges from the General Fund to the Electric Utility Fund were replaced with a Return on Investment (ROI) methodology beginning in FY 2007-08. In FY 2014-15, the ROI methodology was updated and based upon a percentage applied to a three-year moving average of net retail sales plus an in-lieu-of Ad Valorem Tax assessment on GP&L's fixed assets and inventory as of the close of the fiscal year. The FY 2019-20 ROI calculation is based upon net retail sales for FY 2015-16, FY 2016-17, and FY 2017-18, as well as assets reflected in the City's FY 2017-18 Comprehensive Annual Financial Report.

General Fund

Resources

The total ROI in the FY 2019-20 Adopted Budget is \$20.1 million, representing an increase of \$681,000 (3.5%) from last year's budgeted levels, which represents the first increase since FY 2009-10. The ROI percentage will remain steady at 8.0% and unchanged from FY 2018-19.

GP&L Return on Investment Transfer
(In Millions)



General & Administrative Charges - \$10,224,101

The General Fund provides administrative support to all City departments and funds. Administrative support includes the services provided by Financial Services, Budget & Research, Purchasing, Human Resources, and the City Attorney's Office, as well as others. Proprietary Funds are assessed a G&A charge equivalent to 13.51% of each fund's salary and benefits costs in order to recapture a portion of the costs associated with these services. Total G&A charges in the FY 2019-20 Adopted Budget are \$10.2 million, representing an increase of \$208,000 (2.1%) from last year's budgeted levels.

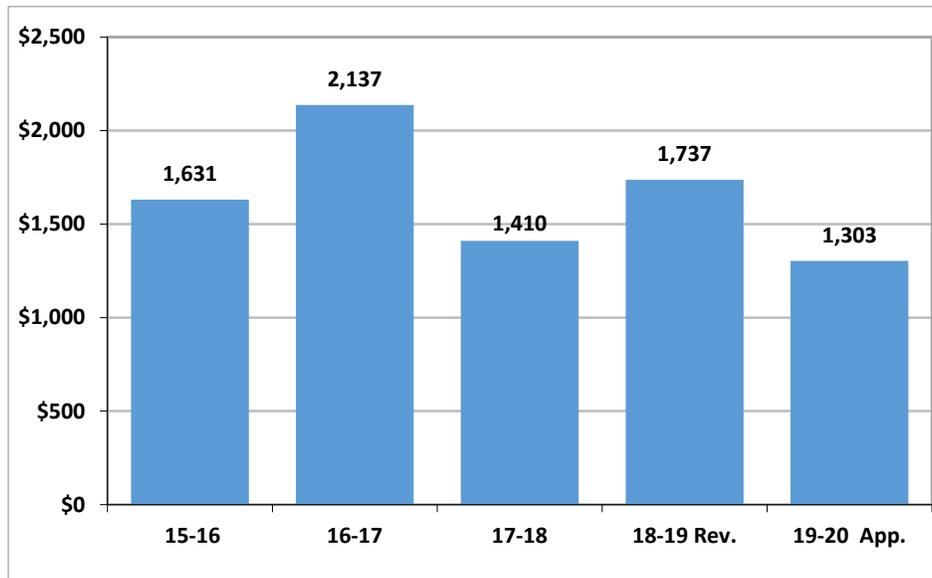
Building Permit Fees - \$1,303,014

Building Permit Fees cover the costs associated with the City inspection of structural, plumbing, electrical, and mechanical work performed on new and existing structures. The FY 2019-20 Adopted Budget anticipates \$1.3 million in Building Inspection Fees, a decrease of \$586,000 (31.0%) from last year's approved budget levels. The Governor of Texas signed into law HB 852 which prohibits local government from using construction value as a basis for establishing permit fees. On June 4, 2019, City Council approved amendments to the fee schedule to apply Building Permit Fees on a per-square-foot basis.

General Fund

Resources

**Building Permits
(In Thousands)**



Municipal Court - \$5,193,432

Municipal Court revenue consists of fines and penalties issued for the violation of traffic laws and other City codes and ordinances. In addition, a component of Court revenues is the collection of Warrant Fees. Municipal Court revenues are projected to be \$5.2 million in FY 2019-20, an increase of \$187,000 (3.7%) from last year's adopted budget.

Citations assessed by the Court include a Technology Fee that has been designated by state law for Court technology-related expenditures. These funds are escrowed until used for approved purposes. Included in Municipal Court revenue is a transfer of \$26,000 from escrow for technology equipment and services for the Court.

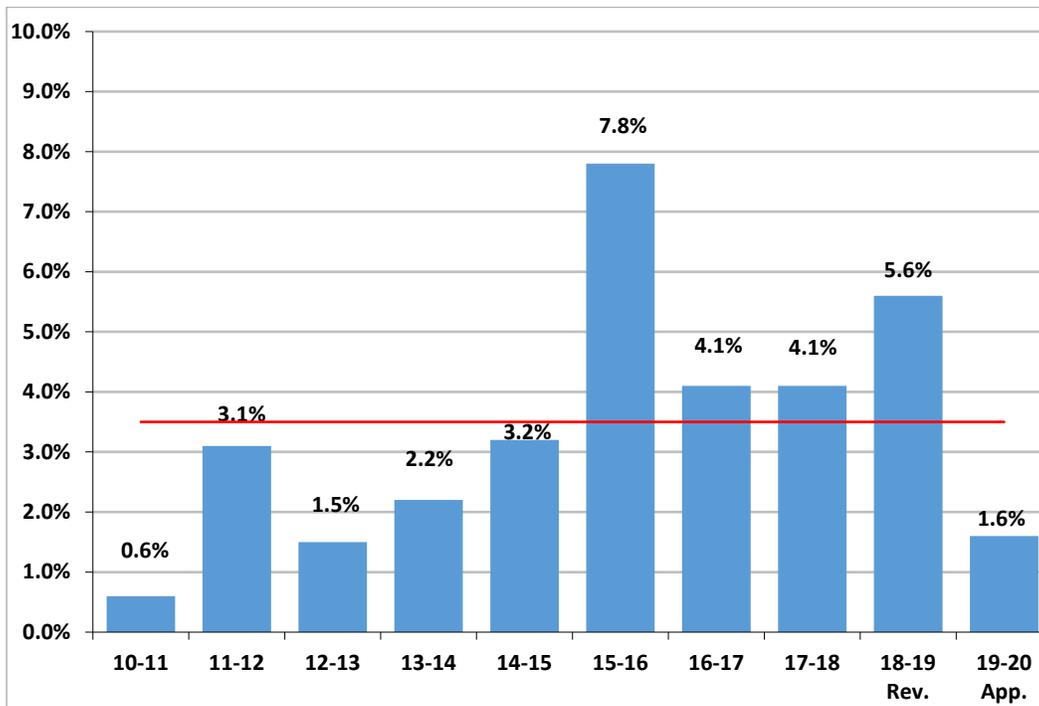
General Fund – Current Year Revenue Trends

Shown in the graph on the following page is the annual percentage change in General Fund revenues. It is important to note that revenue growth of 3.5% is generally required to maintain current service levels and provide for modest pay increases for employees. After excluding the Firewheel Town Center Tax Reserve Transfer, General Fund revenue is projected to increase 1.6% in FY 2019-20 from the FY 2018-19 Revised Budget, which follows an anticipated increase of 5.6% in the FY 2018-19 Revised Budget.

General Fund

Resources

General Fund – Current Year Revenue Trends
Percentage Change in Revenues



General Fund

Resources

GENERAL FUND RESOURCES SUMMARY OF CHANGES

Current year revenue combined with the use of excess fund balance constitutes Total General Fund Resources. A total listing of revenues can be found in the General Fund Summary at the beginning of Governmental Funds in this section of the approved budget. A recap of changes within the major revenue categories and the use of fund balance is shown below:

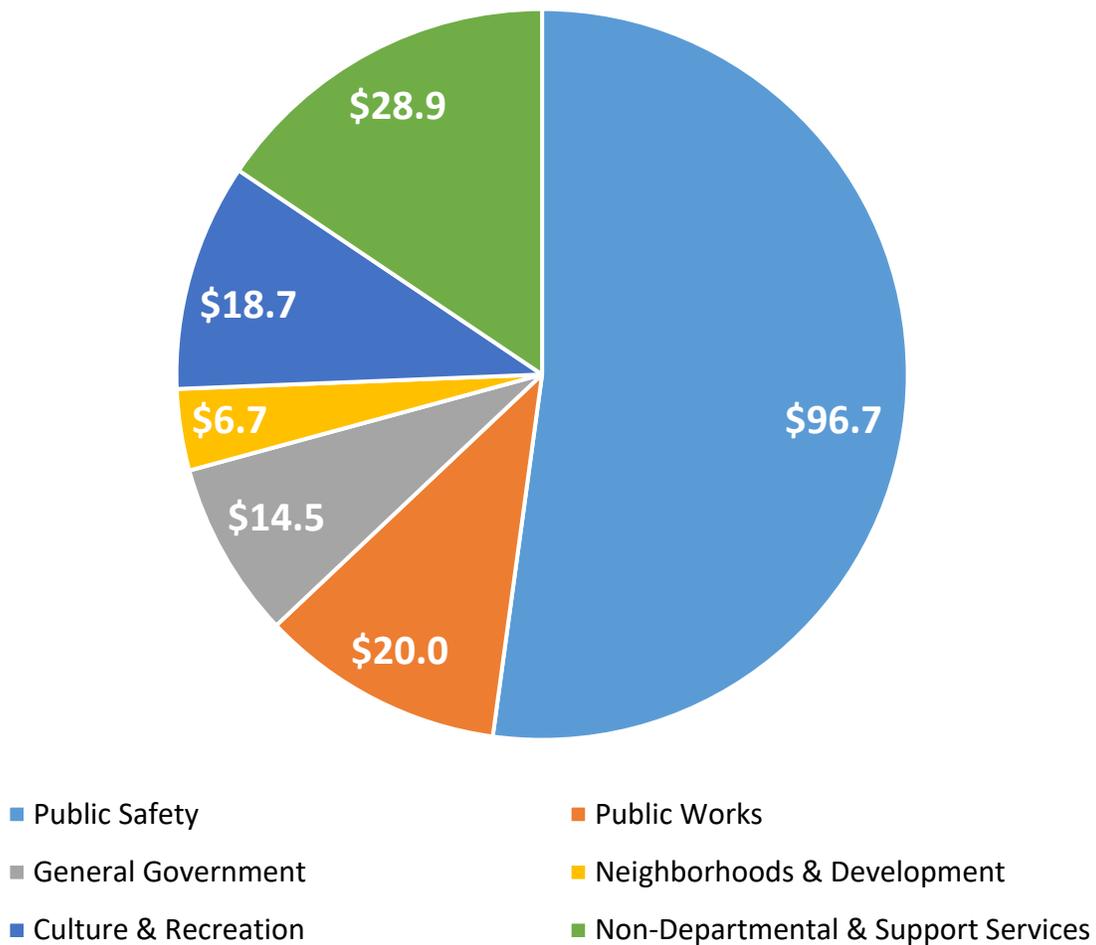
	<u>Change from Prior Year Adopted</u>	<u>Percent Change</u>
Taxes:		
Ad Valorem Tax	\$4,490,000	7.7%
Sales Tax	807,000	2.7%
All Other	13,000	2.4%
Sub-Total	<u>5,310,000</u>	<u>6.0%</u>
Franchise Fees	(1,582,000)	-20.0%
Landfill Revenue	1,332,000	10.2%
Service Charges:		
EMS Fees	337,000	5.7%
Salvage	271,000	37.3%
All Other	155,000	2.4%
Sub-Total	<u>763,000</u>	<u>5.8%</u>
Investment Earnings	198,000	30.6%
Intergovernmental – Grants	0	0.0%
Intragovernmental:		
GP&L Return on Investment	681,000	3.5%
In-Lieu Charges from Utilities	779,000	6.4%
General & Administrative Charges	208,000	2.1%
Interfund Transfers	75,000	17.4%
Sub-Total	<u>1,743,000</u>	<u>4.1%</u>
Licenses and Permits:		
Building Permits	(587,000)	-31.0%
All Other	(255,000)	-7.9%
Sub-Total	<u>(842,000)</u>	<u>-16.5%</u>
Municipal Court and Library Fines	192,000	3.8%
Rents and Concessions	(26,000)	-3.1%
Total Change in Revenue	<u>\$7,088,000</u>	<u>4.0%</u>
Change in Use of Fund Balance	<u>198,000</u>	
Total Change in Resources	<u>\$7,286,000</u>	<u>4.1%</u>

General Fund

Expenditures

The General Fund's budgeted expenditures for FY 2019-20 total \$185.5 million, an increase of \$7.3 million (4.1%) from the FY 2018-19 Adopted Budget. General Fund expenditures can be broken down into the following functional areas: Public Safety, General Government, Public Works, Neighborhoods & Development, Culture & Recreation, and Non-Departmental. The chart below illustrates budgeted expenditures for each functional area.

FY 2019-20 General Fund Budget by Functional Area
(In Millions)



A more detailed discussion of each General Fund department is included later in the Financial Summaries section, organized by functional area.

General Fund

Expenditures

Non-Departmental Expenditures

Non-Departmental expenditures include a variety of items that are generally not exclusive to one department. Excluding transfers to other funds, these expenditures total \$6.7 million for FY 2019-20.

Approved Non-Departmental expenditures for FY 2019-20 include the following:

- Performance/Merit Increase - \$1,122,700
- Civil Service Structure Adjustment - \$1,965,000
- Civil Service Retirement Stability Benefit - \$151,200
- Civil Service Retirement Payouts - \$1,437,600
- Salary Savings - (\$1,257,000)
- Retiree Health Insurance - \$2,480,700
- Employee Health Increase - \$0
- Unemployment Claims - \$43,500
- Dues & Memberships - \$82,000
- Professional/Other Outside Service Fees - \$401,400
- Street Lighting - \$228,200
- Employee Tuition Reimbursement - \$60,000
- Transfer to Garland Healthcare Facilities Development Corporation (GHFDC) - \$20,000

Transfers to Other Funds

The FY 2019-20 Adopted Budget includes Transfers to Other Funds totaling \$3.9 million, which is an increase of \$182,800 (5.0%) from the FY 2018-19 Adopted Budget. Included in this figure are transfers to the Self Insurance Fund, Long Term Disability Fund, Capital Improvement Program, Fair Housing Grant Fund, and Summer Nutrition Fund. In addition, the approved budget includes a General Fund contribution to the OPEB Trust Fund as a part of a long-term funding strategy designed to lower the OPEB unfunded actuarial accrued liability and ensure that funding is available in the future for retiree medical benefits.

Transfers from the General Fund to the Infrastructure Repair & Replacement Fund and the Landfill Sinking Fund are budgeted at \$8.2 million and \$1.9 million, respectively, and are classified as Public Works expenditures in the chart on the previous page.

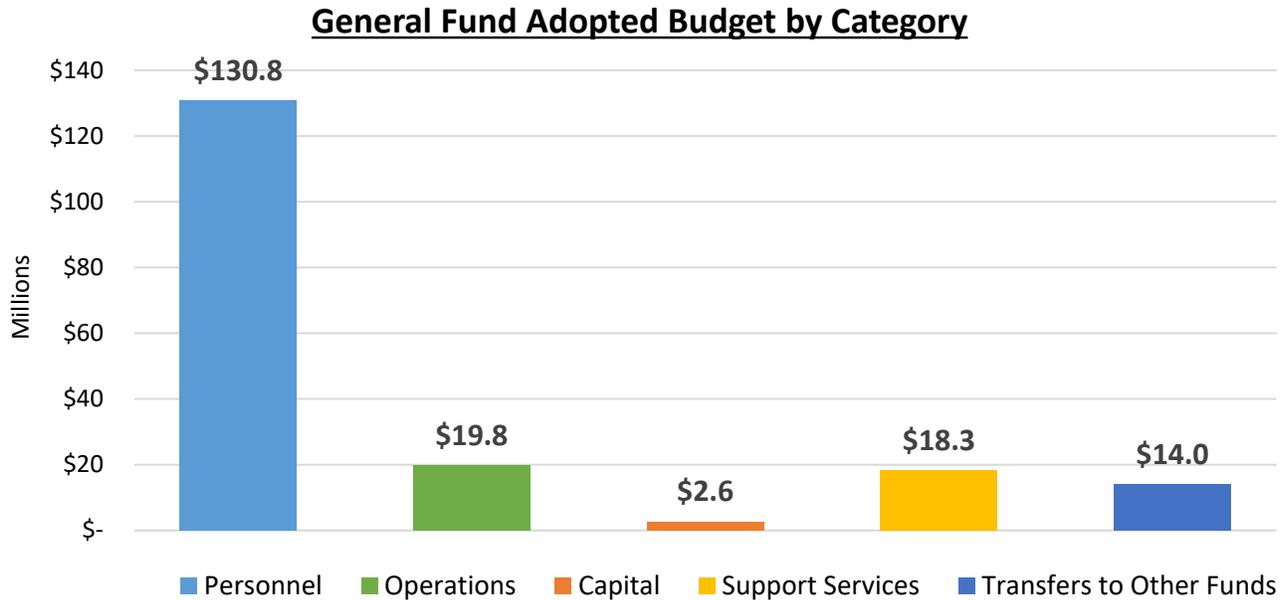
Support Services

Charges from Support Service departments total \$16.6 million in the FY 2019-20 Adopted Budget, representing an increase of \$796,700 (5.0%). In addition, the Support Service charges include a \$1.1 million transfer to the IT Replacement Fund and a \$616,700 transfer to the IT Project Fund.

General Fund

Expenditures

Expenditures can be categorized into the following types: Personnel, Operations, Capital, Support Services, and Transfers to Other Funds. The chart below shows the FY 2019-20 Adopted Budget broken down by expenditure category.



ENDING FUND BALANCE

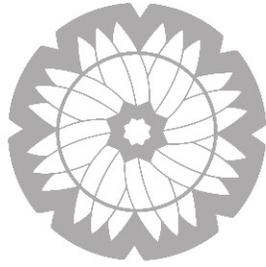
The General Fund is projected to end FY 2019-20 with a Fund Balance of \$14.2 million, \$123,000 over the 30 days requirement. In addition, the General Fund has an Available Reserve of \$5.3 million, an increase of \$2.3 million from the FY 2018-19 Adopted Budget. The increase in available funds for the reserve is due to higher revenue projections in the revised budget. Included in the FY 2018-19 revised revenues is a rebate for \$1.6 million from the Equipment Replacement Fund. The increase in the Available Reserve has become increasingly important with the passage of S.B. 2 by the State Legislature that will restrict the City's ability to raise the operations & maintenance portion of the tax rate.

General Fund

Expenditures

MAJOR CHANGES IN GENERAL FUND FOR 2019-20

	<u>Change from 2018-19 Adopted</u>
Changes in Resources	
Revenue	\$7,088,000
Utilized Fund Balance Reserves	952,000
Total Change in Resources	<u>\$8,040,000</u>
Changes in Expenditures	
Civil Service Compensation Increase	\$1,965,000
Civil Service Step/Overtime Adjustments	721,000
Civil Service Retirement Stability Benefit Increase	151,000
Civil Service Retirement Payouts	1,438,000
General Employee Compensation Increase	1,123,000
Prior Year Compensation Adjustments	600,000
Salary Savings - Projected	(1,257,000)
Impact of Additional General Schedule Positions	64,000
TMRS Contribution Rate Adjustment	108,000
Employee/Retiree Health Insurance Increase	13,000
Additional Capital and Operating Expenditures	3,586,000
Prior Year Capital and Operating Expenditures	(1,469,000)
Support Service Charges and Transfers	243,000
Net Change in Expenditures	<u>\$7,286,000</u>
Change in Fund Balance Requirements	<u>631,000</u>
Available Fund Balance	<u>\$123,000</u>
<u>Expenditure Recap:</u>	
Compensation & Benefits	\$4,862,000
Additional Positions	64,000
Operating & Capital Expenditures	2,117,000
Support Service Charges and Transfers	243,000
Net Change in Expenditures	<u>\$7,286,000</u>



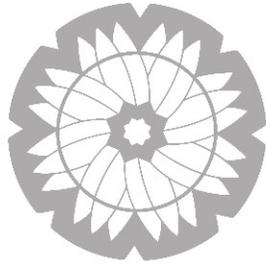
GARLAND

TEXAS MADE HERE

GOVERNMENTAL FUNDS

GENERAL FUND DEPARTMENTS

-PUBLIC SAFETY-



GARLAND

TEXAS MADE HERE

General Fund

Department Detail

EMERGENCY MANAGEMENT (OFFICE OF)

Mission Statement

The City of Garland Office of Emergency Management (COG OEM) mission is to create plans and prepare for emergencies, conduct training and exercises to continually develop and sustain the City's response and recovery capabilities, educate the public about preparedness, coordinate emergency response and recovery, and collect and disseminate emergency information.

2018-19 Accomplishments

- Completed a multi-year effort to address all recommendations from the 2015 Tornado After-Action corrective action plan (63 recommendations in total).
- Developed a new Emergency Operations Center Activation Procedures Manual, EOC position-specific binders, and an EOC 101 training to enhance the effectiveness of those working in the Garland EOC during activations.
- Secured additional grant funding, beyond the typical formula allocation for cities in the DFW region, for Public Health (\$15,000) and SWAT (\$25,000) to aid emergency response activities.
- Maintained the Texas Department of Emergency Management Advance Level Planning status which is required to receive certain grant funding.
- Partnered with Garland Radio Amateur Civil Emergency (RACES) volunteers, who are managed by Garland OEM, to accept the responsibility of managing and maintaining a portable communications trailer.
- Was awarded \$78,000 in State Homeland Security grant funds to create a standardized Regional Recovery 101 Guide for all local Emergency Managers. This project will help address several issues identified within Garland's 2015 Tornado After-Action Report. This will be Phase 1 of a multi-phase project.

2019-20 Goals & Initiatives

- FY 2019-20 Goals & Initiatives and Performance Measures for the Office of Emergency Management are included with the Police Department Detail.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Duty Officers (EOC Response) / Hours	20/60.75	20/60	-
Public Preparedness Education / # of Attendees	18/990	10/500	-
Public Outreach/Engagement (Example: Media Interviews, Publications, Social Media)	10	100	-
External Partners Collaborative Activities (Example: Planning Meetings and Trainings)	33	30	-

General Fund

Department Detail

EMERGENCY MANAGEMENT (OFFICE OF)

Key Performance Measures (Continued)	2017-18 Actual	2018-19 Projected	2019-20 Projected
Internal Partners Collaborative Activities (Example: Planning Meetings and Trainings)	37	30	-
Disaster Trainings and Exercises Attended/Conducted	3/20	10/10	-
Ensure Information and Warning Systems Remain Operational (Outdoor Sirens / CodeRED Tests)	10/12	10/12	-
State-Required Planning Reviews and Updates	5	7	-

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$230,370	\$235,765	\$235,765	\$0
Charge-Outs	0	0	0	0
Operations	30,122	52,149	52,149	0
Capital	0	0	0	0
Department Total Budget	\$260,492	\$287,914	\$287,914	\$0

Change from Prior Year:

Change from Prior Year Approved Budget

(\$287,914)

Percentage Change

-100%

Department Staffing Summary

Full-Time Positions	2	2	2	0
Part-Time Positions	0	0	0	0
Department Total Positions	2	2	2	0

Discussion & Notes

The Office of Emergency Management will become a division of the Police Department effective FY 2019-20.

Mission Statement

The mission of the Garland Fire Department (GFD) is to serve and protect the citizens and business community of Garland through Fire Prevention, Emergency Medical Response, and Public Education, as well as quick and effective response for Fire Suppression and Disaster Management. We respond immediately when any member of our community needs help with professional, effective, and compassionate service.

2018-19 Accomplishments

- Chest compression systems (LUCUS) deployed on all ambulances.
- Addition of two ready reserve ambulances placed in service in response to the closing of Baylor Hospital.
- Installation of 119 smoke alarms in the Gatewood neighborhood during the “WHERE THE HEART IS” initiative.

2019-20 Goals & Initiatives

- Complete the evaluation and deploy response assets for effective community coverage.
- Launch the Fire Station Alerting software to include automated voice dispatch and to display mapping data on the fire station alerting monitors.
- Increase "Stop the Bleed" and "Hands Only" CPR training to include junior high school students in cooperation with Garland Independent School District.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Total Fire Unit Responses and Calls for Service	25,158	25,044	25,000
Total Fire Responses	7,578	7,530	7,500
Total EMS Responses	17,580	17,514	17,500
Average Response Time	00:05:07	00:05:12	00:05:10
Patients Evaluated	18,325	17,924	18,000
EMS Patients Transported	10,540	10,190	10,500
Total Number of Training Hours	32,208.5	16,254	18,000
Business Inspections	6,322	5,942	6,640
Public Education Audience	15,951	13,552	16,000

General Fund

Department Detail

FIRE

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$30,663,965	\$31,252,817	\$31,252,817	\$32,606,059
Charge-Outs	0	0	0	0
Operations	2,551,108	2,785,844	2,913,041	3,005,634
Capital	0	9,100	9,100	125,053
Department Total Budget	\$33,215,073	\$34,047,761	\$34,174,958	\$35,736,746

Budget Summary – By Operational Area

Administration	\$1,914,879	\$1,684,899	\$1,736,041	\$2,331,396
Operations	19,372,249	20,406,036	20,469,429	30,779,568
Prevention & Investigation	1,917,265	1,935,925	1,935,925	1,800,686
Emergency Medical Services	9,489,752	9,425,711	9,425,711	0
Training	520,928	595,190	607,852	825,096
Department Total Budget	\$33,215,073	\$34,047,761	\$34,174,958	\$35,736,746

Change from Prior Year:

Change from Prior Year Approved Budget
Percentage Change

\$1,688,985
5.0%

Department Staffing Summary

Full-Time Positions	264	271	271	271
Part-Time Positions	0	0	0	0
Department Total Positions	264	271	271	271

Discussion & Notes

The FY 2019-20 Adopted Budget for the Garland Fire Department (GFD) totals \$35.7 million, an increase of \$1.7 million, or 5.0%, over the FY 2018-19 Adopted Budget. Additional funding of over \$406,000 is included in the FY 2019-20 Adopted Budget for the purchase of various pieces of equipment, including 45 sets of secondary Personal Protective Equipment (PPE), body armor for first responders, gear cleaning equipment, water and heavy rescue equipment, vinyl wraps for staff vehicles, a Class B fire simulator for training, and the equipment needed to upgrade a replacement vehicle to serve as a Mobile Command Post. In addition to these equipment purchases, funds totaling \$46,300 are included to fund the maintenance and ongoing replacement of water rescue equipment and have UT Southwestern Medical Center provide GFD EMTs and Paramedics with continuing medical education materials. An increase of \$137,400 to the overtime budget has been included in order to address ongoing shortfalls.

General Fund

Department Detail

HEALTH - *Environmental & Consumer Health*

Mission Statement

Environmental & Consumer Health’s mission is to protect the health of the general public by minimizing the risk of disease or injury via consumer protection programs such as the inspection of food service establishments, day care centers, and public swimming pools. Environmental & Consumer Health also directly intervenes in disease transmission by investigating all communicable disease cases within the city and by controlling insect vectors in neighborhoods. The division also protects the environment by minimizing pollution sources through the inspection of industrial and commercial facilities, responding to and mitigating hazardous material spills, and routinely performing chemical analyses of stream water.

2018-19 Accomplishments

- Conducted 2,004 unannounced food service inspections, inspected each public and semi-public swimming pools at least twice, screened/sampled 170 sites for stormwater pollutants, and conducted 366 stormwater inspections at regulated facilities.
- Expanded responsibility for all environmental compliance for the Hinton and Castle Landfills and the Transfer Station. Environmental Health has worked diligently to ensure that all three facilities are operating within requirements of State and Federal entities (TCEQ, EPA, etc.). Continued daily, weekly, monthly, and quarterly site inspections, generated and submitted reports as required, developed training programs as required by SOPs for all employees at each site, and oversaw the daily decisions concerning environmental compliance at each of the sites.

2019-20 Goals & Initiatives

- Conduct at least 2,200 standardized food inspections and at least two inspections on all public or semi-public swimming pools and child care centers, screen/sample 128 sites for stormwater pollutants, and conduct 150 stormwater inspections at regulated facilities.
- Work to update City of Garland Code of Ordinances concerning swimming pool regulations.
- Work with IT on the replacement of Envision inspection software.
- Ensure Hinton Landfill complies with the EPA’s New Source Performance Standards (NSPS) requirements.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Average Food Establishment Inspection Score	82.6	82.0	83.0
Critical Violations per Food Service Inspection	2.05	2.00	2.00
Critical Violations per Child Care Inspection	0.88	1.00	0.90
Safety Violations per Public Pool Inspection	0.39	0.75	0.60
Average Industrial Stormwater Inspection Score	94.0	94.0	95.0
Percent of Dry Weather Flows Free of Pollution	98.3	98.0	97.0

Mission Statement

The mission of the Animal Services Division of the Health Department is to provide programs to protect the public from zoonotic diseases and animal bites as well as to investigate nuisances caused by animals. Additionally, stray or lost animals are humanely impounded in the Animal Shelter facility. These services enhance the health, safety, and general sanitation within the city. This is accomplished by apprehending stray animals, investigating animal bite cases, inspecting allegations of animal nuisances (wild and domestic), and providing programs that encourage responsible pet-ownership. Animal Services also protects the safety and welfare of animals by intervening when animals face abuse or neglect by their owners.

2018-19 Accomplishments

- Achieved a live release rate of 94.9% for domestic animals. This means that more than 9 out of 10 healthy, docile animals are returned to their owners or placed through adoptions or rescue groups.
- Partnered with out-of-state Human Societies in Washington and Idaho to transfer Garland dogs throughout the year. Nearly 1,400 animals were placed through rescue organizations.
- Utilized Outreach Coordinator to develop and implement a robust volunteer program at the Animal Shelter.
- Established partnership with Gilbreath-Reed Career and Technology Center to provide State-required on-the-job training on animal welfare and care.
- Achieved partnership with Texas Coalition for Animal Protection and Spay Neuter Network to provide low-cost services to Garland residents.
- Successfully overcame a distemper outbreak without having to euthanize any animals and partnered with rescue organizations to find homes for nearly 50 dogs that were exposed to the disease.
- Responded to nearly 22,000 calls for service with a response time of less than 20 minutes for Priority I calls.

2019-20 Goals & Initiatives

- Cross-train personnel to carry out Department Coordinator duties. Downgrade Department Coordinator position to ASO in order to add 40 hours to Shelter and Field Operations.
- Develop and implement a comprehensive Standard Operating Procedures book for Shelter and Field Operations.
- Revise and update Emergency Sheltering and Rescue Standard Operating Procedures.
- Work with rescue partners to schedule monthly out-of-state transports.

General Fund

Department Detail

HEALTH - *Animal Services*

- Work with Spay Neuter Network, Texas Coalition for Animal Protection, and SPCA to bring free and low-cost veterinary services to Garland residents.
- Implement Mandatory Sterilization Ordinance as a proactive way to decrease and control overpopulation of unwanted pets in the city of Garland.
- Implement background check procedures to screen potential pet adopters and prevent citizens with animal cruelty convictions from adopting.
- Attend at least one no-kill conference and bring new ideas to enhance volunteer and adoptions programs.
- Develop curriculum, obtain permission from the State, and certify Lead Animal Services Officers as Administrative Animal Services Officers.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Average Response Time per Priority 1 Call (min.)	19.60	21.00	19.30
Percent of Domestic Animals Placed	94.9%	95.0%	95.1%
Number of TNR Sterilizations	503	520	540
Total Calls for Service	21,666	21,350	21,125
Average Number of Calls Dispatched Daily	59.4	58.5	57.9

General Fund

Department Detail

HEALTH

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$2,428,806	\$2,550,696	\$2,550,696	\$2,632,477
Charge-Outs	0	(31,717)	(31,717)	(31,717)
Operations	425,285	453,047	511,647	472,419
Capital	31,921	0	0	0
Department Total Budget	\$2,886,012	\$2,972,026	\$3,030,626	\$3,073,179

Budget Summary – By Operational Area

Administration	\$327,602	\$323,793	\$323,793	\$346,905
Environmental Health	811,661	816,770	816,770	865,372
Animal Services	1,746,749	1,831,463	1,890,063	1,860,902
Department Total Budget	\$2,886,012	\$2,972,026	\$3,030,626	\$3,073,179

Change from Prior Year:

Change from Prior Year Approved Budget

\$101,153

Percentage Change

3.4%

Department Staffing Summary

Full-Time Positions	32	33	33	33
Part-Time Positions	0	0	0	0
Department Total Positions	32	33	33	33

Discussion & Notes

The FY 2018-19 Revised Budget for Health includes an additional \$58,600 to cover unexpected expenses related to medical supplies, a consulting survey, increased cost of pet food, and temporary veterinarian services for pet sterilizations.

The FY 2019-20 Approved Budget includes \$3,000 to assist Animal Services with Community Outreach initiatives. The approved budget also includes an additional \$3,000 to cover increasing rent for the Pet Adoption Center, \$9,900 for increased cost of pet food, \$4,200 for transporting pets to other shelters, and \$12,000 to continue spay and neuter services through the Texas Coalition for Animal Protection.

Mission Statement

The mission of the Garland Police Department is to **enhance the quality of life** for our community by **reducing crime** and the **fear of crime**.

The members of the Garland Police Department shall seek to provide **first class public safety services** for our community while maintaining the highest level of **ethics, integrity, and accountability** with the law-abiding citizens and stakeholders of Garland through **fair and impartial enforcement of the law** while **working in partnership** with all segments of our diverse community in **proactive efforts** to reduce crime and address conditions that may foster the fear of crime.

2018-19 Accomplishments

	Current							Previous
	Goal	2018	2017	2016	2015	2014	2013	Goal
Priority 1 Calls:	5:30	5:58	5:48	5:56	6:03	5:45	5:47	6:00
Priority 2 Calls:	9:00	8:37	8:22	9:13	9:57	9:20	9:16	10:00
Priority 3 Calls:	14:00	15:10	14:43	15:20	15:25	14:27	14:37	15:00

- Former Police Chief Mitch Bates was selected as the Garland Deputy City Manager. After a nationwide selection process, Garland Police Assistant Chief Jeff Bryan was selected and confirmed as the new Police Chief.
- The Police Department went through an **organization change** with the expansion from four (4) divisions to five (5) divisions. The Staff Services Division was replaced with the newly formed **Community Services Division**. The Community Services Division consists of the Neighborhood Police Officers Unit, Traffic Unit, Gang Unit, Intelligence & Specialized Crimes Unit, and Mental Health and Homeless Liaison Officers. The new fifth division created is the **Administrative Services Division** which is exclusively staffed by civilian personnel (non-sworn). This division consists of Communications, Records, Property Room, and SafeLight.
- Introduced a **Mental Health and Homeless Liaison Officer** to help partner with the current Homeless Liaison Officer. The Mental Health and Homeless Liaison Officer will be proactive in helping address, identify, and interact with those with mental health issues within the City of Garland.
- Implemented bi-weekly **Intelligence-led Crime Analysis meetings**. These meetings focus on the department-wide sharing of timely and accurate information in determining how to best deploy resources. The overall goal is to reduce crime and the fear of crime.
- Implementation of a pilot program and training to proactively reduce or eliminate the occurrences of celebratory hazardous gunfire within the city. The program will partner with citizens and homeowners to recognize and report occurrences within a specific area. Police will quickly respond to the target area using the information obtained from trained spotters.

General Fund

Department Detail

POLICE

- Introduced the **Youth Citizen Police Academy** with the goals of building positive relationships with the high school youth of GISD, fostering a learning environment about the challenges of the police profession, and creating an interest in becoming involved in law enforcement.

2019-20 Goals & Initiatives

- Maintain Average Response Times within the following goals:
 - (1) Priority 1 Calls: 5 minutes 30 seconds (or less)
 - (2) Priority 2 Calls: 9 minutes (or less)
 - (3) Priority 3 Calls: 14 minutes (or less)
- Implementation of approved bond program for new **Police Evidence and Property Room, Firearms Training Facility, and Police Station Security and Upgrades.**
- Complete the implementation of the Department’s new web-based **Records Management System (RMS)** and **Computer-Aided Dispatch (CAD)**. The new system will improve the Department’s efficiency and assist in maintaining compliance with Federal and State guidelines.
- Continue to implement intelligence-based crime-fighting strategies in order to maintain a safe environment for all residents.
- Continue to place an emphasis on educating and training, including Officer decision-making skills, tactics, and other proficiencies.
- Continue efforts to recruit and hire qualified personnel with diverse backgrounds.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Calls for Service	143,291	140,000	140,000
Response Times (in minutes:seconds):			
Priority 1	5:58	5:30	5:30
Priority 2	8:37	9:00	9:00
Priority 3	15:10	14:00	14:00
Total Citations	48,287	50,000	50,000
Moving Citations	28,395	-	-
Non-Moving Citations	17,072	-	-
Non-Traffic Citations	2,820	-	-
Police Reports	22,861	24,000	24,000
Total Arrests	8,942	9,500	9,500
Felony Arrests	3,376	-	-
Misdemeanor Arrests	5,566	-	-

General Fund

Department Detail

POLICE

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$48,839,780	\$50,253,489	\$50,309,989	52,691,883
Charge-Outs	0	(24,000)	(24,000)	0
Operations	4,372,543	4,543,530	4,554,224	4,470,464
Capital	464,423	809,623	839,647	754,255
Department Total Budget	\$53,676,746	\$55,582,642	\$55,679,860	57,916,602

Budget Summary – By Operational Area

Administration	\$3,511,812	\$3,178,452	\$3,237,376	1,002,761
Administrative Services	0	0	0	6,413,487
Community Services	0	0	0	6,700,992
Criminal Investigation Div.	9,339,167	9,706,634	9,713,919	8,392,867
Emergency Management	0	0	0	116,478
Staff/Support Services	20,609,271	20,896,897	20,915,602	12,413,082
Uniformed Operations	20,216,496	21,800,659	21,812,963	22,876,935
Department Total Budget	\$53,676,746	\$55,582,642	\$55,679,860	57,916,602

Change from Prior Year:

Change from Prior Year Approved Budget
Percentage Change

\$2,333,960
4.2%

Department Staffing Summary

Full-Time Positions	481	488	488	489
Part-Time Positions	0	0	0	1
Department Total Positions	481	488	488	490

Discussion & Notes

The FY 2019-20 Approved Budget includes the addition of a Program Manager for the Youth Boxing Gym. This is a part-time position that was originally funded in the Narcotic Seizure Fund. However, due to reductions in available funds, the position was moved to the General Fund. The approved budget also includes \$48,000 to continue to fund Police software to help with criminal cases and \$20,000 to accommodate the increased cost of ammunition. These costs were typically included in the Narcotic Seizure Fund; however, due to limitations in the availability of funds, these expenditures were moved to the General Fund. The approved budget includes \$104,400 to alleviate pressures on overtime due to salary increases and \$253,800 to address ongoing shortfalls.

General Fund

Department Detail

POLICE

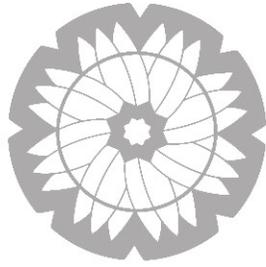
Because the SafeLight program was ended June 1, 2019, the General Fund was required to absorb some of the Public Safety initiatives typically funded from the SafeLight Fund. These initiatives include \$73,500 for a new Traffic Management Vehicle, \$67,000 for Electronic Message Boards, \$54,000 for Radar Speed Signs, \$120,000 for School Zone Enforcement and Enforcement Against Aggressive Driving. Further discussion can be found in the SafeLight Fund. Additionally, at City Council's request, \$95,000 was included for improvements to the Youth Boxing Gym.

The Office of Emergency Management will become a division of the Police Department effective FY 2019-20.

GOVERNMENTAL FUNDS

GENERAL FUND DEPARTMENTS

-GENERAL GOVERNMENT-



GARLAND

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Mission Statement

The Budget & Research Department ensures that all state and local requirements are met in the development and implementation of the Operating and Capital Improvement Budgets. The Department produces an Annual Operating Budget that serves as a financial plan for aligning the City’s resources with service demands and operating expenditures. In the development of the Operating Budget, the Department seeks to create budgetary strategies that maximize the utilization of the City’s financial resources toward the achievement of the City Council’s priorities and goals. In preparing the annual Capital Improvement Program (CIP), the Department seeks to develop a coordinated plan for funding the construction of infrastructure and municipal facilities and the acquisition of large or specialized equipment.

2018-19 Accomplishments

- Developed and presented to Council the 2018-19 Annual Operating Budget and 2019 Capital Improvement Program (CIP).
- Developed a 5-year Budget Forecast.
- Monitored local and national economic conditions.
- Produced, distributed, and analyzed monthly and quarterly financial reports.
- Automated New Vehicle and CIP Budget Authorization requests to provide efficient tracking.

2019-20 Goals & Initiatives

- Develop and present to Council the 2019-20 Annual Operating Budget and 2020 Capital Improvement Program (CIP).
- Develop a 5-year Budget Forecast.
- Closely monitor local and national economic conditions.
- Implement a new Budget Preparation System to improve on Operating Budget and Capital Improvement Program efficiencies and provide for enhanced reporting capabilities.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Receipt of Government Finance Officers Association (GFOA) Distinguished Budget Award	Yes	Yes	Yes
Combined Operating and CIP Budget per Budget Employee	\$163.8 million	\$172.5 million	TBD
Actual General Fund Expenditures as Percent of Revised Budget	98.9%	100%	100%
Actual General Fund Revenues as Percent of Revised Budget	100.7%	100%	100%

General Fund

Department Detail

BUDGET & RESEARCH

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$614,263	\$618,621	\$618,621	\$618,254
Charge-Outs	0	0	0	0
Operations	17,189	16,913	16,913	16,575
Capital	0	0	0	0
Department Total Budget	\$631,452	\$635,534	\$635,534	\$634,829

Change from Prior Year:

Change from Prior Year Approved Budget	(\$705)
Percentage Change	-0.1%

Department Staffing Summary

Full-Time Positions	6	6	6	6
Part-Time Positions	0	0	0	0
Department Total Positions	6	6	6	6

Discussion & Notes

The FY 2019-20 Approved Budget for Budget & Research is \$634,829 and includes no material changes in funding levels from the FY 2018-19 Approved Budget.

Mission Statement

City Administration is responsible for the overall supervision of operations and activities within the City of Garland and includes the City Manager, the Deputy City Manager, and two Assistant City Managers. Its mission is to ascertain that all laws, ordinances, and policy directives of the City Council are adhered to and that City services are directed toward achieving the goals established by Council.

2018-19 Accomplishments

- Approved the 2018-19 Annual Operating Budget.
- Approved the 2019 Capital Improvement Program.
- Passage of the 2019 Bond Program.
- Enhanced Public Safety with the addition of Police and Fire positions.
- Increased street funding to \$27 million per year with corresponding improvements in PCI level.

2019-20 Goals & Initiatives

- Approve the 2019-20 Annual Operating Budget.
- Approve the 2020 Capital Improvement Program.
- Implementation of the 2019 Bond Program.
- Make substantial progress in the development and redevelopment of the Hypermart and Rosehill Road properties.
- Maintain accelerated progress in street repairs with over \$28 million in funding for FY 2019-20.
- Advancement of several high-profile projects.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Change in Tax Base (Percent)	9.7%	10.7%	8.0%
Change in Population	1,507	4,214	2,500
New Construction Value (Millions)	\$207.0	\$301.5	\$275.8
Cost of Government Index	5.6%	5.8%	5.8%

General Fund

Department Detail

CITY ADMINISTRATION

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$1,109,217	\$1,065,970	\$1,065,970	\$1,431,274
Charge-Outs	0	0	0	0
Operations	86,725	68,320	68,320	59,968
Capital	0	0	0	0
Department Total Budget	\$1,195,942	\$1,134,290	\$1,134,290	\$1,491,242

Change from Prior Year:

Change from Prior Year Approved Budget

\$356,952

Percentage Change

31.5%

Department Staffing Summary

Full-Time Positions	5	5	6	6
Part-Time Positions	0	0	0	0
Department Total Positions	5	5	6	6

Discussion & Notes

The FY 2018-19 Revised Budget for City Administration includes the addition of the Deputy City Manager position. The FY 2019-20 Adopted Budget for City Administration totals \$1.5 million and includes no material changes in operations funding.

General Fund

Department Detail

CITY ATTORNEY (OFFICE OF)

Mission Statement

The Office of the City Attorney protects and represents the interests of the City through the vigorous defense and prosecution of lawsuits brought against and by the City; by providing complete, comprehensive, and cost-effective representation and legal advice to City officials, department heads, and City employees; and by prosecuting offenses in Municipal Court. The Office of the City Marshal provides law enforcement, security, bailiff, and protective services for various City facilities including City Hall, the Duckworth Utility Building, the Downtown area, the Carver Center, and the Municipal Court.

2018-19 Accomplishments

- Continued to minimize outside counsel expenses by the handling of cases and transactions in-house.
- Proactively continuing to reduce legal expenses through risk-reduction strategies.
- Continued warrant collection initiative utilizing unpaid volunteer resources, which resulted in an increase of warrant collections to \$571,613.

2019-20 Goals & Initiatives

- The Office of the City Attorney continues to take a proactive role in reducing potential litigation exposure and liability, which ultimately translates into cost-effectiveness and tax dollar savings.
- Provide legal services to Garland Power & Light across the spectrum of issues faced by that department, negating the need to assign such matters to outside counsel for all routine electric matters.
- Continue to handle 98% of transactional matters in-house with a turnaround generally of under 5 business days.
- Continue to identify areas of recurrent litigation exposure, communicate with the departments that may be involved, and provide opportunities for training or other support to either avoid lawsuits entirely or to ensure that the City has taken a legally defensible position in the event of litigation.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Percentage of Matters Handled Exclusively or Chiefly In-House	97	90	90
Percentage of Contracts and Other Standard Documents Reviewed, Edited, and Modified within 5 Working Days	95	95	98
Percentage of Time Attorneys Available for Consultation within 24 Hours	100	100	100
Number of Public Information Requests Processed	1,000	1,000	1,000
Increased Warrant Collections	\$400,000+	\$571,613+	\$641,688+

General Fund

Department Detail

CITY ATTORNEY (OFFICE OF)

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$2,492,373	\$2,501,398	\$2,523,699	\$2,695,522
Charge-Outs	0	0	0	0
Operations	197,057	183,176	187,868	214,484
Capital	0	0	0	82,299
Department Total Budget	\$2,689,430	\$2,684,574	\$2,711,567	\$2,992,305

Budget Summary – By Operational Area

Legal	\$1,969,875	\$1,952,311	\$1,939,889	\$2,012,874
Office of the City Marshal	719,555	732,263	771,678	979,431
Department Total Budget	\$2,689,430	\$2,684,574	\$2,711,567	\$2,992,305

Change from Prior Year:

Change from Prior Year Approved Budget	\$307,731
Percentage Change	11.5%

Department Staffing Summary

Full-Time Positions	17	17	18	18
Part-Time Positions	8	8	8	10
Department Total Positions	25	25	26	28

Discussion & Notes

The FY 2018-19 Revised Budget was adjusted to include an additional full-time Deputy Marshal position stationed at the Carver Center to ensure customer and staff safety at this facility.

The FY 2019-20 Adopted Budget for the Office of the City Attorney totals \$3.0 million and includes funding for two additional part-time Deputy Marshal positions in order to implement a new parking enforcement program. The goal of this program is to educate residents on the City's parking ordinances and address parking issues in neighborhoods. Additional funding to purchase three replacement Marshal vehicles, as well as increased funding for vehicle maintenance, is included in the approved budget. The vehicles used by the Office of the City Marshal are retired Police vehicles, and maintenance costs for these vehicles have increased over the last several years as significant repairs have been needed.

Mission Statement

The Garland City Council is the governmental body for the City of Garland and consists of eight members elected from single-member districts and a Mayor elected at-large. The Council represents citizens by enacting legislation, establishing City policies, adopting the Annual Operating and CIP Budgets, approving zoning changes, and fulfilling other governance responsibilities.

2018-19 Accomplishments

- Approved the 2018-19 Annual Operating Budget.
- Approved the 2019 Capital Improvement Program.
- Passage of the 2019 Bond Program.
- Enhanced Public Safety with the addition of Police and Fire positions.
- Increased street funding to \$27 million per year with corresponding improvements in PCI level.

2019-20 Goals & Initiatives

- Approve the 2019-20 Annual Operating Budget.
- Approve the 2020 Capital Improvement Program.
- Implementation of the 2019 Bond Program.
- Make substantial progress in the development and redevelopment of the Hypermart and Rosehill Road properties.
- Maintain accelerated progress in street repairs with over \$28 million in funding for FY 2019-20.
- Advancement of several high-profile projects.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Change in Tax Base (Percent)	9.7%	10.7%	8.0%
Change in Population	1,507	4,214	2,500
New Construction Value (Millions)	\$207.0	\$301.5	\$275.8
Cost of Government Index	5.6%	5.8%	5.8%

General Fund

Department Detail

CITY COUNCIL

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$129,782	\$70,674	\$70,674	\$70,674
Charge-Outs	0	0	0	0
Operations	110,213	124,174	124,174	85,769
Capital	0	0	0	0
Department Total Budget	\$239,995	\$194,848	\$194,848	\$156,443

Change from Prior Year:

Change from Prior Year Approved Budget

(\$38,405)

Percentage Change

-19.7%

Department Staffing Summary

Full-Time Positions	1	0	0	0
Part-Time Positions	0	0	0	0
Department Total Positions	1	0	0	0

Discussion & Notes

The FY 2019-20 Adopted Budget for City Council totals \$156,400, a decrease of \$38,400 from the previous year's approved budget, and includes significant reductions in City Council professional development, travel, and professional services. Approved expenditures also include an increase to Council's monthly stipend for cell phones from \$60 to \$150 to ensure that Councilmembers may purchase a cell phone for City business at no additional personal cost. This adjustment was made in response to SB 944, which requires all city employees and elected officials to make city-related information on personal devices available for open records requests and other inquiries.

Mission Statement

The City Secretary's Office (CSO) records, preserves, and has custodial authority over the official records and legislative acts of the City Council; administers and coordinates all City-held elections; coordinates the City's Boards and Commissions process; provides for timely updates to the City's Code of Ordinances; meets the informational needs of Garland citizens and City staff by retrieving and distributing data and documents; assists departments in evaluation of documents for compliance with departmental retention schedules and State-mandated laws.

2018-19 Accomplishments

- Managed aspects of the 2018-19 General, Special, Bond, and Charter Elections; managed the Boards and Commissions application process; processed resolutions, ordinances, and publication affidavits for all official Council decisions.
- Successfully initiated a Citywide continuous records disposition program with most departments, ensuring the proper disposal of records that have reached their final disposition/retention.
- Completed the Texas Municipal Clerks recertification to ensure certification until 2027.
- Held a Citywide document destruction in May 2018 and will hold another in August 2019.
- Department Coordinator is enrolled in the Records Management Certification program through the Association of Records Managers and Administrators (ARMA).
- Continued processing claims against the City and providing the Risk Management Department with that information for processing.
- Processed approximately 700 open records requests.
- All staff liaisons fully utilized AgendaQuick for posting and developing minutes for all meetings.
- All Boards and Commissions audio recorded meetings.

2019-20 Goals & Initiatives

- Manage all aspects of the 2020 election for candidate application process, financial reporting, notices, and ordinances. Manage the Boards and Commissions application process.
- Provide additional online information for prospective candidates, including instructions on the completion of applications and forms.
- Train Council Assistant to perform all duties of the City Secretary.
- Continue working with departments to ensure proper retention and final disposition of records.
- Hold one Citywide document destruction in May 2020.
- With the input of IT, develop an electronic mail policy to purge inactive files.

General Fund

Department Detail

CITY SECRETARY

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Cubic Feet of Records Accessioned to Records Center*	200	60	50
Pounds of Records Shredded and Recycled	1,200**	39,400	31,200
Review Records for One-Third of All Departments for Compliance	100%	100%	100%
Require Department Coordinator to Obtain Records Management Certification	10%	10%	40%

* Fewer records are accessioned due to paperless retention process.

** 2017-18 records were measured in cubic foot boxes.

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$191,899	\$189,320	\$189,320	\$227,746
Charge-Outs	0	0	0	0
Operations	285,316	216,077	216,077	220,050
Capital	0	0	0	0
Department Total Budget	\$477,215	\$405,397	\$405,397	\$447,796

Change from Prior Year:

Change from Prior Year Approved Budget

\$42,399

Percentage Change

10.5%

Department Staffing Summary

Full-Time Positions	2	2	2	2
Part-Time Positions	0	0	0	0
Department Total Positions	2	2	2	2

Discussion & Notes

The FY 2019-20 Adopted Budget for the City Secretary's Office is \$447,800 and includes \$5,000 in additional funding in order to archive the City's official social media posts in accordance with document retention and open records requirements.

Mission Statement

The mission of Financial Services is to provide accounting and financial support to City departments, City Management, and the City Council to optimize their efficiency and effectiveness in carrying out the overall goals and objectives of the organization.

2018-19 Accomplishments

- Assisted City Management and City Council in the development of a \$423.7 million Bond Program approved by voters on May 4, 2019.
- Sold \$25 million Certificates of Obligation, Series 2019, \$47.3 million General Obligation Refunding Bonds, Series 2018, \$9.7 million Water and Sewer System Revenue Refunding Bonds, Series 2018A, and \$147.6 million Electric Utility System Revenue Refunding Bonds, Series 2019.
- Sold \$6.7 million of Water and Sewer System Revenue Bonds, Series 2019, at a discounted interest rate and entered into a Principal Forgiveness Agreement with the TWDB for \$975,037 to fund the Radio Read Water Meter Retrofit CIP project.
- Renegotiated the General Obligation Commercial Paper Program to lock in favorable pricing.
- Selected an external audit firm to audit the fiscal year-end financial statements.
- Selected an investment advisory firm to assist with the management of the City investment portfolio.
- Implemented GASB 75, Accounting and Financial Reporting for Other Postemployment Benefit Plans.

2019-20 Goals & Initiatives

- Implement and train City staff on Time Management System upgrade and electronic W-2 forms.
- Establish and implement a Citywide contract management function.
- Establish and implement an automated business expense solution.
- Identify and execute bond-refunding opportunities to achieve Debt Service savings.
- Create a Financing and Project Plan for Tax Incremental Financing Zone #3.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Establish Appropriate Cash and Investment Controls to Protect Against Loss of Public Funds	No Losses	No Losses	No Losses
Treasury Portfolio Benchmark	+0.08%	+0.22%	+0.15%
Yield and Income Variance	+\$185,000	+\$620,000	+\$400,000

General Fund

Department Detail

FINANCIAL SERVICES

Key Performance Measures <i>(Continued)</i>	2017-18 Actual	2018-19 Projected	2019-20 Projected
Receive Auditor Sign-Off on the CAFR No Later Than March 15	March 14	March 15	March 15
Establish Debt Policies and Manage Debt Issuances to Maintain or Improve the City's Bond Ratings	GO AAA W&S AA Elec AA-	GO AAA W&S AA Elec AA-	GO AAA W&S AA Elec AA-

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$1,250,209	\$1,280,170	\$1,280,170	\$1,209,852
Charge-Outs	0	0	0	0
Operations	312,728	284,633	284,633	264,637
Capital	0	0	0	0
Department Total Budget	\$1,562,937	\$1,564,803	\$1,564,803	\$1,474,489

Budget Summary – By Operational Area

Administration	\$191,925	\$198,295	\$198,295	\$210,449
Cash Management	172,871	174,853	174,853	121,369
Accounting	1,198,141	1,191,655	1,191,655	1,142,671
Department Total Budget	\$1,562,937	\$1,564,803	\$1,564,803	\$1,474,489

Change from Prior Year:

Change from Prior Year Approved Budget	(\$90,314)
Percentage Change	-5.8%

Department Staffing Summary

Full-Time Positions	13	12	12	11
Part-Time Positions	1	1	1	1
Department Total Positions	14	13	13	12

Discussion & Notes

The FY 2019-20 Adopted Budget includes the transfer of a vacant Senior Business Process Analyst position to the Purchasing Department and \$17,200 for temporary salaries that had previously been covered by salary savings resulting from vacant positions.

Mission Statement

The mission of Human Resources (HR) is to identify, implement, and evaluate programs and services that attract and retain key talent in support of the City's mission and strategic direction. HR consists of eight (8) core functions, providing support to the City's 2,100+ employee population and a growing number of nearly 1,000 retirees.

- Benefits & Wellness*
- Civil Service
- Employee Relations
- HR Information Systems, Reporting, & Analytics
- Talent Acquisition
- Total Compensation
- Training & Development
- Workforce Engagement & Recognition

**Benefits & Wellness is included in the Group Health Insurance Financial Summary.*

2018-19 Accomplishments

Civil Service

- Conducted two (2) Police Entrance Exams, one (1) Police Promotional Exam (Lieutenant), one (1) Fire Exam, and three (3) Fire Promotional Exams.
- Assisted with the reorganization of the Police Department following appointment of the new Police Chief, including newly established Administrative Services Division.
- Implemented process improvements related to Civil Service testing including equipment replacement, software implementation, and app automation for test takers.

Employee Relations

- Implemented process automation of the Performance Management and Merit cycle resulting in increased visibility and annual targets completed on time and on budget.
- Completed reorganization of the Human Resources Department, allowing for better alignment with organizational initiatives and an increased focus on the areas of highest risk/liability.

HR Information Systems & Analytics

- Established initial project plan and priority assignment to begin addressing HR Information System and related process deficiencies.
- Began audit and correct process for organizational hierarchies in support of Q4 Employee Self-Service project.
- Implemented HR ticketing system, FreshDesk, to improve visibility into transactional processes, response times, and cross-training opportunities.

Talent Acquisition

- Completed the search and selection process for the Chief of Police including outreach to key stakeholders, internal staff, and area law enforcement partners.
- Established baseline metrics and related goals for annual diversity, equity, and inclusion programs.
- Expanded diversity, equity, and inclusion efforts including new partnerships with local outreach organizations and the expansion of City job postings to over 100 online job boards targeting minorities, veterans, and individuals with disabilities.
- Expanded outreach programs to area youth including the launch of the Student Ambassador program, formalizing internships for college, university, and skilled trade students.
- Expanded partnerships with GISD completing a full school-year commitment to Project Search, a job skills program for students with developmental disabilities and continued ongoing programs such as summer Aquatics hiring and internships, resulting in an average of 200 participating students.

Total Compensation

- Coordinated revision and implementation plan for compensation-related directives and processes focused on fiscal sustainability and cost containment.
- Conducted compensation, attraction, and retention study for Public Safety Communications Dispatchers to address staffing levels and reduce turnover.

Training & Development

- Completed launch of online learning portal through Cornerstone Learning Management System including access to more than 300 web-based training programs, instructor-led registrations, and internal content.
- Completed rebranding of City Employee Learning Center, including logo redesign and incorporation of all training platforms (instructor-led, online, etc.) under one nomenclature – "City of Garland Unified Learning Center (COG-ULC)."

Workforce Engagement & Recognition

- Completed rebranding of the "GROW Garland" employee recognition program and incorporated leadership, peer, and project-related programs under one brand strategy.
- Incorporated employee engagement efforts with the new "Make Your Mark" campaign, instilling the core aspects of the program for new and existing employees.

2019-20 Goals & Initiatives

Civil Service

- Continued assessment and process improvements related to Civil Service testing technology.
- Full review of the Local Civil Service Rules to reflect regulatory, process, or related changes.
- Process improvement plan related to Fire personnel payroll, time, and record-keeping.

Employee Relations

- Evaluation of Performance Management platforms with the potential of 360-degree or similar feedback options, self-paced training, and automation of cyclical process dates/reminders for managers.
- Project establishment for the review and revision of all current HR directives.
- Implementation of FMLA outsourcing project, including training, analysis, and ongoing metrics to reduce regulatory risk.

HR Information Systems & Analytics

- Continuation of project plan for HR Information System improvements.
- Completion of departmental HRIS system training and increased utilization of key system features.
- Development of cyclical audit plan to improve data integrity and reduce error/exception rates.

Talent Acquisition

- Dedicated resources focused on online recruiting, analytics, and conversion rates to increase applicant flow and reduce time-to-fill.
- Completion of RFP process for staffing agency partnerships.
- Develop annual recruiting plan based on identified DEI metrics, targets, and strategic initiatives.
- Develop and implement training materials focused on improved selection and interview processes for hiring managers.

Total Compensation

- Automation of key processes to increase visibility and improve completion timelines.
- Conduct impact study of compensation and rewards for Director-level and above positions.

General Fund

Department Detail

HUMAN RESOURCES

Training & Development

- Implementation of leadership development plan for all supervisory positions.
- Establish talent review, succession plan, and related development opportunities.
- Conduct annual review of Learning Management System utilization compared to cost.

Workforce Engagement & Recognition

- Evaluation of event and recognition programs based on employee feedback and alignment with organizational objectives and performance measures.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
<u>Talent Acquisition</u>			
Average Time to Fill (<i>days from posting</i>)	N/A	N/A	45
Hires to Goal (<i>% of budgeted vacancies to hires</i>)	N/A	N/A	75
<u>Civil Service</u>			
Diversity Recruitment (<i>% of diversity applicants to total</i>)	N/A	N/A	40
Examinee Conversions (<i>% of qualified applicants to examinees</i>)	N/A	N/A	65
<u>Compensation</u>			
Job Studies Completed	7	4	5
Merit (<i>% Budgeted vs. Actual</i>)	3	3	3

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$1,730,971	\$1,775,522	\$1,775,522	\$1,635,595
Charge-Outs	0	0	0	0
Operations	160,344	165,934	170,934	180,424
Capital	0	0	0	0
Department Total Budget	\$1,891,315	\$1,941,456	\$1,946,456	\$1,816,019

General Fund

Department Detail

HUMAN RESOURCES

Budget Summary – By Operational Area	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Human Resources	\$1,511,411	\$1,680,441	\$1,680,441	\$1,759,799
Training & Development	253,836	83,475	88,475	10,000
Workforce Engagemt./Dev.	126,068	177,540	177,540	46,220
Department Total Budget	\$1,891,315	\$1,941,456	\$1,946,456	\$1,816,019

Change from Prior Year:

Change from Prior Year Approved Budget

(\$125,437)

Percentage Change

-6.5%

Department Staffing Summary

Full-Time Positions	16	16	16	16
Part-Time Positions	0	0	0	0
Department Total Positions	16	16	16	16

Discussion & Notes

The FY 2018-19 Revised Budget includes a reorganization of the Department where several positions were reclassified. The FY 2019-20 Approved Budget includes \$5,000 for Online Recruiting; \$6,000 to formalize a Diversity, Equity, and Inclusion program; and \$5,000 for Civil Service Arbitration.

Mission Statement

The Internal Audit (IA) Department's reporting relationship was established by a City Charter amendment, and this department is the City's only independent appraisal function. IA serves the public interest by providing independent and objective audits, reviews, and assessments. The Department promotes accountability throughout the City.

IA ensures that the City: a) applies its resources effectively and efficiently; b) is in compliance with applicable laws, regulations, and contracts; c) has adequate safeguards over its assets; d) performs appropriate revenue management; e) produces reliable financial and operational information; and f) identifies risk exposures and uses effective strategies to control them.

IA accomplishes its mission by carrying out an Annual Audit Plan that uses risk analysis to review critical areas of operations. IA is committed to adding value at every opportunity.

2018-19 Accomplishments

- Conducted value-added audits, follow-ups, and investigations and accommodated special requests from the City Council and City Management.
- Engaged an external peer review and earned the highest opinion of "Pass," authorized through the Association of Local Government Auditors. The "Pass" rating is expressed when the audit organization is deemed to have met full compliance with the Generally Accepted Government Auditing Standards (GAGAS) over the time period reviewed. The scope of the review covered the time frame of FY 2015-16 through FY 2017-18.
- Reclassified and filled two audit positions with Auditors who are specialized in Electric and Information Technology operations.
- The Department collectively possesses Certified Internal Auditor (CIA), Certified Public Accountant (CPA), Certified Information Systems Auditor (CISA), Certified Government Auditing Professional (CGAP), and Certification in Control Self-Assessment (CCSA) certifications.

2019-20 Goals & Initiatives

- Conduct value-added audits and special projects and provide Management with recommendations on improving government operations.
- Monitor City's Fraud Hotline and conduct investigations.
- Reevaluate the organizational structure to better align with the industry, and provide growth opportunities within the Department.

General Fund

Department Detail

INTERNAL AUDIT

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Percent of Recommendations Agreed to by Management	100%	90%	90%
Percent of Output (Work Completed vs. Planned)	80%	75%	75%
Percent of Resources Usage (Audit Time/Available Time)	75%	75%	75%
Cost per Hour	\$56	\$60	\$62

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$481,001	\$524,507	\$524,507	\$599,798
Charge-Outs	0	0	0	0
Operations	17,316	25,091	25,091	24,589
Capital	0	0	0	0
Department Total Budget	\$498,317	\$549,598	\$549,598	\$624,387

Change from Prior Year:

Change from Prior Year Approved Budget

\$74,789

Percentage Change

13.6%

Department Staffing

Summary

Full-Time Positions	5	5	5	5
Part-Time Positions	0	0	0	0
Department Total Positions	5	5	5	5

Discussion & Notes

The FY 2019-20 Approved Budget for Internal Audit includes no material changes in operating expenditures from the FY 2018-19 Approved Budget.

Mission Statement

The Municipal Court is the City of Garland’s judicial forum for individuals charged with violations of State law and/or City ordinances where legal matters can be heard in a fair, efficient, and timely manner. As an impartial servant in the administration of justice, its fundamental purpose is to process/retain Court documents and collect and track all fines, fees, and restitutions of the Court.

2018-19 Accomplishments

- Processed \$7.8 million in fine revenues.
- Disposed of and finalized 50,491 cases.
- Processed 53,739 citations – 99% entered within 5 days.
- Scheduled 19,239 Court dates – 88% within 30 days.

2019-20 Goals & Initiatives

- Increase online capabilities with citizens.
- Upgrade Court workflows.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Number of Cases Cleared Prior to Warrant	39,526	41,230	39,994
Number of Warrants Issued	15,201	16,569	15,575
Number of Warrants Cleared from File	14,066	15,331	14,017
Percent Cleared of Warrants Issued	92%	92%	90%
Citations Processed per Court Full-Time Clerk	2,336	2,546	2,470
Number of Court Dockets Held	52,105	54,710	53,069

General Fund

Department Detail

MUNICIPAL COURT

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$2,063,841	\$2,081,400	\$2,081,400	\$2,120,366
Charge-Outs	0	0	0	0
Operations	189,249	197,437	200,062	186,301
Capital	0	0	0	0
Department Total Budget	\$2,253,090	\$2,278,837	\$2,281,462	\$2,306,667

Change from Prior Year:

Change from Prior Year Approved Budget

\$27,830

Percentage Change

1.2%

Department Staffing Summary

Full-Time Positions	29	29	29	29
Part-Time Positions	0	0	0	0
Department Total Positions	29	29	29	29

Discussion & Notes

The Municipal Court Department's approved expenditures for FY 2019-20 do not reflect material changes in funding levels from the prior year.

Mission Statement

The Public and Media Relations Department's mission is to increase the awareness and understanding of internal and external audiences of all areas of municipal governance by providing information about City government services and programs. This is accomplished through the development and implementation of various internal and external communication programs and by supporting marketing and special events activities.

2018-19 Accomplishments

- Launched new marketing website for "Make Your Mark" Garland campaign.
- Continued roll-out of "Make Your Mark" marketing campaign with out-of-home (OOH), digital and print advertising, as well as outreach with specific audiences such as corporate/business influencers and real estate professionals in partnership with the Office of Strategic Initiatives.
- Launched new City website with refreshed design and new content management system (CMS).
- Earned multiple national and state awards for communications excellence for videos, publications, social media, and internal communications.
- Increased Facebook followers by almost 12% and Twitter followers by 5%. Launched City-specific Instagram account just before Christmas and now have more than 1,000 followers. Benchmarking review by outside vendor indicates Garland is outpacing specific competitor cities. Highlights include: "Animal Shelter Dogs Transported to the Northeast" video posted 12/20/18 – 21,000 views with an estimated reach of 139,000; Garland's Greenhouse post on 4/9/19 – 37,000 views with 132,000 reach.
- Positive news media highlights: Labor Day Parade, Back-to-School Immunizations, Christmas on the Square, Shiloh Road Groundbreaking, Little Ollie Trash Truck Experience, and "UFO" finding in the woods, as well as appearances on Spanish and Vietnamese language TV by various City staff. Univision and Telemundo segments included such topics as: Open House, Bond Program, Health Department, Responsible Pet Ownership, and Fair Housing.

2019-20 Goals & Initiatives

- Create integrated social media plan to address gaps found in social media benchmarking review and build on the success achieved in 2018-19.
- Continue to develop and enhance media relationships to increase positive news media coverage opportunities.
- Develop and implement communications plan for increasing residents' understanding of Bond Program projects and their positive impacts on the community.
- Continue execution of the "Make Your Mark" campaign and provide ongoing reports on campaign outcomes/results.
- Complete Internal Communications Plan component of Strategic Communications Plan.

General Fund

Department Detail

PUBLIC & MEDIA RELATIONS

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
<i>Garland City Press</i> Productions	6	6	6
<i>Garland City Press</i> “Briefs” (E-news)	50	50	50
Positive/Neutral News Coverage / Successful Placement of Event Notices	2,100	2,500	2,500
Social Media Posts (Main City Facebook and Twitter Pages – Estimated)	1,500	1,800	1,900
CGTV Locally Produced Programs Including Regular City Council and Plan Commission Meetings:			
• City Council and Work Session Broadcasts	57	56	56
• Plan Commission Meeting Broadcasts	21	21	21
• District Update Broadcasts	5	6	6
• Mayor’s State of the City	1	0	1
• “This Week in Garland”	44	44	44
• Video Projects (external and internal)	143	145	160
• CGTV Messaging	163	172	175
“COGnews in Brief” Weekly Emails	49	49	49
Print/Electronic Materials Produced	255	275	275

General Fund

Department Detail

PUBLIC & MEDIA RELATIONS

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$651,938	\$752,521	\$752,521	\$756,449
Charge-Outs	0	(40,028)	(40,028)	(41,131)
Operations	30,025	36,159	36,159	37,056
Capital	0	0	0	0
Department Total Budget	\$681,963	\$748,652	\$748,652	\$752,374

Change from Prior Year:

Change from Prior Year Approved Budget

\$3,722

Percentage Change

0.5%

Department Staffing Summary

Full-Time Positions	8	8	8	8
Part-Time Positions	0	0	0	0
Department Total Positions	8	8	8	8

Discussion & Notes

The FY 2019-20 Adopted Budget for Public & Media Relations is \$752,400 and includes no material changes in funding levels from the FY 2018-19 Approved Budget.

Mission Statement

Purchasing’s mission is to manage a strategic procurement operation that (1) purchases all goods and services, (2) provides professional management of Citywide initiatives, (3) directs investment recovery through sale or disposal of salvage and surplus materials, and (4) applies professional procurement skills resulting in high quality, cost-effective services for all City departments, thereby partnering to deliver first-class services to the citizens.

Vision: Purchasing is focused on providing the best value for each tax dollar.

2018-19 Accomplishments

- Received Achievement of Excellence in Procurement Award.
- Introduced Adobe Sign for improved contract routing and execution.
- Adopted Gov Quote as a procurement solution for informal bids.

2019-20 Goals & Initiatives

- Fully implement Adobe Sign for standardized contract routing and execution.
- Realign procurement functions to better manage upcoming Bond Program.
- Reclassify procurement positions to reflect changes in the profession.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Total Purchase Order Count Issued by Purchasing	1,396	1,328	1,740
Total Purchase Order Value Issued by Purchasing	\$186 MM	\$244 MM	\$320 MM
Cost Savings between First and Second Lowest Responsible Bidders	\$24 MM	\$8 MM	\$9 MM
Total P-Card Transactions	36,242	34,744	33,354
Total P-Card Expenditures	\$9 MM	\$9 MM	\$9 MM
Revenue Generated through Investment Recovery Operations	\$772,000	\$3.2 MM	\$3.2 MM
HUB Vendors Contacted by Buyers	1,274	1,208	1,582
HUB Vendor Expenditures	\$26 MM	\$34 MM	\$39 MM

General Fund

Department Detail

PURCHASING

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$679,172	\$701,095	\$701,095	\$821,300
Charge-Outs	0	0	0	0
Operations	37,503	41,350	48,836	40,523
Capital	0	0	0	0
Department Total Budget	\$716,675	\$742,445	\$749,931	\$861,823

Change from Prior Year:

Change from Prior Year Approved Budget

\$119,378

Percentage Change

16.1%

Department Staffing Summary

Full-Time Positions	8	8	8	9
Part-Time Positions	0	0	0	0
Department Total Positions	8	8	8	9

Discussion & Notes

The FY 2019-20 Adopted Budget includes a reclassified position from the Financial Services Department to assist the City with Contract Management. The Department's approved expenditures for FY 2019-20 do not reflect material changes in funding levels from the prior year.

Mission Statement

The Tax Department’s mission is to ensure the effective and efficient collections of the City’s ad valorem taxes. The Department will ensure that all collection practices are conducted in accordance with State and local law. The Tax Department provides property records research, collection, and ad valorem statistical data for various departments throughout the City. The Department’s representatives use a positive, friendly, and informative customer service approach in order to best serve the citizens of Garland.

2018-19 Accomplishments

- Achieved a "Best in Class" ad valorem collection rate of 99.24%.
- Facilitated the sale of 11 struck-off tax foreclosure properties which resulted in the collection of approximately \$167,000 in delinquent tax debt.

2019-20 Goals & Initiatives

- Exceed an ad valorem collection rate of 99%.
- Continue to reduce marketable tax-foreclosed property inventory through private sales.
- Reallocate nonmarketable tax-foreclosed property (e.g., partial lots and undevelopable property) for highest and best use.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Tax Accounts	75,521	75,899	75,600
Amount Billed	\$95,343,407	\$105,881,087	\$123,755,600
Amount Collected	\$94,597,181	\$105,076,390	\$122,815,058
Percent Collected	99.26%	99.24%	99.24%
Delinquent Accounts:			
Amount Billed	\$1,819,759	\$1,841,176	\$2,105,815
Amount Collected	\$505,088	\$533,941	\$568,570
Percent Collected	29.28%	29%	27%
Exemptions Processed:			
Homestead Parcels	43,372	43,124	42,536
Over 65 Parcels	14,235	14,595	14,886
Disabled Persons Parcels	1,589	1,521	1,520
Disabled Veterans Parcels	751	756	759
100% Disabled Veterans Parcels	241	262	270
Totally Exempt Parcels	1,317	1,307	1,306

General Fund

Department Detail

TAX

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$301,872	\$306,434	\$306,434	\$310,025
Charge-Outs	0	0	0	0
Operations	560,630	609,065	609,065	629,125
Capital	0	0	0	0
Department Total Budget	\$862,502	\$915,499	\$915,499	\$939,150

Change from Prior Year:

Change from Prior Year Approved Budget

\$23,651

Percentage Change

2.6%

Department Staffing Summary

Full-Time Positions	4	4	4	4
Part-Time Positions	0	0	0	0
Department Total Positions	4	4	4	4

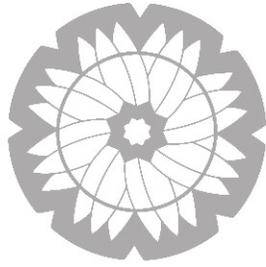
Discussion & Notes

The FY 2019-20 Adopted Budget includes an increase of \$20,600 for fees associated with EMS Collection and Dallas Central Appraisal District Services.

GOVERNMENTAL FUNDS

GENERAL FUND DEPARTMENTS

-PUBLIC WORKS-



GARLAND

TEXAS MADE HERE

Mission Statement

The Engineering Department's mission is to design and construct major infrastructure projects, develop standard practices for public works improvements, review proposed development projects, and administer approved policies. The Department also manages the Flood Damage Prevention activities of the National Flood Insurance Program and oversees the City's rights-of-way through the administration of the Right-of-Way Management Ordinance.

2018-19 Accomplishments

Completed construction of the following public works projects:

- Bridge Remediation - Phase 1A
- Oates Road from Broadway Boulevard to Rosehill Road Paving and Drainage Improvements
- Justice-Tynes Water Replacement
- Ridgedale Drive - Kingsley to Woodbury and S. Glenbrook Drive - Kingsley to Carroll Water and Sewer Improvements

Substantially completed the following public works projects:

- Bridge Remediation - Phase 1B
- Pleasant Valley Road Bridge Replacement over Rowlett Creek
- Parkmont Drainage, Water, Wastewater, and Paving Improvements
- La Prada/Nickens Siphons Replacements

Continuing construction of the following public works project:

- Glenbrook/Ridgedale Water, Wastewater, Drainage, and Paving Improvements

Began construction of the following public works projects:

- Shiloh Road - I.H. 635 to Kingsley
- High Meadow-McDonald-Wildbriar Water Replacement
- Castleglen Estates Water Main Replacement
- W. Kingsley Road and First Street Waterline Replacements

Building Inspection, Planning, Water, Fire, GP&L, and Engineering have sought and are implementing procedures to make e-permitting possible for all private Land Development projects. The Department completed a pavement study to evaluate all current sections of street and alley paving to determine estimated life expectancy and implemented section modifications to achieve a 40-year pavement design life.

General Fund

Department Detail

ENGINEERING

2019-20 Goals & Initiatives

- Bobtown Road and Waterhouse Boulevard Improvements under construction
- Miller-Nash Water, Wastewater, and Paving Improvements under construction
- Main Street and Avenue A Alley under construction
- Duck Creek Trail Connections under construction

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Project Management & Design – Ongoing Projects	23	27	33
Flood Plain Management:			
• Administration of Flood Map Revision Requests	3	3	2
• Elevation Certificates Issued*	15	4	0
• Letters of Map Amendment	4	3	3
Development:			
• Review of Public Works Development Projects	156	130	130
• Technical Review Comments	52	40	40
• Pre-submittal Meetings Attended	288	250	250
Inspection Services:			
• Private Development	115	166	175
• Capital Improvement Projects	18	27	30
Ongoing Local Flooding Projects	9	7	10
Right-of-Way Permits	2,805	3,000	3,200

*Elevation Certificate service discontinued through Engineering Department per change in GDC as of May 2019.

General Fund

Department Detail

ENGINEERING

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$1,002,572	\$2,664,990	\$2,586,792	\$2,589,516
Charge-Outs	0	(1,661,588)	(1,612,134)	(1,533,307)
Operations	119,160	186,414	183,339	232,528
Capital	0	26,000	26,000	0
Department Total Budget	\$1,121,732	\$1,215,816	\$1,183,997	\$1,288,737

Budget Summary – By Operational Area

Office Operations	\$299,021	\$221,503	\$224,128	\$303,019
Design & Development	371,815	433,182	398,738	346,222
Field Operations	404,817	535,865	535,865	605,752
GIS Operations	46,079	25,266	25,266	33,744
Department Total Budget	\$1,121,732	\$1,215,816	\$1,183,997	\$1,288,737

Change from Prior Year:

Change from Prior Year Approved Budget

\$72,921

Percentage Change

6.0%

Department Staffing Summary

Full-Time Positions	21	23	21	21
Part-Time Positions	0	0	0	0
Department Total Positions	21	23	21	21

Discussion & Notes

The FY 2019-20 Adopted Budget for the Engineering Department totals \$1.3 million, an increase of \$72,900 over the FY 2018-19 Adopted Budget. Newly funded items in the approved budget include a Contract Inspector to support the City's 50/50 Sidewalk Participation Program and new sidewalk construction; \$18,500 for replacement furniture for the lobby area, conference room, and offices; and \$20,000 in additional funding for environmental site surveys and real estate appraisals needed to support the implementation of the 2019 Bond Program.

Mission Statement

The mission of Environmental Waste Services (EWS) - Disposal is to become a premiere solid waste management organization and to be a good steward who takes care of community, environment, customers, and the Department team.

2018-19 Accomplishments

- Sought and received temporary authorization from the Texas Commission on Environmental Quality to utilize tarps and spray-on adhesive for Alternative Daily Cover (ADC) to minimize the use of soil which saves valuable airspace.
- Issued RFPs for a Landfill Gas to Energy (LFGTE) program and for a strategic business plan for Hinton Landfill.
- Permanently opened the customer convenience center which diverts all small private vehicles that are unloaded by hand away from the dangerous working face of the Landfill. This helps minimize wait times for EWS and commercial trucks and reduces the risk of injury to customers.
- Received authorization to purchase a street sweeper to maintain compliance on the roadways inside and outside of the Landfill.

2019-20 Goals & Initiatives

- Utilize the temporary authorization to test and fully implement ADC. Utilize ADC as often as possible to save airspace and costs associated with the use of soil as daily cover.
- Complete the strategic planning process and implement Best Management practices.
- Fully comply with new NSPS air emissions standards.
- Negotiate terms for an LFGTE facility and begin harvesting landfill gas by October 1, 2020.
- Identify a third party vendor to divert wood waste from the Landfill in the most cost-effective manner.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Tonnage Disposed	528,875	573,530	575,000
Total Revenue	\$12,875,697	\$14,170,044	\$14,418,951
Total Tonnage Transferred from the Transfer Station	116,353	126,176	126,500

General Fund

Department Detail

EWS - DISPOSAL

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$2,133,215	\$2,356,192	\$2,356,192	\$2,631,268
Charge-Outs	0	0	0	0
Operations	2,853,436	2,814,448	3,158,159	2,955,597
Capital	0	0	0	133,500
Department Total Budget	\$4,986,651	\$5,170,640	\$5,514,351	\$5,720,365

Budget Summary – By Operational Area

Castle Landfill	\$201,720	\$150,910	\$305,774	\$149,100
Hinton Landfill	3,762,188	4,009,070	4,177,663	4,483,207
Transfer Station	1,022,743	1,010,660	1,030,914	1,088,058
Department Total Budget	\$4,986,651	\$5,170,640	\$5,514,351	\$5,720,365

Change from Prior Year:

Change from Prior Year Approved Budget

\$549,725

Percentage Change

10.6%

Department Staffing Summary

Full-Time Positions	31	31	34	35
Part-Time Positions	0	0	0	0
Department Total Positions	31	31	34	35

Discussion & Notes

Cash customer tonnage continues to remain relatively high during FY 2018-19. Disposal tonnage brought to the Landfill by EWS - Delivery and other City departments is expected to increase by 3% over previous year results. Due to the increased tonnage, the cost-per-ton rate charged to EWS - Delivery and other City departments decreased from \$20.17 in FY 2018-19 to a projected \$19.68 in FY 2019-20.

The FY 2018-19 Revised Budget includes three new positions to help meet State regulatory requirements for Landfill Operations. These positions were intended to ensure safe operations at the Landfill.

The FY 2019-20 Approved Budget includes \$50,600 for New Source Performance Standards (NSPS) monitoring to regulate air emissions from landfill gases, \$50,600 for a new Scale House Attendant to accommodate traffic related to an additional scale, and \$13,800 for outreach initiatives needed to establish good relationships with local residents. Additionally, the approved budget includes \$18,500 to purchase an All-Terrain Vehicle to allow employees to physically observe all areas of both Castle and Hinton Landfills. To help mitigate nuisance odors as much as possible, the approved budget includes \$169,000 for a new Odor Mitigation System. To help offset these new additions, the Landfill will reduce the typical brush grinding events from four to three in FY 2019-20.

General Fund

Department Detail

PROJECT MANAGEMENT OFFICE

Mission Statement

The mission of the Project Management Office is to manage the administration, design, and construction phases for projects and programs related to the Capital Improvement Program. Schedules and cost data will be established and tracked for the overall Bond Program and for each specific project or program.

2018-19 Accomplishments

- The Project Management Office was established following voter approval of the 2019 Bond Program.

2019-20 Goals & Initiatives

- Set up Project Management controls and processes with Council, City Management, affected departments, etc.
- Establish implementation schedules, cost data, etc., for the overall Bond Program and for each specific project and program category.
- Establish appropriate web-based interfaces that track progress and schedule of projects within the Bond Program.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Number of Projects being Tracked or Managed	N/A	9	TBD
Number of Projects in Design	N/A	3	TBD
Number of Projects under Construction	N/A	N/A	TBD
Number of Completed Projects	N/A	N/A	TBD

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$0	\$0	\$78,198	\$314,536
Charge-Outs	0	0	(39,099)	(220,175)
Operations	0	0	14,503	15,937
Capital	0	0	0	0
Department Total Budget	\$0	\$0	\$53,602	\$110,298

Change from Prior Year:

Change from Prior Year Approved Budget	\$110,298
Percentage Change	100%

General Fund

Department Detail

PROJECT MANAGEMENT OFFICE

Department Staffing Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Full-Time Positions	0	0	2	2
Part-Time Positions	0	0	0	0
Department Total Positions	0	0	2	2

Discussion & Notes

The Project Management Office was established in FY 2018-19 following voter approval of the 2019 Bond Program. Two positions were approved in the FY 2018-19 Operating Budget in the Engineering Department. These positions remained vacant and were transferred to the newly developed Project Management Office. Additionally, the FY 2018-19 Revised Budget includes four months of operations and one-time funding of \$6,000 for two computers and software.

The FY 2019-20 Adopted Budget for the Project Management Office includes the salary of a Capital Project Management Director and a Senior Civil Engineer as well as operational costs.

Mission Statement

The Transportation Department's mission is to plan for tomorrow – and provide today – safe, convenient, and efficient flow of vehicular and pedestrian traffic. This is accomplished through the proper planning, design, and maintenance of the City street network; school-related controls; School Crossing Guard program; and traffic signals, signs, and markings.

2018-19 Accomplishments

- Replaced 725 warning signs, 500 regulatory signs, and 70 speed limit signs.
- Purchased and installed new cellular-based school flasher control system.
- Replaced 688 traffic signal vehicular LEDs and 128 pedestrian LEDs at 19 intersections.
- Replaced approximately 90 obsolete traffic signal controllers with new advanced traffic signal controllers with approved CIP funding.
- Replaced approximately 10 obsolete traffic signal cabinets with new state-of-the-art cabinets with approved CIP funding.
- Began a program to develop a citywide crash study to identify and remediate the top 10 crash locations in the city of Garland.
- Purchased and installed new Advanced Traffic Management System with approved CIP funding.
- Installed 16 CCTV cameras for traffic monitoring.
- Began design for bottleneck improvements at critical intersections.

2019-20 Goals & Initiatives

- Provide over 7,800 safe school crossings on a daily basis by providing Adult Crossing Guard supervision and school traffic controls.
- Continue program to replace obsolete traffic signal controllers with new advanced controllers.
- Continue program to replace obsolete traffic signal cabinets with new state-of-the-art cabinets.
- Develop and begin implementation of updated traffic signal timing at 103 signalized intersections through a cooperative program with NCTCOG and TxDOT.
- Continue program to replace faded traffic control signs throughout the city.
- Begin program to replace damaged and degraded traffic signal cable at approximately 20 intersections.

General Fund

Department Detail

TRANSPORTATION

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Emergency Response Time (minutes)	24	27	27
Traffic Signal Emergency Maintenance (hours)	359	365	350
Traffic Signs Installed/Repaired/Replaced	2,271	2,200	2,500
Pavement Markings Installed/Maintained (miles)	62.26	77	79
Crosswalks/Stop Bars Installed/Maintained (each)	811	950	950
Traffic Control Setup for Special Events	27	31	31

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$2,042,745	\$2,083,713	\$2,083,713	\$2,092,662
Charge-Outs	0	(15,000)	(15,000)	(15,000)
Operations	325,664	307,185	325,702	648,653
Capital	0	0	0	67,800
Department Total Budget	\$2,368,409	\$2,375,898	\$2,394,415	\$2,794,115

Budget Summary – By Operational Area

Office Operations	\$849,638	\$809,059	\$827,576	\$1,021,666
Traffic Signals	497,687	494,429	494,429	578,520
Traffic Signs & Markings	529,767	530,829	530,829	673,186
School Crossing Guards	491,317	541,581	541,581	520,743
Department Total Budget	\$2,368,409	\$2,375,898	\$2,394,415	\$2,794,115

Change from Prior Year:

Change from Prior Year Approved Budget	\$418,217
Percentage Change	17.6%

Department Staffing Summary

Full-Time Positions	18	18	18	18
Part-Time Positions	9	9	9	9
Department Total Positions	27	27	27	27

Discussion & Notes

The FY 2019-20 Adopted Budget for the Transportation Department totals \$2.8 million, which is a 17.6% increase over the FY 2018-19 Adopted Budget. Transportation's approved budget includes \$200,000 to outsource project coordination for TxDOT's I.H. 635 LBJ East project that will begin in the next year. This \$1.7-billion-dollar project will require substantial City participation and staff resources that are not currently available due to the kickoff of the 2019 Bond Program. This contract will be managed by the Transportation Department but funded by transfers into the General Fund from the Electric, Water, and Wastewater Utility Funds and is expected to last five years.

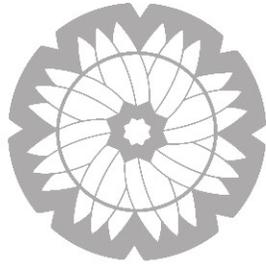
The approved budget also includes \$40,000 to outsource traffic counts, allowing the Department to better utilize its workforce to meet more pressing service demands, as well as \$20,000 to purchase fiber optic testing equipment and \$47,800 to replace a stake body truck and trailer which are past their useful lives with ones better suited to the Department's needs.

In recent years, funding from the City's SafeLight Fund was made available to the Transportation Department to implement ambitious pavement marking and sign replacement programs. Following the State's decision to ban red-light camera programs, SafeLight funding will not be available for traffic safety programs in FY 2019-20 and the Transportation Department may be forced to revert back to longer replacement schedules. However, an additional \$102,500 is included in Transportation's budget to replace traffic signage and add median nose reflector markings to many of Garland's intersections.

GOVERNMENTAL FUNDS

GENERAL FUND DEPARTMENTS

-NEIGHBORHOODS & DEVELOPMENT-



GARLAND

TEXAS MADE HERE

General Fund

Department Detail

BUILDING INSPECTION

Mission Statement

To protect the health, safety, and welfare of the residents and visitors of the city of Garland in the buildings where they live, work, shop, play, learn, worship, and visit through the permitting and inspection of newly-constructed buildings as well as the remodeling, additions, and renovations of existing buildings. This is accomplished by providing excellent customer service in the application of development standards and construction codes. It is enhanced through marketing, communication, outreach, and education to ensure that Garland is a safer environment for all.

2018-19 Accomplishments

- Implemented the new CRM permitting system on February 25, 2019.
- Completed the redrafting of the Sign Ordinance.
- Reviewed North Central Texas Council of Governments amendments to the 2018 I-Codes.

2019-20 Goals & Initiatives

- Complete review of GDC/Code of Ordinances Provisions.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
All Construction Permits Issued	9,110	8,010	8,010
• Residential	2,249	2,549	2,549
• Nonresidential	1,217	1,017	1,017
• Certificates of Occupancy	602	572	572
Average Number of Days to Complete Plan Reviews	7.01	7.01	7.01
• Residential	1.7	1.7	1.7
• Nonresidential	7.03	7.03	7.03
Total Number of Construction Inspections Made	36,990	36,990	36,990
Average Inspections per Day per Inspector	26	26	26
Environmental Protection Agency (EPA) Stormwater Inspections for Construction Sites	3,760	3,760	3,760

General Fund

Department Detail

BUILDING INSPECTION

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$1,363,612	\$1,350,043	\$1,350,043	\$1,327,711
Charge-Outs	0	(24,000)	(24,000)	(24,000)
Operations	97,040	121,028	121,028	123,804
Capital	9,248	0	0	0
Department Total Budget	\$1,469,900	\$1,447,071	\$1,447,071	\$1,427,515

Change from Prior Year:

Change from Prior Year Approved Budget

(\$19,556)

Percentage Change

-1.4%

Department Staffing Summary

Full-Time Positions	16	16	16	15
Part-Time Positions	0	0	0	0
Department Total Positions	16	16	15	15

Discussion & Notes

In the FY 2019-20 Adopted Budget, a Building Inspector II position is being eliminated due to a slowdown in construction activity.

Mission Statement

The Code Compliance Department's mission is to enforce State legislation and City ordinances that involve single-family, multifamily, and commercial properties in order to ensure vital neighborhoods and an overall appealing community. The Department attempts to prevent and eliminate aesthetic problems and ensure that citizens are afforded the opportunity to live in a clean, safe, and healthy environment. The Department also helps to maintain property values and a strong City tax base. This is accomplished by inspecting residential and commercial properties and addressing instances of nuisances, substandard structures, and zoning violations.

2018-19 Accomplishments

- Zoning enforcement is now being performed by the Commercial Standards Property Maintenance Inspection Program. Thus far, results are evident with aesthetic improvements to structures and landscaping. Property use and Certificate of Occupancy requirements are being enforced with less-than-anticipated resistance from owners/operators.
- The Community Outreach Initiative has been approved as a pilot program. Staff selections are underway. Once selected, these team members will attend various community events to better promote the utilizing informative, standardized presentations. Informative media, such as Public & Media Relations produced videos and bilingual pamphlets, have been developed to educate citizenry on some of our more challenging programs and the services offered. Through this continued effort, we hope to improve the public's perception of the Department and how our respective programs enhance the quality of life.
- The Business Operations division provided the Information Technology Department an updated list for CRM software enhancements. In 2008, Code Compliance was the first department to acquire CRM, and certain features were delayed until other departments transitioned to CRM. These projects are now underway and efforts are in place to move Code Compliance from CRM 2011 to the CRM 2016 version. Once completed, IT will begin working on the enhancement list which will enable us to meet many of the recommendations provided in last year's audit.
- Neighborhood Standards maintained properties at an average of 1.1 violations per property. Mechanisms have been developed to improve the allocation of resources utilizing GIS mapping and violation analyses.

2019-20 Goals & Initiatives

- The Business Operations division and department leaders will continue efforts with IT in upgrading to CRM 2016 and working toward solutions for the pending enhancement list. A major focus will center on completing the multifamily inspection module.
- Departmental leaders will complete the 2018 audit in regard to those action items that are under full control of Code Compliance. All other action items will be redirected to the appropriate departments for final disposition.

General Fund

Department Detail

CODE COMPLIANCE

- Neighborhood Standards will continue the quest to maintain properties at the targeted, average violation ratio of one violation per property. Efforts will include the continuation of incidence measures and the reallocation of resources based on violation analyses and GIS mapping tools recently acquired.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Average Code Violations per Residential Address	1.1	1.0	1.0
Percent of Homes with >1 Nuisance Violation	13%	12%	12%
Percent of Homes with >1 Minimum Housing Violation	12%	10%	10%
Percent of Homes with a Nuisance Violation	39%	34%	35%
Percent of Homes with a Minimum Housing Violation	31%	32%	33%
Total Citizen Complaints	7,816	8,060	8,330
Total Inspections Requiring Enforcement	50,842	58,000	60,000
Total Number of Citations	4,179	3,960	4,050
Total Single-Family Change-in-Tenancy Inspections	1,097	1,100	1,200
Total Multifamily Inspections	9,892	10,200	12,000
Violations per Lodging Establishment	8.65	5.5	4.5
Code Violations per Commercial Address	1.71	2.0	2.4
Commercial Property Notices of Violation	2,966	4,000	4,800

General Fund

Department Detail

CODE COMPLIANCE

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$2,574,983	\$2,968,205	\$2,968,205	\$2,998,966
Charge-Outs	0	(182,000)	(182,000)	(182,000)
Operations	535,125	589,862	597,754	581,885
Capital	23,299	30,100	30,100	0
Department Total Budget	\$3,133,407	\$3,406,167	\$3,414,059	\$3,398,851

Budget Summary – By Operational Area

Administration	\$1,109,106	\$1,187,253	\$1,195,145	\$1,100,720
Environmental Code	1,119,216	1,046,815	1,046,815	1,037,441
Rental Inspections	335,783	344,972	344,972	454,928
Commercial Property	331,379	449,116	449,116	467,686
Multi-Family Housing	237,923	378,011	378,011	338,076
Department Total Budget	\$3,133,407	\$3,406,167	\$3,414,059	\$3,398,851

Change from Prior Year:

Change from Prior Year Approved Budget

(\$7,316)

Percentage Change

-0.2%

Department Staffing Summary

Full-Time Positions	36	37	37	36
Part-Time Positions	1	2	2	2
Department Total Positions	37	39	39	39

Discussion & Notes

A Code Inspector position was eliminated in the FY 2019-20 Approved Budget to help fund the addition of two part-time Deputy Marshal positions located within the Office of the City Attorney. These positions will implement a new parking enforcement program.

Mission Statement

The Planning & Community Development Department's mission is to create and maintain a safe, compatible, attractive, and sustainable urban environment through the administration of reasonable development regulations and policies and through implementation of the Envision Garland 2030 Plan. The Department supports healthy, viable neighborhoods through the efforts of the Office of Neighborhood Vitality. The Department informs decision-makers and citizens through special studies, research, and analysis; collecting and managing pertinent data; and disseminating information to the public and City officials.

2018-19 Accomplishments

- Completed City-initiated rezoning cases (Z 18-40 and Z 18-49) in order to facilitate and ease future infill and redevelopment efforts.
- Plans were approved and construction work commenced for residential development in I.H. 30/Rosehill target investment area (public-private partnership).
- Construction and installation of Downtown kiosks and gateways.
- Installed City Hall campus wayfinding signs.
- Completed Bike Month promotional activities.
- Completion of the third year of the "Where the Heart Is" neighborhood improvement program, which included five home improvement projects for residents in need and a community mural. Over 100 community volunteers participated and approximately \$12,500 were contributed.
- Continued to grow "Día de los Muertos" event to incorporate Downtown businesses and other event improvements. Over 600 attendees visited the event.

2019-20 Goals & Initiatives

- Continue implementation coordination efforts of I.H. 30/Rosehill area redevelopment.
- Begin an updated study on the medical district area near Walnut and Shiloh Roads.
- Complete Pedestrian & Bicycle Mobility Plan, and begin implementation coordination.
- Grow the "Where the Heart Is" program to be better aligned with community and municipal goals and activities.
- Execute Neighborhood Vitality bond program through continued use of the staff-initiated projects, targeted infrastructure and park improvements, and matching grant program as directed and approved by City Council.
- Implement a pilot Home Improvement Incentive program as recommended by the Development Services Committee.

General Fund

Department Detail

PLANNING & COMMUNITY DEVELOPMENT

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Development Cases Administered (Zoning, Plats, Variances/Waivers)	115	118	110
Pre-submittal Meetings	209	209	200
Small Area Plans	1	1	1
GNMA Classes	13	11	11
<ul style="list-style-type: none"> Attendees that Rate Classes Excellent or Good 	92%	≥ 90%	≥ 90%
Quarterly Meetings	4	4	4
<ul style="list-style-type: none"> Annual Number of Attendees 	131	125	130
Annual Events (Summit, Volunteer Fair, and Legal Clinic)	3	3	3
<ul style="list-style-type: none"> Annual Number of Attendees Average Overall Score of Events by Attendees (4 = highest, 1 = lowest) 	247 3.87	250 ≥ 3.8	260 ≥ 3.8
Capacity Grants Awarded	7	8	10
Amount of Completed Neighborhood Vitality CIP Projects	\$258,350	\$850,000	\$1,000,000

General Fund

Department Detail

PLANNING & COMMUNITY DEVELOPMENT

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$1,391,721	\$1,369,515	\$1,369,515	\$1,412,595
Charge-Outs	0	0	0	0
Operations	111,758	290,414	290,914	440,510
Capital	11,252	10,000	9,500	0
Department Total Budget	\$1,514,731	\$1,669,929	\$1,669,929	\$1,853,105

Budget Summary – By Operational Area

Comprehensive Planning	\$632,011	\$771,805	\$761,105	\$649,695
Development Coordination	468,777	451,775	445,275	481,030
Administrative Division	3,045	0	17,200	22,150
Office of Neighborhood Vitality	410,898	446,349	446,349	700,230
Department Total Budget	\$1,514,731	\$1,669,929	\$1,669,929	\$1,853,105

Change from Prior Year:

Change from Prior Year Approved Budget
 Percentage Change

\$183,176
 11.0%

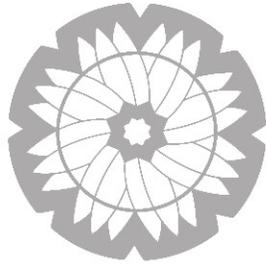
Department Staffing Summary

Full-Time Positions	15	14	14	14
Part-Time Positions	0	0	0	0
Department Total Positions	15	14	14	14

Discussion & Notes

The FY 2019-20 Adopted Budget for Planning & Community Development totals nearly \$1.9 million and includes additional funding of \$15,000 for a front desk temporary position to ensure excellent customer service. Adopted funding levels for the Office of Neighborhood Vitality include \$250,000 in one-time funds to implement a Home Improvement Incentive program in FY 2019-20 which was recommended by the Development Services Committee.

GOVERNMENTAL FUNDS
GENERAL FUND DEPARTMENTS
-CULTURE & RECREATION-



GARLAND

TEXAS MADE HERE

Mission Statement

The Library builds community by providing a central source of information, materials, services, programs, and personal assistance for success and quality of life. The Library makes available essential technology and impacts economic development by supporting early literacy, workforce development, small businesses, and urban physical development.

2018-19 Accomplishments

- Completed and updated the Library Master Plan project for the provision of excellence in Library service for the Garland community. The project included a survey of the public, detailed demographic study, and Strategic Plan outlining service goals to the public.
- Worked with a library consultant to identify facility needs and participated in the 2019 Garland Bond Program to acquire funding for the expansion and modernization of Garland's public library facilities.
- Expanded the periodicals collection to include 75 digital, downloadable magazine titles available through The Library Online.
- To meet public demand, added a patron self-service document scanning station at the North Garland Branch Library.
- Led by Public & Media Relations, migrated the Library's page to new City of Garland site hosted by CivicPlus to provide easier access to the Library's catalog, calendar of programs and events, and services.
- Piloted a project to investigate the feasibility of increasing the accessibility of the group study rooms to include individuals.
- Maintained accreditation with the Texas State Library and Archives Commission for membership in the Texas Public Library System.
- Met service excellence requirements to receive the 14th consecutive Texas Municipal Library Director Association's Achievement of Library Excellence Award. Of 548 public library systems in the state of Texas, only 51 received the Award for 2018.

2019-20 Goals & Initiatives

- Implement Year 1 goals and objectives identified in the Library Strategic Plan, including services to children, teens, and adults.
- Investigate the possibility of expanding The Library Online's digital collection to include streaming content of movies and music.
- Implement patron online library card preregistration with immediate access to The Library Online.

General Fund

Department Detail

LIBRARY

- Develop plan for minimizing Library service disruption for patrons during the Central Library Life and Safety Upgrades project by maintaining safe access to materials and programs during construction, monitoring construction activities, and communicating frequently to maintain Facilities Management’s and IT’s awareness of Library operational needs.

Key Performance Measures	2017-18 Actual*	2018-19 Projected**	2019-20 Projected
All Materials Loaned (<i>"BRICKS"</i> & <i>"CLICKS"</i>)	1,102,390	1,110,000	1,150,000
Online Subscription Database Use (<i>"CLICKS"</i>)	318,984	320,000	323,000
Library Visits (<i>"BRICKS"</i>)	490,002	500,000	500,000
Public Computer/Wi-Fi Use (<i>"BRICKS"</i>)	225,567	225,000	223,000
Program Attendance (<i>"BRICKS"</i>)	17,073	18,000	18,500
Requests for Research Assistance (<i>"BRICKS"</i>)	82,556	80,000	78,000
Website Visits (<i>"CLICKS"</i>)	450,466	453,000	455,000

*All four Library facilities underwent construction modifications for the RFID/AMH project during this time period that impacted accessibility of service to the public.

**The Central Library facility is scheduled to undergo construction modifications for the Central Library Life and Safety Upgrades project during this time period that will impact accessibility of service to the public.

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$4,390,830	\$4,509,003	\$4,509,003	\$4,524,261
Charge-Outs	0	0	0	0
Operations	628,382	738,228	821,369	814,973
Capital	1,022,765	1,050,000	1,051,905	1,050,000
Department Total Budget	\$6,041,977	\$6,297,231	\$6,382,277	\$6,389,234

General Fund

Department Detail

LIBRARY

Budget Summary – By Operational Area	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Administration	\$626,841	\$765,982	\$846,982	\$807,439
System Support	396,163	387,280	387,280	396,145
Online Services	1,494,407	1,493,714	1,497,760	1,494,553
Walnut Creek Branch	321,554	333,707	333,707	343,455
North Garland Branch	329,441	347,923	347,923	358,755
South Garland Branch	671,756	791,571	791,571	777,725
Central Public Services	2,201,815	2,177,054	2,177,054	2,211,162
Department Total Budget	\$6,041,977	\$6,297,231	\$6,382,277	\$6,389,234

Change from Prior Year:

Change from Prior Year Approved Budget

\$92,003

Percentage Change

1.5%

Department Staffing Summary

Full-Time Positions	49	49	49	49
Part-Time Positions	36	36	36	36
Department Total Positions	85	85	85	85

Discussion & Notes

The Library's FY 2019-20 Adopted Budget includes \$4,900 for VetNow, a database resource providing online career and academic assistance for veterans and their families, \$175,000 for carpet replacement at the North Garland Branch Library, and \$17,300 for the replacement of six 12-year-old Coin and Bill Acceptor Machines for public printers at all four library locations.

Mission Statement

Create dynamic experiences through parks, arts, and play.

2018-19 Accomplishments

- Awards and Recognitions:
 - (a) The Professional Etiquette class, a partnership between Police and PRCAD, received the Texas Recreation and Parks Society Lone Star Programming Award.
 - (b) Ashley Wakefield received the Texas Recreation and Parks Society Horizons Award.
 - (c) PRCAD received the Ellis and Associates Platinum Award for exceeding aquatic safety.
 - (d) The “Tree City USA” designation was awarded to Garland for the 12th consecutive year. This national program, coordinated between the National Arbor Day Foundation, the US Forest Service, and the National Association of State Foresters, recognizes cities meeting specific standards in urban forestry management.
- Voters approved the 2019 Bond Program for Parks & Recreation.
- Garland Parks Division hosted the Regional Texas Recreation and Parks Society (TRAPS) Maintenance Rodeo at the Carter Softball Complex on October 3, 2018. Staff took 5th Place overall and three staff placed in events and competed at the State Rodeo. Dale Brison took 3rd Place overall in the Nail Driving event.
- Partnered with Garland Power & Light on the City’s “Tree Power” program held November 3, 2018. Five hundred five-gallon container trees were distributed free of charge to Garland residents for planting on their properties to help conserve energy and beautify the city.
- Observed “Texas Arbor Day” on Friday, November 2, 2018, by partnering with the Recreation staff and "Play Streets" at Shorehaven Elementary School. The Mayor’s Arbor Day Proclamation, the Arbor Day message, and activities recognizing the importance and value trees have in our lives were presented by Parks staff to elementary-aged children.
- Installation of a Korean War Memorial plaque in the Veteran’s Tribute Garden at the Garland Senior Activity Center.
- Provided over 21,000 lunches to seniors at Carver Senior Center and Garland Senior Activity Center.
- Senior Services partnered with the Noon Exchange Club to host Memorial Day Event.
- Hosted numerous events and activities for Active Aging Week, Older Americans Week, Veterans Day, and other holidays.
- Partnered with Project Search and Garland ISD to offer employment opportunities for students with significant disabilities focused on development, integrated learning, and exposure to careers in municipal government. Gale Fields Recreation Center, Garland Senior Activity Center, and Park Operations participated in the program.

General Fund

Department Detail

PRCAD - Parks & Recreation

- Partnered with "Toys for Tots" and provided toys for 700 children.
- Parks & Recreation events include: Hispanic Heritage Festival at Hollabaugh Recreation Center (attendance 500+), "Snacks with Santa" at Gale Fields Recreation Center (attendance 500+), Garland's Graveyard and Trunk or Treat at Bradfield Recreation Center (attendance 1,000+), Black History Month at Carver Senior Center (attendance 150+), Sweetheart Dance (attendance 700+), Legends of Garland at Fields Recreation Center (June 16), Lawnchair Theater at Holford/Hollabaugh (May 17), and the July 4th "Party in the Park" at Audubon Park (July 4th).
- Completed renovation of Carver Senior Center and Granger Recreation Center.
- Updated women's restroom at the Garland Senior Activity Center with new carpet and paint.
- Completed construction of Heritage Crossing Pedestrian Corridor, Spring Creek / Winters Park Trail "A" segment, and Carter Softball Canopy.
- Completed design of the Garland Dog Park and Central Park Playground.
- Assisted with the redevelopment and launch of the City's new website, including spearheading our PRCAD websites and hundreds of pages via GarlandParks.com, SwimGarland.com, and Heritage Crossing.

2019-20 Goals & Initiatives

- Implement Recreation Division goals identified in two Key Focus Areas – Staff Training and Funding. Goals include Staff Training, Fee Structures, Community Outreach, Policy Updates, and Grants and Sponsorships.
- Launch Work Management software system for the Parks Division to track real costs associated with preventive, regular, and corrective maintenance; costs of services; equipment and material; and tracking and planning for assets throughout the park system.
- Complete and implement Master Plan.
- Complete construction of the Garland Dog Park, Garland Skate Park, Central Park Playground, and Carter Softball Complex parking lot.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Recreation Center Attendance	1,033,225	1,145,547	1,245,547
Senior Center Participation	151,859	152,000	153,000
Swimming Pool Attendance	62,614	65,000	65,000
Acres of Turf Mowed	19,789	22,500	22,500
Litter Collected (pounds)	977,200	998,500	1,177,500
General Fund Revenue	\$576,434	\$643,174	\$619,500
Recreation Performance Fund Revenue	\$1,193,026	\$1,252,015	\$1,267,427

Mission Statement

Create dynamic experiences through parks, arts, and play.

2018-19 Accomplishments

- Awards and Recognitions:
 - (a) The Garland Cultural Arts Commission and Granville Arts Center presented the “32nd Annual GISD Visual Arts Show,” awarding cash prizes to the juried work by GISD high school seniors.
 - (b) In conjunction with the Garland Cultural Arts Commission, the Granville Arts Center presented the 30th Annual “Business for the Arts Award” to the Garland City Council at the Garland Chamber of Commerce Annual Banquet held at the Atrium in January.
 - (c) The Atrium received the “Venue of the Year Award” from the Association of Wedding Professionals.
 - (d) For the ninth year, the Atrium at the Granville Arts Center received the Platinum WeddingWire.com “Bride’s Choice Award” for wedding and reception venues.
 - (e) The Garland Cultural Arts Commission, Inc., awarded \$119,400 through their grant program to meritorious cultural organizations.
- Completed the installation of the "Vision of the Arts" bronze sculpture and hosted a celebration reception on October 7, 2018, in conjunction with the Garland Cultural Arts Commission, Inc.

2019-20 Goals & Initiatives

- Develop a Master Plan for the Arts in Garland.
- Complete renovations of backstage areas of the Granville Arts Center.
- Encourage and assist in developing public art through murals and sculpture.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Arts Center Participation	150,000	152,000	155,000
General Fund Revenue	\$470,946	\$475,900	\$466,000
Events	858	875	900

General Fund

Department Detail

PRCAD - Events, Tourism & Landmark Museum

Mission Statement

Create dynamic experiences through parks, arts, and play.

2018-19 Accomplishments

- Awards and Recognitions: The inaugural "Garland Guzzler" 0.5K and Oktoberfest was awarded the Lone Star Programming Recreation award by the Texas Recreation and Parks Society for innovative and effective recreation programming offered for the first time. There were 220 registered runners and an estimated 500 to 800 attendees.
- Produced 15 City events throughout the calendar year: 4 concerts, 2 jazz events, 1 Family Night Out, 2 Movies in the Park, 1 Garland Guzzler 0.5K and Oktoberfest, 1 Sensory-Friendly COTS, 1 Christmas on the Square, and 3 Holiday Programming Nights.
- Attracted an estimated 10,000 people to Downtown Garland during the inaugural "Sounds of Summer" Concert Series and Jazz Series events.
- Successfully executed partnerships with Rosalind's Coffee, Intrinsic Smokehouse and Brewery, Tavern on the Square, Oaks Fifth Street Crossing Apartments, DART, Texans Credit Union, BCBS of Texas, and other local businesses for our events.
- Realigned and developed a new consistent message and branding for "Visit Garland" (CVB) and "Play Garland" (PRCAD) through social media, websites, digital calendars, and dining guide to increase awareness of offerings and services including but not limited to the *Dallas Observer*, "Big Tex Beer Fest" brochure, and "Texas Highways Events" Calendar.
- Developed and executed Events Policies and Procedures and a new online Special Events application form, which resulted in over 50 additional third-party events permits.
- Through partnerships with local nonprofit organizations, supported events including the MLK Parade, Wheels of Hope, Cinco de Mayo, Labor Day Parade, Trunk or Treat, and Dia de Los Muertos, as well as others.
- "Visit Garland" produced, sponsored, or brought in multiple events including Dave Ramsey's SMART Conference, Texas Downtown Association (TDA) Downtown Roundtable, and 3 "Guzzler" and "Sounds of Summer" DFW regional promotional events.
- "Visit Garland" booked the North Texas PGA Women's Open Tournament to be played at Firewheel Golf Park, "Fishers of Men" District 7 Championship Tournament to be held at Bass Pro Shops in October 2019, hotels for UIL State Volleyball Championship (\$84,000 in hotel revenue), hotels for Hollis Company RISE event in July 2019 (\$100,000 in hotel revenue), and hotels for Tony Robbins event in July 2019 (\$253,680 in hotel revenue).
- "Visit Garland" participated in corporate sales calls with hotels.
- Designed and produced a new museum exhibit, "Arts & Entertainment in Garland," including research, graphic design, display, brochures, as well as hosted the successful exhibit reveal party in collaboration with the Landmark Society which was attended by over 75 people.

General Fund

Department Detail

PRCAD - Events, Tourism & Landmark Museum

- Produced the 6th annual Garland Heritage Celebration.
- Completed redesign and execution of the Heritage Crossing website including 19 pages of new and interactive content.
- Accessioned 62 new objects and 342 new photographs to the Museum Collection Management System (October 2018 through May 2019).
- Marketed Heritage Crossing and the Landmark Museum at numerous community events; established successful marketing campaigns through Facebook, *White Rock Lake Weekly*, and *Garland Texan*; and grew Heritage Crossing Facebook engagement to over 1,000 page likes.
- Reorganized, cataloged, and preserved artifacts in museum storage (over 500 items), cross-referencing locations in the Museum Collection Management System.

2019-20 Goals & Initiatives

- Finalize and complete the following Downtown projects: Lighting, Radios, and Shade Structure.
- Secure more contractual partnerships and sponsorships with businesses and organizations.
- Increase attendance at each event by a minimum of 10%.
- Broaden our volunteer partnerships with at least two (2) additional local organizations for event support.
- Continue expanding our marketing reach locally and regionally through partnerships and advertising.
- Increase "PlayGarland" Social Media followers by 1,000 (Facebook) and 200 (Instagram).
- Increase "VisitGarland" Social Media followers by 1,000 (Facebook) and 100 (Instagram).
- Bid on at least two (2) tourism-focused events.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
"Visit Garland" - Facebook Followers	12,500	12,700	13,000
"Visit Garland" - Instagram Followers	600	700	800
PRCAD - Facebook Followers	7,374	8,000	8,500
PRCAD - Instagram Followers	500	700	800

General Fund

Department Detail

PARKS, RECREATION & CULTURAL ARTS

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$7,962,643	\$9,011,688	\$8,948,688	\$8,993,762
Charge-Outs	0	(493,814)	(493,814)	(436,538)
Operations	2,357,932	2,507,595	2,924,336	3,320,496
Capital	72,463	447,900	520,656	393,577
Department Total Budget	\$10,393,038	\$11,473,369	\$11,899,866	\$12,271,297

Budget Summary – By Operational Area

Admin. & Development	\$840,744	\$889,280	\$1,029,986	\$1,071,569
Granville Arts Center / Atrium / Plaza	1,290,844	1,126,393	1,126,393	1,446,278
Recreation	3,744,188	4,093,429	4,180,795	4,301,009
Parks Division	4,517,262	5,364,267	5,562,692	5,452,441
Department Total Budget	\$10,393,038	\$11,473,369	\$11,899,866	\$12,271,297

Change from Prior Year:

Change from Prior Year Approved Budget

\$797,928

Percentage Change

7.0%

Department Staffing Summary

Full-Time Positions	113	115	115	114
Part-Time Positions	8	8	8	8
Department Total Positions	121	123	123	122

Discussion & Notes

The FY 2019-20 Adopted Budget for the Parks, Recreation & Cultural Arts Department (PRCAD) totals \$12.3 million, an increase of 7.0% over the FY 2018-19 approved level. Much of this increase is related to the one-time purchase of equipment, including \$322,900 for grounds maintenance equipment; \$40,100 for pool chairs and lounges; \$30,000 for new scoreboards for the Carter Softball Complex; \$79,900 for a replacement bus for senior activities; \$81,200 for theatre lighting, sound, and drape equipment; and \$74,900 for replacement tables and chairs for the Atrium.

General Fund

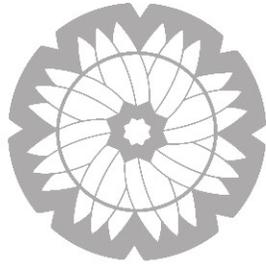
Department Detail

PARKS, RECREATION & CULTURAL ARTS

Added funding for professional services includes \$150,000 to complete a master plan for the Granville Arts Center (GAC), with a focus on enhancing and expanding performing arts programs, as well as \$154,000 for landscaping services at Bass Pro Shops, Pleasant Valley Road, the Hypermart site, Downtown, Rosehill Road, and Heritage Crossing. Additional funding of \$44,000 is included in the approved budget for the Special Events group to further develop and promote the City's events portfolio as well as provide improved post-event cleaning services. Finally, the Events Administrator position has been eliminated from the budget for FY 2019-20.

GOVERNMENTAL FUNDS

DEBT SERVICE FUND



GARLAND

TEXAS MADE HERE

General Obligation Bond Debt Service

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
REVENUE					
Current Ad Valorem Tax	\$41,287,494	\$45,569,356	\$45,569,356	\$59,411,393	30.4%
Prior Year Ad Valorem Tax	439,681	427,409	391,079	375,265	-12.2%
Ad Valorem Transfer from I.H. 30 TIF	378,165	394,088	408,571	523,071	32.7%
Ad Valorem Transfer from Downtown TIF	253,200	280,100	280,100	301,950	7.8%
Ad Valorem Tax Incentive	(93,340)	(185,202)	(185,202)	(226,747)	-22.4%
Miscellaneous Revenue	60,838	0	0	0	0.0%
Interest Earnings	184,515	250,000	380,000	265,000	6.0%
Ad Valorem & Interest Revenue	\$42,510,553	\$46,735,751	\$46,843,904	\$60,649,932	29.8%
Transfer from Electric Utility Fund	\$26,623,077	\$26,620,095	\$26,620,095	\$26,622,670	0.0%
Transfer from Water Utility Fund	991,529	813,829	813,829	583,775	-28.3%
Transfer from Wastewater Utility Fund	2,615,121	2,304,446	2,304,446	2,012,767	-12.7%
Transfer from Env. Waste Svcs. Fund	3,209,160	3,673,434	3,673,434	3,235,350	-11.9%
Transfer from Stormwater Mgmt. Fund	237,347	486,491	486,491	492,766	1.3%
Transfer from Fleet Services Fund	160,594	142,852	142,852	142,438	-0.3%
Transfer from Information Technology Fund	1,074,261	473,198	473,198	549,685	16.2%
Transfer from Customer Service Fund	2,185,766	2,156,343	2,153,223	1,966,941	-8.8%
Transfer from Warehouse Fund	5,875	5,625	5,625	5,375	-4.4%
TOTAL REVENUE	\$79,613,283	\$83,412,064	\$83,517,097	\$96,261,699	15.4%
DEBT SERVICE PAYMENTS					
General Obligation Bonds - Tax Paid:					
Principal	\$17,720,000	\$17,855,000	\$18,440,000	\$15,280,000	-14.4%
Interest	6,407,043	5,625,557	5,035,073	5,916,390	5.2%
Principal - Firewheel Golf	885,000	735,000	735,000	750,000	2.0%
Interest - Firewheel Golf	95,688	55,650	55,650	18,800	-66.2%
Principal - Harbor Point	450,000	450,000	450,000	3,265,000	625.6%
Interest - Harbor Point	480,790	471,790	471,790	434,640	-7.9%
	\$26,038,521	\$25,192,997	\$25,187,513	\$25,664,830	1.9%
Certificates of Obligation - Tax Paid:					
Principal	\$5,115,000	\$6,635,000	\$6,635,000	\$7,880,000	18.8%
Interest	2,354,710	3,326,179	3,326,179	3,913,146	17.6%
Principal - Downtown TIF	185,000	220,000	220,000	250,000	13.6%
Interest - Downtown TIF	68,200	60,100	60,100	51,950	-13.6%
Principal - Firewheel Golf	430,000	460,000	460,000	270,000	-41.3%
Interest - Firewheel Golf	61,988	78,562	78,562	59,013	-24.9%
	\$8,214,898	\$10,779,841	\$10,779,841	\$12,424,109	15.3%
Less In-Lieu-of Debt Transfers	\$685,460	\$685,589	\$685,589	\$685,440	0.0%
Net Certificates of Obligation	\$7,529,438	\$10,094,252	\$10,094,252	\$11,738,669	16.3%
Transfer to Customer Svc. - Utility Bldg.	\$86,474	\$86,395	\$86,239	\$77,113	-10.7%
Commercial Paper - Tax Paid:					
Interest	\$196,404	\$573,880	\$491,448	\$569,840	-0.7%
Short-Term Tax Note - Tax Paid:					
Principal	\$8,305,000	\$12,195,000	\$12,195,000	\$22,280,000	82.7%
Interest	42,667	96,037	107,269	271,428	182.6%
	\$8,347,667	\$12,291,037	\$12,302,269	\$22,551,428	83.5%
Bond Issue / Paying Agent Maint. Fee	\$53,674	\$50,000	\$50,000	\$50,000	0.0%
Total General Expenditures	\$42,252,178	\$48,288,561	\$48,211,721	\$60,651,880	25.6%

General Obligation Bond Debt Service

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
GO Bonds - Utility Paid:					
Electric	\$6,517,375	\$5,533,875	\$5,533,875	\$4,771,125	-13.8%
Water	859,750	682,025	682,025	452,000	-33.7%
Wastewater	2,481,225	2,170,525	2,170,525	1,878,875	-13.4%
	<u>\$9,858,350</u>	<u>\$8,386,425</u>	<u>\$8,386,425</u>	<u>\$7,102,000</u>	<u>-15.3%</u>
COs - Utility Paid:					
Electric	\$19,875,275	\$20,855,750	\$20,855,750	\$21,621,125	3.7%
Stormwater Management	231,420	480,563	480,563	486,839	1.3%
	<u>\$20,106,695</u>	<u>\$21,336,313</u>	<u>\$21,336,313</u>	<u>\$22,107,964</u>	<u>3.6%</u>
In-Lieu-of Debt Transfers:					
Electric	\$230,427	\$230,470	\$230,470	\$230,420	0.0%
Water	131,779	131,804	131,804	131,775	0.0%
Wastewater	133,896	133,921	133,921	133,892	0.0%
Environmental Waste Svcs. - Delivery	166,496	166,527	166,527	166,491	0.0%
Stormwater Management	5,927	5,928	5,928	5,927	0.0%
Fleet Services	8,044	8,046	8,046	8,044	0.0%
Customer Service	8,891	8,893	8,893	8,891	0.0%
	<u>\$685,460</u>	<u>\$685,589</u>	<u>\$685,589</u>	<u>\$685,440</u>	<u>0.0%</u>
EWS - Delivery Expenditures:					
Principal	\$2,630,000	\$3,060,000	\$3,060,000	\$2,625,000	-14.2%
Interest	412,664	446,907	446,907	443,859	-0.7%
	<u>\$3,042,664</u>	<u>\$3,506,907</u>	<u>\$3,506,907</u>	<u>\$3,068,859</u>	<u>-12.5%</u>
Fleet Services Expenditures:					
Principal	\$100,000	\$70,000	\$70,000	\$75,000	7.1%
Interest	52,550	64,806	64,806	59,394	-8.4%
	<u>\$152,550</u>	<u>\$134,806</u>	<u>\$134,806</u>	<u>\$134,394</u>	<u>-0.3%</u>
Information Technology Expenditures:					
Principal	\$895,000	\$320,000	\$320,000	\$370,000	15.6%
Interest	179,261	153,198	153,198	179,685	17.3%
	<u>\$1,074,261</u>	<u>\$473,198</u>	<u>\$473,198</u>	<u>\$549,685</u>	<u>16.2%</u>
Customer Service Expenditures:					
Principal	\$1,330,000	\$1,360,000	\$1,600,000	\$1,270,000	-6.6%
Interest	846,875	787,450	544,330	688,050	-12.6%
	<u>\$2,176,875</u>	<u>\$2,147,450</u>	<u>\$2,144,330</u>	<u>\$1,958,050</u>	<u>-8.8%</u>
Warehouse Expenditures:					
Principal	\$5,000	\$5,000	\$5,000	\$5,000	0.0%
Interest	875	625	625	375	-40.0%
	<u>\$5,875</u>	<u>\$5,625</u>	<u>\$5,625</u>	<u>\$5,375</u>	<u>-4.4%</u>
TOTAL EXPENDITURES	<u>\$79,354,908</u>	<u>\$84,964,874</u>	<u>\$84,884,914</u>	<u>\$96,263,647</u>	<u>13.3%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$258,376	(\$1,552,810)	(\$1,367,817)	(\$1,948)	99.9%
BEGINNING FUND BALANCE	\$6,298,049	\$6,584,230	\$6,556,425	\$5,188,608	-21.2%
Change in Fund Balance	258,376	(1,552,810)	(1,367,817)	(1,948)	99.9%
ENDING FUND BALANCE	<u>\$6,556,425</u>	<u>\$5,031,420</u>	<u>\$5,188,608</u>	<u>\$5,186,660</u>	<u>3.1%</u>

General Obligation Bond Debt Service

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
GENERAL FUND					
General Obligation Bonds:					
Principal	\$17,720,000	\$17,855,000	\$18,440,000	\$15,280,000	-14.4%
Interest	6,407,043	5,625,557	5,035,073	5,916,390	5.2%
Principal - Firewheel Golf	885,000	735,000	735,000	750,000	2.0%
Interest - Firewheel Golf	95,688	55,650	55,650	18,800	-66.2%
Principal - Harbor Point	450,000	450,000	450,000	3,265,000	625.6%
Interest - Harbor Point	480,790	471,790	471,790	434,640	-7.9%
	<u>\$26,038,521</u>	<u>\$25,192,997</u>	<u>\$25,187,513</u>	<u>\$25,664,830</u>	<u>1.9%</u>
Certificates of Obligation:					
Principal	\$5,115,000	\$6,635,000	\$6,635,000	\$7,880,000	18.8%
Interest	2,354,710	3,326,179	3,326,179	3,913,146	17.6%
Principal - Downtown TIF	185,000	220,000	220,000	250,000	13.6%
Interest - Downtown TIF	68,200	60,100	60,100	51,950	-13.6%
Principal - Firewheel Golf	430,000	460,000	460,000	270,000	-41.3%
Interest - Firewheel Golf	61,988	78,562	78,562	59,013	-24.9%
	<u>\$8,214,898</u>	<u>\$10,779,841</u>	<u>\$10,779,841</u>	<u>\$12,424,109</u>	<u>15.3%</u>
Less In-Lieu-of Debt Transfers	\$685,460	\$685,589	\$685,589	\$685,440	0.0%
Net Certificates of Obligation	<u>\$7,529,438</u>	<u>\$10,094,252</u>	<u>\$10,094,252</u>	<u>\$11,738,669</u>	<u>16.3%</u>
Transfer to Customer Svc. - Utility Bldg.	\$86,474	\$86,395	\$86,239	\$77,113	-10.7%
Commercial Paper:					
Interest	\$196,404	\$573,880	\$491,448	\$569,840	-0.7%
Short-Term Tax Note:					
Principal	\$8,305,000	\$12,195,000	\$12,195,000	\$22,280,000	82.7%
Interest	42,667	96,037	107,269	271,428	182.6%
	<u>\$8,347,667</u>	<u>\$12,291,037</u>	<u>\$12,302,269</u>	<u>\$22,551,428</u>	<u>83.5%</u>
Bond Issue / Paying Agent Maint. Fee	\$53,674	\$50,000	\$50,000	\$50,000	0.0%
ELECTRIC UTILITY FUND					
General Obligation Bonds:					
Principal	\$5,825,000	\$5,115,000	\$5,115,000	\$4,595,000	-10.2%
Interest	692,375	418,875	418,875	176,125	-58.0%
	<u>\$6,517,375</u>	<u>\$5,533,875</u>	<u>\$5,533,875</u>	<u>\$4,771,125</u>	<u>-13.8%</u>
Certificates of Obligation:					
Principal	\$12,415,000	\$14,040,000	\$14,040,000	\$15,545,000	10.7%
Interest	7,460,275	6,815,750	6,815,750	6,076,125	-10.9%
	<u>\$19,875,275</u>	<u>\$20,855,750</u>	<u>\$20,855,750</u>	<u>\$21,621,125</u>	<u>3.7%</u>
In-Lieu-of Radio Replacement	\$230,427	\$230,470	\$230,470	\$230,420	0.0%
WATER UTILITY FUND					
General Obligation Bonds:					
Principal	\$760,000	\$615,000	\$615,000	\$410,000	-33.3%
Interest	99,750	67,025	67,025	42,000	-37.3%
	<u>\$859,750</u>	<u>\$682,025</u>	<u>\$682,025</u>	<u>\$452,000</u>	<u>-33.7%</u>
In-Lieu-of Radio Replacement	\$131,779	\$131,804	\$131,804	\$131,775	0.0%

General Obligation Bond Debt Service

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
<u>WASTEWATER UTILITY FUND</u>					
General Obligation Bonds:					
Principal	\$2,155,000	\$1,945,000	\$1,945,000	\$1,745,000	-10.3%
Interest	326,225	225,525	225,525	133,875	-40.6%
	<u>\$2,481,225</u>	<u>\$2,170,525</u>	<u>\$2,170,525</u>	<u>\$1,878,875</u>	<u>-13.4%</u>
In-Lieu-of Radio Replacement	\$133,896	\$133,921	\$133,921	\$133,892	0.0%
<u>EWS FUND</u>					
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	\$2,630,000	\$3,060,000	\$3,060,000	\$2,625,000	-14.2%
Interest	412,014	446,257	446,257	443,209	-0.7%
	<u>\$3,042,014</u>	<u>\$3,506,257</u>	<u>\$3,506,257</u>	<u>\$3,068,209</u>	<u>-12.5%</u>
In-Lieu-of Radio Replacement	\$166,496	\$166,527	\$166,527	\$166,491	0.0%
<u>STORMWATER MANAGEMENT FUND</u>					
Certificates of Obligation:					
Principal	\$180,000	\$390,000	\$390,000	\$420,000	7.7%
Interest	51,420	90,563	90,563	66,839	-26.2%
	<u>\$231,420</u>	<u>\$480,563</u>	<u>\$480,563</u>	<u>\$486,839</u>	<u>1.3%</u>
In-Lieu-of Radio Replacement	\$5,927	\$5,928	\$5,928	\$5,927	0.0%
<u>FLEET SERVICES FUND</u>					
General Obligation Bonds:					
Principal	\$45,000	\$0	\$0	\$0	0.0%
Interest	1,125	0	0	0	0.0%
	<u>\$46,125</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.0%</u>
Certificates of Obligation:					
Principal	\$55,000	\$70,000	\$70,000	\$75,000	7.1%
Interest	51,425	64,806	64,806	59,394	-8.4%
	<u>\$106,425</u>	<u>\$134,806</u>	<u>\$134,806</u>	<u>\$134,394</u>	<u>-0.3%</u>
In-Lieu-of Radio Replacement	\$8,044	\$8,046	\$8,046	\$8,044	0.0%
<u>INFORMATION TECHNOLOGY FUND</u>					
General Obligation Bonds:					
Principal	\$55,000	\$180,000	\$180,000	\$195,000	8.3%
Interest	109,725	103,850	103,850	94,475	-9.0%
	<u>\$164,725</u>	<u>\$283,850</u>	<u>\$283,850</u>	<u>\$289,475</u>	<u>2.0%</u>
Certificates of Obligation:					
Principal	\$840,000	\$140,000	\$140,000	\$175,000	25.0%
Interest	69,536	49,348	49,348	85,210	72.7%
	<u>\$909,536</u>	<u>\$189,348</u>	<u>\$189,348</u>	<u>\$260,210</u>	<u>37.4%</u>

General Obligation Bond Debt Service

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
<u>CUSTOMER SERVICE FUND</u>					
General Obligation Bonds:					
Principal	\$145,000	\$300,000	\$540,000	\$1,270,000	323.3%
Interest	128,894	119,550	523,130	688,050	475.5%
	<u>\$273,894</u>	<u>\$419,550</u>	<u>\$1,063,130</u>	<u>\$1,958,050</u>	<u>366.7%</u>
Certificates of Obligation:					
Principal	\$1,185,000	\$1,060,000	\$1,060,000	\$0	-100.0%
Interest	717,981	667,900	21,200	0	-100.0%
	<u>\$1,902,981</u>	<u>\$1,727,900</u>	<u>\$1,081,200</u>	<u>\$0</u>	<u>-100.0%</u>
In-Lieu-of Radio Replacement	\$8,891	\$8,893	\$8,893	\$8,891	0.0%
<u>WAREHOUSE FUND</u>					
General Obligation Bonds:					
Principal	\$5,000	\$5,000	\$5,000	\$5,000	0.0%
Interest	875	625	625	375	-40.0%
	<u>\$5,875</u>	<u>\$5,625</u>	<u>\$5,625</u>	<u>\$5,375</u>	<u>-4.4%</u>
<u>SUMMARY</u>					
General Obligation Bonds:					
Principal	\$28,045,000	\$27,200,000	\$28,025,000	\$27,515,000	1.2%
Interest	8,343,140	7,089,097	6,902,193	7,505,380	5.9%
	<u>\$36,388,140</u>	<u>\$34,289,097</u>	<u>\$34,927,193</u>	<u>\$35,020,380</u>	<u>2.1%</u>
Certificates of Obligation:					
Principal	\$23,035,000	\$26,075,000	\$26,075,000	\$27,240,000	4.5%
Interest	11,247,549	11,599,465	10,952,765	10,754,886	-7.3%
	<u>\$34,282,549</u>	<u>\$37,674,465</u>	<u>\$37,027,765</u>	<u>\$37,994,886</u>	<u>0.9%</u>
Less In-Lieu-of Debt Transfers	\$685,460	\$685,589	\$685,589	\$685,440	0.0%
Transfer to Customer Service	86,474	86,395	86,239	77,113	-10.7%
	<u>\$33,683,563</u>	<u>\$37,075,271</u>	<u>\$36,428,415</u>	<u>\$37,386,559</u>	<u>0.8%</u>
Commercial Paper:					
Interest	\$196,404	\$573,880	\$491,448	\$569,840	-0.7%
Short-Term Tax Note:					
Principal	\$8,305,000	\$12,195,000	\$12,195,000	\$22,280,000	82.7%
Interest	42,667	96,037	107,269	271,428	182.6%
	<u>\$8,347,667</u>	<u>\$12,291,037</u>	<u>\$12,302,269</u>	<u>\$22,551,428</u>	<u>83.5%</u>
In-Lieu-of Debt Transfers	\$685,460	\$685,589	\$685,589	\$685,440	0.0%
Bond Issue / Paying Agent Maint. Fee	\$53,674	\$50,000	\$50,000	\$50,000	0.0%
TOTAL DEBT	<u>\$79,354,908</u>	<u>\$84,964,874</u>	<u>\$84,884,914</u>	<u>\$96,263,647</u>	<u>13.3%</u>

Revenue Bond Debt Service

Fund Summary

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Transfer from Electric Utility Fund	\$18,793,766	\$30,877,422	\$23,766,612	\$29,234,369	-5.3%
Transfer from Water Utility Fund	9,265,797	11,235,849	11,136,180	11,771,367	4.8%
Transfer from Wastewater Utility Fund	12,127,000	14,039,171	13,818,700	13,976,584	-0.4%
TOTAL REVENUE	<u>\$40,186,564</u>	<u>\$56,152,442</u>	<u>\$48,721,492</u>	<u>\$54,982,320</u>	<u>-2.1%</u>
DEBT SERVICE PAYMENTS					
Electric Revenue Bonds:					
Principal	\$10,640,000	\$13,936,562	\$11,150,000	\$14,195,000	1.9%
Interest	8,153,766	16,940,860	12,616,612	15,039,369	-11.2%
Sub-Total	<u>\$18,793,766</u>	<u>\$30,877,422</u>	<u>\$23,766,612</u>	<u>\$29,234,369</u>	<u>-5.3%</u>
Water Revenue Bonds / Comm. Paper:					
Principal	\$5,745,000	\$6,360,000	\$6,360,000	\$7,215,000	13.4%
Interest	3,296,531	4,542,902	4,495,657	4,298,503	-5.4%
Commercial Paper Interest	224,266	332,947	280,523	257,864	-22.6%
Sub-Total	<u>\$9,265,797</u>	<u>\$11,235,849</u>	<u>\$11,136,180</u>	<u>\$11,771,367</u>	<u>4.8%</u>
Wastewater Revenue Bonds / Comm. Paper:					
Principal	\$8,160,000	\$8,750,000	\$8,750,000	\$9,275,000	6.0%
Interest	3,737,525	4,861,321	4,759,070	4,474,324	-8.0%
Commercial Paper Interest	229,475	427,850	309,630	227,260	-46.9%
Sub-Total	<u>\$12,127,000</u>	<u>\$14,039,171</u>	<u>\$13,818,700</u>	<u>\$13,976,584</u>	<u>-0.4%</u>
TOTAL EXPENDITURES	<u>\$40,186,564</u>	<u>\$56,152,442</u>	<u>\$48,721,492</u>	<u>\$54,982,320</u>	<u>-2.1%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$0	\$0	\$0	\$0	0.0%
BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	0.0%
Change in Fund Balance	0	0	0	0	0.0%
ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.0%</u>

Debt Service Fund

Fund Detail

The Debt Service Fund accounts for the payment of General Obligation long-term debt, Certificates of Obligation (COs), and Revenue Bonds for all City funds. The funding for Tax-Supported Debt comes from the Debt Service portion of the Ad Valorem Tax rate. The Fund also receives transfers from other City funds in amounts sufficient to cover their respective Debt Service payments.

In 1997, a \$126 million Bond Program was passed with a projected impact of 4.14 cents on the Debt Service Tax rate. In 2004, Garland voters approved a \$223.7 million Bond Program with a projected impact of 11.5 cents, assuming a seven-year implementation. Due to the elongation of the programs and debt refinancing opportunities, the net change in the Debt Service Tax rate had been held to 5.6 cents since FY 1998-99 and had also covered the Debt Service related to tax-supported CO projects. In May 2019, voters approved a \$423.7 million Bond Program. The FY 2019-20 Adopted Budget includes a 6.5-cent Debt Service Tax rate increase for a seven to ten-year implementation and completion of the approved bond programs.

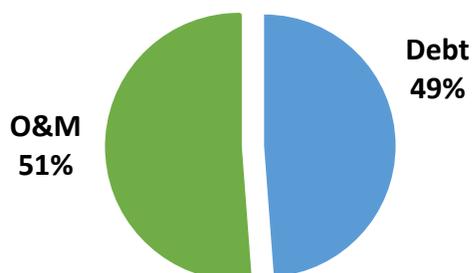
Commercial Paper Program and Short-Term Tax Note

Commercial Paper is issued as funds are required for 1997, 2004, and 2019 Bond projects. Commercial Paper carries a low interest rate, and principal payments are not made until the debt is rolled over into GO Bonds – which occurs approximately every three years. In most years, the Commercial Paper Program provides the City with the ability to issue an annual Short-Term Tax Anticipation Note (TAN) that is used to supplement street and infrastructure funding and provide short-term funding for other capital projects. The City issued a \$9.5 million TAN (2019A series) in May 2019 following voter approval of the 2019 Bond Program. The City has the capacity to issue a second TAN (2019B series) in FY 2019-20 in the amount of \$12.8 million. Both notes will be paid off within one year.

Total Debt Service and Tax Rate

Total Tax-Supported Debt Service for FY 2019-20 equals \$96.3 million, representing an increase of approximately \$11.3 million (13.3%) from the FY 2018-19 Adopted Budget. The net increase is attributed to the issuance of a larger TAN, the issuance of Certificates of Obligation, and a projected issuance of General Obligation Bonds in December 2019. The Debt Service Tax rate was adopted to increase from 31.06 cents to 37.56 cents per \$100 of valuation for the implementation and completion of the approved bond programs.

Property Tax Revenue Allocation



Ending Fund Balance

The General Obligation Debt Service Fund is projected to end FY 2019-20 with an adequate fund balance of approximately \$5.2 million.

Debt Service Fund

Fund Detail

Debt Instruments

Debt instruments utilized by the City of Garland include General Obligation (GO) Bonds, Commercial Paper (CP), Certificates of Obligation (COs), Revenue Bonds (RBs), and Tax Anticipation Notes (TANs), each of which is discussed below.

General Obligation Bonds (GOs) – Long-term debt instruments that are backed by the full faith and credit of the City and issued with the guarantee that the government will use its general taxing authority to service the debt. Garland citizens must vote to approve the authorization to issue GO Bonds, and once authorized, the Bonds may only be used for projects specifically listed in the bond propositions. GO Bonds are generally issued based on a 17 to 20-year amortization period.

Commercial Paper (CP) – Short-term debt instruments that have maturities ranging from 1 to 270 days. Interest is paid at maturity, but principal is rolled forward by issuing new Commercial Paper. This process continues, for approximately three years, until GO or Utility Revenue Bonds are eventually issued to refinance the outstanding Commercial Paper. Only after the GO or Revenue Bonds are issued do principal payments begin toward retiring the debt. The combined amortization of the Bonds is set so as not to exceed 20 years.

By utilizing Commercial Paper, the City is able to lower its overall debt payments due to the deferral of principal payments and by taking advantage of lower short-term interest rates. Furthermore, Commercial Paper is only issued as the funds are needed throughout the year, not in advance at a given time each year as with other debt instruments.

Projects that have been approved as part of a Bond Referendum, and therefore qualify for GO debt financing, may be funded using Commercial Paper. In addition, projects in the Electric, Water, and Wastewater Utilities that are eventually funded with Revenue Bonds may take advantage of Commercial Paper.

Certificates of Obligation (COs) – Long-term debt instruments that are backed by ad valorem taxes, pledged revenues, or a combination thereof. COs do not require voter authorization and may be issued for all types of capital projects. COs are issued with 5, 10, 15, and 20-year amortizations.

Revenue Bonds (RBs) – Long-term debt instruments secured by the revenues of the City's utilities. RBs can only be issued for utility-related capital projects and are issued with 5, 10, 15, and 17 to 20-year amortizations.

Tax Anticipation Notes (TANs) – Short-term debt instruments issued with amortizations ranging from 1 to 5 years, which may be used for any capital project with a short useful life or a project that the City wishes to pay off within a relatively short period of time. TANs may also be used to prevent significant fluctuations in the Debt Service Tax rate.

Debt Service Fund

Fund Detail

Debt Service

The principal and interest payments on the City’s debt instruments are paid from Property Tax revenues or from the revenue of Proprietary Funds such as the utilities.

Tax-Supported Debt Service – Debt that is serviced from Property Tax revenues is referred to as “Tax-Supported Debt.” Of Garland’s 2019-20 Adopted Ad Valorem Tax rate of 76.96 cents per \$100 of valuation, 37.56 cents or 49% is dedicated to Tax-Supported Debt Service.

2019-20 Ad Valorem Tax Rate **(Cents per \$100 of Valuation)**

Operations and Maintenance	39.40 cents
Debt Service	<u>37.56 cents</u>
Total Ad Valorem Tax Rate	<u>76.96 cents</u>

Commercial Paper – The use of Commercial Paper (CP) as part of the City’s overall Debt Management Strategy defers a portion of the total Debt Service impact of projects. Deferred Debt Service is the difference between the annual interest payments required to service outstanding CP and the interest and principal payments that will be due when the CP is replaced with GO Bonds. As a general rule, payments required to service GO Bonds will be 75% more than the amount required to service CP. When CP is replaced with GO debt – typically every three years – there will be a material spike or increase in Debt Service requirements. To avoid fluctuations in the Debt Service Tax rate, the City’s Debt Management Strategy calls for the issuance of short-term Tax Anticipation Notes (TANs) when funding is available in years with deferred Debt Service in order to maintain a steady tax rate. The proceeds of the TANs are used to supplement street and infrastructure funding and provide short-term funding for other capital projects.

Revenue-Supported Debt – Debt Service that is paid from revenues collected by the City’s utilities is referred to as “Revenue-Supported Debt.” The annual principal and interest payments required to service this debt are included as expenditures in the operating budgets of the respective utilities. Debt issuance in the utility funds has the potential of impacting the cost-of-service and, thereby, the rates charged to customers.

Revenue-Supported Debt also refers to debt issued for projects within the City’s Internal Service Funds (examples including Information Technology, Fleet Services, and Customer Service). The principal and interest payments required to support this debt are included in the operating budgets of the respective Internal Service departments. The total cost of each Internal Service function is then allocated to each department based on appropriate allocation methodologies.

Debt Service Fund

Fund Detail

Recent Bond Referendums

1997 Bond Program – The 1997 Referendum considered the authorization of GO Bonds to fund various City facilities and infrastructure improvements. Of the nine propositions included in the Referendum, eight were approved by voters.

The approved 1997 propositions included:

Streets	\$67,970,000
Northeast Parkway	4,240,000
Drainage/Flooding	10,570,000
Libraries	5,890,000
Parks	12,370,000
Cultural Arts	3,440,000
Public Safety	19,890,000
Municipal Facilities	<u>1,710,000</u>
Total 1997 Authority	<u>\$126,080,000</u>

2004 Bond Program – The 2004 Referendum considered the authorization of GO Bonds to fund various City facilities, infrastructure improvements, and economic development projects. Of the eight propositions included in the Referendum, all were approved by voters.

The approved 2004 propositions included:

Streets	\$113,370,000
Drainage/Flooding	28,000,000
Parks	21,680,000
Libraries	9,400,000
Public Safety	12,950,000
Municipal Facilities	11,180,000
Economic Development	3,420,000
Harbor Point	<u>23,745,000</u>
Total 2004 Authority	<u>\$223,745,000</u>

Debt Service Fund

Fund Detail

2019 Bond Program – The 2019 Referendum considered the authorization of GO Bonds to fund various City facilities including an Animal Shelter & Adoption Facility and Police Evidence and Property Facility, infrastructure improvements, and economic development projects. Of the eight propositions included in the Referendum, all were approved by voters.

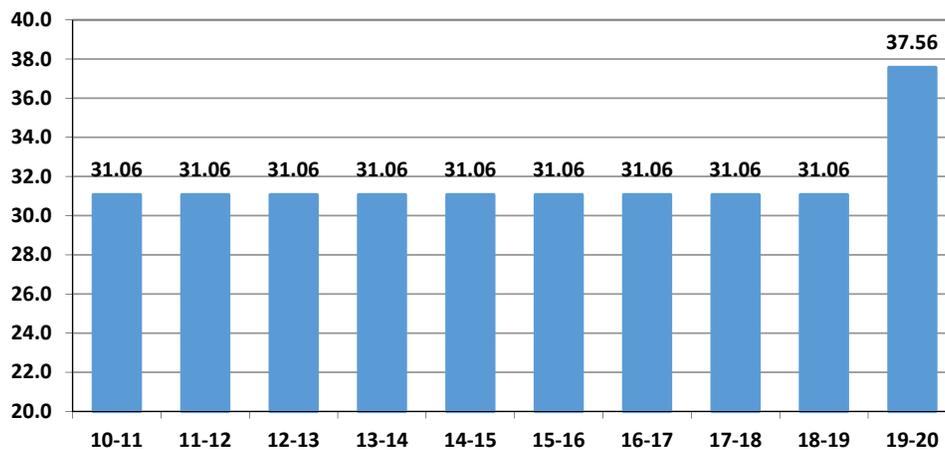
The approved 2019 propositions included:

Streets	\$122,250,000
Public Safety	51,350,000
Storm Drainage	47,350,000
Parks and Recreation	117,750,000
Libraries	21,000,000
Economic Development	46,000,000
Municipal Facilities	6,000,000
Animal Shelter	<u>12,000,000</u>
Total 2019 Authority	<u>\$423,700,000</u>

Tax Rate Impact of Bond Programs

Projections at the time of the 1997 Bond Election indicated that a total increase of 4.14 cents would be necessary to fund the Program. For the 2004 Bond Program, projections indicated an increase of 11.5 cents would be necessary, based on a seven-year implementation. Due to the growth in the tax base, the elongation of the programs, and the Debt Service Tax Rate Management Strategy implemented in FY 2010-11, the net change in the Debt Service Tax rate had been held at 5.6 cents since FY 1998-99. Following voter approval of the 2019 Bond Program, a 6.5-cent increase to the Debt Service Tax Rate was adopted for a seven to ten-year implementation.

Historical Debt Service Tax Rate
(In Cents)



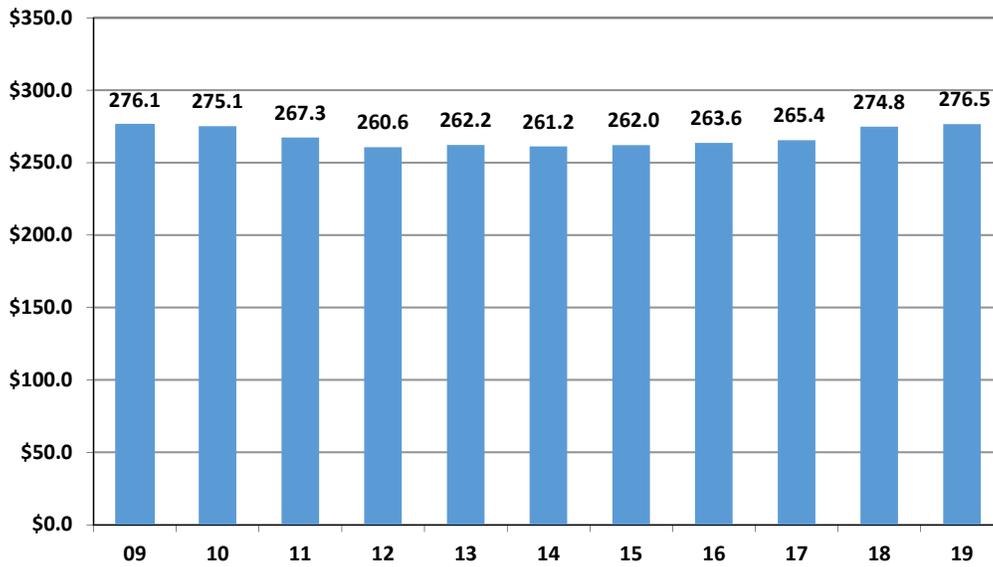
Debt Service Fund

Fund Detail

Tax-Supported Outstanding Debt

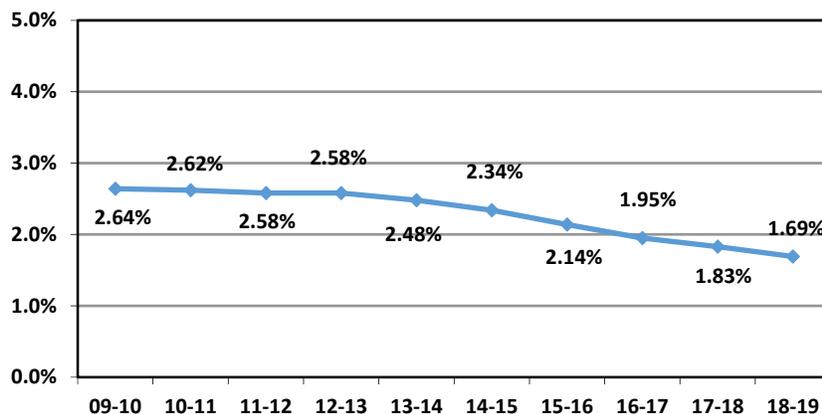
Assuming no project delays, tax-supported debt is projected to be \$276.5 million by the end of FY 2018-19. This reflects an increase of \$0.4 million (0.1%) for the first time since 2009. Previous decreases were due mostly to the decline in the tax base and elongation of the Bond Programs experienced during the recession.

Historical Tax-Supported Debt Levels
(In Millions)



While the State of Texas does not place a debt limitation on Home-Rule cities, Council financial policies restrict tax-supported debt to 5% of the assessed valuation of taxable property. Tax-supported debt equates to 1.69% of Garland’s 2019 tax base, which is well below the 5% limitation.

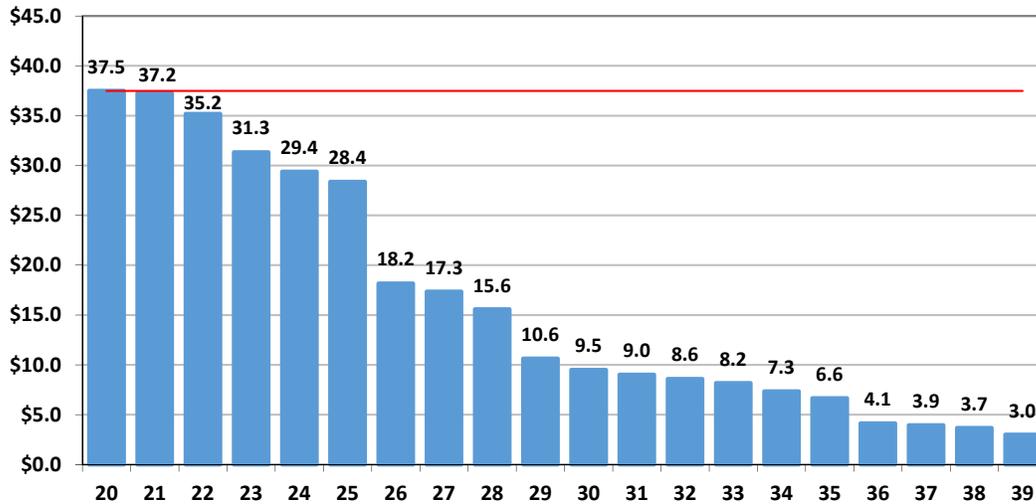
Tax-Supported Outstanding Debt
As Percentage of Tax Base



Debt Service Fund

Fund Detail

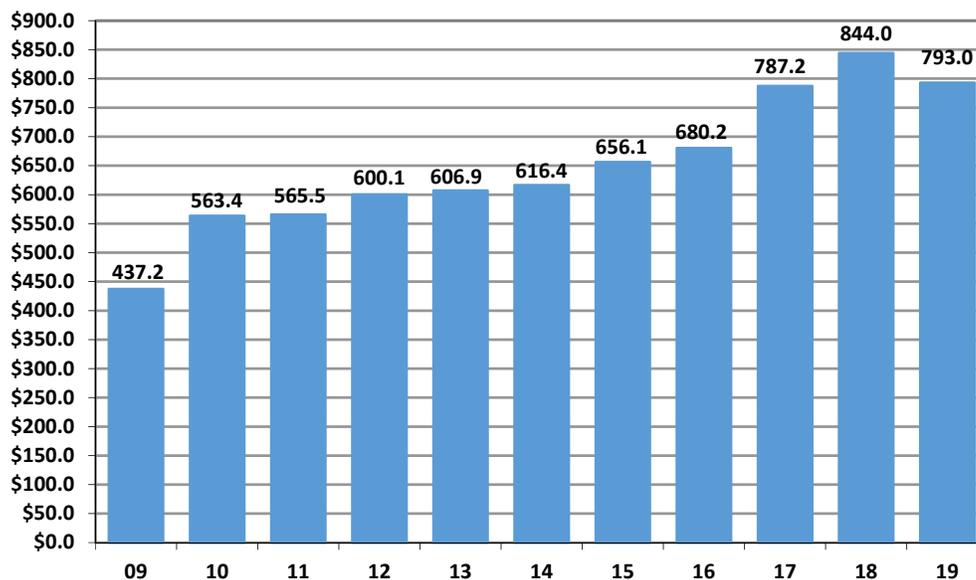
Long-Term Tax-Supported Existing Debt Service (In Millions)



Revenue-Supported Outstanding Debt

Revenue-supported debt is projected to reach \$793.0 million by the end of FY 2018-19; this reflects an increase of \$355.8 million over the past ten years. Of this amount, \$129.5 million is the result of Garland Power & Light refinancing debt that was previously held by the Texas Municipal Power Agency in FY 2009-10 and again in FY 2014-15.

Historical Revenue-Supported Debt Levels (In Millions)



Debt Service Fund

Fund Detail

Bond Ratings

The City of Garland’s financial strength has been rated by Standard and Poor’s and Fitch IBCA as reflected below:

Debt Category	Standard & Poor’s	Fitch IBCA
GO/CO Tax-Supported	AA+	AAA
Water/Wastewater Revenue Bonds	AA-	AA
Electric Revenue Bonds	A+	AA-

Debt Service Fund

Debt Summary

FUND	OUTSTANDING DEBT *	2019-20 DEBT SERVICE
<u>Tax-Supported Debt</u>		
GO & CO Debt	\$203,990,000	\$32,381,209
Tax-Supported – Commercial Paper	25,000,000	569,840
Tax-Supported – Short-Term Tax Note	22,280,000	22,551,428
Tax-Supported – Firewheel Golf	2,530,000	1,097,813
Tax-Supported – Downtown TIF	2,025,000	301,950
Tax-Supported – Harbor Point	20,690,000	3,699,640
Bond Cost	-	50,000
Tax-Supported Sub-Total	<u>\$276,515,000</u>	<u>\$60,651,880</u>
<u>Revenue-Supported Debt</u>		
Environmental Waste Services	\$10,275,000	\$3,235,350
Fleet Services	1,685,000	142,438
Information Technology	3,865,000	549,685
Customer Service	14,535,000	1,966,941
Warehouse	10,000	5,375
Stormwater Management	1,705,000	492,766
Electric	529,505,000	55,857,039
Wastewater	113,280,000	12,355,142
Water	<u>118,129,000</u>	<u>15,989,351</u>
Revenue-Supported Sub-Total	<u>\$792,989,000</u>	<u>\$90,594,087</u>
DEBT TOTAL	<u>\$1,069,504,000</u>	<u>\$151,245,967</u>

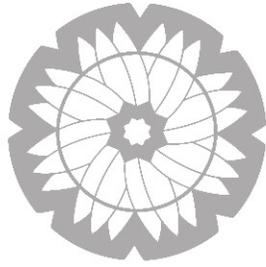
The tables on the following pages detail the Debt Service for each outstanding bond issued by the City. The tables show the date of issue, the years remaining on the payment schedule, and the amount of principal and interest due each year.

The FY 2019-20 Tax-Supported Debt Service includes a projection for General Obligation Bond issuance in December 2019. The projection includes refunding Commercial Paper, refunding a Certificates of Obligation series, and issuance of new money associated with the 2004 and 2019 Bond Programs.

The Outstanding Debt for Electric, Water, and Wastewater includes Commercial Paper.

The FY 2019-20 Revenue-Supported Debt Service for Water and Wastewater includes a projection for Revenue Bond issuance in December 2019. The projection includes refunding Commercial Paper for Water and Wastewater, and refunding Revenue Bond series for Water and Wastewater.

* Outstanding Debt as of the end of FY 2018-19. The projected December 2019 issuance is anticipated to increase the outstanding debt by \$16.0 million.



GARLAND

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General Obligation Bond Debt Service Fund Requirements

General Tax Bonds

Date of Issue	Issue Series	Issue	Interest Rate %	Maturity	Amount of Issue	Amount Outstanding 10/01/19	Amount Outstanding 09/30/20	DEBT SERVICE REQUIREMENTS FOR 2019/2020		
								Principal	Interest	Total
02/20/14	2014	Tax GO	2.00 to 3.00	02/15/22	\$17,425,000	\$6,345,000	\$4,260,000	\$2,085,000	\$159,075	\$2,244,075
11/20/14	2014 A	Tax GO	3.00 to 5.00	02/15/20	9,645,000	760,000	0	760,000	19,000	779,000
02/19/15	2015 A	Tax GO	3.00 to 5.00	02/15/35	22,695,000	19,930,000	19,050,000	880,000	764,600	1,644,600
12/14/16	2016	Tax GO	5.00 to 5.00	02/15/27	27,000,000	18,300,000	14,415,000	3,885,000	817,875	4,702,875
06/13/17	2017	Tax GO	2.00 to 5.00	02/15/27	36,985,000	32,930,000	29,035,000	3,895,000	1,459,862	5,354,862
12/20/18	2018	Tax GO	5.00	02/15/28	34,905,000	34,320,000	30,545,000	3,775,000	1,621,625	5,396,625
12/03/19	2019	Tax GO	4.00 to 5.00	02/15/40	33,690,000	33,690,000	33,690,000	0	1,074,353	1,074,353
Total Tax GO Debt					182,345,000	146,275,000	130,995,000	15,280,000	5,916,390	21,196,390
02/19/15	2015 B	Harbor Point GO	.75 to 3.00	02/15/2025	22,490,000	20,690,000	17,425,000	3,265,000	434,640	3,699,640
Total Harbor Point GO Debt					22,490,000	20,690,000	17,425,000	3,265,000	434,640	3,699,640
02/20/14	2014	Golf GO	2.00 to 3.00	02/15/21	90,000	15,000	5,000	10,000	300	10,300
11/20/14	2014 A	Golf GO	3.00 to 5.00	02/15/20	2,390,000	525,000	0	525,000	13,125	538,125
12/14/16	2016	Golf GO	5.00 to 5.00	02/15/20	820,000	215,000	0	215,000	5,375	220,375
Total Golf GO Debt					3,300,000	755,000	5,000	750,000	18,800	768,800
02/20/14	2014	Customer Service GO	2.00 to 3.00	02/15/21	725,000	150,000	75,000	75,000	3,375	78,375
12/14/16	2016	Customer Service GO	5.00 to 5.00	02/15/25	660,000	510,000	435,000	75,000	23,625	98,625
06/13/17	2017	Customer Service GO	3.00 to 5.00	02/15/28	1,900,000	1,750,000	1,590,000	160,000	78,800	238,800
12/20/18	2018	Customer Service GO	5.00	02/15/29	12,365,000	12,125,000	11,165,000	960,000	582,250	1,542,250
Total Customer Service GO Debt					15,650,000	14,535,000	13,265,000	1,270,000	688,050	1,958,050
12/14/16	2016	Warehouse GO	5.00 to 5.00	02/15/21	20,000	10,000	5,000	5,000	375	5,375
Total Warehouse GO Debt					20,000	10,000	5,000	5,000	375	5,375
12/14/16	2016	IT - Comm. GO	5.00 to 5.00	02/15/25	2,330,000	30,000	25,000	5,000	1,375	6,375
06/13/17	2017	IT - Comm. GO	2.00 to 5.00	02/15/28	2,240,000	2,065,000	1,875,000	190,000	93,100	283,100
Total Information Technology GO Debt					4,570,000	2,095,000	1,900,000	195,000	94,475	289,475

General Obligation Bond Debt Service Fund Requirements

General Tax Bonds

Date of Issue	Issue Series	Issue	Interest Rate %	Maturity	Amount of Issue	Amount Outstanding 10/01/19	Amount Outstanding 09/30/20	DEBT SERVICE REQUIREMENTS FOR 2019/2020		
								Principal	Interest	Total
06/13/17	2017	EWS - Delivery GO	3.00 to 5.00	02/15/28	\$15,000	\$15,000	\$15,000	\$0	\$650	\$650
Total EWS - Delivery GO Debt					15,000	15,000	15,000	0	650	650
11/20/14	2014 A	GP&L GO	3.00 to 5.00	02/15/20	18,160,000	3,435,000	0	3,435,000	85,875	3,520,875
12/14/16	2016	GP&L GO	5.00 to 5.00	02/15/21	5,565,000	2,385,000	1,225,000	1,160,000	90,250	1,250,250
Total Electric GO Debt					23,725,000	5,820,000	1,225,000	4,595,000	176,125	4,771,125
11/20/14	2014 A	Water GO	3.00 to 5.00	02/15/20	595,000	20,000	0	20,000	500	20,500
12/14/16	2016	Water GO	5.00 to 5.00	02/15/22	2,000,000	1,025,000	635,000	390,000	41,500	431,500
Total Water GO Debt					2,595,000	1,045,000	635,000	410,000	42,000	452,000
11/20/14	2014 A	Wastewater GO	3.00 to 5.00	02/15/20	3,425,000	455,000	0	455,000	11,375	466,375
12/14/16	2016	Wastewater GO	5.00 to 5.00	02/15/22	5,840,000	3,095,000	1,805,000	1,290,000	122,500	1,412,500
Total Wastewater GO Debt					9,265,000	3,550,000	1,805,000	1,745,000	133,875	1,878,875
Total					\$263,975,000	\$194,790,000	\$167,275,000	\$27,515,000	\$7,505,380	\$35,020,380

General Obligation Bond Debt Service Fund Requirements

Certificates of Obligation

Date of Issue	Issue Series	Issue	Interest Rate %	Maturity	Amount of Issue	Amount Outstanding 10/01/19	Amount Outstanding 09/30/20	DEBT SERVICE REQUIREMENTS FOR 2019/2020		
								Principal	Interest	Total
04/15/10	2010	Tax CO	2.00 to 3.00	02/15/30	\$2,220,000	\$1,450,000	\$1,345,000	\$105,000	\$2,100	\$107,100
06/15/11	2011	Tax CO	2.00 to 4.25	02/15/31	2,535,000	1,250,000	1,070,000	180,000	45,981	225,981
06/28/12	2012	Tax CO	2.00 to 3.375	02/15/32	4,885,000	2,050,000	1,785,000	265,000	59,100	324,100
06/06/13	2013	Tax CO	2.00 to 4.00	02/15/33	6,570,000	2,840,000	2,360,000	480,000	77,325	557,325
06/19/14	2014	Tax CO	2.00 to 4.00	02/15/34	8,690,000	4,825,000	4,255,000	570,000	172,469	742,469
06/30/15	2015	Tax CO	2.00 to 5.00	02/15/35	14,940,000	10,565,000	9,305,000	1,260,000	404,500	1,664,500
06/01/16	2016	Tax CO	2.00 to 5.00	02/15/36	14,445,000	11,230,000	10,000,000	1,230,000	447,900	1,677,900
06/13/17	2017	Tax CO	2.00 to 5.00	02/15/37	14,110,000	12,065,000	10,910,000	1,155,000	539,475	1,694,475
06/26/18	2018	Tax CO	3.375 to 5.00	02/15/38	24,705,000	23,355,000	21,780,000	1,575,000	1,057,138	2,632,138
06/19/19	2019	Tax CO	3.00 to 5.00	02/15/39	21,530,000	21,530,000	20,515,000	1,015,000	1,094,127	2,109,127
06/19/19	2019	Tax CO (Landfill) *	5.00	02/15/24	245,000	245,000	200,000	45,000	13,031	58,031
Total Tax Debt					114,875,000	91,405,000	83,525,000	7,880,000	3,913,146	11,793,146
Total Downtown TIF Debt					2,860,000	2,025,000	1,775,000	250,000	51,950	301,950
06/15/11	2011	Golf CO	2.00 to 4.00	08/15/26	445,000	175,000	155,000	20,000	6,500	26,500
06/28/12	2012	Golf CO	2.00 to 3.125	02/15/27	515,000	185,000	165,000	20,000	5,250	25,250
06/06/13	2013	Golf CO	2.00 to 4.00	02/15/23	1,360,000	635,000	590,000	45,000	18,113	63,113
06/30/15	2015	Golf CO	2.00 to 5.00	02/15/30	430,000	235,000	175,000	60,000	7,725	67,725
06/26/18	2018	Golf CO	3.00 to 5.00	05/15/23	660,000	545,000	420,000	125,000	21,425	146,425
Total Golf Transfer					3,410,000	1,775,000	1,505,000	270,000	59,013	329,013

* The 2019 Issue Series states the Landfill tax-supported CO separately for tracking.

General Obligation Bond Debt Service Fund Requirements

Certificates of Obligation

Date of Issue	Issue Series	Issue	Interest Rate %	Maturity	Amount of Issue	Amount Outstanding 10/01/19	Amount Outstanding 09/30/20	DEBT SERVICE REQUIREMENTS FOR 2019/2020		
								Principal	Interest	Total
06/15/11	2011	EWS - Delivery CO	2.00 to 4.00	08/15/21	\$1,280,000	\$95,000	\$50,000	\$45,000	\$2,675	\$47,675
06/06/13	2013	EWS - Delivery CO	2.00 to 4.00	02/15/23	1,395,000	285,000	215,000	70,000	7,500	77,500
06/19/14	2014	EWS - Delivery CO	2.00 to 4.00	02/15/24	4,365,000	295,000	240,000	55,000	10,700	65,700
06/30/15	2015	EWS - Delivery CO	2.00 to 5.00	02/15/25	2,390,000	725,000	250,000	475,000	22,875	497,875
06/30/16	2016	EWS - Delivery CO	2.00 to 5.00	02/15/26	3,530,000	1,685,000	995,000	690,000	67,000	757,000
06/13/17	2017	EWS - Delivery CO	2.00 to 5.00	02/15/27	2,975,000	1,985,000	1,445,000	540,000	85,750	625,750
06/26/18	2018	EWS - Delivery CO	3.00 to 5.00	02/15/28	3,115,000	2,645,000	2,135,000	510,000	108,900	618,900
06/19/19	2019	EWS - Delivery CO	3.00 to 5.00	02/15/39	2,545,000	2,545,000	2,305,000	240,000	137,809	377,809
Total Environmental Waste Service Delivery CO Debt					21,595,000	10,260,000	7,635,000	2,625,000	443,209	3,068,209
06/28/12	2012	Fleet CO	2.00 to 3.375	02/15/22	60,000	25,000	20,000	5,000	675	5,675
06/06/13	2013	Fleet CO	2.00 to 4.00	02/15/33	90,000	70,000	65,000	5,000	2,025	7,025
06/30/16	2016	Fleet CO	2.00 to 5.00	02/15/36	1,415,000	1,280,000	1,225,000	55,000	43,025	98,025
06/26/18	2018	Fleet CO	3.375 to 5.00	02/15/38	320,000	310,000	300,000	10,000	13,669	23,669
Total Fleet CO Debt					1,885,000	1,685,000	1,610,000	75,000	59,394	134,394
06/06/13	2013	IT - Comm. CO	2.00 to 4.00	02/15/23	235,000	100,000	75,000	25,000	2,625	27,625
06/06/13	2013	IT - Comm. CO	2.00 to 4.00	02/15/28	215,000	140,000	125,000	15,000	3,788	18,788
06/01/16	2016	IT - Comm. CO	2.00 to 5.00	02/15/36	270,000	200,000	175,000	25,000	9,375	34,375
06/13/17	2017	IT - Comm. CO	2.00 to 5.00	02/15/27	575,000	490,000	440,000	50,000	23,250	73,250
06/26/18	2018	IT - Comm. CO	3.00 to 5.00	02/15/28	90,000	85,000	80,000	5,000	3,925	8,925
06/19/19	2019	IT - Comm. CO	5.00	02/15/29	755,000	755,000	700,000	55,000	42,247	97,247
Total Information Technology CO Debt					2,140,000	1,770,000	1,595,000	175,000	85,210	260,210

General Obligation Bond Debt Service Fund Requirements

Certificates of Obligation

Date of Issue	Issue Series	Issue	Interest Rate %	Maturity	Amount of Issue	Amount Outstanding 10/01/19	Amount Outstanding 09/30/20	DEBT SERVICE REQUIREMENTS FOR 2019/2020		
								Principal	Interest	Total
06/28/12	2012	Stormwater CO	2.00 to 3.375	02/15/22	\$150,000	\$45,000	\$30,000	\$15,000	\$1,125	\$16,125
06/30/15	2015	Stormwater CO	2.00 to 5.00	02/15/25	445,000	295,000	250,000	45,000	12,125	57,125
06/01/16	2016	Stormwater CO	2.00 to 5.00	02/15/21	230,000	135,000	85,000	50,000	3,750	53,750
06/13/17	2017	Stormwater CO	2.00 to 5.00	02/15/22	480,000	305,000	210,000	95,000	12,875	107,875
06/26/18	2018	Stormwater CO	3.00 to 5.00	02/15/23	1,065,000	875,000	670,000	205,000	34,325	239,325
06/19/19	2019	Stormwater CO	5.00	02/15/24	50,000	50,000	40,000	10,000	2,639	12,639
Total Stormwater CO Debt					2,420,000	1,705,000	1,285,000	420,000	66,839	486,839
03/30/10	2010	GP&L CO	2.00 to 5.00	02/15/30	126,885,000	117,635,000	113,950,000	3,685,000	5,779,625	9,464,625
08/27/15	2015	GP&L CO	5.00	02/15/20	53,870,000	11,860,000	0	11,860,000	296,500	12,156,500
Total Electric CO Debt					180,755,000	129,495,000	113,950,000	15,545,000	6,076,125	21,621,125
Total					\$329,940,000	\$240,120,000	\$212,880,000	\$27,240,000	\$10,754,884	\$37,994,884

Utility Revenue Bonds Fund Requirements

Utility Revenue Bonds

ELECTRIC REVENUE BOND DEBT SERVICE

Date of Issue	Issue Series	%	Amount of Issue	Amount Outstanding 10/01/19	Amount Outstanding 09/30/20	Debt Service Requirements for 2019-20		
						Principal	Interest	Total
06/15/11	2011	2.00 to 5.00	\$7,185,000	\$5,765,000	\$5,405,000	\$360,000	\$270,400	\$630,400
11/01/11	2011A	3.00 to 5.00	20,830,000	9,465,000	7,545,000	1,920,000	413,350	2,333,350
06/06/13	2013	2.00 to 2.25	11,790,000	7,360,000	6,195,000	1,165,000	141,938	1,306,938
06/30/14	2014	2.00 to 5.00	85,305,000	71,780,000	68,485,000	3,295,000	3,506,625	6,801,625
02/19/15	2015	2.00 to 5.00	15,355,000	9,330,000	7,695,000	1,635,000	330,500	1,965,500
12/14/16	2016A	2.00 to 5.00	12,055,000	9,795,000	8,595,000	1,200,000	459,750	1,659,750
12/14/16	2016B	4.00 to 5.00	36,875,000	34,605,000	33,385,000	1,220,000	1,619,450	2,839,450
06/12/18	2018	3.625 to 5.00	31,985,000	31,480,000	30,600,000	880,000	1,486,006	2,366,006
02/26/19	2019	4.00 to 5.00	147,610,000	147,610,000	145,090,000	2,520,000	6,811,350	9,331,350
Total			\$368,990,000	\$327,190,000	\$312,995,000	\$14,195,000	\$15,039,369	\$29,234,369

Utility Revenue Bonds Fund Requirements

Utility Revenue Bonds

WATER REVENUE BOND DEBT SERVICE

Date of Issue	Issue Series	%	Amount of Issue	Amount Outstanding 10/01/19	Amount Outstanding 09/30/20	Debt Service Requirements for 2019-20		
						Principal	Interest	Total
04/15/10	2010	2.00 to 5.00	\$8,975,000	\$5,890,000	\$5,465,000	\$425,000	\$8,500	\$433,500
06/15/11	2011	2.00 to 5.00	11,795,000	9,460,000	8,805,000	655,000	439,450	1,094,450
11/01/11	2011A	3.00 to 5.00	4,510,000	1,980,000	1,590,000	390,000	7,800	397,800
06/28/12	2012	2.00 to 3.50	8,415,000	5,940,000	5,535,000	405,000	200,731	605,731
06/06/13	2013	2.00 to 3.00	10,930,000	6,810,000	5,805,000	1,005,000	184,200	1,189,200
06/06/13	2013A	2.00 to 3.00	7,680,000	5,710,000	5,360,000	350,000	172,400	522,400
06/19/14	2014	2.00 to 5.00	14,790,000	12,275,000	11,695,000	580,000	585,900	1,165,900
12/14/16	2016	3.00 to 5.00	10,555,000	8,760,000	7,815,000	945,000	399,850	1,344,850
06/13/17	2017	4.00 to 5.00	9,060,000	8,125,000	7,145,000	980,000	370,900	1,350,900
06/12/18	2018	3.50 to 5.00	24,155,000	23,680,000	22,915,000	765,000	1,164,875	1,929,875
12/20/18	2018A	3.00 to 5.00	3,190,000	3,190,000	2,905,000	285,000	138,675	423,675
06/19/19	2019	0.17 to 0.89	6,670,000	6,670,000	6,240,000	430,000	35,737	465,737
12/03/19	2019A	4.00 to 5.00	16,695,000	16,695,000	16,695,000	-	589,485	589,485
Total			\$137,420,000	\$115,185,000	\$107,970,000	\$7,215,000	\$4,298,503	\$11,513,503

Utility Revenue Bonds Fund Requirements

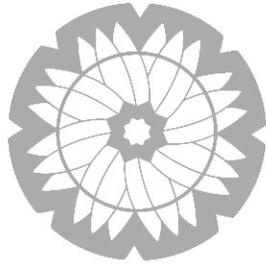
Utility Revenue Bonds

WASTEWATER REVENUE BOND DEBT SERVICE

Date of Issue	Issue Series	%	Amount of Issue	Amount Outstanding 10/01/19	Amount Outstanding 09/30/20	Debt Service Requirements for 2019-20		
						Principal	Interest	Total
04/15/10	2010	2.00 to 5.00	\$12,295,000	\$8,150,000	\$7,575,000	\$575,000	\$11,500	\$586,500
06/15/11	2011	2.00 to 5.00	7,410,000	6,065,000	5,675,000	390,000	283,250	673,250
11/01/11	2011A	3.00 to 5.00	25,640,000	11,860,000	9,540,000	2,320,000	46,400	2,366,400
06/06/13	2013	2.00 to 2.25	11,790,000	6,995,000	5,920,000	1,075,000	188,350	1,263,350
06/19/14	2014	2.00 to 5.00	23,385,000	13,670,000	11,430,000	2,240,000	599,450	2,839,450
12/14/16	2016	3.00 to 5.00	6,160,000	5,170,000	4,645,000	525,000	237,250	762,250
06/13/17	2017	4.00 to 5.00	12,370,000	11,485,000	10,550,000	935,000	540,675	1,475,675
06/12/18	2018	3.50 to 5.00	24,155,000	23,680,000	22,915,000	765,000	1,164,875	1,929,875
12/20/18	2018A	3.00 to 5.00	6,510,000	6,510,000	6,060,000	450,000	286,350	736,350
12/03/19	2019	4.00 to 5.00	31,155,000	31,155,000	31,155,000	-	1,116,224	1,116,224
Total			\$160,870,000	\$124,740,000	\$115,465,000	\$9,275,000	\$4,474,324	\$13,749,324

GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS



GARLAND

TEXAS MADE HERE

CASA Fund

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
REVENUE					
Miscellaneous Program Income	\$5,253	\$25,000	\$25,000	\$100,000	300.0%
Interest Income	3,190	3,500	4,860	4,140	18.3%
TOTAL REVENUE	\$8,443	\$28,500	\$29,860	\$104,140	265.4%
EXPENDITURES					
Personnel	\$0	\$0	\$0	\$0	0.0%
Operations	9,381	105,000	105,000	100,000	-4.8%
Capital	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$9,381	\$105,000	\$105,000	\$100,000	-4.8%
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$938)	(\$76,500)	(\$75,140)	\$4,140	
BEGINNING FUND BALANCE	\$231,676	\$137,640	\$230,738	\$155,598	13.0%
Change in Fund Balance	(938)	(76,500)	(75,140)	4,140	
ENDING FUND BALANCE	\$230,738	\$61,140	\$155,598	\$159,738	161.3%

Mission Statement

The mission of Housing and Community Services (HCS) is: To partner with the community to coordinate neighborhood initiatives. Housing initiatives are responsible for improving the economic aspects of neighborhoods through affordable homeownership and rehabilitation strategies. Funding for these initiatives is included in the CASA Program. This program includes housing rehabilitation, lead-based paint abatement, painting, wood replacement, weatherization, door repair, minor plumbing, and electrical repairs. Non-housing initiatives strive to empower residents of income-targeted neighborhoods to develop strategies, identify needs, and establish vision and support for neighborhood revitalization. Staff is dedicated to improving and coordinating existing services, providing information, ensuring that existing services are utilized to their fullest capacity, and identifying and developing services as needs are identified.

2018-19 Accomplishments

- Partnered with the Office of Neighborhood Vitality to provide assistance to the "Hearts and Hands" neighborhood cleanup project.

2019-20 Goals & Initiatives

- Assist low to moderate income persons with services that provide assistance for neighborhood projects or single-family housing projects.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Properties Acquired	0	1	0
Services for Owner-Occupied Single-Family Homes	2	2	1
Properties Sold	1	0	0
Property Inspections	3	2	1

CASA Fund

Department Detail

CASA PROGRAM

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$0	\$0	\$0	\$0
Charge-Outs	0	0	0	0
Operations	9,381	105,000	105,000	100,000
Capital	0	0	0	0
Non-Departmental	0	0	0	0
Department Total Budget	\$9,381	\$105,000	\$105,000	\$100,000

Change from Prior Year

Change from Prior Year Approved Budget

(\$5,000)

Percentage Change

-4.8%

Department Staffing Summary

Full-Time Positions	0	0	0	0
Part-Time Positions	0	0	0	0
Department Total Positions	0	0	0	0

Discussion & Notes

The FY 2019-20 Adopted Budget for the CASA Program is \$100,000 and includes no material changes in funding levels from the FY 2018-19 Adopted Budget.

Community Development Block Grant Fund

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
REVENUE					
Community Develop. Block Grant Funds	\$2,468,206	\$2,127,843	\$2,127,843	\$2,641,851	24.2%
Reprogrammed CDBG Funds	0	7,159	7,159	249,756	3388.7%
Program Income - Revolving Loans	405,258	55,000	55,000	17,000	-69.1%
TOTAL REVENUE	\$2,873,464	\$2,190,002	\$2,190,002	\$2,908,607	32.8%
EXPENDITURES					
By Category:					
Personnel	\$1,125,315	\$833,885	\$833,885	\$828,176	-0.7%
Operations	1,222,043	1,356,117	1,356,117	2,080,431	53.4%
Capital	0	0	0	0	0.0%
Sub-Total	\$2,347,358	\$2,190,002	\$2,190,002	\$2,908,607	32.8%
By Area:					
Public Services	\$338,699	\$280,822	\$280,822	\$319,176	13.7%
Infrastructure Projects	998,807	160,745	160,745	0	-100.0%
Parkland Clinic Renovation	0	0	0	500,000	
Other CDBG Projects	650,273	1,280,708	1,280,708	1,411,305	10.2%
Other CDBG Projects - Reprogrammed	0	7,159	7,159	249,756	3388.7%
Administration & Planning	359,579	425,568	425,568	428,370	0.7%
Neighborhood Stabilization Program	0	35,000	35,000	0	-100.0%
TOTAL EXPENDITURES	\$2,347,358	\$2,190,002	\$2,190,002	\$2,908,607	32.8%
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$526,106	\$0	\$0	\$0	0.0%
BEGINNING FUND BALANCE	\$193,113	\$206,513	\$719,219	\$719,219	248.3%
Change in Fund Balance	526,106	0	0	0	0.0%
ENDING FUND BALANCE	\$719,219	\$206,513	\$719,219	\$719,219 *	248.3%

*The FY 2019-20 Adopted Ending Fund Balance is reserved for future Neighborhood Stabilization Program (NSP) expenditures.

Community Development Block Grant Fund

Department Detail

CDBG PROGRAM - *Projects*

Mission Statement

The mission of Housing and Community Services (HCS) is: To partner with the community to coordinate neighborhood initiatives. Housing initiatives are responsible for improving the economic aspects of neighborhoods through affordable homeownership and rehabilitation strategies. Funding for these initiatives is included in the CDBG Program. This program includes housing rehabilitation, lead-based paint abatement, painting, wood replacement, weatherization, door repair, minor plumbing, and electrical repairs. Non-housing initiatives strive to empower residents of income-targeted neighborhoods to develop strategies, identify needs, and establish vision and support for neighborhood revitalization. Staff are dedicated to improving and coordinating existing services, providing information, ensuring that existing services are utilized to their fullest capacity, and identifying and developing services as needs are identified.

2018-19 Accomplishments

- Provided general administrative services for CDBG, HOME, and ESG grants to ensure compliance with Federal regulations and with the City of Garland Consolidated Plan.
- Completed the Carver Senior Center Renovation project and Phase I of the Vietnamese Community Center Renovation project.
- Implemented two new CDBG projects – a Neighborhood Sidewalks project and an Acquisition and Demolition of Blighted Structures project.

2019-20 Goals & Initiatives

- Assist low to moderate-income persons with services that provide assistance for needed housing repairs; acquire, renovate, and subsequently sell single-family housing; and renovate public community centers located in low-income areas.
- Repair or replace sidewalks in low-income residential areas and acquire and remove blighted structures near low-income neighborhoods.
- Provide technical assistance and grant management for local area nonprofit entities providing services to low-income persons in Garland.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Construction Cases Managed	28	27	27
Minor Home Repair Grant Program Units Completed	15	17	16
Single-Family Rehabilitation Units Completed	13	15	10
ARD Homes Program Units Completed	2	1	0
ARD Homes Purchased	0	1	1

Community Development Block Grant Fund

Department Detail

CDBG PROGRAM - *Projects*

Key Performance Measures (Continued)	2017-18 Actual	2018-19 Projected	2019-20 Projected
Carver Community Center Project	1	1	0
Vietnamese Community Center Program – Phase Completions	1	1	1
Neighborhood Sidewalks Program – Projects Underway	New Project	1	1
Acquisition Demolition Program – Projects Completed	New Project	1	1
Number of Property Inspections Completed	78	81	81
Number of Program Applications Approved	20	23	26
Number of Program Applications Processed	37	38	41
Number of Environmental Reviews Completed	23	27	27
Number of Bids / Purchase Orders Generated	20	15	15

Community Development Block Grant Fund

Department Detail

CDBG PROGRAM - *Grants Management*

Mission Statement

Grants Management is responsible for overall management, planning, and monitoring of the City's Community Development Block Grant (CDBG), HOME Investment Partnership Grant (HOME), and Emergency Solutions Grant (ESG). The focus of these grants is citywide, and allocation is guided by the prioritized needs identified by citizens and recorded in the City's Consolidated Plan.

Grants Management is responsible for ensuring the proper utilization of authorized Federal and State resources (CDBG, HOME, NSP, and ESG) by planning, monitoring, and reviewing the performance of sub-recipients and sub-grantees. The division is also responsible for maintaining Department regulatory compliance and for budgetary and financial oversight.

2018-19 Accomplishments

- Provided general administrative services for CDBG, HOME, and ESG grants to ensure compliance with Federal regulations and with the City of Garland Consolidated Plan.
- Completed the Carver Senior Center Renovation project and Phase I of the Vietnamese Community Center Renovation project.
- Implemented two new CDBG projects – a Neighborhood Sidewalks project and an Acquisition and Demolition of Blighted Structures project.

2019-20 Goals & Initiatives

- Assist low to moderate-income persons with services that provide assistance for needed housing repairs; acquire, renovate, and subsequently sell single-family housing; and renovate public community centers located in low-income areas.
- Provide technical assistance and grant management for local area nonprofit entities providing services to low-income persons in Garland.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Nonprofits Monitored	10	13	10
Site Visits	6	6	6
HUD Action Plans Developed	1	1	1
HUD CAPER Report Developed	1	1	1
Completed IDIS Financial Draws	13	12	12
City Environmental Broad Review Developed	1	1	1
Nonprofit Environmental Reviews Completed	23	13	13
Technical Assistance Meetings – Grantees	2	2	2
Invoices Generated and Approved	467	450	450

Community Development Block Grant Fund

Department Detail

CDBG PROGRAM - *Grants Management*

Key Performance Measures (Continued)	2017-18 Actual	2018-19 Projected	2019-20 Projected
Number of Loans Managed	190	192	192
Escrow Accounts Managed	56	56	58
Property Tax Payments Processed	136	139	142
Loan Payments Collected and Processed	821	824	827
Public Meetings Held	5	5	5

Community Development Block Grant Fund

Department Detail

CDBG PROGRAM

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$1,125,315	\$937,259	\$937,259	\$935,593
Charge-Outs	0	(103,374)	(103,374)	(107,417)
Operations	1,222,043	1,356,117	1,356,117	2,080,431
Capital	0	0	0	0
Non-Departmental	0	0	0	0
Department Total Budget	\$2,347,358	\$2,190,002	\$2,190,002	\$2,908,607

Budget Summary – By Operational Area

Public Services	\$338,699	\$280,822	\$280,822	\$319,176
Infrastructure Projects	998,807	160,745	160,745	0
Parkland Clinic Renovation	0	0	0	500,000
Other CDBG Projects	650,273	1,287,867	1,287,867	1,661,061
Administration & Planning	359,579	425,568	425,568	428,370
Neighborhood Stabilization Program	0	35,000	35,000	0
Department Total Budget	\$2,347,358	\$2,190,002	\$2,190,002	\$2,908,607

Change from Prior Year

Change from Prior Year Approved Budget	\$718,605
Percentage Change	32.8%

Department Staffing Summary

Full-Time Positions	8	8	8	8
Part-Time Positions	0	0	0	0
Department Total Positions	8	8	8	8

Discussion & Notes

The Community Development Block Grant Fund's FY 2019-20 Adopted Budget totals \$2.9 million, an increase of \$718,600 (32.8%) from the FY 2018-19 Adopted Budget. Several new grant projects are included in the FY 2019-20 budget, including \$500,000 for the renovation of the Parkland Clinic in Garland and \$284,200 for the Park Improvement Program.

Fair Housing Grant Fund

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
REVENUE					
Fair Housing Assistance Program	\$99,050	\$63,000	\$41,300	\$60,400	-4.1%
Fair Housing Initiatives Program	33,436	0	0	0	0.0%
HUD Counseling Agency Grant	0	37,500	0	0	-100.0%
Emergency Solutions Grant	155,827	168,535	168,535	180,552	7.1%
Transfer from General Fund	83,610	39,045	128,287	55,650	42.5%
TOTAL REVENUE	\$371,923	\$308,080	\$338,122	\$296,602	-3.7%
EXPENDITURES					
By Category:					
Personnel	\$214,683	\$164,140	\$209,140	\$141,276	-13.9%
Operations	147,005	143,406	143,406	153,186	6.8%
Capital	0	0	0	0	0.0%
Sub-Total	\$361,688	\$307,546	\$352,546	\$294,462	-4.3%
By Area:					
Fair Housing Assistance Program	\$172,425	\$139,011	\$184,011	\$113,910	-18.1%
Fair Housing Initiatives Program	33,436	0	0	0	0.0%
Emergency Solutions Grant	155,827	168,535	168,535	180,552	7.1%
TOTAL EXPENDITURES	\$361,688	\$307,546	\$352,546	\$294,462	-4.3%
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$10,235	\$534	(\$14,424)	\$2,140	300.7%
BEGINNING FUND BALANCE	\$4,189	\$0	\$14,424	\$0	0.0%
Change in Fund Balance	10,235	534	(14,424)	2,140	300.7%
ENDING FUND BALANCE	\$14,424	\$534	\$0	\$2,140	300.7%

Fair Housing Grant Fund

Department Detail

FAIR HOUSING SERVICES - *FHAP Grant*

Mission Statement

The mission of Garland Fair Housing Services is to enforce the Fair Housing ordinance through investigation and enforcement actions and to educate citizens on Fair Housing laws, with the overall goal of eliminating housing discrimination. The Department strives to prevent discrimination and is an avenue for residents to address housing-related grievances.

2018-19 Accomplishments

- Received 5-Year Recertification for the Fair Housing Assistance Program (FHAP).
- Completed 90 Education and Outreach Activities, reaching 143,000 individuals.
- Assisted 23 families in avoiding homelessness.
- Investigated 12 Fair Housing Discrimination Cases.
- Staff served as Garland Community Multicultural Commission staff liaison.

2019-20 Goals & Initiatives

- Increase the number of Fair Housing Discrimination Complaints by 30%.
- Enhance Education and Outreach Activities to the Homeless, Asian, and Muslim communities.
- Provide Homebuyer, Renter, and Landlord workshops to develop capacity to apply to become a Housing Counseling Agency to serve the Garland community.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Number of Fair Housing Complaints Filed	10	12	15
Percent of Complaints Processed (investigated or conciliated) within 100 Days	80%	100%	100%
Number of Fair Housing Inquiries	504	500	550
Residents Receiving Fair Housing Information	143,000	143,000	150,000
Residents Learning about Housing Rights and Responsibilities	117	150	300

Fair Housing Grant Fund

Department Detail

HOUSING & COMMUNITY SERVICES - *ESG Program*

Mission Statement

Part of the mission of Housing and Community Services (HCS) is to partner with the community to provide assistance to the City's homeless population. Funding for this initiative is included in the Emergency Solutions Grant (ESG) Program. This program includes funding for the Domestic Violence Shelter, Rental Assistance, and Emergency Housing Assistance. Staff is dedicated to improving and coordinating existing services, providing information, ensuring that existing services are utilized to their fullest capacity, and identifying and developing services as needs are identified.

2018-19 Accomplishments

- Assisted in the coordination of the annual 2019 Homeless Census for the City of Garland.
- Provided technical assistance to nonprofit agencies for the 2019 Annual Homeless Census Volunteers.

2019-20 Goals & Initiatives

- Act as a liaison for homeless services between local nonprofit providers and the Metro Dallas Homeless Alliance.
- Provide technical assistance to local nonprofits for the ESG Grant Program.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Nonprofits Monitored	2	2	2
Reports Submitted to HUD	4	4	4
Service Provider Meetings Held	3	3	3
Metro Dallas Homeless Alliance Board Meetings	1	1	1
Annual Homeless Census Coordination/ Management	1	1	1
Invoices Processed/Approved	24	24	24

Fair Housing Grant Fund

Department Detail

FAIR HOUSING

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$214,683	\$254,457	\$254,457	\$188,359
Charge-Outs	0	(90,317)	(45,317)	(47,083)
Operations	147,005	143,406	143,406	153,186
Capital	0	0	0	0
Non-Departmental	0	0	0	0
Department Total Budget	\$361,688	\$307,546	\$352,546	\$294,462

Budget Summary – By Operational Area

Fair Housing Assistance Program (FHAP)	\$172,425	\$139,011	\$184,011	\$113,910
Fair Housing Initiatives Program (FHIP)	33,436	0	0	0
Emergency Solutions Grant	155,827	168,535	168,535	180,552
Non-Departmental	0	0	0	0
Department Total Budget	\$361,688	\$307,546	\$352,546	\$294,462

Change from Prior Year

Change from Prior Year Approved Budget	(\$13,084)
Percentage Change	-4.3%

Department Staffing Summary

Full-Time Positions	3	2	2	1
Part-Time Positions	0	0	0	0
Department Total Positions	3	2	2	1

Discussion & Notes

The FY 2018-19 Revised Budget reflects decreased Fair Housing Assistance Program (FHAP) revenue based on a lower-than-expected number of Fair Housing cases in FY 2018-19 as well as the removal of the HUD Counseling Agency Grant revenue. Revised expenditures in the Fair Housing Grant Fund eliminate the salary charge-out to the Summer Nutrition Program due to CitySquare taking over the administration of the program for the summer of 2019. Due to these changes, the transfer into the Fair Housing Grant Fund from the General Fund is increasing by \$88,200 in FY 2018-19 Revised Budget in order to keep the Fund whole.

Fair Housing Grant Fund

Department Detail

FAIR HOUSING

The FY 2019-20 Adopted Budget for the Fair Housing Grant Fund totals \$294,500, which is a decrease of \$13,000 (4.3%) from the prior year's approved budget. FHAP revenue is projected at \$60,400 for FY 2019-20. Continued reduction in the amount of Fair Housing grant revenues received by the City has exacerbated the Fair Housing Grant Fund's dependence on General Fund transfers to maintain a positive fund balance. In response, the FY 2019-20 budget will eliminate the grant-funded Fair Housing Investigator position, leaving one full-time position to administer the program.

In addition to the Fair Housing Program, the Fair Housing Grant Fund houses the Emergency Solutions Grant, which is managed by the Housing & Community Services Department. This grant program has been fully funded by HUD and helps to offset some of the Fair Housing Program's administrative costs due to the Fair Housing Administrator assisting with the ESG Homelessness Prevention program.

Fair Housing staff is seeking additional grants to lessen the Fund's dependence on General Fund transfers given the decreasing FHAP revenues. Some other potential revenue sources are the competitive Fair Housing Initiatives Program (FHIP) grant, which Fair Housing Services has received in prior years, and the HUD Housing Counseling Agency Grant. In order to become eligible for the Housing Counseling Agency Grant, staff must become a HUD-Certified Housing Counselor and apply for the competitive grant.

HOME Grant Fund

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
REVENUE					
HOME Grant	\$209,941	\$1,655,932	\$1,100,000	\$1,936,982	17.0%
Miscellaneous Program Income	875,189	500,000	500,000	400,000	-20.0%
Interest Income	5,950	0	8,420	7,180	
TOTAL REVENUE	\$1,091,080	\$2,155,932	\$1,608,420	\$2,344,162	8.7%
EXPENDITURES					
Personnel	\$88,776	\$90,734	\$90,734	\$69,001	-24.0%
Operations	883,859	1,158,021	1,509,266	1,057,697	-8.7%
Capital	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$972,635	\$1,248,755	\$1,600,000	\$1,126,698	-9.8%
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$118,445	\$907,177	\$8,420	\$1,217,464	34.2%
BEGINNING FUND BALANCE	\$269,225	\$271,977	\$387,670	\$396,090	45.6%
Change in Fund Balance	118,445	907,177	8,420	1,217,464	34.2%
ENDING FUND BALANCE	\$387,670	\$1,179,154	\$396,090	\$1,613,554 *	36.8%

*The 2019-20 Adopted Ending Fund Balance is reserved for future home rehabilitation projects.

Mission Statement

The mission of Housing and Community Services (HCS) is: To partner with the community to coordinate neighborhood initiatives. Housing initiatives are responsible for improving the economic aspects of neighborhoods through affordable homeownership and rehabilitation strategies. Funding for these initiatives is included in the HOME Program. This program includes homeownership opportunities; new home construction/development; as well as housing rehabilitation, refinancing, and reconstruction loans. Staff is dedicated to improving and coordinating existing services, providing information, ensuring that existing services are utilized to their fullest capacity, and identifying and developing services as needs are recognized.

2018-19 Accomplishments

- Provided homeownership opportunities for low-income homebuyers who otherwise might not have been able to purchase a home.
- Assisted in the revitalization of established neighborhoods with the production and renovation of single-family homes.

2019-20 Goals & Initiatives

- Provide assistance to revitalize established neighborhoods with new or substantially renovated single-family housing for low-income homebuyers.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Construction Cases Managed	7	13	8
Department Homes Sold	6	5	5
CHDO New Homes Sold	1	2	1
New Homes Under Construction – CHDO	2	2	1
New Homes Under Construction – HCS	5	13	8
“Habitat for Humanity” Volunteer Hours	2,449	2,449	2,449
First-Time Homebuyer Down-Payments Assisted	4	4	4
Financial Reconciliations and Treasury Reimbursements	12	12	12
Number of Inspections Completed	12	10	16p
Project Site Visits	150*	325*	200*
HOME Program Loans Approved	6	10	10
HOME Program Applications Processed	6	10	10
Environmental Reviews Completed	7	13	8

* Estimated 25 visits per project was determined from previously completed projects.

HOME Grant Fund

Department Detail

HOME PROGRAM

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$88,776	\$90,734	\$90,734	\$69,001
Charge-Outs	0	0	0	0
Operations	883,859	1,158,021	1,509,266	1,057,697
Capital	0	0	0	0
Non-Departmental	0	0	0	0
Department Total Budget	\$972,635	\$1,248,755	\$1,600,000	\$1,126,698

Change from Prior Year

Change from Prior Year Approved Budget

(\$122,057)

Percentage Change

-9.8%

Department Staffing Summary

Full-Time Positions	0	0	0	0
Part-Time Positions	0	0	0	0
Department Total Positions	0	0	0	0

Discussion & Notes

The FY 2019-20 Adopted Budget for the HOME Program is \$1.1 million and includes no material changes in funding levels from the FY 2018-19 Approved Budget. HOME Grant revenues shown in FY 2019-20 are the total amount of funding available to the City, while approved expenditures only reflect the work that can be completed during FY 2019-20. Adjustments made in FY 2018-19 Revised are based on year-to-date spending, anticipating that program expenditures will be offset by grant revenue.

Housing Assistance Fund

Fund Summary

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
HUD Grant	\$11,322,736	\$11,008,017	\$11,942,184	\$12,661,096	15.0%
Voucher Expense Recovery	63,479	73,500	3,764	775	-98.9%
Miscellaneous Income	27,260	1,100	5,097	4,600	318.2%
TOTAL REVENUE	<u>\$11,413,475</u>	<u>\$11,082,617</u>	<u>\$11,951,045</u>	<u>\$12,666,471</u>	<u>14.3%</u>
EXPENDITURES					
Personnel	\$962,257	\$1,166,508	\$1,166,508	\$1,181,198	1.3%
Operations	10,536,972	10,152,138	11,067,985	11,637,094	14.6%
Capital	0	0	18,320	20,000	
Total Operating Expenditures	<u>\$11,499,229</u>	<u>\$11,318,646</u>	<u>\$12,252,813</u>	<u>\$12,838,292</u>	<u>13.4%</u>
Transfer to General Fund	\$110,000	\$110,000	\$110,000	\$110,000	0.0%
TOTAL EXPENDITURES	<u>\$11,609,229</u>	<u>\$11,428,646</u>	<u>\$12,362,813</u>	<u>\$12,948,292</u>	<u>13.3%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$195,754)	(\$346,029)	(\$411,768)	(\$281,821)	18.6%
BEGINNING FUND BALANCE	\$1,000,860	\$803,798	\$805,106	\$393,338	-51.1%
Change in Fund Balance	(195,754)	(346,029)	(411,768)	(281,821)	18.6%
ENDING FUND BALANCE	<u>\$805,106</u>	<u>\$457,769</u>	<u>\$393,338</u>	<u>\$111,517</u>	<u>-75.6%</u>

Housing Assistance Fund

Department Detail

GARLAND HOUSING AGENCY - FSS

Mission Statement

The mission of the Garland Housing Agency (GHA) - Family Self-Sufficiency (FSS) Program is to unite Federal housing assistance, State welfare, local human services, and the private sector to help housing-assisted residents achieve economic independence.

2018-19 Accomplishments

- Increased families prepared for homeownership.
- Networked and established contacts for additional homeownership down-payment assistance.
- Families utilized referrals from FSS to increase their self-employment income.

2019-20 Goals & Initiatives

- Increase participation of FSS families to maximum participation allowed of 75 families.
- Increase employment services to families.
- Hold information sessions to network with mortgage lenders and real estate agents for potential homeowners.
- Increase opportunities for participants to enter into and complete an educational curriculum by increasing awareness of trade school and collegiate programs.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Number of Families Graduated from Program	1	5	7
Number of Families Enrolled in Self-Sufficiency	45	60	75
Number of Families Employed	37	45	60
Number of Families in Educational Curriculum	6	15	25
Number of FSS Families into Homeownership	0	1	1
Number of Homeowners	15	17	19

Housing Assistance Fund

Department Detail

GARLAND HOUSING AGENCY - *Inspections*

Mission Statement

The mission of the Garland Housing Agency (GHA) - Inspections Program is to provide decent, safe, and affordable housing for clients by ensuring that units are in compliance with minimum housing standards as set by HUD and to decrease the percentage of failed inspections.

2018-19 Accomplishments

- The GHA works with landlords, ensuring clients live in safe and affordable housing, as well as working with clients to ensure that they understand that maintaining their household is important.
- The GHA identified repairs which were landlord or tenant-related and worked with each party to ensure compliance; greatly reduced the number of repeat landlord offenders who continually fail inspection year after year; and, using new background tools, identified families committing fraud by having unauthorized occupants.
- The Inspections Division initiated and oftentimes followed up on information regarding unauthorized occupants.
- Scheduled inspections in a shorter time frame to accommodate both landlords and tenants.
- The GHA uses an online rent reasonable database that has greatly improved the rent reasonableness calculations for units.

2019-20 Goals & Initiatives

- Decrease the number of repeat inspections through educational workshops.
- Increase efficiency by grouping inspections by geographical location.
- Allow Inspectors more opportunity to verify a passed inspection through means other than onsite visits, reducing time spent in the field.
- Continue using mobile inspection tablets for field use to increase the efficiency of the Inspectors.

Key Performance Measures	2017-18	2018-19	2019-20
	Actual	Projected	Projected
Number of Initial Inspections	471	525	550
Number of Initial Inspections Failed	106	116	122
Number of Recertification Inspections	1,768	1,494	1,625
Number of Recertification Inspections Failed	314	253	275
Number of Special Inspections	26	31	34
Number of Special Inspections Failed	16	19	19
Total Number of Inspections	2,265	2,050	2,209
Total Number of Inspections Failed	436	388	416
Number of Landlord Educational Forums	2	2	3

Housing Assistance Fund

Department Detail

GARLAND HOUSING AGENCY - *Occupancy*

Mission Statement

The Garland Housing Agency's mission is to assist low to moderate income families in obtaining safe, decent, sanitary housing while promoting self-sufficiency.

2018-19 Accomplishments

- The City of Garland Housing Agency is experiencing budget cuts under the Federal Government's Sequestration, and with less operating funds, the Agency has maintained a high occupancy rate and was able to keep staff personnel without layoffs.
- Garland Housing earned a "High Performance" rating in the Section 8 Management Assessment Program (SEMAP).
- Garland Housing increased the utilization of Assistance Check. This is the online tenant/landlord portal which enhanced customer service and increased efficiency and retention of clientele.
- Annual recertifications were improved which resulted in a more efficient and quicker process for clients to recertify their housing eligibility.

2019-20 Goals & Initiatives

- Obtain and maintain a "High Performance" status in operating the Housing Choice Voucher Program in compliance with the Department of Housing and Urban Development (HUD) rules and regulations.
- Continue to increase participation in the online tenant and landlord portals in order to increase customer service and expedite annual recertifications and interim changes.
- Increase the number of families participating in working toward economic independence and homeownership.
- Continue to maintain appropriate occupancy rates in order to receive the highest amount of operating funds for the Housing Choice Voucher Program.
- Continue a good working relationship with both customers and employees to facilitate in helping to "Grow Garland."
- Increase opportunities to interact with landlords to encourage participation in the Housing Choice Voucher Program.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Number of Families Pulled from Waiting List	460	1,058	600
Number of Families "Leased Up" from Waiting List	80	180	150
Number of Assisted Families	1,525	1,337	1,281
Number of Assisted Families in Garland	426	374	358

Housing Assistance Fund

Department Detail

GARLAND HOUSING AGENCY

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$962,257	\$1,166,508	\$1,166,508	\$1,181,198
Charge-Outs	0	0	0	0
Operations	10,536,972	10,152,138	11,067,985	11,637,094
Capital	0	0	18,320	20,000
Non-Departmental	110,000	110,000	110,000	110,000
Department Total Budget	\$11,609,229	\$11,428,646	\$12,362,813	\$12,948,292

Budget Summary – By Operational Area

Housing Voucher Admin.	\$1,112,472	\$1,324,132	\$1,324,132	\$1,378,551
Housing Voucher Portability Payments	10,386,757	9,994,514	10,928,681	11,459,741
Indirect	110,000	110,000	110,000	110,000
Department Total Budget	\$11,609,229	\$11,428,646	\$12,362,813	\$12,948,292

Change from Prior Year

Change from Prior Year Approved Budget	\$1,519,646
Percentage Change	13.3%

Department Staffing Summary

Full-Time Positions	16	16	16	16
Part-Time Positions	1	1	1	1
Department Total Positions	17	17	17	17

Discussion & Notes

The FY 2019-20 Adopted Budget for the Garland Housing Agency is \$12.9 million, approximately \$1.5 million higher than the FY 2018-19 Adopted Budget. The large majority of the increase is related to Housing Voucher payments.

Summer Nutrition Fund

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
REVENUE					
Summer Nutrition Grant	\$0	\$325,000	\$0	\$0	-100.0%
Transfer from General Fund	0	30,000	1,016	30,000	0.0%
Miscellaneous Income	534	0	1,370	1,170	
TOTAL REVENUE	\$534	\$355,000	\$2,386	\$31,170	-91.2%
EXPENDITURES					
Personnel	\$0	\$102,102	\$9,688	\$25,000	-75.5%
Operations	0	235,260	3,700	5,000	-97.9%
Capital	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$0	\$337,362	\$13,388	\$30,000	-91.1%
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$534	\$17,638	(\$11,002)	\$1,170	-93.4%
BEGINNING FUND BALANCE	\$10,468	\$10,468	\$11,002	\$0	-100.0%
Change in Fund Balance	534	17,638	(11,002)	1,170	-93.4%
ENDING FUND BALANCE	\$11,002	\$28,106	\$0	\$1,170	-95.8%

Summer Nutrition Fund

Department Detail

SUMMER NUTRITION PROGRAM

Mission Statement

The mission of the Summer Nutrition Program (SNP) is to provide healthy, nutritious meals to children in target neighborhoods; to improve access to breakfast and lunch meals during the summer months; and to serve as a meal source for recreation centers, parks, and churches that have organized activities. The program theme is: *"Promoting the 3E's of healthy living: education, exercise, and eating right!"*

2018-19 Accomplishments

- Partnered with CitySquare for the second year to achieve the mission of the Summer Nutrition Program.
- Operated two open meal sites for Garland residents and three closed meal sites for summer camp participants.
- Hired and trained four seasonal Summer Nutrition staff to implement the program.

2019-20 Goals & Initiatives

- Partner with CitySquare to provide Garland residents with Summer Nutrition Program meal sites.
- Open an additional meal site in South Garland.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Number of Meal Sites			
Open Sites	4	2	3
Closed Sites	3	3	3
Meals Served to Children			
Open Sites	N/A	5,625	10,125
Closed Sites	N/A	1,080	1,575

Summer Nutrition Fund

Department Detail

SUMMER NUTRITION PROGRAM

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$0	\$102,102	\$9,688	\$25,000
Charge-Outs	0	0	0	0
Operations	0	235,260	3,700	5,000
Capital	0	0	0	0
Non-Departmental	0	0	0	0
Department Total Budget	\$0	\$337,362	\$13,388	\$30,000

Change from Prior Year

Change from Prior Year Approved Budget

(\$307,362)

Percentage Change

-91.1%

Department Staffing

Summary

Full-Time Positions	0	0	0	0
Part-Time Positions	0	0	0	0
Department Total Positions	0	0	0	0

Discussion & Notes

The City of Garland has partnered with CitySquare, a nonprofit organization focused on poverty issues, to provide free meals to children through the Summer Nutrition Program (SNP) for the last two summers and plans to do the same for the summer of 2020. Originally, the FY 2018-19 Adopted Budget planned for the City to receive the grant funding and oversee the SNP. The budget was revised to reflect CitySquare as the SNP grant-funded organization and that the City would provide funding to supplement the additional meal sites.

The FY 2019-20 Adopted Budget includes a \$30,000 transfer from the General Fund to the Summer Nutrition Fund, which would allow the City to operate additional meal sites in 2020.

Public Safety Grant Fund

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
REVENUE					
State Training Grant	\$20,420	\$20,400	\$20,512	\$20,500	0.5%
TxDOT Grant	0	270,000	270,000	270,000	0.0%
Justice Assistance Grant (Federal)	0	29,000	65,967	29,000	0.0%
Justice Assistance Grant (State)	0	59,737	59,737	0	-30.0%
Youth Program Income	23,458	5,000	3,500	3,500	-30.0%
ICAC - Juvenile Justice	12,000	10,000	10,000	70,000	600.0%
Emergency Management Grants	246,059	181,663	211,293	210,698	16.0%
Transfer from Narcotic Seizure Fund	42,487	0	0	0	0.0%
Interest Income	2,475	2,100	0	0	-100.0%
TOTAL REVENUE	\$346,899	\$577,900	\$641,009	\$603,698	4.5%
EXPENDITURES					
By Category:					
Personnel	\$98,325	\$377,202	\$357,910	\$356,417	-5.5%
Operations	126,122	95,220	113,294	182,909	92.1%
Capital	85,689	132,226	423,293	64,372	-51.3%
Sub-Total	\$310,136	\$604,648	\$894,497	\$603,698	-0.2%
By Area:					
Police Grants					
State Training Grant	\$30,410	\$20,400	\$20,512	\$20,500	0.5%
TxDOT Grant	0	270,000	270,000	270,000	0.0%
Justice Assistance Grant	1,039	118,325	125,705	29,000	-75.5%
Youth Programs	20,648	5,000	3,500	3,500	-30.0%
ICAC - Juvenile Justice	12,000	10,000	10,000	70,000	600.0%
Sub-Total	\$64,097	\$423,725	\$429,717	\$393,000	-7.3%
Emergency Management Grants					
Metro Medical Response Sys. (MMRS)	\$0	\$0	\$253,487	\$0	0.0%
Urban Areas Security Initiative (UASI)	171,063	107,347	100,137	133,508	24.4%
State Homeland Security Prog. (SHSP)	31,400	30,000	67,580	46,500	55.0%
UASI - Law Enf. Assist. & P'ship (LEAP)	43,576	43,576	43,576	30,690	-29.6%
Sub-Total	\$246,039	\$180,923	\$464,780	\$210,698	16.5%
TOTAL EXPENDITURES	\$310,136	\$604,648	\$894,497	\$603,698	-0.2%
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$36,763	(\$26,748)	(\$253,488)	\$0	100.0%
BEGINNING FUND BALANCE	\$243,134	\$57,141	\$279,897	\$26,409	-53.8%
Change in Fund Balance	36,763	(26,748)	(253,488)	0	100.0%
ENDING FUND BALANCE	\$279,897	\$30,393	\$26,409	\$26,409	-13.1%

Public Safety Grant Fund

Revenue Discussion

The Public Safety Grant Fund includes funding received through various competitive Federal and State programs related to Law Enforcement, Emergency Management, and Homeland Security. Through these grants, the City is able to provide its Public Safety personnel with additional training and acquire specialized equipment that would not otherwise be available through annual operating budgets.

Projected grant revenue for the Public Safety Grant Fund in FY 2019-20 totals \$603,700 and includes the funding in the following areas:

Public Safety Grants

TxDOT Grant	\$270,000
Justice Assistance Grant (JAG) (State & Federal)	29,000
State Training Grant	20,500
Internet Crimes Against Children (ICAC) Grant	70,000
Youth Education	3,500
Urban Areas Security Initiative (UASI)	133,500
Urban Areas Security Initiative - Law Enforcement Assistance Partnership (UASI-LEAP)	30,700
State Homeland Security Program (SHSP)	46,500
Total	\$603,700

Emergency Management Grants

The change in the FY 2018-19 Revised Budget is \$29,600 and includes additional revenue of \$37,600 for an SHSP - Terrorism Preparedness grant administered by the Homeland Security Grants Division, a subset of the Texas Governor's Public Safety Office.

The FY 2019-20 Emergency Management Grants Adopted Budget includes \$124,000 of UASI, \$9,500 of UASI Public Health, \$30,700 of UASI-LEAP, and \$46,500 of SHSP grant funds.

Police Grants

The change in the FY 2018-19 Revised Budget is \$37,000 and includes \$31,200 of 2017 Federal JAG revenue received, originally anticipated in FY 2017-18, and an additional \$5,800 of 2018 Federal JAG revenue.

The FY 2019-20 Police Grants Adopted Budget includes \$270,000 of TxDOT, \$29,000 of Federal JAG, \$20,500 of State Training Grant, \$10,000 of Federal ICAC, \$3,500 of Youth Education, and anticipates \$60,000 of State ICAC grant funds.

Public Safety Grant Fund

Department Detail

EMERGENCY MANAGEMENT GRANTS

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$98,325	\$107,202	\$ 87,910	\$86,417
Charge-Outs	0	0	0	0
Operations	62,025	1,233	13,315	59,909
Capital	85,689	72,488	363,555	64,372
Non-Departmental	0	0	0	0
Department Total Budget	\$246,039	\$180,923	\$464,780	\$210,698

Budget Summary – By Operational Area

Metro Medical Response System (MMRS)	\$0	\$0	\$253,487	\$0
State Homeland Security Program (SHSP)	31,400	30,000	67,580	46,500
Urban Areas Security Initiative (UASI)	171,063	107,347	100,137	133,508
UASI – Law Enforcement Assistance & Partnership (LEAP)	43,576	43,576	43,576	30,690
Department Total Budget	\$246,039	\$180,923	\$464,780	\$210,698

Change from Prior Year

Change from Prior Year Approved Budget	\$29,775
Percentage Change	16.5%

Department Staffing Summary

Full-Time Positions	1	1	1	1
Part-Time Positions	1	0	0	0
Department Total Positions	2	1	1	1

Discussion & Notes

The FY 2018-19 Revised Budget includes an additional \$37,600 for an SHSP - Terrorism Preparedness grant awarded in April 2019 that was used for night vision devices. Additionally, in the FY 2018-19 Revised Budget is the payment for the Bomb Robot for the Police Department approved in the FY 2017-18 Revised Budget.

Public Safety Grant Fund

Department Detail

POLICE GRANTS

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$0	\$270,000	\$270,000	\$270,000
Charge-Outs	0	0	0	0
Operations	64,097	93,987	99,979	123,000
Capital	0	59,738	59,738	0
Non-Departmental	0	0	0	0
Department Total Budget	\$64,097	\$423,725	\$429,717	\$393,000

Budget Summary – By Operational Area

State Training Grant	\$30,410	\$20,400	\$20,512	\$20,500
TxDOT Grant	0	270,000	270,000	270,000
Justice Assistance Grant	1,039	118,325	125,705	29,000
Youth Programs	20,648	5,000	3,500	3,500
Internet Crimes Against Children (ICAC) – Juvenile Justice	12,000	10,000	10,000	70,000
Department Total Budget	\$64,097	\$423,725	\$429,717	\$393,000

Change from Prior Year

Change from Prior Year Approved Budget

\$(30,725)

Percentage Change

-7.3%

Department Staffing Summary

Full-Time Positions	0	0	0	0
Part-Time Positions	0	0	0	0
Department Total Positions	0	0	0	0

Discussion & Notes

The Police Department anticipates an additional, new State ICAC grant in the amount of \$60,000 that will be used for software and computer items. The FY 2019-20 Adopted Budget also includes a grant from the Texas Department of Transportation in the amount of \$270,000 that will be used to help offset overtime for traffic enforcement.

Narcotic Seizure Fund

Fund Summary

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
<u>REVENUE</u>					
Narcotic Seizure	\$160,403	\$0	\$187,180	\$81,994	
Interest Income	7,304	8,400	6,680	6,710	-20.1%
Miscellaneous Income	0	0	0	0	0.0%
TOTAL REVENUE	<u>\$167,707</u>	<u>\$8,400</u>	<u>\$193,860</u>	<u>\$88,704</u>	<u>956.0%</u>
<u>EXPENDITURES</u>					
Personnel	\$28,048	\$31,559	\$31,559	\$0	-100.0%
Operations	240,994	165,116	187,616	153,000	-7.3%
Capital	149,612	80,160	80,395	80,160	0.0%
TOTAL EXPENDITURES	<u>\$418,654</u>	<u>\$276,835</u>	<u>\$299,570</u>	<u>\$233,160</u>	<u>-15.8%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	<u>(\$250,947)</u>	<u>(\$268,435)</u>	<u>(\$105,710)</u>	<u>(\$144,456)</u>	<u>46.2%</u>
BEGINNING FUND BALANCE	<u>\$539,186</u>	<u>\$275,179</u>	<u>\$288,239</u>	<u>\$182,529</u>	<u>-33.7%</u>
Change in Fund Balance	<u>(250,947)</u>	<u>(268,435)</u>	<u>(105,710)</u>	<u>(144,456)</u>	<u>46.2%</u>
ENDING FUND BALANCE	<u>\$288,239</u>	<u>\$6,744</u>	<u>\$182,529</u>	<u>\$38,073</u>	<u>464.5%</u>

Narcotic Seizure Fund

Fund Detail

The Police Department seizes property used during the commission of felonies involving controlled substances. Seized property may be real or personal property; often it is cash. Proceeds from the forfeited property can only be used for law enforcement activities.

Narcotic Seizure Fund revenues for the FY 2019-20 Adopted Budget are \$88,700 and reflect the limitations in available funds due to the judicial process. As a result, the part-time position typically funded for the Youth Boxing Gym has been moved to the General Fund in the approved budget.

Narcotic Seizure Fund expenditures for the FY 2019-20 Adopted Budget total \$233,200 and include Year 4 of a five-year recurring expenditure of \$80,200 to purchase Taser CEW devices and \$153,000 for various operating expenses.

Fund Balance

The Narcotic Seizure Fund is expected to end FY 2019-20 with a fund balance of \$38,100.

Hotel/Motel Tax Fund

Fund Summary

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Hotel Occupancy Tax	\$1,431,266	\$1,509,000	\$1,502,000	\$1,547,060	2.5%
Interest Income	34,296	35,500	55,580	47,410	33.5%
TOTAL REVENUE	<u>\$1,465,562</u>	<u>\$1,544,500</u>	<u>\$1,557,580</u>	<u>\$1,594,470</u>	<u>3.2%</u>
EXPENDITURES					
Personnel	\$367,843	\$428,025	\$428,025	\$386,974	-9.6%
Operations	66,676	366,169	598,779	508,389	38.8%
Capital	0	89,000	89,000	0	-100.0%
Sub-Total	<u>\$434,519</u>	<u>\$883,194</u>	<u>\$1,115,804</u>	<u>\$895,363</u>	<u>1.4%</u>
Incentive Agreements	\$362,148	\$544,000	\$355,950	\$319,500	-41.3%
Total Operating Expenditures	<u>\$796,667</u>	<u>\$1,427,194</u>	<u>\$1,471,754</u>	<u>\$1,214,863</u>	<u>-14.9%</u>
General & Administrative	\$50,226	\$50,296	\$50,296	\$44,747	-11.0%
Transfers to Other Funds	200,591	275,979	260,579	258,762	-6.2%
Garland Cultural Arts Commission, Inc.	135,934	152,559	152,559	160,368	5.1%
TOTAL EXPENDITURES	<u>\$1,183,418</u>	<u>\$1,906,028</u>	<u>\$1,935,188</u>	<u>\$1,678,740</u>	<u>-11.9%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$282,144	(\$361,528)	(\$377,608)	(\$84,270)	76.7%
BEGINNING FUND BALANCE	\$2,540,338	\$2,349,646	\$2,822,482	\$2,444,874	4.1%
Change in Fund Balance	282,144	(361,528)	(377,608)	(84,270)	76.7%
ENDING FUND BALANCE	<u>\$2,822,482</u>	<u>\$1,988,118</u>	<u>\$2,444,874</u>	<u>\$2,360,604</u>	<u>18.7%</u>

Hotel/Motel Tax Fund

Fund Summary

NON-DEPARTMENTAL EXPENDITURES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Performance/Merit Increase	\$0	\$9,034	\$9,034	\$7,837	-13.2%
Market Adjustment	0	370	370	0	-100.0%
Retiree Insurance	8,436	8,297	8,297	6,155	-25.8%
City Insurance Adjustment	0	0	0	0	0.0%
Sub-Total Personnel Costs	<u>\$8,436</u>	<u>\$17,701</u>	<u>\$17,701</u>	<u>\$13,992</u>	<u>-21.0%</u>
Employee Assistance Program	\$20	\$96	\$96	\$72	-25.0%
Sub-Total Operations Costs	<u>\$20</u>	<u>\$96</u>	<u>\$96</u>	<u>\$72</u>	<u>-25.0%</u>
Total Non-Departmental	<u><u>\$8,456</u></u>	<u><u>\$17,797</u></u>	<u><u>\$17,797</u></u>	<u><u>\$14,064</u></u>	<u><u>-21.0%</u></u>

TRANSFERS TO OTHER FUNDS

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Transfer to Long Term Disability Fund	\$591	\$579	\$579	\$429	-25.9%
Transfer to Economic Development Fund	175,000	275,400	260,000	258,333	-6.2%
Transfer to General Fund	25,000	0	0	0	0.0%
Total Transfers to Other Funds	<u><u>\$200,591</u></u>	<u><u>\$275,979</u></u>	<u><u>\$260,579</u></u>	<u><u>\$258,762</u></u>	<u><u>-6.2%</u></u>

Hotel/Motel Tax Fund

Fund Detail

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$359,407	\$410,324	\$410,324	\$372,982
Charge-Outs	0	0	0	0
Operations	564,738	1,062,632	1,107,192	988,185
Capital	0	89,000	89,000	0
Non-Departmental	259,273	344,072	328,672	317,573
Department Total Budget	\$1,183,418	\$1,906,028	\$1,935,188	\$1,678,740

Budget Summary – By Operational Area

Tax	\$362,148	\$544,000	\$355,950	\$319,500
Public & Media Relations	0	53,644	53,644	54,747
Special Events	3,422	430,820	438,430	0
Marketing Operations	0	68,813	68,813	0
Convention & Visitors Bureau	468,283	364,233	589,233	862,219
Heritage Crossing	90,292	100,446	100,446	124,701
Non-Departmental	259,273	344,072	328,672	317,573
Department Total Budget	\$1,183,418	\$1,906,028	\$1,935,188	\$1,678,740

Change from Prior Year

Change from Prior Year Approved Budget	(\$227,288)
Percentage Change	-11.9%

Department Staffing Summary

Full-Time Positions	3	3	3	3
Part-Time Positions	0	0	0	0
Department Total Positions	3	3	3	3

Discussion & Notes

The FY 2019-20 Adopted Budget for the Hotel/Motel Tax Fund totals \$1.7 million, a decrease of approximately \$227,300 (11.9%) from the FY 2018-19 Adopted Budget. One of the largest decreases in the FY 2019-20 budget is related to Hotel Occupancy Tax (HOT) rebate agreements between the City of Garland and several local hotels. One of these agreements is set to expire at the end of 2019, resulting in the City's increased net HOT revenue collection. HOT rebates were also decreased in FY 2018-19

Hotel/Motel Tax Fund

Fund Detail

Revised based on the year-to-date rebate trend. Approved events funding in the Hotel/Motel Tax Fund includes \$202,500 to host three different fishing tournaments at Harbor Point, two bike races, and other sporting events, including soccer tournaments, flag football regional championships, and a Quidditch regional tournament – a team sport based on the fictional sport of the same name from the Harry Potter novels which has experienced wild growth since its creation in the mid-2000s. Finally, the City of Garland will partner with the Curtis Culwell Center and GISD to bid for the 2021 UIL Girls Basketball State Championship.

Other new items in the Hotel/Motel Tax Fund budget include software for \$6,000 to calculate and better understand the impact of events, additional funds for marketing and promotion of \$29,000, and a professional assessment of the City’s Convention & Visitors Bureau for \$20,000 to identify opportunities to improve existing marketing programs and to further develop the City’s partnerships with stakeholders. Recommendations will be taken to Council for review and approval following the completion of the study.

The Hotel/Motel Tax Fund will continue to make a transfer to the Economic Development Fund to partially fund the City’s Image Management Initiative (IMI). Many of the approved expenditures related to the IMI are eligible for Hotel Occupancy Tax (HOT) funding, and it is estimated that \$258,300 will be transferred to the Economic Development Fund in FY 2019-20. The FY 2018-19 transfer was revised down to \$260,000 to better align with HOT-eligible expenditures that have occurred in FY 2018-19.

Fund Balance

The Hotel/Motel Tax Fund is expected to end FY 2019-20 with a fund balance of nearly \$2.4 million.

Downtown TIF Fund

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
REVENUE					
Ad Valorem Tax Revenue	\$728,845	\$787,386	\$814,403	\$1,136,076	44.3%
Interest Income	11,571	9,024	18,970	16,180	79.3%
TOTAL REVENUE	\$740,416	\$796,410	\$833,373	\$1,152,256	44.7%
EXPENDITURES					
Personnel	\$0	\$120,831	\$120,831	\$121,113	0.2%
Operations	2,868	346,703	266,443	596,921	72.2%
Capital	14,303	282,500	287,500	366,250	29.6%
Sub-Total	\$17,171	\$750,034	\$674,774	\$1,084,284	44.6%
Debt Service Transfer	\$253,200	\$280,100	\$280,100	\$301,950	7.8%
Incentive Agreements	162,702	164,614	173,034	173,034	5.1%
TOTAL EXPENDITURES	\$433,073	\$1,194,748	\$1,127,908	\$1,559,268	30.5%
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$307,343	(\$398,338)	(\$294,535)	(\$407,012)	-2.2%
BEGINNING FUND BALANCE	\$631,787	\$902,424	\$939,130	\$644,595	-28.6%
Change in Fund Balance	307,343	(398,338)	(294,535)	(407,012)	-2.2%
ENDING FUND BALANCE	\$939,130	\$504,086	\$644,595	\$237,583	-52.9%

Mission Statement

The mission of the Downtown Development Office is to coordinate revitalization efforts, policy development, promotional and marketing activities, small business support, and other initiatives that contribute to growing Downtown Garland to its full potential. Primary responsibilities of the Office include managing the implementation of the TIF #1 project plan, gathering and collectively representing the District’s interests, and coordinating stakeholder efforts to promote Downtown as a destination.

2018-19 Accomplishments

- Established the Department’s operations, work plan, and working channels of communication between all Downtown stakeholders.
- Facilitated stakeholder feedback phase of parking study assessment and supported the advancement of the Square redesign process.
- Coordinated promotional events for Downtown.

2019-20 Goals & Initiatives

- Build comprehensive business directory and relationship management database.
- Implement projects scheduled for funding in FY 2019-20 in the TIF #1 Financing and Project Plan.
- Begin a pilot program for public restrooms in the Downtown area.
- Host at least one promotional activity.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Introductory or Business Retention & Expansion (BRE) Visits*	0	30	36
Promotional Events Hosted*	0	2	2

* New measures for FY 2018-19.

Downtown TIF Fund

Department Detail

DOWNTOWN DEVELOPMENT OFFICE

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$0	\$120,831	\$120,831	\$119,109
Charge-Outs	0	0	0	0
Operations	2,868	346,703	266,443	596,754
Capital	14,302	282,500	287,500	366,250
Non-Departmental	415,903	444,714	453,134	477,155
Department Total Budget	\$433,073	\$1,194,748	\$1,127,908	\$1,559,268

Budget Summary – By Operational Area

Downtown Development Office	\$17,170	\$188,374	\$213,114	\$346,543
Façade Improvement	0	98,000	98,000	100,000
Public Parking Lot Improvements	0	55,000	55,000	316,250
Wayfinding & Signage	0	61,160	61,160	116,320
Enhanced Square Programming	0	121,000	16,000	33,000
Public Art	0	10,000	15,000	35,000
Public Infrastructure	0	216,500	216,500	85,000
Land Acquisition	0	0	0	50,000
Non-Departmental	415,903	444,714	453,134	477,155
Department Total Budget	\$433,073	\$1,194,748	\$1,127,908	\$1,559,268

Change from Prior Year

Change from Prior Year Approved Budget

\$364,520

Percentage Change

30.5%

Department Staffing Summary

Full-Time Positions	0	1	1	1
Part-Time Positions	0	0	0	0
Department Total Positions	0	1	1	1

Downtown TIF Fund

Department Detail

DOWNTOWN DEVELOPMENT OFFICE

Discussion & Notes

The FY 2019-20 Adopted Budget for the Downtown TIF Fund totals \$1.6 million, which is an increase of \$364,500 (30.5%) from the FY 2018-19 Adopted Budget. Approved expenditures for FY 2019-20 follow the TIF #1 Project and Financing Plan with some changes to better align TIF projects with related CIP projects, primarily the Downtown Square Design & Construction project. One change is to delay Public Infrastructure expenditures related to the Downtown Square until Council approves the design. Other adjustments to the TIF Plan include adding \$150,000 for marketing and branding, \$50,000 to develop a land acquisition plan, \$35,000 to implement a public restroom pilot program, \$25,000 for design and appraisal services, and increasing public art funding to \$35,000.

Other expenditures in the FY 2019-20 Adopted Budget which were already in the approved TIF #1 Project and Financing Plan are the Façade Improvement Program which kicked off in the summer of 2019, Public Parking Lot Improvements, Wayfinding & Signage, and Enhanced Square Programming. Economic development incentives and a Debt Service transfer are also included in the FY 2019-20 Adopted Budget.

Fund Balance

The Downtown TIF Fund is anticipated to end FY 2019-20 with a fund balance of \$237,600.

Interstate Highway 30 TIF Fund

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
REVENUE					
Ad Valorem Tax Revenue	\$431,943	\$449,328	\$471,840	\$590,768	31.5%
Interest Income	2,019	0	3,871	0	0.0%
TOTAL REVENUE	\$433,962	\$449,328	\$475,711	\$590,768	31.5%
EXPENDITURES					
Personnel	\$0	\$0	\$0	\$0	0.0%
Operations	55,578	55,578	67,697	67,697	21.8%
Capital	0	0	0	0	0.0%
Sub-Total	\$55,578	\$55,578	\$67,697	\$67,697	21.8%
Debt Service Transfer	\$378,165	\$394,088	\$408,571	\$523,071	32.7%
TOTAL EXPENDITURES	\$433,743	\$449,666	\$476,268	\$590,768	31.4%
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$219	(\$338)	(\$557)	\$0	100.0%
BEGINNING FUND BALANCE	\$338	\$338	\$557	\$0	-100.0%
Change in Fund Balance	219	(338)	(557)	0	100.0%
ENDING FUND BALANCE	\$557	\$0	\$0	\$0	0.0%

Interstate Highway 30 TIF Fund

Fund Detail

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$0	\$0	\$0	\$0
Charge-Outs	0	0	0	0
Operations	55,578	55,578	67,697	67,697
Capital	0	0	0	0
Non-Departmental	378,165	394,088	408,571	523,071
Department Total Budget	\$433,743	\$449,666	\$476,268	\$590,768

Change from Prior Year

Change from Prior Year Approved Budget

\$141,102

Percentage Change

31.4%

Department Staffing

Summary

Full-Time Positions	0	0	0	0
Part-Time Positions	0	0	0	0
Department Total Positions	0	0	0	0

Discussion & Notes

The FY 2019-20 Adopted Budget for the I.H. 30 TIF Fund includes \$590,800 in expected revenue, an increase of \$141,400 (31.5%) from the prior year's approved revenues. Expenditures are expected to increase by a similar amount in FY 2019-20, with a \$129,000 increase to the Debt Service transfer and a \$12,100 increase to the Economic Development Incentive rebate.

Medical District TIF Fund

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
REVENUE					
Ad Valorem Tax Revenue	\$0	\$0	\$0	\$8,542	
Interest Income	0	0	0	0	0.0%
TOTAL REVENUE	\$0	\$0	\$0	\$8,542	
EXPENDITURES					
Personnel	\$0	\$0	\$0	\$0	0.0%
Operations	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	0.0%
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$0	\$0	\$0	\$8,542	
BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	0.0%
Change in Fund Balance	0	0	0	8,542	
ENDING FUND BALANCE	\$0	\$0	\$0	\$8,542	

Medical District TIF Fund

Fund Detail

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$0	\$0	\$0	\$0
Charge-Outs	0	0	0	0
Operations	0	0	0	0
Capital	0	0	0	0
Non-Departmental	0	0	0	0
Department Total Budget	\$0	\$0	\$0	\$0

Change from Prior Year

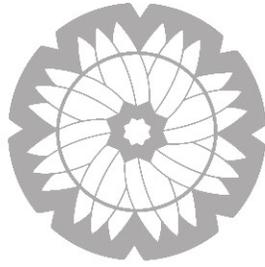
Change from Prior Year Approved Budget	\$0
Percentage Change	0%

Department Staffing Summary

Full-Time Positions	0	0	0	0
Part-Time Positions	0	0	0	0
Department Total Positions	0	0	0	0

Discussion & Notes

The Medical District Tax Increment Financing (TIF) Fund was created in 2018 as a financing mechanism to facilitate redevelopment in the area between the intersections of N. Shiloh Road / W. Walnut Street and N. Shiloh Road / W. Buckingham Road following the closure of the Baylor Scott & White Medical Center – Garland. FY 2019-20 will be the first year that the Fund collects property tax revenue from the properties in the TIF District, with a projected total revenue of \$8,500. No expenditures are planned for FY 2019-20, and the ending fund balance is projected to be \$8,500.

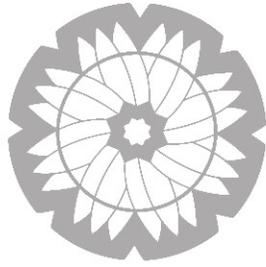


GARLAND

TEXAS MADE HERE

GOVERNMENTAL FUNDS

OTHER GOVERNMENTAL FUNDS



GARLAND

TEXAS MADE HERE

Economic Development Fund

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
REVENUE					
Transfer from Electric Utility Fund	\$1,997,338	\$1,247,338	\$1,247,338	\$1,247,338	0.0%
Transfer from Water Utility Fund	465,000	465,000	465,000	465,000	0.0%
Transfer from Hotel/Motel Tax Fund	175,000	275,400	260,000	258,333	-6.2%
Transfer from Economic Dev. Reserve	838,000	55,000	55,000	0	-100.0%
Miscellaneous/Interest Income	29,423	0	72,009	57,000	
TOTAL REVENUE	\$3,504,761	\$2,042,738	\$2,099,347	\$2,027,671	-0.7%
EXPENDITURES					
Personnel	\$552,243	\$703,285	\$703,285	\$684,491	-2.7%
Operations	2,560,140	1,446,539	1,650,451	1,713,013	18.4%
Capital	0	0	0	0	0.0%
Total Operating Expenditures	\$3,112,383	\$2,149,824	\$2,353,736	\$2,397,504	11.5%
Transfer to Long Term Disability Fund	\$738	\$723	\$723	\$859	18.8%
TOTAL EXPENDITURES	\$3,113,121	\$2,150,547	\$2,354,459	\$2,398,363	11.5%
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$391,640	(\$107,809)	(\$255,112)	(\$370,692)	-243.8%
UNASSIGNED BEGINNING FUND BALANCE	\$1,432,197	\$1,122,717	\$1,823,837	\$1,568,725	39.7%
Change in Unassigned Fund Balance	391,640	(107,809)	(255,112)	(370,692)	-243.8%
UNASSIGNED ENDING FUND BALANCE	\$1,823,837	\$1,014,908	\$1,568,725	\$1,198,033	18.0%
Assigned Fund Balance	\$5,499,100	\$2,221,287	\$2,250,426	\$2,290,609	3.1%
TOTAL FUND BALANCE	\$7,322,937	\$3,236,195	\$3,819,151	\$3,488,642	7.8%

Economic Development Fund

Fund Summary

NON-DEPARTMENTAL EXPENDITURES

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
Performance/Merit Increase	\$0	\$10,790	\$10,790	\$12,931	19.8%
Market Adjustment	0	2,411	2,411	0	-100.0%
Retiree Insurance	10,546	10,371	10,371	12,312	18.7%
City Insurance Adjustment	0	0	0	0	0.0%
Sub-Total Personnel Costs	<u>\$10,546</u>	<u>\$23,572</u>	<u>\$23,572</u>	<u>\$25,243</u>	<u>7.1%</u>
Employee Assistance Program	\$0	\$120	\$120	\$144	20.0%
Economic Development Partnership	465,000	465,000	465,000	465,000	0.0%
Economic Development Incentives	1,588,000	55,000	55,000	0	-100.0%
Sub-Total Operations Costs	<u>\$2,053,000</u>	<u>\$520,120</u>	<u>\$520,120</u>	<u>\$465,144</u>	<u>-10.6%</u>
Total Non-Departmental	<u>\$2,063,546</u>	<u>\$543,692</u>	<u>\$543,692</u>	<u>\$490,387</u>	<u>-9.8%</u>

Mission Statement

The Economic Development Department's mission is to attract new development and redevelopment by implementing programs, policies, and initiatives that capitalize on Garland's unique competitive advantages; to take advantage of short-term and long-term market opportunities; and to remove barriers to investment in accordance with the City's Comprehensive Plan and Economic Development Strategy. The Department carries out this mission as part of the Garland Economic Development Partnership in three key ways:

- Fill and/or support strategic retail, office, and industrial niches;
- Create vibrant commercial and residential districts through prudent public investment that leverages private investment; and
- Provide the necessary policies, information, and resources that serve as the platform for future growth.

Staff efforts along these lines maximize scarce public resources by executing a joint work program in concert with the Chamber of Commerce and through collaboration with other internal and external partners.

2018-19 Accomplishments

- Successfully transitioned to the new Economic Development office space.
- Developed a new Economic Development website.
- Attended 19 promotional events, all of which were target industry-related trade shows and conferences for potential investment in Garland.
- Facilitated 25 prospect site / community visits including 10 Target Industry projects.
- I-30@Rosehill RFP sent to 3,500 real estate professionals nationwide and listed on CoStar, a commercial real estate database through which we send the RFP to another 2,500 real estate professionals monthly.

2019-20 Goals & Initiatives

- Continue focus on the Target Industry data analysis and recruitment effort.
- Facilitate "ED 101" sessions to engage other departments to be a major part of the City's overall economic development efforts.
- Build new incentive financial models for redevelopment projects.
- Engage City leadership and assist them to recognize Garland business communities through company visits.
- Proactively engage the development community in regard to opportunities in Garland.
- Participate in five (5) regional promotion events.
- Actively participate in 12 Target Industry promotional events.

Economic Development Fund

Department Detail

ECONOMIC DEVELOPMENT

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Dollar Amount of Investment Announced through Economic Development Efforts (in millions)	\$550	\$100	\$150
Number of Target-Industry Projects	7	10	10
Number of Economic Development Assistance Programs	25	25	25
Number of New Expansion Projects	8	5	5
Square Feet of New Space Occupied and/or Absorbed from Facilitated Projects	829,000	500,000	350,000
Number of Redevelopment Projects	4	2	2

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$541,697	\$679,713	\$679,713	\$659,248
Charge-Outs	0	0	0	0
Operations	507,140	926,419	1,130,331	1,247,869
Capital	0	0	0	0
Non-Departmental	2,064,284	544,415	544,415	491,246
Department Total Budget	\$3,113,121	\$2,150,547	\$2,354,459	\$2,398,363

Budget Summary – By Operational Area

Economic Development	\$727,888	\$1,157,637	\$1,228,499	\$1,357,117
Image Management Initiative	297,286	448,495	581,545	550,000
National Historic Registry	23,663	0	0	0
Non-Departmental	2,064,284	544,415	544,415	491,246
Department Total Budget	\$3,113,121	\$2,150,547	\$2,354,459	\$2,398,363

Change from Prior Year

Change from Prior Year Approved Budget
Percentage Change

\$247,816
11.5%

Economic Development Fund

Department Detail

ECONOMIC DEVELOPMENT

Department Staffing Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Full-Time Positions	5	6	6	6
Part-Time Positions	0	0	0	0
Department Total Positions	5	6	6	6

Discussion & Notes

The FY 2019-20 Adopted Budget for the Economic Development Fund totals \$2.4 million, an increase of \$247,400 (11.5%) over the prior year's adopted budget. In FY 2018-19 Revised, the transfer from the Hotel/Motel Tax Fund was decreased by \$15,400 to align Hotel Occupancy Tax (HOT) eligible expenditures related to the Image Management Initiative with HOT funding. The Image Management Initiative (IMI) is included in the Economic Development Fund budget and will be entering its fifth year. Approved expenditures for the IMI total \$550,000 and include campaign advertising purchases and promotional events, activities, and items, as well as updated production collateral to be used in the "Make Your Mark" campaign. Essential to the Image Management Initiative's success are the City's media relations and marketing consultant services, which the City will continue to utilize in FY 2019-20 to support and evaluate the IMI. Also included in the approved budget is \$220,000 to fund a catalyst study of the City's newest Tax Increment Financing (TIF) zone, which encompasses the closed Baylor Medical Center at Garland facility near the intersection of Shiloh Road and Walnut Street.

Fund Balance

The Economic Development Fund is expected to end FY 2019-20 with an unassigned fund balance of \$1.2 million and an assigned fund balance of \$2.3 million. The assigned fund balance is sometimes referred to as the Economic Development Reserve and is an escrow account created to hold economic development incentive funds until their disbursement. Planned expenditures out of the Economic Development Reserve will be transferred into the Economic Development Fund for payment to further increase the transparency of the City's economic development incentive payments.

Infrastructure Repair & Replacement Fund

Fund Summary

STREET

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Transfer from General Fund - Recurring	\$5,948,377	\$6,352,499	\$6,352,499	\$7,231,445	13.8%
Transfer from General Fund - One-Time	1,591,110	2,556,062	2,556,062	1,000,000	-60.9%
Transfer from Water Utility Fund	787,558	807,247	807,247	827,428	2.5%
Transfer from Wastewater Utility Fund	787,558	807,247	807,247	827,428	2.5%
Transfer from CIP (Tax Note Proceeds)	9,250,000	10,580,000	10,580,000	17,909,000	69.3%
Street Assessment	420	0	0	0	0.0%
Recovery of Expenditures	250,000	0	0	0	0.0%
Recycling - Concrete	60,455	50,000	70,000	70,000	40.0%
Interest Income & Miscellaneous	143,077	194,100	446,583	275,000	41.7%
TOTAL REVENUE	<u>\$18,818,555</u>	<u>\$21,347,155</u>	<u>\$21,619,638</u>	<u>\$28,140,301</u>	<u>31.8%</u>
EXPENDITURES					
Personnel	\$5,344,575	\$6,793,271	\$6,793,271	\$6,977,718	2.7%
Salary Charge-Outs	0	(165,095)	(165,095)	(100,380)	39.2%
Operations	9,514,859	13,771,239	22,748,158	21,390,539	55.3%
Capital	1,246,739	1,015,000	1,427,520	97,950	-90.3%
Sub-Total	<u>\$16,106,173</u>	<u>\$21,414,415</u>	<u>\$30,803,854</u>	<u>\$28,365,827</u>	<u>32.5%</u>
IT Replacement Fund	\$19,984	\$19,231	\$19,231	\$19,231	0.0%
Total Operating Expenditures	<u>\$16,126,157</u>	<u>\$21,433,646</u>	<u>\$30,823,085</u>	<u>\$28,385,058</u>	<u>32.4%</u>
Transfer to Long Term Disability Fund	\$12,107	\$13,021	\$13,021	\$13,026	0.0%
TOTAL EXPENDITURES	<u>\$16,138,264</u>	<u>\$21,446,667</u>	<u>\$30,836,106</u>	<u>\$28,398,084</u>	<u>32.4%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	<u>\$2,680,291</u>	<u>(\$99,512)</u>	<u>(\$9,216,468)</u>	<u>(\$257,783)</u>	<u>-159.0%</u>
BEGINNING FUND BALANCE	\$6,803,960	\$110,016	\$9,484,251	\$267,783	143.4%
Change in Fund Balance	<u>2,680,291</u>	<u>(99,512)</u>	<u>(9,216,468)</u>	<u>(257,783)</u>	<u>-159.0%</u>
ENDING FUND BALANCE	<u>\$9,484,251</u>	<u>\$10,504</u>	<u>\$267,783</u>	<u>\$10,000</u>	<u>-4.8%</u>

Infrastructure Repair & Replacement Fund

Fund Summary

STREET

NON-DEPARTMENTAL EXPENDITURES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Performance/Merit Increase	\$0	\$113,655	\$113,655	\$114,645	0.9%
Market Adjustment	0	16,272	16,272	0	-100.0%
Retiree Insurance	172,953	186,684	186,684	186,721	0.0%
City Insurance Adjustment	0	0	0	0	0.0%
Unemployment Claims	2,912	10,249	10,249	7,658	-25.3%
Sub-Total Personnel Costs	<u>\$175,865</u>	<u>\$326,860</u>	<u>\$326,860</u>	<u>\$309,024</u>	<u>-5.5%</u>
Employee Assistance Program	\$1,322	\$2,160	\$2,160	\$2,184	1.1%
Sub-Total Operations Costs	<u>\$1,322</u>	<u>\$2,160</u>	<u>\$2,160</u>	<u>\$2,184</u>	<u>1.1%</u>
Total Non-Departmental	<u><u>\$177,187</u></u>	<u><u>\$329,020</u></u>	<u><u>\$329,020</u></u>	<u><u>\$311,208</u></u>	<u><u>-5.4%</u></u>

Infrastructure Repair & Replacement Fund

Department Detail

STREET

Mission Statement

The Street Department’s mission is to provide high-quality service to the citizens of Garland by maintaining, repairing, and/or replacing streets, alleys, and other related infrastructure. The Department will provide a safe road system through proper maintenance, rehabilitation, and replacement of failed segments of pavement and all other related infrastructure while upholding the highest regard for customer satisfaction.

2018-19 Accomplishments

- Performed preventive maintenance crack-sealing on 50 lane miles of street paving.
- Completed 19 alley reconstruction, 6 alley repair, 36 asphalt overlay, 27 street reconstruction, 36 concrete street repair, and 1 CDBG street reconstruction projects.
- Implemented Cartograph work and asset and pavement management system. The Scenario Builder module was added later to facilitate development of funding needs and PCI projections.
- Developed the on-demand concrete pavement repair contract.

2019-20 Goals & Initiatives

- Overlay 35 lane miles of collector/residential streets rated in poor or failed condition with asphalt.
- Perform preventive maintenance crack-sealing on 50 lane miles of arterial/collector/industrial and residential streets.
- Build covered structures on Street Department yard to store equipment out of the weather.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Maintenance			
Requests for Service	2,972	4,000	4,000
Average Street Pavement Condition Index (PCI)	74	75	78
Alley/Street Paving			
Alley Repair - Concrete (square yards)	8,737	15,000	15,000
Street Repair - Concrete (square yards)	302,173	374,719	350,000
Alley Replacement - Concrete (miles)	3.81	3.93	4.00
Street Replacement - Concrete (lane miles)	5.59	16.71	16.00
Street Rehabilitation - Asphalt (lane miles)	38.30	35	35
Community Development Block Grant Program			
Street Replacement (lane miles)	2.01	0.35	0

Infrastructure Repair & Replacement Fund

Department Detail

STREET

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$5,168,710	\$6,466,411	\$6,466,411	\$6,668,694
Charge-Outs	0	(165,095)	(165,095)	(100,380)
Operations	9,513,537	13,769,079	22,745,998	21,388,355
Capital	1,246,739	1,015,000	1,427,520	97,950
Non-Departmental	209,278	361,272	361,272	343,465
Department Total Budget	\$16,138,264	\$21,446,667	\$30,836,106	\$28,398,084

Budget Summary – By Operational Area

Administration	\$768,215	\$874,915	\$874,915	\$894,120
Maintenance	3,438,448	3,598,565	3,598,565	3,520,612
Construction	11,722,323	16,611,915	26,001,354	23,639,887
Non-Departmental	209,278	361,272	361,272	343,465
Department Total Budget	\$16,138,264	\$21,446,667	\$30,836,106	\$28,398,084

Change from Prior Year

Change from Prior Year Approved Budget

\$6,951,417

Percentage Change

32.4%

Department Staffing Summary

Full-Time Positions	91	91	91	91
Part-Time Positions	0	0	0	0
Department Total Positions	91	91	91	91

Discussion & Notes

The Street Department is responsible for maintaining, repairing, and replacing streets, alleys, and other related infrastructure. Bond projects related to infrastructure are included in the City's annual Capital Improvement Program (CIP) and are funded by General Obligation Debt. These CIP projects include the expansion of road capacity (such as adding lanes), the reconstruction of asphalt to concrete, and the refurbishment of major thoroughfares. Projects funded in the Infrastructure Repair & Replacement Fund include the rehabilitation of residential streets and asphalt crack-sealing and leveling. In addition, the refurbishment of major thoroughfares that do not have Bond funding has been accomplished through the Infrastructure Repair & Replacement Fund.

Infrastructure Repair & Replacement Fund

Department Detail

STREET

Funding for the Infrastructure Repair & Replacement Fund comes primarily from transfers from the General Fund, Water Utility Fund, and Wastewater Utility Fund. In addition, funding is also provided each year by a transfer from a pool of funds maintained by the annual issuance of a Short-Term Tax Note. Information regarding Short-Term Tax Notes, as well as the City's Commercial Paper Program, can be found in the Debt Service Fund Financial Summary.

The City Council has continued to aggressively address street and alley pavement conditions. Funding levels for street infrastructure repairs have been increased over the past four years, reaching \$28.1 million in FY 2019-20. The total \$28.1 million for the Street Program is included in the Operating Budget this year due to an increase in Short-Term Tax Note capacity. The General Fund transfer for street repairs in FY 2019-20 is \$8.2 million, which is a \$337,000 increase from FY 2018-19 Revised. Transfers from the Water and Wastewater Utility Funds total \$1.7 million and other miscellaneous cash revenue is \$275,000 – bringing the total for street repair cash-funding to \$10.2 million. The FY 2019-20 Adopted Budget also includes \$17.9 million in Tax Note funds.

Infrastructure Repair & Replacement Funding Sources

	2018-19 Revised	Change	2019-20 Approved
General Fund *	\$7,894,000	\$337,000	\$8,231,000
Water and Wastewater Funds	1,614,000	41,000	1,655,000
CDBG Street Projects	161,000	(161,000)	0
Miscellaneous Revenue	244,000	31,000	275,000
Tax Note Funds	10,580,000	7,329,000	17,909,000
Certificates of Obligation	6,750,000	(6,750,000)	0
Totals	\$27,243,000	\$827,000	\$28,070,000

* General Fund transfers for equipment replacement are not included.

The FY 2018-19 Revised miscellaneous revenue includes an \$80,000 rebate from the Equipment Replacement Fund balance. The FY 2019-20 Adopted Budget includes \$80,000 for a replacement level lifting machine and cargo trailer and \$18,000 for a new cargo trailer for use by the asphalt overlay crew. These requests are funded from the fund balance.

Public Health / Immunization Grant Fund

Fund Summary

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Public Health Fees	\$322,002	\$325,000	\$313,000	\$318,000	-2.2%
Texas DSHS Grant	485,931	481,929	481,929	481,929	0.0%
Other Contributions	18,000	18,000	18,000	18,000	0.0%
Miscellaneous Program Income	175,910	187,500	192,000	192,000	2.4%
Credit Card Fees	(4,029)	0	(3,994)	(3,704)	
TOTAL REVENUE	<u>\$997,814</u>	<u>\$1,012,429</u>	<u>\$1,000,935</u>	<u>\$1,006,225</u>	<u>-0.6%</u>
EXPENDITURES					
By Category:					
Personnel	\$680,361	\$742,374	\$742,374	\$752,746	1.4%
Operations	268,432	268,792	268,792	269,379	0.2%
Capital	0	0	0	0	0.0%
Sub-Total	<u>\$948,793</u>	<u>\$1,011,166</u>	<u>\$1,011,166</u>	<u>\$1,022,125</u>	<u>1.1%</u>
By Area:					
Texas DSHS Grant	\$688,725	\$657,979	\$657,979	\$671,039	2.0%
Clinical Services	260,068	353,187	353,187	351,086	-0.6%
TOTAL EXPENDITURES	<u>\$948,793</u>	<u>\$1,011,166</u>	<u>\$1,011,166</u>	<u>\$1,022,125</u>	<u>1.1%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$49,021	\$1,263	(\$10,231)	(\$15,900)	
BEGINNING FUND BALANCE	\$42,844	\$86,844	\$91,865	\$81,634	-6.0%
Change in Fund Balance	<u>49,021</u>	<u>1,263</u>	<u>(10,231)</u>	<u>(15,900)</u>	
ENDING FUND BALANCE	<u>\$91,865</u>	<u>\$88,107</u>	<u>\$81,634</u>	<u>\$65,734</u>	<u>-25.4%</u>

Public Health / Immunization Grant Fund

Department Detail

Mission Statement

The mission of the Public Health Department is to provide basic public health services – including immunizations and surveillance, investigation, and control services related to communicable diseases, directed primarily toward the city’s medically needy population. These services allow for increased community-wide immunity from vaccine-preventable diseases and serve to identify and aid in early intervention with growth and developmental problems among children. Failure to provide these services would require that Garland residents seek these services elsewhere or simply go without proper care.

2018-19 Accomplishments

- Implemented software to medical records program that notifies patients via text message that a follow-up visit is due. The program collects surveys from patients via email and is capable of emailing out health notices and newsletters to all patients.
- Added HEPLISAV-B vaccine to the inventory. This Hepatitis B vaccine is a series of two vaccines versus the current Hepatitis B vaccine that is a series of three vaccines.
- Upgraded staff to laptops, allowing employees to move their workstations and to utilize at off-site clinics.

2019-20 Goals & Initiatives

- Eliminate paper check-in for patients by utilizing iPads for electronic check-in.
- Continue to focus on immunization coverage rates.
- Continue to promote vaccination throughout the Garland community and find ways to expand the patient base.
- Improve collaboration with significant outreach to both prospective patients and other medical providers and expand the Clinic’s public education outreach.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Individuals Immunized (private pay/insurance)	2,550	2,600	2,600
Individuals Immunized (VFC/ASN)	7,978	8,000	8,000
Communicable Disease Investigations	439	1,200	450
Program Income Collected	\$175,910	\$192,000	\$192,000
Private Revenue Collected	\$322,002	\$313,000	\$318,000
Overall Immunization Rates per DSHS Audit	97%	95%	96%

Public Health / Immunization Grant Fund

Department Detail

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$680,361	\$742,374	\$742,374	\$752,746
Charge-Outs	0	0	0	0
Operations	268,432	268,792	268,792	269,379
Capital	0	0	0	0
Non-Departmental	0	0	0	0
Department Total Budget	\$948,793	\$1,011,166	\$1,011,166	\$1,022,125

Budget Summary – By Operational Area

Texas DSHS Grant	\$688,725	\$657,979	\$657,979	\$671,039
Clinical Services	260,068	353,187	353,187	351,086
Department Total Budget	\$948,793	\$1,011,166	\$1,011,166	\$1,022,125

Change from Prior Year

Change from Prior Year Approved Budget

\$10,959

Percentage Change

1.1%

Department Staffing Summary

Full-Time Positions	9	9	9	9
Part-Time Positions	1	1	1	1
Department Total Positions	10	10	10	10

Discussion & Notes

Through a combination of resources, including State and other miscellaneous health-related grant programs, the Public Health / Immunization Grant Fund provides public health services, immunizations, well-child examinations, and communicable disease control services to citizens and the community.

Overall, anticipated revenues for Public Health in the FY 2019-20 Adopted Budget are \$1.0 million, a slight decrease of \$6,200 (0.6%). Grant revenues received directly from the Texas Department of State Health Services (TDSHS) will remain flat at \$481,900, while the FY 2019-20 Approved Budget reflects a slight increase from the FY 2018-19 Adopted Budget in associated miscellaneous program income. This is due to anticipated fluctuations in the number of customers eligible for vaccines funded through the State.

Public Health / Immunization Grant Fund

Department Detail

Total expenditures in the FY 2019-20 Adopted Budget are anticipated to increase by \$11,000 (1.1%). It should be noted that programs within the Public Health / Immunization Grant Fund are often dynamic and staff is able to respond to changing or emerging circumstances and situations within many areas of public health concerns.

Fund Balance

The Public Health / Immunization Grant Fund is expected to end the year with a fund balance of \$65,700.

SafeLight Fund

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
REVENUE					
SafeLight Revenue	\$1,979,658	\$1,600,000	\$1,174,138	\$0	-100.0%
TOTAL REVENUE	\$1,979,658	\$1,600,000	\$1,174,138	\$0	-100.0%
EXPENDITURES					
Personnel	\$82,421	\$130,363	\$73,497	\$0	-100.0%
Operations	872,299	920,187	703,576	0	-100.0%
Capital	0	0	140,000	0	0.0%
Total Operating Expenditures	\$954,720	\$1,050,550	\$917,073	\$0	-100.0%
Traffic Safety	\$549,506	\$645,000	\$905,721	\$0	-100.0%
General & Administrative	13,603	13,154	10,961	0	-100.0%
Transfers to Other Funds	375,148	320,145	320,121	0	-100.0%
Funding to the State *	513,533	268,148	123,052	0	-100.0%
TOTAL EXPENDITURES	\$2,406,509	\$2,296,997	\$2,276,928	\$0	-100.0%
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$426,851)	(\$696,997)	(\$1,102,790)	\$0	100.0%
BEGINNING FUND BALANCE	\$1,743,756	\$866,248	\$1,316,905	\$214,115	-75.3%
Change in Fund Balance	(426,851)	(696,997)	(1,102,790)	0	100.0%
ENDING FUND BALANCE	\$1,316,905	\$169,251	\$214,115	\$214,115	26.5%

SafeLight Fund

Fund Summary

NON-DEPARTMENTAL EXPENDITURES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Performance/Merit Increase	\$0	\$2,104	\$1,973	\$0	-100.0%
Market Adjustment	0	1,279	0	0	-100.0%
Retiree Insurance	2,109	2,074	1,729	0	-100.0%
City Insurance Adjustment	0	0	0	0	0.0%
Sub-Total Personnel Costs	<u>\$2,109</u>	<u>\$5,457</u>	<u>\$3,702</u>	<u>\$0</u>	<u>-100.0%</u>
Employee Assistance Program	\$19	\$24	\$15	\$0	-100.0%
Sub-Total Operations Costs	<u>\$19</u>	<u>\$24</u>	<u>\$15</u>	<u>\$0</u>	<u>-100.0%</u>
Total Non-Departmental	<u><u>\$2,128</u></u>	<u><u>\$5,481</u></u>	<u><u>\$3,717</u></u>	<u><u>\$0</u></u>	<u><u>-100.0%</u></u>

TRANSFERS TO OTHER FUNDS

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Long Term Disability Fund	\$148	\$145	\$121	\$0	-100.0%
Multi-Year Capital Fund	100,000	100,000	100,000	0	-100.0%
General Fund	275,000	220,000	220,000	0	-100.0%
Total Transfers to Other Funds	<u><u>\$375,148</u></u>	<u><u>\$320,145</u></u>	<u><u>\$320,121</u></u>	<u><u>\$0</u></u>	<u><u>-100.0%</u></u>

SafeLight Fund

Department Detail

SAFELIGHT GARLAND

Mission Statement

SafeLight Garland’s mission is to reduce red-light running and the vehicle crashes, injuries, and deaths that can result from red-light running. The program is tasked with enforcing the City ordinance created to address this dangerous driver behavior. SafeLight Garland serves as a force-multiplier for the Garland Police Department and provides public education regarding the program and the issue of red-light running.

2018-19 Accomplishments

- Reduce the number of accidents and injuries at intersections with Red-Light Cameras.

2019-20 Goals & Initiatives

- On June 1, 2019, House Bill 1631 was signed into law prohibiting cities from operating traffic cameras that photograph citizens running red lights and effectively eliminating the program.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Number of Crashes at Intersections with Red-Light Cameras	34	40	0
Number of Injuries at Intersections with Red-Light Cameras	20	30	0

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$80,312	\$124,906	\$69,795	\$0
Charge-Outs	0	0	0	0
Operations	1,285,621	1,745,163	1,499,282	0
Capital	136,163	140,000	250,000	0
Non-Departmental	904,413	286,928	457,851	0
Department Total Budget	\$2,406,509	\$2,296,997	\$2,276,928	\$0

Budget Summary – By Operational Area

SafeLight Garland Program	\$1,079,510	\$1,320,069	\$928,356	\$0
Traffic Safety	422,586	690,000	890,721	0
Non-Departmental	904,413	286,928	457,851	0
Department Total Budget	\$2,406,509	\$2,296,997	\$2,276,928	\$0

SafeLight Fund

Department Detail

SAFELIGHT GARLAND

Department Staffing Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Full-Time Positions	1	1	0	0
Part-Time Positions	1	1	0	0
Department Total Positions	2	2	0	0

Discussion & Notes

On June 1, 2019, House Bill 1631 was signed into law prohibiting cities from operating traffic cameras that photograph citizens running red lights. This eliminated the City's ability to issue and collect fines related to red-light running. Approximately \$1.2 million of Public Safety projects were funded with the SafeLight Fund in FY 2018-19. The General Fund approved budget includes funding of \$424,500 to continue vital initiatives previously funded with SafeLight funds. The following table summarizes the approved projects and their amounts:

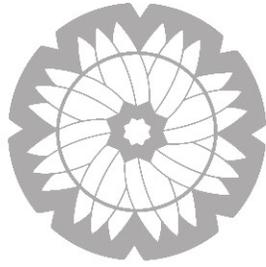
PROJECT	FY 2019-20 APPROVED
Radar Speed Signs	\$54,000
Electronic Message Board	67,000
Traffic Management Vehicle	73,484
School Zone and Enforcement Against Aggressive Driving	120,000
"Other Signs" Transportation	40,000
LED Replacement Program	50,000
Optical Time Domain Reflectometer	20,000
	\$424,484

Fund Balance

The FY 2019-20 Adopted Budget reflects zero activity with a remaining fund balance of \$214,000. Public Safety or Transportation will utilize the remaining SafeLight funds after costs associated with camera removal have been finalized.

PROPRIETARY FUNDS

UTILITY FUNDS



GARLAND

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Electric Utility Fund

Fund Summary

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Sales of Electricity	\$283,508,805	\$275,033,134	\$281,391,477	\$279,877,322	1.8%
Transfer from Rate Mitigation Fund	25,000,000	29,250,000	16,500,000	15,250,000	-47.9%
Miscellaneous Revenue	5,110,353	3,413,760	5,884,682	4,263,233	24.9%
Interest Income	121,974	175,000	461,200	393,400	124.8%
Bad Debt	(376,032)	(544,728)	(548,321)	(551,584)	-1.3%
TOTAL REVENUE	<u>\$313,365,100</u>	<u>\$307,327,166</u>	<u>\$303,689,038</u>	<u>\$299,232,371</u>	<u>-2.6%</u>
EXPENDITURES					
Personnel	\$26,619,968	\$32,447,218	\$32,220,304	\$32,049,994	-1.2%
Operations	175,899,663	177,291,122	179,373,049	173,691,413	-2.0%
Capital	132,237	211,625	242,551	409,250	93.4%
Sub-Total	<u>\$202,651,868</u>	<u>\$209,949,965</u>	<u>\$211,835,904</u>	<u>\$206,150,657</u>	<u>-1.8%</u>
Support Services	\$12,179,495	\$9,339,803	\$9,339,803	\$9,607,730	2.9%
IT Replacement Fund	360,000	100,000	100,000	150,000	50.0%
IT Project Fund	83,429	0	0	202,900	
Debt Service Transfer	26,635,289	26,620,095	26,620,095	26,622,670	0.0%
Revenue Bonds	18,793,767	30,877,422	23,766,612	29,234,369	-5.3%
Total Operating Expenditures	<u>\$260,703,848</u>	<u>\$276,887,285</u>	<u>\$271,662,414</u>	<u>\$271,968,326</u>	<u>-1.8%</u>
General & Administrative	\$3,969,234	\$4,065,098	\$4,065,098	\$4,136,224	1.7%
Return on Investment	19,451,298	19,451,298	19,451,298	20,132,093	3.5%
Inventory Adjustment	54,729	0	0	0	0.0%
Transfer to Multi-Year Capital Fund	11,725,000	11,725,000	11,725,000	11,725,000	0.0%
Transfers to Other Funds	4,870,565	4,046,931	16,325,981	4,166,444	3.0%
TOTAL EXPENDITURES	<u>\$300,774,674</u>	<u>\$316,175,612</u>	<u>\$323,229,791</u>	<u>\$312,128,087</u>	<u>-1.3%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$12,590,426	(\$8,848,446)	(\$19,540,753)	(\$12,895,716)	-45.7%
BEGINNING FUND BALANCE	\$62,166,910	\$53,194,791	\$74,757,336	\$55,216,583	3.8%
Change in Fund Balance	<u>12,590,426</u>	<u>(8,848,446)</u>	<u>(19,540,753)</u>	<u>(12,895,716)</u>	<u>-45.7%</u>
ENDING FUND BALANCE	<u>\$74,757,336</u>	<u>\$44,346,345</u>	<u>\$55,216,583</u>	<u>\$42,320,867</u>	<u>-4.6%</u>
Days of Operating Expenditures	148	76	100	75	-1.6%
45-Day Fund Balance Requirement	\$22,660,221	\$26,284,268	\$24,833,138	\$25,494,237	-3.0%
Over (Short of) Requirement	\$52,097,116	\$18,062,077	\$30,383,445	\$16,826,630	-6.8%

Rate Mitigation Fund

Fund Summary

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Transfer from Electric Utility Fund	\$0	\$0	\$12,280,080	\$0	
Interest and Amortization	2,257,792	2,470,000	3,375,000	2,900,000	17.4%
TOTAL REVENUE	<u>\$2,257,792</u>	<u>\$2,470,000</u>	<u>\$15,655,080</u>	<u>\$2,900,000</u>	<u>17.4%</u>
EXPENDITURES					
Transfer to Electric Utility Fund	\$25,000,000	\$29,250,000	\$16,500,000	\$15,250,000	-47.9%
TOTAL EXPENDITURES	<u>\$25,000,000</u>	<u>\$29,250,000</u>	<u>\$16,500,000</u>	<u>\$15,250,000</u>	<u>-47.9%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$22,742,208)	(\$26,780,000)	(\$844,920)	(\$12,350,000)	53.9%
BEGINNING FUND BALANCE	\$179,795,780	\$129,580,780	\$157,053,572	\$156,208,652	20.5%
Change in Fund Balance	<u>(22,742,208)</u>	<u>(26,780,000)</u>	<u>(844,920)</u>	<u>(12,350,000)</u>	<u>53.9%</u>
ENDING FUND BALANCE	<u>\$157,053,572</u>	<u>\$102,800,780</u>	<u>\$156,208,652</u>	<u>\$143,858,652</u>	<u>39.9%</u>

Electric Utility Fund

Revenue Discussion

Since 1923, Garland Power & Light (GP&L) has been providing electric service to Garland residents. Currently, GP&L serves nearly 71,000 residential, commercial, and industrial customers, representing approximately 81% of Garland electric customers. GP&L is the fourth largest municipal electric utility in Texas and the 43rd largest in the nation.

Following passage of the Texas Electric Deregulation Bill during the 1999 Legislative Session, the Texas utility market was opened to retail competition on January 1, 2002. While this presented an opportunity to participate in a deregulated market, GP&L, along with all other municipally-owned electric utilities in the state, declined to do so and has been working continuously since then to ensure its ability to offer competitive market prices and provide reliable services in a deregulated market environment.

Garland Power & Light's electric system consists of almost 400 linear miles of overhead distribution and over 600 linear miles of underground distribution. In addition, GP&L has almost 300 linear miles of transmission lines and 32 substations. GP&L also has a diverse energy portfolio, which includes power from natural gas, wind, solar, and hydroelectric facilities, as well as power purchased through the Electric Reliability Council of Texas (ERCOT) energy market. GP&L owns two natural gas generation facilities, a hydroelectric facility, and has power purchase agreements for wind and solar energy. GP&L's generation units are used primarily to sell power into the market when prices exceed the units' costs of production.

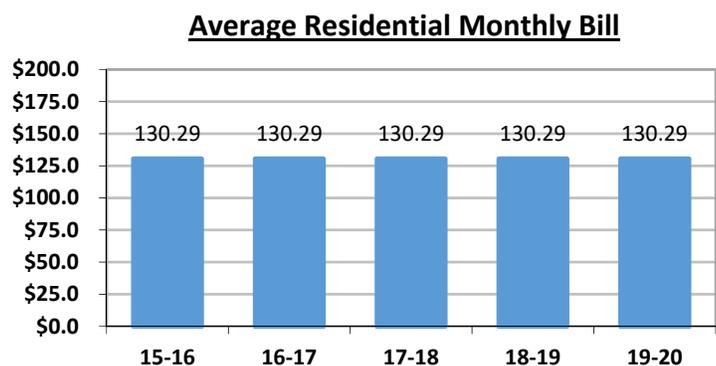
Effective October 2019, Texas Municipal Power Agency (TMPA) will permanently retire its 470-megawatt coal-fired generation plant located at the Gibbons Creek Reservoir in Grimes County, Texas. TMPA is continuing discussions with interested parties of possible sales options of its facilities as well as planning for plant retirement and decommissioning activities.

Revenue

Anticipated total revenue for FY 2019-20 totals approximately \$299.2 million and represents a decrease of \$8.1 million (2.6%) from what was approved for FY 2018-19. Although Sales of Electricity are projected to increase by \$4.8 million (1.8%) from FY 2018-19 to FY 2019-20, the anticipated transfer to GP&L from the Rate Mitigation Fund will decrease from \$29.3 million as approved for FY 2018-19 to \$15.3 million in the coming year following GP&L's payoff of its portion of TMPA's generation debt in FY 2017-18.

Adjustments for FY 2018-19 in the revised budget total \$3.6 million (1.2%), a decrease from the approved amount of \$307.3 million to \$303.7 million for the year, due to increased consumption and Off-System Sales and a decrease of \$12.8 million to the Rate Mitigation Fund transfer of \$29.3 million to \$16.5 million.

Although GP&L rates are not set with the adoption of the budget, the Recovery Adjustment Factor (RAF) rate may be modified as appropriate throughout the year to address changes in market conditions and the Utility's revenue requirement needs. No change to the current RAF is planned at this time, so the average monthly cost for a residential GP&L customer using 1,300 kWh of electricity will remain at \$130.29.



Mission Statement

The mission of the Administration Division of Garland Power & Light (GP&L) is to provide support to all divisions within GP&L. Functions in the Administration area include senior management, accounting, finance, planning, marketing, information technology, asset and workforce management, settlements, and safety/training.

2018-19 Accomplishments

- Developed and managed the Department's annual operating budget, capital improvement program, and long-range financial forecast.
- Maintained 3/4-cent per kWh Revenue Adjustment Factor reduction that was implemented in FY 2015-16, which results in over \$12 million in annual rate savings for GP&L's retail customers.
- Retained GP&L's high-quality credit rating of AA- and A+ with Fitch and S&P, respectively.
- Successfully intervened in State legislation efforts that would have negatively impacted GP&L and successfully negotiated legislation that reduced unfavorable impacts to GP&L.
- Received approval from the Public Utility Commission of Texas for a transmission cost-of-service rate request, resulting in an annual increase of transmission revenue of \$16 million.
- Negotiated and procured three new solar power purchase agreements that will provide an additional 100 MW of renewable energy to GP&L's resource portfolio.
- Added additional wholesale load to serve and extended load serving agreements with two existing wholesale customers.

2019-20 Goals & Initiatives

- Develop short and long-range strategic plans and ten-year financial forecasts, including an annual operating budget and capital improvement program.
- Maintain strategic efforts related to the future of TMPA operations and ownership.
- Continue strategy of leveraging generation resources in market opportunities and promoting QSE and power marketing services.
- Evaluate new power resource opportunities.
- Pursue transmission investment opportunities.
- Retain our employees with competitive compensation.
- Serve and participate on industry boards, committees, and associations to promote and defend positions key to the City of Garland's success.
- Partner with the City in developing and supporting key economic development opportunities.

Electric Utility Fund

Department Detail

GP&L - *Administration*

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Electric Fund Expenditures as a Percent of Revised Budget	89.2%	100%	100%
Electric Fund Revenue as a Percent of Revised Budget	95.5%	100%	100%

Mission Statement

The mission of the System Operations & Technology Services Division of Garland Power & Light (GP&L) is to ensure safe and reliable operations of GP&L’s transmission and distribution systems consistent with NERC reliability standards and ERCOT Protocols and Operating Guide requirements.

2018-19 Accomplishments

- Integrated new and upgraded transmission and substation facilities in the North Garland area into System Operations.
- Successfully completed the NERC 693 audit for GP&L’s transmission operations.
- Successfully completed the TDSP Outage Scheduler Calendar.

2019-20 Goals & Initiatives

- Upgrade hardware and software of the Energy Management System.
- Integrate transmission and substation facilities associated with solar farm projects into System Operations.
- Upgrade real-time voice recording system to VOIP to meet ERCOT requirements.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Continue to Meet the Energy Demands of the System on a Daily Basis in a Safe and Reliable Manner Meet Regulatory Requirements	Measured by SAIDI/SAIFI Standards Zero Violations	Measured by SAIDI/SAIFI Standards Zero Violations	Measured by SAIDI/SAIFI Standards Zero Violations

Electric Utility Fund

Department Detail

GP&L - Energy Services

Mission Statement

The mission of the Energy Services Division of Garland Power & Light (GP&L) is to manage the overall fuel and energy costs through the purchasing and selling of energy, ancillary services, and QSE services within the framework of the Risk Management Policy; to safely and reliably operate its power production assets; and to coordinate all aspects of electric service with its industrial and commercial customers.

2018-19 Accomplishments

- Managed GP&L fuel and energy expenses to meet budgetary targets.
- Successful run of generating resources during winter and summer seasons.
- Zero injuries at the power generating resource plants.
- Participated in ERCOT committees to maintain NOIE presence and protect GP&L's interests.
- Promoted programs for retail customer energy savings.
- Expanded GP&L retail customers in demand response program.
- Developed new residential Green Rate.
- Supported City's economic development initiatives.

2019-20 Goals & Initiatives

- Manage GP&L fuel and expenses to meet financial forecasts.
- Operate Power Production resources in a safe, reliable, and competitive manner.
- Sustain wholesale power supply and QSE services business.
- Participate in ERCOT committees to maintain NOIE presence and protect GP&L's interests.
- Promote demand response program to GP&L retail customers.
- Support City's economic development initiatives.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Peak Season Availability – Steam Resources	85%	95%	95%
Peak Season Availability – Gas Turbine	99%	98%	98%
Peak Season Availability – Lewisville Hydro	79%	98%	98%

Electric Utility Fund

Department Detail

GP& L - *Transmission/Distribution/Substations*

Mission Statement

The mission of the Transmission, Distribution, & Substations Division of Garland Power & Light is to construct and maintain electric facilities in a timely, economic, safe, and reliable manner.

2018-19 Accomplishments

- Finished Phase 2 of the rebuilding of the Wylie to Firewheel 138 kV line (15.2 miles and 112 structures).
- Completed construction of the new Campbell Road Switch Station.
- Completed \$7 million of capital improvements on the TMPA transmission system, including the relocation of 4 dead-end structures on the McCree to Oncor Centerville 345 kV line for the TxDOT I.H. 635 widening project.
- Obtained a Certificate of Convenience and Necessity (CCN) from the Public Utility Commission of Texas for the construction of 8 miles of 138 kV line to provide a third power feed to the city of Greenville.
- Executed an interconnection agreement for the construction of a 345 kV switching station and five miles of 345 kV line for a utility scale solar farm connection to GP&L's CREZ transmission line.
- Maintained Distribution system reliability indices better than industry average through the proactive repair and replacement of system facilities.
- Completed 100% of the FY 2018-19 scheduled upgrade of median and residential street lights to LED lights.

2019-20 Goals & Initiatives

- Continue rebuilding portions of GP&L's transmission and substation infrastructure to address load growth in the North Garland area.
- Complete all TMPA construction projects planned for FY 2019-20, including the Ben Davis to McCree 138 kV transmission line upgrade.
- Obtain a CCN for the construction of a 10-mile, 345 kV line for a utility scale solar farm interconnection to GP&L's CREZ transmission line.
- Maintain Distribution system reliability indices better than industry's performance through the proactive repair and replacement of system facilities.
- Complete 100% of the FY 2019-20 scheduled upgrade of median and residential street lights to LED lights.

Electric Utility Fund

Department Detail

GP& L - *Transmission/Distribution/Substations*

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Substation Upgrades:			
New Station Construction (Forest Lane – FY 2017-18, Dent Road, Campbell Road, King Mountain – FY 2018-19, Concho Bluff – FY 2019-20)	1	3	1
Transmission Line Improvements (miles):			
Reconstruction	10	15	3.1
New Construction	39	13	10.3
Reliability Statistics:			
GP&L SAIDI (System Average Interruption Duration Index)	15.90	≤ APPA Average	≤ APPA Average
APPA SAIDI	62.53		
GP&L SAIFI (System Average Interruption Frequency Index)	0.30	≤ APPA Average	≤ APPA Average
APPA SAIFI	0.91		
Street Lights – LED Conversion (lights):			
Median and Thoroughfare	549	665	718
Residential	1,731	1,467	912

Electric Utility Fund

Department Detail

GARLAND POWER & LIGHT

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$26,066,907	\$31,046,596	\$30,819,682	\$30,859,004
Charge-Outs	0	0	0	0
Operations	175,492,406	176,961,141	179,043,068	173,382,327
Capital	132,237	211,625	242,551	409,250
Non-Departmental	99,083,124	107,956,250	113,124,490	107,477,506
Department Total Budget	\$300,774,674	\$316,175,612	\$323,229,791	\$312,128,087

Budget Summary – By Operational Area

Administration	\$7,478,287	\$8,848,745	\$8,916,214	\$8,579,162
Distribution	7,449,644	12,066,587	12,137,588	12,504,213
Production	6,222,465	8,166,633	8,116,045	7,344,351
Substations	2,634,301	4,039,876	4,131,367	4,219,739
System Operations	7,027,355	7,926,877	7,963,646	7,770,237
Transmission	3,161,010	7,403,916	7,636,340	7,781,360
Energy Activities	167,718,488	159,766,728	161,204,101	156,451,519
Non-Departmental	99,083,124	107,956,250	113,124,490	107,477,506
Department Total Budget	\$300,774,674	\$316,175,612	\$323,229,791	\$312,128,087

Change from Prior Year

Change from Prior Year Approved Budget

(\$4,047,525)

Percentage Change

-1.3%

Department Staffing Summary

Full-Time Positions	251	251	235	235
Part-Time Positions	0	0	0	0
Department Total Positions	251	251	235	235

Discussion & Notes

Expenditures for FY 2019-20 total \$312.1 million, a decrease of approximately \$4.0 million or 1.3%. The primary factor leading to decreased expenditures for FY 2019-20 is a reduction in energy costs of \$6.2 million due to a decline in ERCOT market prices. Revenue Bond debt will decrease \$1.6 million primarily in association with refunding the 2009 Revenue Bond series, Commercial Paper, and Revenue Notes. Payments to TMPA are forecasted to increase by \$2.9 million, to \$6.1 million, in recognition of

Electric Utility Fund

Department Detail

GARLAND POWER & LIGHT

plant retirement and decommissioning activities. The FY 2019-20 Adopted Budget also includes a \$95,000 transfer to the General Fund for equipment and training mat replacements for the Police Boxing Gym.

Adjustments made in the FY 2018-19 Revised Budget include the removal of 16 vacant positions, a reduction of \$7.1 million in debt service due to the initial principal payment associated with the Limestone to Gibbons Creek transmission project debt issuance occurring in FY 2019-20, and a \$12.3 million transfer to the Rate Mitigation Fund, as discussed below.

GP&L's Return on Investment (ROI) transfer to the General Fund, as discussed in the General Fund - Resources section, will increase by 3.5% to \$20.1 million for FY 2019-20. The increase to the ROI can be attributed to the increase of the adopted tax rate increasing the Ad Valorem Tax Assessment on GP&L's business assets. The ROI percentage will remain at 8.0% and unchanged from FY 2018-19. In addition to the ROI transfer, the Electric Utility provides several additional subsidies to the General Fund with the largest of those being a subsidized electric rate and street light maintenance.

Fund Balance – Operating Fund

Electric's Fund Balance goal is 75 days of operating expenditures in order to ensure an adequate cash flow throughout the fiscal year. The Electric Utility Fund is projected to end FY 2019-20 with a fund balance of approximately \$42.3 million or 75 days of working capital.

Fund Balance – Rate Mitigation Fund

The Rate Mitigation Fund is restricted by City Charter such that its accumulated funds may only be used by GP&L to pay down debt or mitigate anticipated rate increases. The FY 2018-19 Revised Budget includes a \$12.3 million transfer in from the Electric Utility Fund. This transfer is associated with a return of funds from TMPA to GP&L. The decision to not operate the Gibbons Creek facility in FY 2019-20 reduced TMPA's working capital requirement, thus providing for the return of funds to TMPA Member Cities. The transfer amount to GP&L from the Rate Mitigation Fund originally adopted for FY 2018-19 was \$29.3 million and decreased to \$16.5 million for the revised budget. The anticipated transfer for FY 2019-20 is \$15.3 million and will leave the Rate Mitigation Fund with an estimated reserve balance of \$143.9 million at fiscal year's end.

Water Utility Fund

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
REVENUE					
Residential Water Service	\$46,496,980	\$44,794,989	\$42,760,076	\$45,877,799	2.4%
Commercial Water Service	24,731,602	30,953,858	17,024,594	16,715,955	-46.0%
Apartment Water Service	0	0	9,504,926	11,002,891	
Intra-City Water Service	2,429,277	2,044,971	1,819,425	2,091,296	2.3%
Water Pro Rata	55,363	50,000	50,000	50,000	0.0%
Construction Water Service	272,275	125,000	200,000	200,000	60.0%
Water Taps	86,917	80,000	80,000	80,000	0.0%
Penalty	464,150	425,000	455,000	460,000	8.2%
Interest Income	117,300	161,800	275,800	225,300	39.2%
Bad Debt	(91,822)	(140,000)	(140,000)	(140,000)	0.0%
Effluent Sales	1,858,964	1,882,000	2,082,000	1,875,000	-0.4%
Miscellaneous	372,028	379,454	525,835	234,410	-38.2%
TOTAL REVENUE	\$76,793,034	\$80,757,072	\$74,637,656	\$78,672,651	-2.6%
EXPENDITURES					
Personnel	\$4,990,933	\$5,761,723	\$5,761,723	\$5,954,041	3.3%
Salary Charge-Outs	0	(706,270)	(706,270)	(955,352)	-35.3%
Operations	5,296,397	5,760,761	6,315,684	5,838,625	1.4%
Capital	105,736	285,000	301,116	41,604	-85.4%
Sub-Total	\$10,393,066	\$11,101,214	\$11,672,253	\$10,878,918	-2.0%
Purchased Water	\$37,084,695	\$39,268,109	\$39,268,109	\$40,016,145	1.9%
Support Services	5,012,299	3,740,706	3,740,706	3,926,919	5.0%
Debt Service Transfer	1,215,795	813,829	813,829	583,775	-28.3%
Revenue Bond / Comm. Paper Debt	9,262,703	11,235,849	11,136,180	11,771,367	4.8%
Total Operating Expenditures	\$62,968,558	\$66,159,707	\$66,631,077	\$67,177,124	1.5%
General & Administrative	\$714,571	\$720,168	\$720,168	\$730,719	1.5%
In-Lieu-of Ad Valorem Taxes	2,088,965	2,146,006	2,146,011	2,436,951	13.6%
In-Lieu-of Franchise Fees	3,544,535	3,768,938	3,480,980	3,691,179	-2.1%
Transfers to Other Funds	1,701,770	1,564,166	1,564,166	4,125,671	163.8%
TOTAL EXPENDITURES	\$71,018,399	\$74,358,985	\$74,542,402	\$78,161,644	5.1%
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$5,774,635	\$6,398,087	\$95,254	\$511,007	-92.0%
BEGINNING FUND BALANCE	\$13,184,627	\$12,842,841	\$18,959,262	\$19,054,516	48.4%
Change in Fund Balance	5,774,635	6,398,087	95,254	511,007	-92.0%
ENDING FUND BALANCE	\$18,959,262	\$19,240,928	\$19,054,516	\$19,565,522	1.7%
Days of Operating Expenditures	110	106	104	106	0.1%
45-Day Fund Balance Requirement Over (Short of) Requirement	\$7,763,247	\$8,156,676	\$8,214,790	\$8,282,111	1.5%
	\$11,196,016	\$11,084,252	\$10,839,725	\$11,283,411	1.8%
90-Day Fund Balance Goal Over (Short of) Goal	\$15,526,494	\$16,313,352	\$16,429,581	\$16,564,222	1.5%
	\$3,432,769	\$2,927,576	\$2,624,935	\$3,001,300	2.5%

Water Utility Fund

Fund Summary

NON-DEPARTMENTAL EXPENDITURES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Performance/Merit Increase	\$0	\$65,912	\$65,912	\$67,782	2.8%
Market Adjustment	0	3,553	3,553	0	-100.0%
Step Adjustments	0	90,246	90,246	34,446	-61.8%
Retiree Insurance	139,206	134,828	134,828	133,373	-1.1%
City Insurance Adjustment	0	0	0	0	0.0%
Unemployment Claims	0	3,846	3,846	1,858	-51.7%
Sub-Total Personnel Costs	<u>\$139,206</u>	<u>\$298,385</u>	<u>\$298,385</u>	<u>\$237,459</u>	<u>-20.4%</u>
Employee Assistance Program	\$1,128	\$1,560	\$1,560	\$1,560	0.0%
Economic Development Incentives	38,352	37,348	37,348	40,411	8.2%
Other Outside Services	97,352	168,850	168,850	194,615	15.3%
Sub-Total Operations Costs	<u>\$136,832</u>	<u>\$207,758</u>	<u>\$207,758</u>	<u>\$236,586</u>	<u>13.9%</u>
Total Non-Departmental	<u><u>\$276,038</u></u>	<u><u>\$506,143</u></u>	<u><u>\$506,143</u></u>	<u><u>\$474,045</u></u>	<u><u>-6.3%</u></u>

TRANSFERS TO OTHER FUNDS

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Infrastructure Repair & Replcmt. Fund	\$787,558	\$807,247	\$807,247	\$827,428	2.5%
General Fund - Transportation	0	0	0	66,667	
Long Term Disability Fund	9,745	9,404	9,404	9,305	-1.1%
Water Debt Reserve	201,329	0	0	23,241	
Economic Development Fund	465,000	465,000	465,000	465,000	0.0%
OPEB Trust	90,000	90,000	90,000	90,000	0.0%
Self Insurance Fund	148,138	142,515	142,515	144,030	1.1%
Multi-Year Capital Fund	0	50,000	50,000	2,500,000	4900.0%
Total Transfers to Other Funds	<u><u>\$1,701,770</u></u>	<u><u>\$1,564,166</u></u>	<u><u>\$1,564,166</u></u>	<u><u>\$4,125,671</u></u>	<u><u>163.8%</u></u>

SUPPORT SERVICES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Customer Service	\$3,130,413	\$2,250,113	\$2,250,113	\$2,218,305	-1.4%
Facilities Management	200,857	220,378	220,378	239,294	8.6%
Facilities Mgmt. - Maint. & Construction	55,092	0	0	0	0.0%
Information Technology	1,068,416	1,039,331	1,039,331	1,061,561	2.1%
IT Capital	76,250	0	0	0	0.0%
IT Replacement Fund	163,401	150,641	150,641	150,641	0.0%
IT Project Fund	232,106	0	0	158,894	
Warehouse	85,764	80,243	80,243	98,224	22.4%
Total Support Services	<u><u>\$5,012,299</u></u>	<u><u>\$3,740,706</u></u>	<u><u>\$3,740,706</u></u>	<u><u>\$3,926,919</u></u>	<u><u>5.0%</u></u>

Water Utility Fund

Revenue Discussion

Revenue

Projected Water Utility revenues for FY 2019-20 total \$78.7 million, reflecting a decrease of approximately \$2.1 million (2.6%) from the FY 2018-19 Adopted Budget. Total approved revenues for FY 2018-19 included a new Apartment Unit Base Charge of \$23.05 for customers living in multifamily complexes, but Council later decided to phase in this new charge, starting at \$11.52 in March 2019. Revised revenues for FY 2018-19 reflect decreased consumption as well as Council’s decision to phase in the Apartment Unit Base Charge. After further study of the utility’s cost-of-service for various customer groups, the City Council approved a 60-cent decrease to the Residential Base Charge and a \$1.79 increase to the Apartment Base Charge in order to align base charges with fixed cost-of-service. Adopted revenues follow the same consumption trends observed during FY 2018-19.

Residential Base & Volume Charges

(Per Thousand Gallons)

Gallons Used	2018-19 Adopted	2019-20 Adopted
Base Charge 5/8"	\$23.05	\$22.45
1 – 3,000	4.80	4.80
3,001 – 15,000	5.88	5.88
15,001 +	9.36	9.36

Average Residential Monthly Bill



Mission Statement

The mission of the Water Department is to purchase wholesale potable water from the North Texas Municipal Water District (NTMWD) and store and transport it through Garland’s transmission and distribution system to continuously satisfy all residential and commercial customers’ requirements and expectations for a safe, reliable, and low-cost supply of superior quality water for drinking and general domestic use; to maintain infrastructure and facilities to maximize cost-effective service life; and to develop and implement plans and programs to satisfy emergency and future water supply demands.

2018-19 Accomplishments

- Continued annual testing of water meters to ensure continuous billing accuracy. (178 top usage meters tested.)
- Increased the number of backflow device inspections to enhance the safety of the water system.
- Updated 3-Year Plan for water main replacements.

2019-20 Goals & Initiatives

- Continue annual testing of meters to ensure billing accuracy.
- Continue onsite inspections for Cross-Connection Control to enhance the safety of the water system.
- Continue to coordinate water line replacement with street replacement schedule to minimize costs and inconvenience to customers.
- Continue to update 3-Year Plan for water main replacements.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Gallons of Water Purchased (x 1,000)	11,171,330	11,500,000	12,000,000
Per Capita Consumption – Gallons per Capita per Day (GPCPD)	128.44	127	126
Percent of Unaccounted-for Water	11.9%	11.0%	10.5%
Average Time for Leak and Break Repairs (hours water off)	1.99	1.75	1.50
Percent of Water Samples Tested Positive for Indicator Organisms	0.23%	0.20%	0.15%
Number of Backflow Devices Identified/Tracked	9,709	9,750	9,800

Water Utility Fund

Department Detail

WATER - *Environmental Outreach*

Mission Statement

The mission of the Environmental Outreach Office of the Water Utilities Department is to promote water and wastewater efficiency, conservation, pollution prevention, compliance, pretreatment, and overall public knowledge of the Department's mission.

2018-19 Accomplishments

- Implemented a comprehensive communication strategy for Water and Wastewater.
- Increased public awareness of our Conservation Credit Program & Conservation Best Practices through *City Press*, Utility Bill Inserts, Community Events, and Social Media.
- Partnered with Environmental Waste Services, Parks & Recreation, Stormwater Management, Neighborhood Vitality, GP&L, and "Go Green Garland" on various educational classes and events.
- Worked with "Go Green Garland" on water conservation and wastewater education projects.

2019-20 Goals & Initiatives

- Continue to increase public awareness of Water Utility's services, develop hands-on demonstrations, and develop coordinated information brochures.
- Increase reach for Conservation Credit Program.
- Continue to develop internal/external partnerships.
- Continue partnership with "Go Green Garland" and other City departments.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Distribution of Retrofit Water-Saving Devices	2,056	2,500	2,500
Distribution of Water Conservation Education Promotional Items (school folders, water cups, bags, shirts, etc.)	21,000	22,000	22,000
Public-Speaking Engagements/Demonstrations/Community Events	25	25	25
Toilet Conservation Credit Program (total toilets purchased in 2017-18 – 264)	\$23,500	\$30,000	\$30,000
Washing Machine Conservation Credit Program (total machines purchased in 2017-18 – 36)	\$2,625	\$5,000	\$5,000

Water Utility Fund

Department Detail

WATER

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$4,851,727	\$5,463,338	\$5,463,338	\$5,716,582
Charge-Outs	0	(706,270)	(706,270)	(955,352)
Operations	42,244,260	44,821,112	45,376,035	45,618,184
Capital	105,736	285,000	301,116	41,604
Non-Departmental	23,816,676	24,495,805	24,108,183	27,740,626
Department Total Budget	\$71,018,399	\$74,358,985	\$74,542,402	\$78,161,644

Budget Summary – By Operational Area

Administration	\$2,137,909	\$1,938,376	\$2,378,421	\$2,072,969
System Operations	842,870	844,447	887,967	832,601
Water Distribution & Transmission	4,914,169	5,009,782	5,095,119	4,927,590
Plant Operations & Maintenance	39,306,775	42,070,575	42,072,712	42,587,858
Non-Departmental	23,816,676	24,495,805	24,108,183	27,740,626
Department Total Budget	\$71,018,399	\$74,358,985	\$74,542,402	\$78,161,644

Change from Prior Year

Change from Prior Year Approved Budget	\$3,802,659
Percentage Change	5.1%

Department Staffing Summary

Full-Time Positions	65	65	65	65
Part-Time Positions	0	0	0	0
Department Total Positions	65	65	65	65

Discussion & Notes

The FY 2019-20 Adopted Budget for the Water Utility Fund totals \$78.2 million, which is an increase of \$3.8 million (5.1%) over the prior year's adopted budget. The approved budget includes funding to upgrade a dump truck scheduled for replacement in FY 2019-20 as well as funding for a contracted engineer to assist with CIP projects and the 2019 Bond Program. The adopted budget for treated water purchased from NTMWD is increasing by \$748,000 or 1.9%, which is a much smaller increase than experienced in prior years. This is due to NTMWD's new methodology of calculating a City's

Water Utility Fund

Department Detail

WATER

“take-or-pay” amount based on 90% of contractual minimums rather than 100% which was used previously. The new methodology will reduce overall water costs for NTMWD’s member cities. These changes were implemented by NTMWD in October 2018.

The increased Non-Departmental budget includes a \$2.5 million cash transfer to the CIP, a transfer of \$66,700 to the General Fund for outsourced project coordination of TxDOT’s I.H. 635 LBJ East project, a \$20,200 (2.5%) increase to the transfer to the Infrastructure Repair & Replacement Fund, a \$305,500 increase to total debt service payments, a \$213,200 increase to In-Lieu-of Ad Valorem Tax and Franchise Fee transfers, and a debt reserve transfer of \$23,200.

Fund Balance

The Water Utility Fund is anticipated to end FY 2019-20 with a fund balance of \$19.6 million, which equals 106 days of operating expenditures. This is \$11.3 million over the Water Utility Fund’s 45-day fund balance requirement and \$3.0 million over the 90-day fund balance goal. The 90-day fund balance goal was established given the volatility of weather patterns and effect on consumption and will give the Utility the financial cushion to mitigate future rate increases and maintain bond rating requirements.

Wastewater Utility Fund

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
REVENUE					
Residential Sewer Service	\$20,657,867	\$22,443,168	\$20,594,204	\$22,864,231	1.9%
Customer Cities	9,876,942	10,574,296	11,949,484	11,091,782	4.9%
Commercial Sewer Service	5,031,893	4,872,851	5,026,098	5,052,619	3.7%
Major Industrial Sewer Service	3,682,368	3,505,861	3,461,253	3,640,739	3.8%
Apartment Sewer Service	4,237,903	5,057,684	5,129,236	6,529,367	29.1%
Sewer Pro Rata	46,099	50,000	50,000	50,000	0.0%
Intra-City Sewer Service	144,966	145,000	150,370	147,429	1.7%
Duplex Sewer Service	17,111	18,346	18,346	18,534	1.0%
Sewer Taps	0	15,000	50,000	50,000	233.3%
Sub-Total Operating Revenue	\$43,695,149	\$46,682,206	\$46,428,991	\$49,444,701	5.9%
Penalty	\$274,137	\$250,000	\$270,000	\$275,000	10.0%
Interest Income	123,856	161,800	264,100	225,300	39.2%
Miscellaneous	118,795	143,200	600,322	101,800	-28.9%
Bad Debt	(49,233)	(85,865)	(85,865)	(85,865)	0.0%
Sub-Total Other Revenue	\$467,555	\$469,135	\$1,048,557	\$516,235	10.0%
TOTAL REVENUE	\$44,162,704	\$47,151,341	\$47,477,548	\$49,960,936	6.0%
EXPENDITURES					
Personnel	\$9,008,016	\$9,806,090	\$9,806,090	\$10,119,902	3.2%
Salary Charge-Outs	0	(116,591)	(116,591)	(168,384)	-44.4%
Operations	7,764,515	9,910,692	10,584,404	10,376,259	4.7%
Capital	234,371	0	9,481	156,261	
Sub-Total	\$17,006,902	\$19,600,191	\$20,283,384	\$20,484,038	4.5%
Support Services	\$4,363,717	\$3,139,325	\$3,139,325	\$3,439,188	9.6%
Debt Service Transfer	2,844,596	2,304,446	2,304,446	2,012,767	-12.7%
Revenue Bond / Comm. Paper Debt	12,100,275	14,039,171	13,818,700	13,976,584	-0.4%
Total Operating Expenditures	\$36,315,490	\$39,083,133	\$39,545,855	\$39,912,577	2.1%
General & Administrative	\$1,083,880	\$1,137,897	\$1,137,897	\$1,158,723	1.8%
In-Lieu-of Ad Valorem Taxes	3,337,820	3,424,263	3,424,264	3,831,385	11.9%
In-Lieu-of Franchise Fees	1,681,785	1,798,146	1,716,457	1,867,260	3.8%
Transfers to Other Funds	1,378,735	1,254,459	1,254,459	2,793,695	122.7%
TOTAL EXPENDITURES	\$43,797,710	\$46,697,898	\$47,078,932	\$49,563,640	6.1%
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$364,994	\$453,443	\$398,616	\$397,296	-12.4%
BEGINNING FUND BALANCE	\$16,227,018	\$13,584,818	\$16,592,012	\$16,990,628	25.1%
Change in Fund Balance	364,994	453,443	398,616	397,296	-12.4%
ENDING FUND BALANCE	\$16,592,012	\$14,038,261	\$16,990,628	\$17,387,924	23.9%
Days of Operating Expenditures	167	131	157	159	21.3%
45-Day Fund Balance Requirement	\$4,477,252	\$4,818,468	\$4,875,516	\$4,920,729	2.1%
Over (Short of) Requirement	\$12,114,760	\$9,219,793	\$12,115,112	\$12,467,195	35.2%
90-Day Fund Balance Goal	\$8,954,504	\$9,636,937	\$9,751,033	\$9,841,457	2.1%
Over (Short of) Goal	\$7,637,508	\$4,401,324	\$7,239,595	\$7,546,467	71.5%

Wastewater Utility Fund

Fund Summary

NON-DEPARTMENTAL EXPENDITURES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Performance/Merit Increase	\$0	\$62,588	\$62,588	\$64,573	3.2%
Market Adjustment	0	5,721	5,721	0	-100.0%
Step Adjustments	0	241,516	241,516	96,936	-59.9%
Retiree Insurance	213,028	211,576	211,576	209,292	-1.1%
City Insurance Adjustment	0	0	0	0	0.0%
Unemployment Claims	0	9,815	9,815	0	-100.0%
Sub-Total Personnel Costs	<u>\$213,028</u>	<u>\$531,216</u>	<u>\$531,216</u>	<u>\$370,801</u>	<u>-30.2%</u>
Employee Assistance Program	\$1,847	\$2,448	\$2,448	\$2,448	0.0%
Economic Development Incentives	66,415	84,417	28,638	30,070	-64.4%
Legal and Professional	20,555	0	0	0	0.0%
Sub-Total Operations Costs	<u>\$88,817</u>	<u>\$86,865</u>	<u>\$31,086</u>	<u>\$32,518</u>	<u>-62.6%</u>
Total Non-Departmental	<u><u>\$301,845</u></u>	<u><u>\$618,081</u></u>	<u><u>\$562,302</u></u>	<u><u>\$403,319</u></u>	<u><u>-34.7%</u></u>

TRANSFERS TO OTHER FUNDS

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Infrastructure Repair & Replcmt. Fund	\$787,558	\$807,247	\$807,247	\$827,428	2.5%
General Fund - Transportation	0	0	0	66,666	
Long Term Disability Fund	14,912	14,758	14,758	14,601	-1.1%
Wastewater Debt Reserve	184,359	0	0	0	0.0%
OPEB Trust	142,857	142,857	142,857	142,857	0.0%
Multi-Year Capital Fund	0	50,000	50,000	1,500,000	2900.0%
Self Insurance Fund	249,049	239,597	239,597	242,143	1.1%
Total Transfers to Other Funds	<u>\$1,378,735</u>	<u>\$1,254,459</u>	<u>\$1,254,459</u>	<u>\$2,793,695</u>	<u>122.7%</u>

SUPPORT SERVICES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Customer Service	\$2,849,227	\$1,996,139	\$1,996,139	\$1,892,114	-5.2%
Facilities Management	322,400	353,633	353,633	383,682	8.5%
Facilities Mgmt. - Maint. & Construction	55,092	0	0	0	0.0%
Information Technology	677,673	684,042	684,042	903,516	32.1%
IT Capital	76,250	0	0	0	0.0%
IT Replacement Fund	81,113	75,855	75,855	75,855	0.0%
IT Project Fund	274,393	0	0	152,659	
Warehouse	27,569	29,656	29,656	31,362	5.8%
Total Support Services	<u>\$4,363,717</u>	<u>\$3,139,325</u>	<u>\$3,139,325</u>	<u>\$3,439,188</u>	<u>9.6%</u>

Wastewater Utility Fund

Revenue Discussion

The Wastewater Utility collects, transports, and processes wastewater for Garland and its customer cities of Richardson, Dallas, Sachse, Rowlett, and Sunnyvale. The Wastewater Treatment System consists of 1,100 miles of sewer mains, two state-of-the-art advanced biological wastewater treatment facilities with a combined capacity of 64 million gallons per day, and a central laboratory.

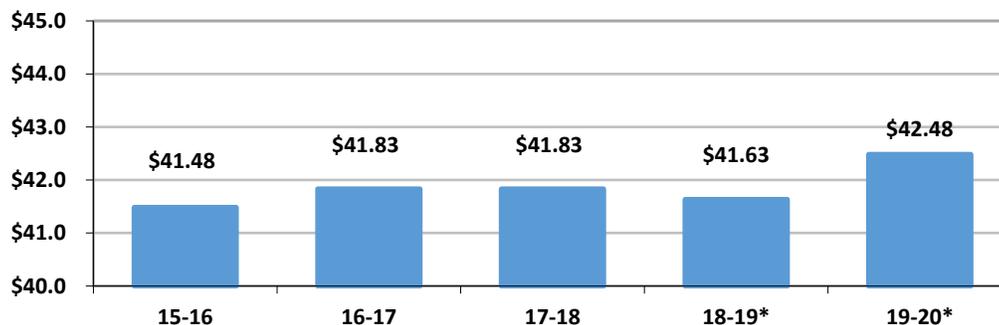
Revenue

Anticipated revenues for the Wastewater Utility Fund total \$50.0 million for FY 2019-20, an increase of \$2.8 million from the FY 2018-19 approved level due to a rate increase. Increases of \$0.85 and \$3.61 to the monthly base charge for residential and apartment customers, respectively, are included in the FY 2019-20 Adopted Budget. A typical Garland residential customer should anticipate an increase of \$0.85 per month to the current estimated monthly bill of \$41.63, bringing the anticipated monthly bill to \$42.48. The adopted rates bring residential and apartment customer base charges in alignment based on the fixed cost-of-service for each customer class. The new rates will generate additional revenue needed to maintain appropriate debt service coverage and to allow more cash-funding of future CIP projects needed for compliance with State and Federal regulations.

Adopted Wastewater Rates

Customer Type	2018-19 Adopted	2019-20 Adopted
Residential		
Base	\$8.55	\$9.40
Per 1,000 gallons	4.50	4.50
Apartment		
Base	\$4.27	\$7.88
Per 1,000 gallons	4.89	4.89

Average Residential Monthly Bill



*Average monthly consumption reduced from 8,000 to 7,500 gallons

Wastewater Utility Fund

Department Detail

WASTEWATER COLLECTION

Mission Statement

The Wastewater Collection mission is to provide uninterrupted, cost-effective wastewater collection and transmission services for all City of Garland residential and commercial customers and to provide well-maintained wastewater collection infrastructure and facilities from point-of-acceptance customers to each of the City's two treatment plants to reduce overflow violations, ensure service reliability, and extend service life to optimize the City's rate of return on its long-term capital investment.

2018-19 Accomplishments

- Relined 2,375 feet of 48-inch Reinforced Concrete Pipe (RCP) in the Rowlett Creek Sewer Interceptor.
- Assessed the condition of over 40 sewer aerials/crossings and manholes, downstream of sewer force mains, and identified elements of risk.
- Contractor cleaned 61.6 miles of existing sewer pipes and utilized Closed Circuit Television (CCTV) to inspect 58.5 miles of sewer mains.

2019-20 Goals & Initiatives

- Prepare a schedule of tasks to participate in the TCEQ Sanitary Sewer Overflow Initiative agreement for the next 10 years.
- Continue contractor utilization for targeted sewer pipe cleaning and CCTV of existing pipes.
- Utilize the Asset Management and Prioritized Renewals report, developed by Freese and Nichols Engineering Company, in the condition assessment of smaller pipes for future Capital Improvement Programs.
- Complete the Multi-Sensor Inspection Condition Assessment of large diameter concrete sewer main interceptors in the upper sections of Duck Creek and Spring Creek.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Sanitary Sewer Overflows	28	38	26
Collection Main Stoppages	197	195	190
Lateral Stoppages	881	880	875
Collection Mains CCTV'ed (miles)	71	75	80
Collection Mains Cleaned (miles)	169	165	180
New City Cleanouts Installed	76	120	100

Wastewater Utility Fund

Department Detail

WASTEWATER COLLECTION

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$3,075,051	\$3,309,734	\$3,309,734	\$3,429,270
Charge-Outs	0	(86,985)	(86,985)	(16,644)
Operations	1,852,781	2,146,446	2,187,218	1,985,853
Capital	113,706	0	9,481	40,000
Non-Departmental	0	0	0	0
Department Total Budget	\$5,041,538	\$5,369,195	\$5,419,448	\$5,438,479

Change from Prior Year

Change from Prior Year Approved Budget

\$69,284

Percentage Change

1.3%

Department Staffing Summary

Full-Time Positions	39	39	38	38
Part-Time Positions	0	0	0	0
Department Total Positions	39	39	38	38

Discussion & Notes

The FY 2019-20 Adopted Budget for Wastewater Collection includes \$189,500 for Multi-Sensor Inspection (MSI) Condition Assessments on two major sections of sewer mains as well as \$40,000 to purchase an additional vehicle for a Field Supervisor position.

Wastewater Utility Fund

Department Detail

WASTEWATER TREATMENT

Mission Statement

The Wastewater Treatment Division's mission is to provide safe, right-priced, high quality wastewater treatment and quality control services and products for all City of Garland retail customers, industrial customers, and regional wholesale customers; to provide well-maintained infrastructure and facilities to extend service life and ensure service reliability; and to perform all services in a socially, ethically, and environmentally responsible manner to protect the health, well-being, and quality of life of our customers and the public at large living, working, and playing along downstream Texas waterways.

2018-19 Accomplishments

- In 2019, the Duck Creek Wastewater Treatment Plant (DCWWTP) will receive the NACWA Platinum Award for achieving 100% compliance during the last five (5) years (2014 through 2018) with all TPDES permit requirements.
- The DCWWTP won the 2019 Texas Water Utilities Association's Safety Award.
- Completed the rehabilitation of Primary Clarifier #3 at the Rowlett Creek Wastewater Treatment Plant.
- Conducted an annual pretreatment training session with industrial users.
- Completed the rehabilitation of primary clarifiers at the DCWWTP.
- Implementation of Cityworks Storeroom Management.

2019-20 Goals & Initiatives

- Continue to achieve the NACWA Gold/Platinum Award at both Treatment Plants.
- Complete the renovation of the Rowlett Creek Administration Building.
- Complete the Filter Rehabilitation Project at the Rowlett Creek Wastewater Treatment Plant.
- Begin construction of Backup Power Generation at the DCWWTP.
- Complete Energy Efficiency and Resiliency Studies.
- Continue improvement of Odor Control at the Duck Creek Wastewater Treatment Plant.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Treatment - Productivity (1,000 gals./employee)	275,400	296,100	288,200
Treatment - Efficiency (cost/1,000 gallons treated)	\$0.77	\$0.73	\$0.86
Treatment - Wastewater Sludge Processed (tons)	28,793	31,021	29,907
Technical Services - Productivity (Q.C. analyses/ Chemist)	11,261	14,045	11,547

Wastewater Utility Fund

Department Detail

WASTEWATER TREATMENT

Key Performance Measures (Continued)	2017-18 Actual	2018-19 Projected	2019-20 Projected
Technical Services - Efficiency (cost/analysis)	\$18.25	\$14.82	\$17.99
Pretreatment - Productivity (samples collected/ employee)	1,753	1,914	1,926
Pretreatment - Efficiency (cost/sample)	\$106.92	\$113.59	\$118.31
Pretreatment - Notices of Violations Issued	48	94	71

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$5,719,937	\$5,965,140	\$5,965,140	\$6,319,831
Charge-Outs	0	(29,606)	(29,606)	(151,740)
Operations	5,822,917	7,677,381	8,366,100	8,357,888
Capital	120,665	0	0	116,261
Non-Departmental*	27,092,653	27,715,788	27,357,850	29,482,921
Department Total Budget	\$38,756,172	\$41,328,703	\$41,659,484	\$44,125,161

Budget Summary – By Operational Area

Wastewater Treatment Administration	\$1,499,596	\$2,053,145	\$2,400,189	\$2,575,832
Rowlett Creek Wastewater Treatment	3,300,905	3,473,560	3,517,960	3,715,521
Duck Creek Wastewater Treatment	3,580,264	3,913,213	4,025,278	3,990,569
Wastewater Biosolids	1,701,328	2,514,290	2,699,500	2,646,795
Technical Services	1,581,426	1,658,707	1,658,707	1,713,523
Non-Departmental*	27,092,653	27,715,788	27,357,850	29,482,921
Department Total Budget	\$38,756,172	\$41,328,703	\$41,659,484	\$44,125,161

*Non-Departmental expenditures are for the entire Wastewater Utility Fund which includes both Wastewater Collection and Wastewater Treatment.

Change from Prior Year

Change from Prior Year Approved Budget	\$2,796,458
Percentage Change	6.8%

Wastewater Utility Fund

Department Detail

WASTEWATER TREATMENT

Department Staffing Summary

Full-Time Positions	63	63	64	64
Part-Time Positions	0	0	0	0
Department Total Positions	63	63	64	64

Discussion & Notes

The FY 2019-20 Adopted Budget for Wastewater Treatment is \$44.1 million, an increase of \$2.8 million (6.8%) from the prior year's approved budget. Included in the approved budget is \$116,300 to replace the gas chromatography/mass spectrometer (GC-MS) equipment used to analyze water samples.

Changes to Wastewater Utility Fund Non-Departmental expenditures for FY 2019-20 include an increased transfer to the Capital Improvement Program (CIP) of \$1.5 million, a transfer of \$66,700 to the General Fund for the Transportation Department to outsource project coordination for TxDOT's I.H. 635 LBJ East project, an increase of \$20,200 (2.5%) to the transfer to the Infrastructure Repair & Replacement Fund for the Street Repair Program, a \$354,300 decrease to total debt service payments, a \$476,200 increase to In-Lieu-of Ad Valorem Tax and Franchise Fee transfers, and an increase of \$219,500 (32.1%) to the transfer to the Information Technology Fund based on a new Support Service allocation method.

Fund Balance

The Wastewater Utility Fund is expected to end FY 2019-20 with a fund balance of \$17.4 million, which equates to 159 days of operating expenditures. This is \$12.5 million over the Wastewater Utility Fund's 45-day fund balance requirement and \$7.5 million over the 90-day fund balance goal.

Environmental Waste Services Fund

Fund Summary

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Residential Collection	\$14,684,073	\$14,783,714	\$14,708,953	\$15,498,827	4.8%
Commercial Collection	3,194,967	3,250,494	3,299,547	3,725,991	14.6%
Roll-Off Containers	762,872	754,853	796,029	848,009	12.3%
Premium Brush Collection	5,790	7,658	6,910	7,658	0.0%
Recycling	143,775	128,835	135,055	133,029	3.3%
Intra-City Collection	132,787	125,671	125,671	125,671	0.0%
Penalty Charges	133,915	142,000	140,000	142,000	0.0%
Extra Containers	1,024,532	983,058	1,025,686	1,025,678	4.3%
Bad Debt	(39,978)	(81,464)	(81,464)	(82,051)	-0.7%
Miscellaneous	75,386	50,000	88,978	24,000	-52.0%
Auction Revenue	53	40,000	209,300	20,000	-50.0%
Interest	38,698	7,500	55,000	46,910	525.5%
TOTAL REVENUE	<u>\$20,156,870</u>	<u>\$20,192,319</u>	<u>\$20,509,665</u>	<u>\$21,515,722</u>	<u>6.6%</u>
EXPENDITURES					
Personnel	\$5,811,720	\$6,382,412	\$6,496,258	\$7,049,911	10.5%
Salary Charge-Outs	0	(31,411)	(31,411)	(31,411)	0.0%
Operations	4,104,883	4,455,858	4,596,296	4,515,531	1.3%
Capital	0	0	0	0	0.0%
Sub-Total	<u>\$9,916,603</u>	<u>\$10,806,859</u>	<u>\$11,061,143</u>	<u>\$11,534,031</u>	<u>6.7%</u>
Support Services	\$1,325,746	\$1,189,862	\$1,189,862	\$1,104,726	-7.2%
Debt Service Transfer	3,209,160	3,673,434	3,673,434	3,235,350	-11.9%
Total Operating Expenditures	<u>\$14,451,509</u>	<u>\$15,670,155</u>	<u>\$15,924,439</u>	<u>\$15,874,107</u>	<u>1.3%</u>
General & Administrative	\$777,472	\$806,106	\$806,106	\$815,899	1.2%
In-Lieu-of Ad Valorem Taxes	96,963	104,323	104,323	121,129	16.1%
In-Lieu-of Franchise Fees	974,060	971,069	983,008	1,044,035	7.5%
Transfers to Other Funds	788,837	430,369	430,369	589,031	36.9%
Disposal Transfer	3,085,670	3,216,999	3,326,018	3,575,009	11.1%
TOTAL EXPENDITURES	<u>\$20,174,510</u>	<u>\$21,199,021</u>	<u>\$21,574,263</u>	<u>\$22,019,210</u>	<u>3.9%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$17,641)	(\$1,006,702)	(\$1,064,598)	(\$503,488)	50.0%
BEGINNING FUND BALANCE	\$4,669,564	\$3,945,906	\$4,651,923	\$3,587,325	-9.1%
Change in Fund Balance	<u>(17,641)</u>	<u>(1,006,702)</u>	<u>(1,064,598)</u>	<u>(503,488)</u>	<u>50.0%</u>
ENDING FUND BALANCE	<u>\$4,651,923</u>	<u>\$2,939,204</u>	<u>\$3,587,325</u>	<u>\$3,083,837</u>	<u>4.9%</u>
Days of Operating Expenditures	117	68	82	71	3.6%
45-Day Fund Balance Requirement	\$1,781,693	\$1,931,937	\$1,963,287	\$1,957,082	1.3%
Over (Short of) Requirement	\$2,870,231	\$1,007,267	\$1,624,038	\$1,126,755	11.9%

Environmental Waste Services Fund

Fund Summary

NON-DEPARTMENTAL EXPENDITURES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Performance/Merit Increase	\$0	\$108,845	\$108,845	\$115,409	6.0%
Market Adjustment	0	8,843	8,843	0	-100.0%
Retiree Insurance	183,499	186,684	186,684	184,670	-1.1%
City Insurance Adjustment	0	0	0	0	0.0%
Unemployment Claims	2,399	8,330	8,330	8,497	2.0%
Sub-Total Personnel Costs	<u>\$185,898</u>	<u>\$312,702</u>	<u>\$312,702</u>	<u>\$308,576</u>	<u>-1.3%</u>
Employee Assistance Program	\$2,367	\$2,160	\$2,160	\$2,160	0.0%
Sub-Total Operations Costs	<u>\$2,367</u>	<u>\$2,160</u>	<u>\$2,160</u>	<u>\$2,160</u>	<u>0.0%</u>
Total Non-Departmental	<u><u>\$188,265</u></u>	<u><u>\$314,862</u></u>	<u><u>\$314,862</u></u>	<u><u>\$310,736</u></u>	<u><u>-1.3%</u></u>

TRANSFERS TO OTHER FUNDS

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Long Term Disability Fund	\$12,845	\$13,021	\$13,021	\$12,883	-1.1%
Self Insurance Fund	304,623	293,062	293,062	296,176	1.1%
Transfer to Multi-Year Capital Fund	347,083	0	0	0	0.0%
Transfer to Equip. Replacement Fund	0	0	0	155,686	
OPEB Trust	124,286	124,286	124,286	124,286	0.0%
Total Transfers to Other Funds	<u><u>\$788,837</u></u>	<u><u>\$430,369</u></u>	<u><u>\$430,369</u></u>	<u><u>\$589,031</u></u>	<u><u>36.9%</u></u>

SUPPORT SERVICES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Customer Service	\$297,417	\$207,072	\$207,072	\$201,499	-2.7%
Facilities Management	111,011	123,363	123,363	135,824	10.1%
Information Technology	804,526	796,225	796,225	677,543	-14.9%
IT Replacement Fund	39,969	37,393	37,393	37,393	0.0%
IT Project Fund	58,179	12,838	12,838	34,608	170%
Warehouse	14,644	12,971	12,971	17,859	37.7%
Total Support Services	<u><u>\$1,325,746</u></u>	<u><u>\$1,189,862</u></u>	<u><u>\$1,189,862</u></u>	<u><u>\$1,104,726</u></u>	<u><u>-7.2%</u></u>

Environmental Waste Services Fund

Revenue Discussion

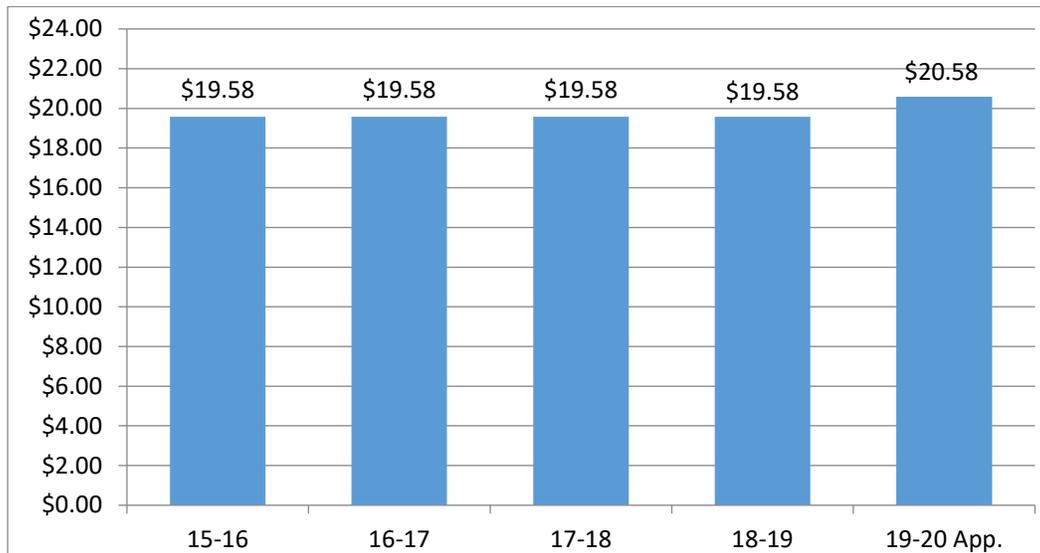
The Environmental Waste Services (EWS) - Delivery Department is responsible for the collection of trash, recyclables, and brush from Garland households. The Department also competes with private haulers to provide trash collection for local businesses in the form of front-load and roll-off container services.

Revenue

Projected Environmental Waste Services revenues for the FY 2018-19 Revised Budget reflect an increase of \$317,300 (1.6%). The increase in revenues is due to unanticipated auction revenue, an increase in the number of extra containers used by households, an increase in interest earnings, and expanded Commercial pickup from front-load and roll-off container services.

FY 2019-20 Adopted Budget revenues are anticipated to increase to \$1.3 million (6.6%) from the FY 2018-19 Approved Budget primarily due to an approved \$1.00 residential Solid Waste rate increase, effective October 1, 2019, and an 8% increase for commercial accounts and roll-off containers beginning January 1, 2020. These approved rate increases are necessary to cover Debt Service costs associated with financing replacement and new equipment, costs to expand commercial services, and new positions needed to relieve overtime and meet minimum route staffing levels. The monthly rate for collection of residential solid waste, bulky goods, and recycling is approved to be \$20.58.

Monthly Residential Base Rates



Environmental Waste Services Fund

Department Detail

EWS - DELIVERY

Mission Statement

Environmental Waste Services (EWS) - Delivery exists to reliably, legally, and effectively collect and dispose of solid waste generated by residential and commercial customers. In addition, EWS delivers services to encourage and facilitate the diversion of materials that can be recycled. The Department serves as a major contributor to the citywide effort to ensure an aesthetically pleasing environment.

2018-19 Accomplishments

- The sixth and final phase of the Automated Collection Single Stream Recycling Program was completed in 2018. Program implementation began in 2012 and replaced 18-gallon red recycling bins and manual recycling trucks with 96-gallon blue carts and automated recycling collection vehicles.
- Garland City Council endorsed “Slow Down to Get Around” legislation raising awareness of safety issues in the solid waste collections industry,
- First organization in Texas to receive the Recycle Partnership Grant to promote single stream recycling.
- Produced Recycle Animated Video in partnership with Stormwater Management; launched online Waste Wizard application.
- Hired new Workforce Safety Coordinator who is evaluating all aspects of departmental safety program.

2019-20 Goals & Initiatives

- Allow new EWS Director to establish his/her vision for the future direction of the Department.
- Develop a three to five-year strategic plan that will guide decision-making process.
- Enhance capacity of Commercial division to better serve existing customers and add to customer base.
- Continue development of strategies to encourage the expansion of recycling efforts.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Single-Family Households Served	61,847	62,000	62,500
Total Tons Collected	154,903	164,899	164,899
Total Tons Recycled	12,465	13,000	14,000
Recycling Diversion Rate	16.4%	17%	18%
Amount Garland Residential Rate Above/Below Area Average	Above \$.74	Above \$1.00	Above \$1.00
Number of Commercial Accounts	1,534	1,600	1,650
Tons Collected Per Full-Time Employee	1,712	1,700	1,700
Commercial Revenue	\$3,957,839	\$4,095,576	\$4,574,000

Environmental Waste Services Fund

Department Detail

EWS - DELIVERY

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$5,625,821	\$6,069,710	\$6,183,557	\$6,709,924
Charge-Outs	0	(31,411)	(31,411)	(31,411)
Operations	4,102,517	4,453,699	4,594,136	4,544,782
Capital	0	0	0	0
Non-Departmental	10,446,172	10,707,023	10,827,981	10,795,915
Department Total Budget	\$20,174,510	\$21,199,021	\$21,574,263	\$22,019,210

Budget Summary – By Operational Area

Administration	\$1,428,988	\$1,642,861	\$1,757,473	\$1,728,092
Brush Collection	3,449,951	3,607,447	3,607,447	3,566,589
Residential Collection	2,137,224	2,310,015	2,310,015	2,549,987
Commercial Collection	1,583,510	1,699,783	1,700,561	1,796,307
Recycling Services	1,128,665	1,231,892	1,370,786	1,582,320
Non-Departmental	10,446,172	10,707,023	10,827,981	10,795,915
Department Total Budget	\$20,174,510	\$21,199,021	\$21,574,263	\$22,019,210

Change from Prior Year

Change from Prior Year Approved Budget

\$820,189

Percentage Change

3.9%

Department Staffing Summary

Full-Time Positions	90	90	97	100
Part-Time Positions	1	1	1	1
Department Total Positions	91	91	98	101

Discussion & Notes

The FY 2018-19 Revised Budget includes six additional Rear-Loader Helpers, approved by Council, to help alleviate overtime and route pressures. Additionally, a Field Services Manager was added in the revised budget to provide direction and oversight to the Field Supervisors. In an effort to further alleviate overtime pressures, two Equipment Operators were included in the FY 2019-20 Approved Budget. Also included in the approved budget is a Customer Service Representative position recommended by Internal Audit. These positions add an additional \$152,000 to the adopted budget.

Environmental Waste Services Fund

Department Detail

EWS - DELIVERY

The FY 2019-20 Adopted Budget also includes an additional \$214,200 in funding for vehicle maintenance and washing, replacement containers, and an EWS study. To offset costs associated with damage to streets and alleyways, a \$2.00 surcharge per ton is approved to be included in the Disposal Fees transfer to the General Fund.

Fund Balance

The Environmental Waste Services Fund is projected to end FY 2019-20 with 71 days of operating funds totaling \$3.1 million.

Stormwater Management Fund

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
REVENUE					
Residential	\$2,368,467	\$2,475,977	\$2,380,309	\$2,658,835	7.4%
Commercial/Industrial	1,851,334	1,852,932	1,871,461	2,110,187	13.9%
Intra-City	83,784	80,000	83,784	83,784	4.7%
Bad Debt	(6,072)	(10,000)	(10,000)	(10,000)	0.0%
Transfer from Equip. Replacement Fund	0	0	20,802	0	0.0%
Miscellaneous Income	41,735	41,200	50,110	48,490	17.7%
TOTAL REVENUE	\$4,339,248	\$4,440,109	\$4,396,466	\$4,891,296	10.2%
EXPENDITURES					
Personnel	\$2,160,834	\$2,339,498	\$2,339,498	\$2,356,151	0.7%
Operations	1,120,738	1,365,504	1,478,909	1,747,041	27.9%
Capital	0	0	80,075	52,000	
Sub-Total	\$3,281,572	\$3,705,002	\$3,898,482	\$4,155,192	12.2%
Support Services	\$180,880	\$157,457	\$157,457	\$165,068	4.8%
Debt Service Transfer	237,347	486,491	486,491	492,766	1.3%
Total Operating Expenditures	\$3,699,799	\$4,348,950	\$4,542,430	\$4,813,026	10.7%
General & Administrative	\$225,005	\$229,981	\$229,981	\$235,431	2.4%
Transfers to Other Funds	82,485	80,790	80,790	81,211	0.5%
TOTAL EXPENDITURES	\$4,007,289	\$4,659,721	\$4,853,201	\$5,129,668	10.1%
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$331,959	(\$219,612)	(\$456,735)	(\$238,372)	-8.5%
BEGINNING FUND BALANCE	\$1,144,912	\$1,092,822	\$1,476,871	\$1,020,136	-6.7%
Change in Fund Balance	331,959	(219,612)	(456,735)	(238,372)	-8.5%
ENDING FUND BALANCE	\$1,476,871	\$873,210	\$1,020,136	\$781,764	-10.5%

Stormwater Management Fund

Fund Summary

NON-DEPARTMENTAL EXPENDITURES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Performance/Merit Increase	\$0	\$31,410	\$31,410	\$32,023	2.0%
Market Adjustment	0	6,451	6,451	0	-100.0%
Retiree Insurance	50,620	49,782	49,782	49,246	-1.1%
City Insurance Adjustment	0	0	0	0	0.0%
Unemployment Claims	0	4,241	4,241	934	-78.0%
Sub-Total Personnel Costs	<u>\$50,620</u>	<u>\$91,884</u>	<u>\$91,884</u>	<u>\$82,203</u>	<u>-10.5%</u>
Employee Assistance Program	\$467	\$576	\$576	\$576	0.0%
Sub-Total Operations Costs	<u>\$467</u>	<u>\$576</u>	<u>\$576</u>	<u>\$576</u>	<u>0.0%</u>
Total Non-Departmental	<u><u>\$51,087</u></u>	<u><u>\$92,460</u></u>	<u><u>\$92,460</u></u>	<u><u>\$82,779</u></u>	<u><u>-10.5%</u></u>

TRANSFERS TO OTHER FUNDS

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Long Term Disability Fund	\$3,543	\$3,472	\$3,472	\$3,436	-1.0%
Self Insurance Fund	44,656	43,032	43,032	43,489	1.1%
OPEB Trust	34,286	34,286	34,286	34,286	0.0%
Total Transfers to Other Funds	<u>\$82,485</u>	<u>\$80,790</u>	<u>\$80,790</u>	<u>\$81,211</u>	<u>0.5%</u>

SUPPORT SERVICES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Customer Service	\$58,811	\$40,989	\$40,989	\$43,378	5.8%
Facilities Management	16,437	17,489	17,489	19,752	12.9%
Information Technology	88,989	84,784	84,784	81,324	-4.1%
IT Replacement Fund	10,580	7,479	7,479	7,479	0.0%
IT Project Fund	1,989	3,116	3,116	8,140	161.2%
Warehouse	4,074	3,600	3,600	4,995	38.8%
Total Support Services	<u>\$180,880</u>	<u>\$157,457</u>	<u>\$157,457</u>	<u>\$165,068</u>	<u>4.8%</u>

Stormwater Management Fund

Revenue Discussion

Revenue

The Stormwater Management Fund anticipates total revenue of \$4.9 million in FY 2019-20, which includes a rate increase for both residential and commercial customers. The approved rate increase is 11% for residential customers and 12% for commercial customers, the details of which can be found in the table below. The approved rate increases are anticipated to generate \$451,200 in additional revenue when compared to the FY 2018-19 Adopted Budget and were included in order to fund contracted litter crews to help address the City's widespread litter issues – focusing on rights-of-way (ROWs) and major thoroughfares.

Stormwater Rates

	2017-18 Adopted	2018-19 Adopted	2019-20 Adopted
Small Residential Lot	\$1.64	\$1.64	\$1.82
Medium Residential Lot	3.23	3.23	3.59
Large Residential Lot	4.82	4.82	5.35
Commercial (per 100 sq. ft.)	0.082	0.082	0.092

Stormwater Management Fund

Department Detail

STORMWATER MANAGEMENT

Mission Statement

Stormwater Management’s mission is to maintain natural and man-made drainageways in free-flowing condition, to reduce the risk of localized stormwater flooding, to reduce stormwater pollution as required by State and Federal laws, to manage flood plain development, and to manage the municipal drainage utility system.

2018-19 Accomplishments

- Completed 23rd year under EPA/TCEQ Stormwater Permit with no violations, penalties, or administrative orders.
- Managed activities under the Stormwater Management Plan conducted by eight (8) City departments.
- Annual report was completed and submitted to the TCEQ by March 1st as required.
- Participated in regional stormwater programs with the NCTCOG that utilized cost-sharing and cooperative purchases to facilitate meeting Federal and State stormwater requirements.
- Public Education: Sponsored an essay and video contest and photo contest – “Pet Poop Pollutes.” Received 993 essay entries from 24 elementary schools and 52 teachers. We are running two of the winning videos on cable channels.

2019-20 Goals & Initiatives

- Renew TCEQ Permit. Meet all EPA/TCEQ Stormwater Permit requirements.
- Renew regional monitoring contract with NCTCOG to meet program requirements.
- Participate with the NCTCOG in cost-sharing activities and meeting stormwater requirements.
- Review Stormwater Management Plan and revise to meet new permit requirements if necessary.
- Update educational program as necessary.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Stormwater Hotline Call Responses within One Business Day (41 Responses)	100%	100%	100%
Stormwater Construction Plans Reviewed within Three Business Days (162 Plan Reviews)	100%	100%	100%
Construction Site Stormwater Inspections Conducted as Required by Permit (3,481 Completed)	100%	100%	100%
Conduct 48 Stormwater Presentations at GISD Schools Annually as Required by Permit (67 Completed)	140%	100+%	100+%

Stormwater Management Fund

Department Detail

STORMWATER MANAGEMENT

Key Performance Measures <i>(Continued)</i>	2017-18 Actual	2018-19 Projected	2019-20 Projected
Maintain 7 Miles of Storm Drain Channels Annually as Required by Permit (13 Miles Maintained)	187%	100+%	100+%
Floatables Removed from 35 Miles of Creeks/Channels Twice Annually as Required by Permit (47 Cubic Yards Removed)	100%	100%	100%

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$2,110,214	\$2,247,614	\$2,247,614	\$2,273,948
Charge-Outs	0	0	0	0
Operations	1,120,271	1,364,928	1,478,333	1,746,465
Capital	0	0	80,075	52,000
Non-Departmental	776,804	1,047,179	1,047,179	1,057,255
Department Total Budget	\$4,007,289	\$4,659,721	\$4,853,201	\$5,129,668

Budget Summary - By Operational Area

Drainage Maintenance	\$1,242,236	\$1,376,319	\$1,376,319	\$1,451,240
Erosion Control	131,582	189,666	189,666	196,841
Local Flooding	268,558	469,126	662,606	469,992
Regional Monitoring	91,656	89,160	89,160	93,489
Industrial Facil. Monitoring	90,186	91,043	91,043	93,368
Illicit Discharge Reduction	226,739	230,638	230,638	240,908
Education/Information	191,264	201,023	201,023	203,495
Household Toxics Reduction	293,882	226,411	226,411	296,411
Management Affairs	5,564	0	0	0
Administration	101,091	151,703	151,703	155,184
Floodplain Management	124,891	126,526	126,526	109,528
GIS Services	116,700	120,581	120,581	122,711
Litter Control	346,136	340,346	340,346	639,246
Non-Departmental	776,804	1,047,179	1,047,179	1,057,255
Department Total Budget	\$4,007,289	\$4,659,721	\$4,853,201	\$5,129,668

Change from Prior Year

Change from Prior Year Approved Budget	\$469,947
Percentage Change	10.1%

Stormwater Management Fund

Department Detail

STORMWATER MANAGEMENT

Department Staffing Summary

Full-Time Positions	24	24	24	24
Part-Time Positions	0	0	0	0
Department Total Positions	24	24	24	24

Discussion & Notes

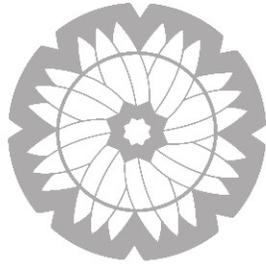
The FY 2019-20 Adopted Budget for the Stormwater Management Fund totals \$5.1 million, an increase of \$460,800 (9.9%) from the FY 2018-19 Adopted Budget. Included in the approved budget is \$52,000 in additional funding to purchase a replacement cargo trailer and mowing tractor for Drainage Maintenance as well as \$300,000 to fund a contracted litter crew to address the widespread litter issues throughout the city. By outsourcing the additional litter pickup services, the City will be able to quickly address this growing issue without the delay associated with staffing our own crew.

Fund Balance

The Stormwater Management Fund is expected to end FY 2019-20 with a fund balance of \$791,000.

PROPRIETARY FUNDS

OTHER ENTERPRISE FUNDS



GARLAND

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Firewheel Fund

Fund Summary

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Green Fees	\$1,869,547	\$1,956,323	\$1,804,000	\$1,950,323	-0.3%
Golf Carts	906,472	984,002	877,000	984,002	0.0%
Food & Beverage	584,746	674,919	461,746	674,919	0.0%
Range	126,823	132,724	123,550	132,724	0.0%
Merchandise	261,863	234,580	221,775	224,580	-4.3%
Miscellaneous Revenue	6,568	5,629	4,951	7,977	41.7%
Transfer from General Fund	275,000	0	395,000	0	0.0%
TOTAL REVENUE	<u>\$4,031,019</u>	<u>\$3,988,177</u>	<u>\$3,888,022</u>	<u>\$3,974,525</u>	<u>-0.3%</u>
EXPENDITURES					
Personnel	\$2,167,675	\$2,479,291	\$2,419,291	\$2,453,624	-1.0%
Operations	1,714,756	1,820,588	1,713,444	1,699,409	-6.7%
Capital	0	0	0	0	0.0%
Sub-Total	<u>\$3,882,431</u>	<u>\$4,299,879</u>	<u>\$4,132,735</u>	<u>\$4,153,033</u>	<u>-3.4%</u>
IT Replacement Fund	\$12,931	\$10,684	\$10,684	\$10,684	0.0%
Total Operating Expenditures	<u>\$3,895,362</u>	<u>\$4,310,563</u>	<u>\$4,143,419</u>	<u>\$4,163,717</u>	<u>-3.4%</u>
Transfer to Long Term Disability Fund	\$2,362	\$4,196	\$4,196	\$4,151	-1.1%
TOTAL EXPENDITURES	<u>\$3,897,724</u>	<u>\$4,314,759</u>	<u>\$4,147,615</u>	<u>\$4,167,868</u>	<u>-3.4%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$133,295	(\$326,582)	(\$259,593)	(\$193,343)	40.8%
BEGINNING FUND BALANCE	\$190,003	\$59,337	\$323,298	\$63,705	7.4%
Change in Fund Balance	<u>133,295</u>	<u>(326,582)</u>	<u>(259,593)</u>	<u>(193,343)</u>	<u>40.8%</u>
ENDING FUND BALANCE	<u>\$323,298</u>	<u>(\$267,245)</u>	<u>\$63,705</u>	<u>(\$129,638)</u>	<u>51.5%</u>

Firewheel Fund

Fund Summary

NON-DEPARTMENTAL EXPENDITURES

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
Performance/Merit Increase	\$0	\$35,811	\$35,811	\$36,455	1.8%
Market Adjustment	0	10,180	10,180	0	-100.0%
Salary Savings	0	0	0	0	0.0%
Retiree Insurance	30,109	60,154	60,154	59,505	-1.1%
Unemployment Claims	0	0	0	0	0.0%
Sub-Total Personnel Costs	<u>\$30,109</u>	<u>\$106,145</u>	<u>\$106,145</u>	<u>\$95,960</u>	<u>-9.6%</u>
Employee Assistance Program	\$525	\$696	\$696	\$696	0.0%
Sub-Total Operations Costs	<u>\$525</u>	<u>\$696</u>	<u>\$696</u>	<u>\$696</u>	<u>0.0%</u>
Total Non-Departmental	<u>\$30,634</u>	<u>\$106,841</u>	<u>\$106,841</u>	<u>\$96,656</u>	<u>-9.5%</u>

Firewheel Fund

Department Detail

Mission Statement

The mission of the Firewheel Golf Park is to provide a superior public golf complex that meets the needs and expectations of the entire community. Firewheel is committed to offering area golfers pristine playing conditions, professional service, and great value. The Firewheel organization will constantly strive to ensure the Firewheel Golf Complex remains a vital part of the Garland community and a top destination place for citizens, families, corporate clients, tournaments, and visitors.

2018-19 Accomplishments

- Secured and hosted several PGA golf events such as the Web.com Tournament and the Texas Women’s Open Championship.
- Improved course conditions by refurbishing the Old Course sand traps and updating the driving range and replacing wood planking on all Bridges and Lakes Course bridge structures.

2019-20 Goals & Initiatives

- To further efforts to reduce operating costs and improve efficiencies, secure a third party to assist in the evaluation of the existing 63-hole layout and the utilization of course facilities.
- Increase employee training.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Rounds of Golf at the Old and Lakes Courses	53,333	48,000	55,283
Rounds of Golf at the Bridges Course	33,682	30,313	34,739
Number of Tournament Rounds	9,008	8,107	9,100
Total Number of Rounds at Firewheel	96,023	86,420	99,122

Firewheel Fund

Department Detail

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$2,133,929	\$2,373,146	\$2,313,146	\$2,307,664
Charge-Outs	0	0	0	0
Operations	1,714,229	1,819,892	1,712,748	1,748,713
Capital	0	0	0	0
Non-Departmental	49,566	121,721	121,721	111,491
Department Total Budget	\$3,897,724	\$4,314,759	\$4,147,615	\$4,167,868

Budget Summary – By Operational Area

Firewheel Golf Park	\$2,163,594	\$2,217,013	\$2,184,869	\$2,232,407
Golf Pro Shop	857,784	824,497	764,497	882,409
Golf Restaurants	591,431	844,182	769,182	693,700
Golf Administration	235,349	307,346	307,346	247,861
Non-Departmental	49,566	121,721	121,721	111,491
Department Total Budget	\$3,897,724	\$4,314,759	\$4,147,615	\$4,167,868

Change from Prior Year

Change from Prior Year Approved Budget

(\$146,891)

Percentage Change

-3.4%

Department Staffing Summary

Full-Time Positions	29	29	29	28
Part-Time Positions	0	0	0	0
Department Total Positions	29	29	29	28

Discussion & Notes

During the FY 2017-18 Approved Budget process, all Firewheel operations were consolidated into the Firewheel Fund, including all Garland Foundation for Development employees. This change resulted in new efficiencies and better management of the restaurants. As a result, revised FY 2018-19 expenditures are lower than the FY 2018-19 Approved Budget. Further cuts were made to the Approved Budget in the amount of \$189,200 to continue efforts of improving overall financial results. FY 2019-20 approved revenues are anticipated to be \$4.0 million and expenditures are expected to be \$4.2 million. There are no other material changes to the Fund.

Garland Heliport Fund

Fund Summary

HELIPORT

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Terminal/Hangar Lease Space	\$7,257	\$7,385	\$7,385	\$7,497	1.5%
Interest Income	2,481	2,700	3,000	3,000	11.1%
TOTAL REVENUE	<u>\$9,738</u>	<u>\$10,085</u>	<u>\$10,385</u>	<u>\$10,497</u>	<u>4.1%</u>
EXPENDITURES					
Personnel	\$0	\$0	\$0	\$0	0.0%
Operations	0	7,700	13,667	20,700	168.8%
Capital	0	0	0	0	0.0%
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$7,700</u>	<u>\$13,667</u>	<u>\$20,700</u>	<u>168.8%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$9,738	\$2,385	(\$3,282)	(\$10,203)	
BEGINNING FUND BALANCE	\$184,150	\$185,907	\$193,888	\$190,606	2.5%
Change in Fund Balance	9,738	2,385	(3,282)	(10,203)	
ENDING FUND BALANCE	<u>\$193,888</u>	<u>\$188,292</u>	<u>\$190,606</u>	<u>\$180,403</u>	<u>-4.2%</u>

Garland Heliport Fund

Department Detail

HELIPORT

Mission Statement

The mission of the Heliport is to provide the public with a heliport in the city of Garland with fuel facilities, storage facilities, and public services including flying lessons.

2018-19 Accomplishments

- The mission was accomplished through a contract with SKY Helicopters, Inc., to operate the Heliport.

2019-20 Goals & Initiatives

- Continue contract with SKY Helicopters, Inc., to operate the Heliport.
- Sandblast and restripe areas of the Heliport facility, including the landing area and parking lot.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Heliport Terminal Rental	\$7,257	\$7,385	\$7,497

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$0	\$0	\$0	\$0
Charge-Outs	0	0	0	0
Operations	0	7,700	13,667	20,700
Capital	0	0	0	0
Department Total Budget	\$0	\$7,700	\$13,667	\$20,700

Change from Prior Year:

Change from Prior Year Approved Budget	\$13,000
Percentage Change	168.8%

Department Staffing Summary

Full-Time Positions	0	0	0	0
Part-Time Positions	0	0	0	0
Department Total Positions	0	0	0	0

Discussion & Notes

The FY 2019-20 Adopted Budget for the Garland Heliport Fund is \$20,700 and includes \$13,000 in additional funding to sandblast and restripe several areas of the Heliport facility.

Recreation Performance Fund

Fund Summary

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Recreation Center Programs	\$183,355	\$186,740	\$193,141	\$175,546	-6.0%
Recreation Activities	29,560	16,500	23,366	14,886	-9.8%
Senior Events	382,434	288,000	441,000	541,000	87.8%
Garland Swim Program	165,404	180,000	180,000	180,000	0.0%
Tennis Program	23,683	23,000	23,300	23,300	1.3%
Reservations	334,350	382,390	319,600	285,060	-25.5%
Membership ID Cards	56,175	80,638	60,000	62,000	-23.1%
Other	25,969	13,500	32,353	11,110	-17.7%
TOTAL REVENUE	<u>\$1,200,930</u>	<u>\$1,170,768</u>	<u>\$1,272,760</u>	<u>\$1,292,902</u>	<u>10.4%</u>
EXPENDITURES					
Personnel	\$249,392	\$324,618	\$324,618	\$311,651	-4.0%
Operations	951,075	821,795	852,365	971,687	18.2%
Capital	2,087	0	0	0	0.0%
Sub-Total	<u>\$1,202,554</u>	<u>\$1,146,413</u>	<u>\$1,176,983</u>	<u>\$1,283,338</u>	<u>11.9%</u>
Support Services - Warehouse	\$1,400	\$150	\$150	\$209	39.3%
Total Operating Expenditures	<u>\$1,203,954</u>	<u>\$1,146,563</u>	<u>\$1,177,133</u>	<u>\$1,283,547</u>	<u>11.9%</u>
General & Administrative	\$22,485	\$25,442	\$25,442	\$24,997	-1.7%
Transfer to General Fund	100,000	100,000	100,000	100,000	0.0%
TOTAL EXPENDITURES	<u>\$1,326,439</u>	<u>\$1,272,005</u>	<u>\$1,302,575</u>	<u>\$1,408,544</u>	<u>10.7%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$125,509)	(\$101,237)	(\$29,815)	(\$115,642)	-14.2%
BEGINNING FUND BALANCE	\$288,752	\$109,308	\$163,243	\$133,428	22.1%
Change in Fund Balance	<u>(125,509)</u>	<u>(101,237)</u>	<u>(29,815)</u>	<u>(115,642)</u>	<u>-14.2%</u>
ENDING FUND BALANCE	<u>\$163,243</u>	<u>\$8,071</u>	<u>\$133,428</u>	<u>\$17,786</u>	<u>120.4%</u>

Recreation Performance Fund

Fund Detail

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$249,392	\$324,618	\$324,618	\$311,651
Charge-Outs	0	0	0	0
Operations	951,075	821,795	852,365	971,687
Capital	2,087	0	0	0
Non-Departmental	123,885	125,592	125,592	125,206
Department Total Budget	\$1,326,439	\$1,272,005	\$1,302,575	\$1,408,544

Budget Summary – By Operational Area

Activities	\$174,297	\$194,795	\$197,508	\$154,420
Senior Events	427,911	274,530	274,530	499,380
Classes	317,068	289,763	289,763	227,076
Memberships	0	0	0	61,783
Garland Swim Program	131,930	155,077	155,077	155,078
Tennis	46,136	26,000	26,000	26,000
Reservations	105,212	206,248	234,105	159,601
Non-Departmental	123,885	125,592	125,592	125,206
Department Total Budget	\$1,326,439	\$1,272,005	\$1,302,575	\$1,408,544

Change from Prior Year

Change from Prior Year Approved Budget	\$136,539
Percentage Change	10.7%

Department Staffing Summary

Full-Time Positions	0	0	0	0
Part-Time Positions	0	0	0	0
Department Total Positions	0	0	0	0

Discussion & Notes

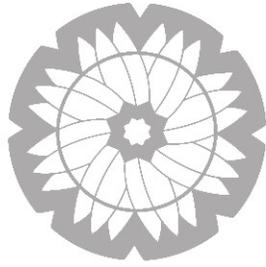
Recreation Performance Fund revenues are projected to increase by approximately 10% from the prior year's approved level, with the largest increase coming in the Senior Events area as additional trips and events are planned for FY 2019-20. The approved budget for the Recreation Performance Fund totals \$1.4 million, an increase of \$136,500 (10.7%) from the FY 2018-19 Adopted Budget.

Fund Balance

The Recreation Performance Fund is expected to end FY 2019-20 with a fund balance of \$17,800.

PROPRIETARY FUNDS

INTERNAL SERVICE FUNDS



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Equipment Replacement Fund

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
REVENUE					
Vehicle Replacement Charges:					
General Fund	\$1,469,493	\$1,495,745	\$1,495,745	\$1,499,854	0.3%
Electric Utility Fund	1,256,665	1,342,005	1,342,005	1,335,530	-0.5%
Water Utility Fund	407,403	460,297	460,297	460,258	0.0%
Wastewater Utility Fund	527,031	528,515	528,515	534,711	1.2%
Environmental Waste Services Fund	10,286	83,895	83,895	60,975	-27.3%
Infrastructure Repair & Replcmt. Fund	121,586	110,649	110,649	122,336	10.6%
Stormwater Management Fund	21,077	58,004	58,004	35,748	-38.4%
Fleet Services Fund	26,156	35,972	35,972	37,132	3.2%
Recreation Performance Fund	7,734	8,437	8,437	8,437	0.0%
Economic Development Fund	9,532	9,532	9,532	9,532	0.0%
Support Service Funds	170,868	204,335	204,335	218,841	7.1%
Sub-Total	\$4,027,831	\$4,337,386	\$4,337,386	\$4,323,354	-0.3%
Transfers In:					
Other Funds	\$81,139	\$0	\$83,016	\$155,686	
Total Transfers	\$4,108,970	\$4,337,386	\$4,420,402	\$4,479,040	3.3%
Auction Revenues	\$155,032	\$250,000	\$458,378	\$0	-100.0%
Interest	146,774	158,100	262,050	223,520	41.4%
TOTAL REVENUE	\$4,410,776	\$4,745,486	\$5,140,830	\$4,702,560	-0.9%
EXPENDITURES					
General Fund	\$1,285,760	\$1,400,097	\$2,546,511	\$1,313,865	-6.2%
Electric Utility Fund	566,208	1,104,862	1,481,395	496,281	-55.1%
Water Utility Fund	149,410	89,511	242,515	369,434	312.7%
Wastewater Utility Fund	517,346	33,595	385,815	700,270	1984.4%
Infrastructure Repair & Replcmt. Fund	281,594	0	0	61,820	
Environmental Waste Services Fund	41,940	213,497	245,659	28,098	-86.8%
Stormwater Management Fund	24,263	0	86,128	40,767	
Recreation Performance Fund	64,280	0	0	0	0.0%
Support Service Funds	201,220	157,017	427,057	223,435	42.3%
Fleet Utilization Study	0	0	0	150,000	
Transfer to Self Insurance Fund / CIP	99,360	99,360	840,732	99,360	0.0%
Rebate to Various Funds	0	0	4,138,591	0	0.0%
Emergency Replacements	0	250,000	250,000	250,000	0.0%
TOTAL EXPENDITURES	\$3,231,381	\$3,347,939	\$10,644,403	\$3,733,330	11.5%
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$1,179,395	\$1,397,547	(\$5,503,573)	\$969,230	-30.6%
BEGINNING FUND BALANCE	\$10,643,726	\$10,056,600	\$11,823,121	\$6,319,548	-37.2%
Change in Fund Balance	1,179,395	1,397,547	(5,503,573)	969,230	-30.6%
ENDING FUND BALANCE	\$11,823,121	\$11,454,147	\$6,319,548	\$7,288,778	-36.4%

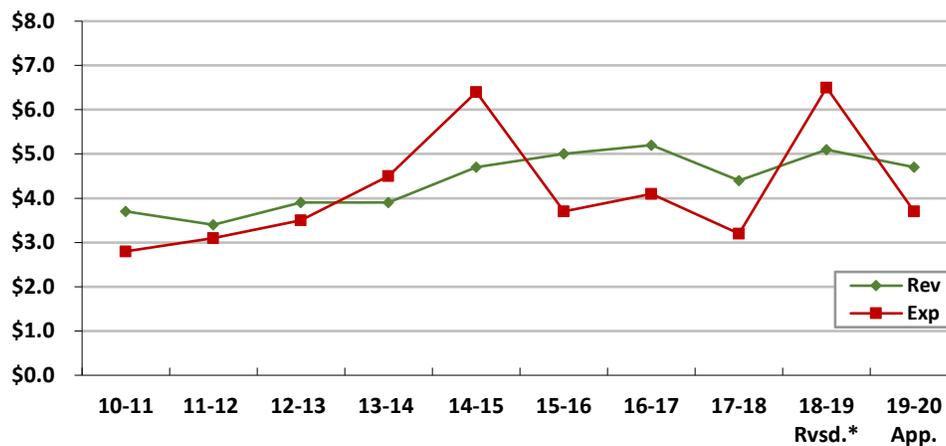
Equipment Replacement Fund

Fund Detail

The Equipment Replacement Fund (ERF) provides a financial mechanism for funding the replacement of City equipment with minimal impact on each year's Operating Budget. The Fund collects annual replacement charges from user departments based on the useful life and replacement costs of selected vehicle classes. These replacement funds are deposited into the Equipment Replacement Fund reserve and provide the resources to replace equipment at the end of its useful life. The ERF provides replacement funding for most vehicles in the Electric, Water, and Wastewater Utilities, as well as pickups, sedans, and vans in the other City funds.

Total projected revenues for the ERF in FY 2019-20 are approximately \$4.7 million, consisting mostly of transfers from the major operating funds. Expenditures for FY 2019-20 are \$3.7 million for the replacement of vehicles, which include \$250,000 for unplanned emergency vehicle replacements and a transfer of approximately \$99,400 to the Self Insurance Fund to pay the annual premium on the City's catastrophic vehicle and equipment loss insurance policy. Also included is \$150,000 for a Fleet Utilization Study to identify efficiencies in the use, life cycle, and organization of the City's fleet. The City's average vehicle age at the time of replacement is eight years, excluding Police Patrol units.

Equipment Replacement Fund
Revenue and Expenditures
(In Millions)



*FY 2018-19 Revised Expenditures exclude the \$4.1 million one-time rebate.

In addition to Budget Amendment No. 1, which approved an additional \$2.0 million, the FY 2018-19 Revised Budget is increasing by \$5.3 million. The increase includes the replacement of seven wrecked Police Patrol vehicles, one Transportation vehicle, one Library van, one Parks vehicle, and one Wastewater Treatment vehicle, for a total of \$367,000. A transfer of \$43,500 from the Self Insurance Fund will contribute to the Equipment Replacement Fund for a portion of the wrecked vehicle costs. The FY 2018-19 Revised Budget includes \$39,500 in transfers from other funds. Additionally, a one-time transfer of \$741,400 to the Capital Improvement Program for one replacement and two new Commercial Front-Load Trucks for Environmental Waste Services is included in revised. The Environmental Waste Services Fund will repay the ERF over a five-year term beginning in FY 2019-20.

Equipment Replacement Fund

Fund Detail

The FY 2018-19 Revised Budget includes a \$4.1 million rebate of auction and interest proceeds that have accumulated in fund balance over the life of the Equipment Replacement Fund. This one-time rebate will return the fund balance to a maintenance level required for the replacement of equipment on an annual and emergency basis.

FY 2018-19 Revised Budget Rebate

Fund	Rebate Amount
General Fund	\$1,627,132
Electric Utility Fund	1,346,985
Water Utility Fund	302,325
Wastewater Collection	329,610
Wastewater Treatment	166,892
Environmental Waste Services Fund	41,042
Recreation Performance Fund	19,685
Economic Development Fund	5,159
Firewheel Fund	8,376
Information Technology Fund	30,037
Stormwater Management Fund	20,802
Infrastructure Repair & Replacement Fund	80,023
Facilities Management Fund	50,874
Fleet Services Fund	38,798
Customer Service Fund	69,558
Housing Assistance Fund	1,293
Total	\$4,138,591

The ERF is projected to have \$7.3 million in reserves for future vehicle replacements by the end of FY 2019-20. This represents a decrease of approximately \$4.2 million (36.4%) from FY 2018-19 approved levels.

Self Insurance Fund

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
REVENUE					
Transfer from General Fund	\$2,959,533	\$2,847,210	\$2,847,210	\$2,877,467	1.1%
Transfer from Electric Utility Fund	1,906,870	1,834,500	1,834,500	1,853,995	1.1%
Transfer from Water Utility Fund	148,138	142,515	142,515	144,030	1.1%
Transfer from Wastewater Utility Fund	249,049	239,597	239,597	242,143	1.1%
Transfer from Env. Waste Svcs. Fund	451,706	293,062	293,062	296,176	1.1%
Transfer from Stormwater Mgmt. Fund	44,656	43,032	43,032	43,489	1.1%
Transfer from Equip. Replacement Fund	99,360	99,360	99,360	99,360	0.0%
Interest Income	55,001	55,900	85,850	73,230	31.0%
Miscellaneous	3,401,614	100,000	450,970	265,000	165.0%
TOTAL REVENUE	\$9,315,927	\$5,655,176	\$6,036,096	\$5,894,890	4.2%
EXPENDITURES					
Personnel	\$663,135	\$677,124	\$677,124	\$692,050	2.2%
Operations	56,518	147,140	147,140	147,028	-0.1%
Capital	0	0	0	0	0.0%
Sub-Total	\$719,653	\$824,264	\$824,264	\$839,078	1.8%
Liability & Property Claims	\$3,606,958	\$700,000	\$700,000	\$865,000	23.6%
Litigation Expense	349,747	600,000	600,000	600,000	0.0%
Workers Compensation Claims	1,884,746	2,200,000	2,200,000	2,200,000	0.0%
Insurance Premiums	1,945,416	2,031,590	2,031,590	2,493,672	22.7%
Administration Expense	44,335	74,500	117,980	74,500	0.0%
Support Services	40,731	39,709	39,709	143,233	260.7%
Total Operating Expenditures	\$8,591,586	\$6,470,063	\$6,513,543	\$7,215,483	11.5%
General & Administrative	\$91,668	\$87,491	\$87,491	\$90,643	3.6%
Transfers to Other Funds	294,421	322,547	322,547	335,637	4.1%
TOTAL EXPENDITURES	\$8,977,676	\$6,880,101	\$6,923,581	\$7,641,763	11.1%
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$338,251	(\$1,224,925)	(\$887,485)	(\$1,746,873)	-42.6%
BEGINNING FUND BALANCE	\$5,163,353	\$4,130,623	\$5,501,604	\$4,614,119	11.7%
Change in Fund Balance	338,251	(1,224,925)	(887,485)	(1,746,873)	-42.6%
ENDING FUND BALANCE	\$5,501,604	\$2,905,698	\$4,614,119	\$2,867,246	-1.3%
Fund Balance Target	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	0.0%
Over (Short of) Requirement	\$2,501,604	(\$94,302)	\$1,614,119	(\$132,754)	-40.8%

Self Insurance Fund

Fund Summary

NON-DEPARTMENTAL EXPENDITURES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Performance/Merit Increase	\$0	\$13,129	\$13,129	\$13,472	2.6%
Retiree Insurance	10,546	10,371	10,371	10,259	-1.1%
City Insurance Adjustment	0	0	0	0	0.0%
Unemployment Claims	0	1,000	1,000	1,000	0.0%
Sub-Total Personnel Costs	<u>\$10,546</u>	<u>\$24,500</u>	<u>\$24,500</u>	<u>\$24,731</u>	<u>0.9%</u>
Employee Assistance Program	\$136	\$120	\$120	\$120	0.0%
Sub-Total Operations Costs	<u>\$136</u>	<u>\$120</u>	<u>\$120</u>	<u>\$120</u>	<u>0.0%</u>
Total Non-Departmental	<u><u>\$10,682</u></u>	<u><u>\$24,620</u></u>	<u><u>\$24,620</u></u>	<u><u>\$24,851</u></u>	<u><u>0.9%</u></u>

TRANSFERS TO OTHER FUNDS

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Long Term Disability Fund	\$738	\$723	\$723	\$716	-1.0%
Group Health Insurance Fund	293,683	321,824	321,824	334,921	4.1%
Total Transfers to Other Funds	<u><u>\$294,421</u></u>	<u><u>\$322,547</u></u>	<u><u>\$322,547</u></u>	<u><u>\$335,637</u></u>	<u><u>4.1%</u></u>

SUPPORT SERVICES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Facilities Management	\$25,533	\$27,166	\$27,166	\$30,498	12.3%
Information Technology	3,000	2,431	2,431	101,042	4056.4%
IT Replacement Fund	11,755	9,615	9,615	9,615	0.0%
Warehouse	443	497	497	2,078	318.1%
Total Support Services	<u><u>\$40,731</u></u>	<u><u>\$39,709</u></u>	<u><u>\$39,709</u></u>	<u><u>\$143,233</u></u>	<u><u>260.7%</u></u>

Self Insurance Fund

Department Detail

RISK MANAGEMENT

Mission Statement

The Risk Management Department's mission is to minimize the potential for losses of the City's human, fiscal, and physical assets and the impact losses have on the organization so that resources can be directed toward other needs of the City and community. The Department identifies and evaluates the exposure to loss and designs and administers programs to prevent, reduce potential for, control, or provide financing for losses.

2018-19 Accomplishments

- Completed incident reporting into Risk Management Information System (RMIS) for all departments.
- Established RMIS workflows for reporting and tracking City property damage and recoveries.
- Prepared process for property appraisal / valuation review services for insurance validation.
- Continued updating of facility evacuation and sheltering plans.
- Continued updating Risk Management Directives, Safety Procedures, and Safety Awareness Training.
- Finalized outstanding FEMA claims and receipt of funds for Flood and Tornado losses.

2019-20 Goals & Initiatives

- Complete system interface and provide training for tracking City property damage and recoveries.
- Develop and implement RMIS department reports.
- Complete facility evacuation and sheltering plans.
- Continue update of Risk Management Directives and Safety Procedures.
- Finalize Internal Property Loss Directive and Loss Allocation Proposal.
- Initiate update of property values.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Number of Liability Claims Filed	183	220	220
Percent of Liability Claims Paid	38.8%	45%	45%
Number of Injury Leave Hours	28,824	20,000	20,000
Average Annual Workers Compensation Cost per Employee	\$1,056	\$1,150	\$1,150
Direct Safety Training Hours Provided	1,600	1,500	1,500
Organization Safety Training Hours Reported	13,917	13,000	13,000

Self Insurance Fund

Department Detail

RISK MANAGEMENT

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$2,537,335	\$2,852,624	\$2,852,624	\$2,867,319
Charge-Outs	0	0	0	0
Operations	6,002,837	3,553,110	3,596,590	4,180,080
Capital	0	0	0	0
Non-Departmental	437,504	474,367	474,367	594,364
Department Total Budget	\$8,977,676	\$6,880,101	\$6,923,581	\$7,641,763

Budget Summary – By Operational Area

Risk Administration	\$708,971	\$759,644	\$759,644	\$774,227
Self Insurance	7,831,201	5,646,090	5,689,570	6,273,172
Non-Departmental	437,504	474,367	474,367	594,364
Department Total Budget	\$8,977,676	\$6,880,101	\$6,923,581	\$7,641,763

Change from Prior Year

Change from Prior Year Approved Budget	\$761,662
Percentage Change	11.1%

Department Staffing Summary

Full-Time Positions	5	5	5	5
Part-Time Positions	0	0	0	0
Department Total Positions	5	5	5	5

Discussion & Notes

Revenue in the Self Insurance Fund is primarily comprised of transfers from other City funds. Approved revenues for FY 2019-20 are \$5.9 million and are \$239,700 (4.2%) higher than the FY 2018-19 Adopted Budget.

FY 2018-19 Revised Budget includes continued revisions to both revenue and expenditures related to fire damage sustained at Garland Power & Light's Spencer Plant in 2018. Repairs are expected to be completed in FY 2019-20.

Approved expenditures for the FY 2019-20 Adopted Budget are estimated at approximately \$7.6 million and are a \$761,700 (11.1%) increase from the FY 2018-19 Adopted Budget. The primary factors responsible for the increase include insurance premiums as well as anticipated liability and property claims.

Fund Balance

The Self-Insurance Fund is expected to end the year with a fund balance of \$2.9 million.

Group Health Insurance Fund

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
REVENUE					
Employee Contributions	\$6,231,054	\$6,418,872	\$6,442,970	6,587,508	2.6%
Retiree Contributions	3,724,397	3,785,952	3,753,915	3,933,051	3.9%
City Contributions - Employees	24,212,388	24,283,771	24,543,099	24,543,098	1.1%
City Contributions - Retirees	4,353,360	4,370,489	4,370,520	4,370,520	0.0%
Commit to Wellness	0	0	(237,960)	(340,440)	
Transfer from Self Insurance Fund	293,683	321,824	321,824	334,921	4.1%
Stop-Loss	450,876	750,000	863,262	750,000	0.0%
Miscellaneous Income	866,103	75,000	75,000	139,707	86.3%
TOTAL REVENUE	\$40,131,861	\$40,005,908	\$40,132,630	\$40,318,365	0.8%
EXPENDITURES					
Personnel	\$1,234,927	\$1,435,291	\$1,435,291	\$1,513,010	5.4%
Operations	462,693	453,327	461,657	424,565	-6.3%
Capital	0	25,000	25,000	0	-100.0%
Sub-Total	\$1,697,620	\$1,913,618	\$1,921,948	\$1,937,575	1.3%
Claims	\$28,626,985	\$32,812,524	\$31,923,323	\$34,477,484	5.1%
Life Insurance Premiums	54,260	110,000	110,000	110,000	0.0%
Insurance Premiums	4,887,440	4,779,985	4,779,985	4,754,173	-0.5%
Administrative Fees and ACA	989,922	1,020,451	707,516	420,062	-58.8%
Support Services	62,785	64,940	64,940	110,861	70.7%
Total Operating Expenditures	\$36,319,012	\$40,701,518	\$39,507,712	\$41,810,155	2.7%
General & Administrative	\$159,025	\$169,944	\$169,944	\$192,747	13.4%
Transfer to Long Term Disability Fund	1,772	1,736	1,736	1,736	0.0%
TOTAL EXPENDITURES	\$36,479,809	\$40,873,198	\$39,679,392	\$42,004,638	2.8%
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$3,652,052	(\$867,290)	\$453,238	(\$1,686,273)	-94.4%
BEGINNING FUND BALANCE	\$4,186,007	\$5,966,505	\$7,838,059	\$8,291,297	39.0%
Change in Fund Balance	3,652,052	(867,290)	453,238	(1,686,273)	-94.4%
ENDING FUND BALANCE	\$7,838,059	\$5,099,215	\$8,291,297	\$6,605,024	29.5%

Group Health Insurance Fund

Fund Summary

NON-DEPARTMENTAL EXPENDITURES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Performance/Merit Increase	\$0	\$25,688	\$25,688	\$30,905	20.3%
Structure Adjustment	0	0	0	0	0.0%
1% Base Salary Increase	0	0	0	0	0.0%
Market Adjustment	0	2,297	2,297	2,297	0.0%
Retiree Insurance	25,310	24,891	24,891	26,675	7.2%
City Insurance Adjustment	0	0	0	0	0.0%
Sub-Total Personnel Costs	<u>\$25,310</u>	<u>\$52,876</u>	<u>\$52,876</u>	<u>\$59,877</u>	<u>13.2%</u>
Employee Assistance Program	\$78	\$288	\$288	\$312	8.3%
Sub-Total Operations Costs	<u>\$78</u>	<u>\$288</u>	<u>\$288</u>	<u>\$312</u>	<u>8.3%</u>
Total Non-Departmental	<u><u>\$25,388</u></u>	<u><u>\$53,164</u></u>	<u><u>\$53,164</u></u>	<u><u>\$60,189</u></u>	<u><u>13.2%</u></u>

TRANSFERS TO OTHER FUNDS

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Long Term Disability Fund	\$1,772	\$1,736	\$1,736	\$1,736	0.0%
OPEB Trust	0	0	0	0	0.0%
Total Transfers to Other Funds	<u><u>\$1,772</u></u>	<u><u>\$1,736</u></u>	<u><u>\$1,736</u></u>	<u><u>\$1,736</u></u>	<u><u>0.0%</u></u>

SUPPORT SERVICES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Warehouse	\$735	\$749	\$749	\$1,283	71.3%
Facilities Management	54,849	58,357	58,357	65,515	12.3%
Information Technology	7,201	5,834	5,834	44,063	655.3%
Total Support Services	<u><u>\$62,785</u></u>	<u><u>\$64,940</u></u>	<u><u>\$64,940</u></u>	<u><u>\$110,861</u></u>	<u><u>70.7%</u></u>

Group Health Insurance Fund

Revenue Discussion

Established as a mechanism through which the City would fund medical and dental coverage for employees and retirees, the City’s Group Health Insurance Fund is self-funded through contributions from other City funds and premiums paid by employees and retirees. The Fund also includes the City-operated CityCare Clinic available to employees, retirees, and dependents.

The Group Health Insurance Fund balance increased in the FY 2018-19 Revised Budget due to lower-than-anticipated employee, retiree, and dependent medical claims, and prescription claims. The Fund is expected to end the year with a fund balance of \$8.3 million.

The FY 2019-20 Adopted Budget includes no City contribution increases for the second consecutive year due to better-than-anticipated projections for FY 2018-19. City Council opted not to include the annual 3% increase for retiree health care pending further review of the cost of the program. In addition, no premium increases are included for employees or retirees on each of the insurance plans. Also reflected in the City, employee, and retiree contributions for FY 2019-20 are changes in both the number of covered retirees and employees as well as employee shifts in plan participation. Revenue for FY 2019-20 is projected to total \$40.3 million.

The City’s Commit to Wellness (C2W) Program was initiated in 2010 as a means to encourage employees to embrace and adopt healthier lifestyles. In addition to the physical benefits of participation in the program, employees who successfully completed several specific activities earned an initial monthly reduction of \$20–\$30 in their health insurance premiums. New hires and employees who forego program participation or who are unable to meet requirements due to approved military or medical leave will pay the General premium. An additional line was added to the Fund Summary to reflect the impact of C2W participation.

The following tables summarize approved monthly employee premiums for medical insurance based upon plan choice, coverage level, and participation in the City’s C2W Program:

Monthly Health Insurance Premiums

Blue Choice Base

	C2W Plus		C2W		General	
	2019	2020	2019	2020	2019	2020
Employee Only	\$ 21.00	\$ 21.00	\$ 31.00	\$ 31.00	\$ 51.00	\$ 51.00
Employee + Child	160.00	160.00	170.00	170.00	190.00	190.00
Employee + Spouse	240.00	240.00	250.00	250.00	270.00	270.00
Employee + Family	325.00	325.00	335.00	335.00	355.00	355.00

Blue Choice Premium

	C2W Plus		C2W		General	
	2019	2020	2019	2020	2019	2020
Employee Only	\$ 74.00	\$ 74.00	\$ 84.00	\$ 84.00	\$104.00	\$104.00
Employee + Child	307.00	307.00	317.00	317.00	337.00	337.00
Employee + Spouse	373.00	373.00	383.00	383.00	403.00	403.00
Employee + Family	516.00	516.00	526.00	526.00	546.00	546.00

Group Health Insurance Fund

Revenue Discussion

The FY 2019-20 Adopted Budget includes no premium rate increase to pre-65 retirees and those retirees eligible for Medicare. Due to the low participation of retirees (less than 20), the Premium Plan will be eliminated as of January 1, 2020. Retirees currently on the Premium Plan will not be required to change their coverage.

Additionally, no premium increases to the City's dental plan are projected for FY 2019-20. A breakdown of monthly plan costs by plan and coverage level is shown below:

Monthly Dental Insurance Premiums

	Basic Plan		Premium Plan	
	2019	2020	2019	2020
Employee Only	\$ 9.00	\$ 9.00	\$15.00	\$15.00
Employee + Family	38.00	38.00	57.50	57.50

Group Health Insurance Fund

Department Detail

HUMAN RESOURCES - *Benefits & Wellness*

Mission Statement

The mission of Human Resources (HR) is to identify, implement, and evaluate programs and services that attract and retain key talent in support of the City's mission and strategic direction. HR consists of eight (8) core functions, providing support to the City's 2,100+ employee population and a growing number of nearly 1,000 retirees.

- Benefits & Wellness
- Civil Service
- Employee Relations
- HR Information Systems, Reporting, & Analytics
- Talent Acquisition
- Total Compensation
- Training & Development
- Workforce Engagement & Recognition

2018-19 Accomplishments

Benefits

- Implemented new "Partners in Health" campaign to increase education on benefit and wellness offerings and improve utilization of cost-saving programs that directly impact the performance of the Group Health Insurance Fund.
- Established monthly strategy sessions in conjunction with benefit brokers to review highest risk behaviors, diagnoses, and claims to develop proactive plans for conditions that most impact Health Plan performance.
- Met annual notification and reporting requirements for 2018 Affordable Care Act compliance and established a new external partnership to manage compliance in this area moving forward.
- Completed review and initial project implementation plan to outsource *Family Medical Leave, Short-Term Disability, and Long-Term Disability compliance and administration.
- Completed annual cyclical processes including RFP and market studies for benefit providers and subsequent employee and retiree open enrollment.
- Established Plan, Investment, and Education Committees for improved oversight of the 457(B) Deferred Compensation Programs.

Wellness

- Completed rebranding and focused realignment of the employee Wellness program, "Commit to Wellness" (C2W), following Administrative Services Committee's review and recommendations.
- Implemented disease management-focused programs based on the top drivers of costs to the Health Plan.
- Reduced overall C2W program cost while expanding programs, outreach, and employee participation incentives.

Group Health Insurance Fund

Department Detail

HUMAN RESOURCES - *Benefits & Wellness*

- In conjunction with the Benefits Division, launched the "Partners in Health" campaign, providing instructor-led and web-based education for employees to maximize their benefits, reduce costs, and manage high-risk conditions.
- Increased employee engagement opportunities related to C2W through on-site departmental education, "Wellness Wednesdays," and "Financial Fridays."

2019-20 Goals & Initiatives

Benefits

- Conduct annual RFP process for Health Plan third-party administrator.
- Develop audit guidelines for all benefit offerings including Health and Retirement Plans.
- Establish baseline and target metrics for transactional benefit activities to reduce error/exception rates.
- Further expand mental health offerings and develop targeted campaigns to increase participation.

Wellness

- Identify and evaluate Wellness platform vendor options or process improvements to further automate C2W scorecard tracking.
- Expand options for Wellness course offerings through online and instructor-led COG-ULC programs.
- Develop "Partners in Health 2020" to include FY 2018-19 performance indicators, risk factor improvements, and related metrics.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
<u>Benefits</u>			
% Health Plan Eligible Employees vs. Participants	N/A	92	95
<u>Retirement</u>			
% 457 Plan Eligible Employees vs. Participants (Civil Service)	N/A	86	90
% 457 Plan Eligible Employees vs. Participants (Non-Civil Service)	N/A	33	35
Percent of Retirement Eligible Employees vs. Retirements	N/A	33	40
<u>Wellness</u>			
% C2W Eligible Employees vs. Program Participants	N/A	65	70

Group Health Insurance Fund

Department Detail

GROUP HEALTH CLINIC (CITYCARE)

Mission Statement

The Group Health Clinic's mission is to provide high-quality basic health care services to employees and health plan members, cost-effective management of health conditions, early detection of and intervention with health issues, health education and awareness, and timely access to medical services, while minimizing the health care cost to the plan member and the City and improving the quality of life and productivity of employees.

2018-19 Accomplishments

- Increased staff proficiency and efficiency in patient software system.
- Worked with Human Resources (HR) Department to promote the CityCare Clinic and services.
- Implemented web-based cloud host radiology modality.
- Increased productivity and acquired a full-time Nurse Practitioner (NP), Medical Assistant (MA), and Office Manager.

2019-20 Goals & Initiatives

- Expand Clinic service hours.
- Upgrade CityCare Clinic systems: eMD, Windows, and X-ray acquisition machine.
- Utilize process for patient follow-ups.
- Improve behavior health resources and care.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Average Number of Patients per Day	49	52	55
Average Wait Times:			
15 Minutes or Less	81%	85%	85%
30 Minutes or Less	95%	97%	95%

Group Health Insurance Fund

Department Detail

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$1,209,617	\$1,382,415	\$1,382,415	\$1,453,133
Charge-Outs	0	0	0	0
Operations	35,021,222	39,175,999	37,982,193	40,185,972
Capital	0	25,000	25,000	0
Non-Departmental	248,970	289,784	289,784	365,533
Department Total Budget	\$36,479,809	\$40,873,198	\$39,679,392	\$42,004,638

Budget Summary - By Operational Area

Group Health	\$35,044,767	\$39,270,901	\$38,070,595	\$40,299,071
CityCare Clinic	1,186,072	1,312,513	1,319,013	1,340,034
Non-Departmental	248,970	289,784	289,784	365,533
Department Total Budget	\$36,479,809	\$40,873,198	\$39,679,392	\$42,004,638

Change from Prior Year

Change from Prior Year Approved Budget	\$1,131,440
Percentage Change	2.8%

Department Staffing Summary

Full-Time Positions	12	13	14	14
Part-Time Positions	0	0	0	0
Department Total Positions	12	13	14	14

Discussion & Notes

The FY 2018-19 Revised Budget includes the reclassification of the HR Shared Services Administrator into two lower-level positions, a Benefits Analyst and a Graphics Designer.

Medical and prescription claims for active employees and retirees are anticipated to increase in FY 2019-20 by \$1.7 million (5.1%) based on current trends and forecasts. Administrative fees are decreasing by \$600,400 (58.8%) due to anticipated pharmacy rebates by the Plan Administrator. Expenditures for the FY 2019-20 Approved Budget total \$42.0 million.

The Group Health Insurance budget includes \$1.3 million for operation of the CityCare Clinic which provides care for City employees and retirees.

Group Health Insurance Fund

Department Detail

Fund Balance

The Group Health Insurance Fund is projected to end FY 2019-20 with a fund balance of \$6.6 million. Taking into consideration past performance of the Group Health Insurance Fund and the challenges that were encountered, the fund balance is anticipated to provide a cushion against unforeseen circumstances and future rate increases.

Long-Term Disability Fund

Fund Summary

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
City Contributions	\$310,202	\$310,200	\$310,200	\$310,202	0.0%
Employee Contributions	165,892	157,044	157,044	157,044	0.0%
Interest Income	22,577	25,000	37,680	32,140	28.6%
TOTAL REVENUE	<u>\$498,671</u>	<u>\$492,244</u>	<u>\$504,924</u>	<u>\$499,386</u>	<u>1.5%</u>
EXPENDITURES					
Claims Paid	\$411,956	\$490,000	\$490,000	\$490,000	0.0%
Administrative Fees	0	16,000	16,000	65,000	306.3%
TOTAL EXPENDITURES	<u>\$411,956</u>	<u>\$506,000</u>	<u>\$506,000</u>	<u>\$555,000</u>	<u>9.7%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$86,715	(\$13,756)	(\$1,076)	(\$55,614)	-304.3%
BEGINNING FUND BALANCE	\$1,622,468	\$1,603,912	\$1,709,183	\$1,708,107	6.5%
Change in Fund Balance	86,715	(13,756)	(1,076)	(55,614)	-304.3%
ENDING FUND BALANCE	<u>\$1,709,183</u>	<u>\$1,590,156</u>	<u>\$1,708,107</u>	<u>\$1,652,493</u>	<u>3.9%</u>

Long-Term Disability Fund

Fund Detail

The Long-Term Disability Fund was established to track revenues and expenditures associated with extended long-term disability coverage for employees. The City's cost of providing this benefit is partially offset by a charge to participating employees of \$4.00 per pay period. The remaining contributions to the Fund are paid by other City Funds. The revenues for the Approved Budget are \$499,400, reflecting an increase of \$7,100 (1.5%) from the FY 2018-19 Adopted Budget.

The FY 2019-20 Adopted Budget includes \$49,000 to outsource leave administration. The purpose of this is to ensure appropriate compliance and reporting related to the Family and Medical Leave Act (FMLA), Short-Term Disability (STD), and the Americans with Disabilities Act (ADA).

Fund Balance

The Long-Term Disability Fund is projected to end FY 2019-20 with a fund balance of \$1.7 million.

Customer Service Fund

Fund Summary

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Transfer from Electric Utility Fund	\$9,094,290	\$6,180,091	\$6,180,091	\$5,929,786	-4.1%
Transfer from Water Utility Fund	3,130,413	2,250,113	2,250,113	2,218,305	-1.4%
Transfer from Wastewater Utility Fund	2,849,227	1,996,139	1,996,139	1,892,114	-5.2%
Transfer from General Fund	241,514	241,017	241,017	238,446	-1.1%
Transfer from Env. Waste Svcs. Fund	297,417	207,072	207,072	201,499	-2.7%
Transfer from Stormwater Mgmt. Fund	58,811	40,989	40,989	43,378	5.8%
Account Establishment Fees	593,040	550,000	550,000	550,000	0.0%
Reconnect Charges	590,460	650,000	600,000	600,000	-7.7%
Collection on Bad Debts	73,952	75,000	50,000	50,000	-33.3%
Tampering Fees	19,800	30,000	30,000	30,000	0.0%
Interest Income	194,350	194,200	372,300	317,560	63.5%
Bad Debt	(36,983)	(60,000)	(60,000)	(60,000)	0.0%
Miscellaneous Revenue	120,051	103,001	181,558	114,000	10.7%
TOTAL REVENUE	<u>\$17,226,342</u>	<u>\$12,457,622</u>	<u>\$12,639,279</u>	<u>\$12,125,088</u>	<u>-2.7%</u>
					0.0%
EXPENDITURES					
Personnel	\$6,278,136	\$6,817,330	\$6,817,330	\$6,789,151	-0.4%
Operations	1,550,038	1,995,662	2,046,744	1,979,427	-0.8%
Capital	0	0	0	0	0.0%
Sub-Total	<u>\$7,828,175</u>	<u>\$8,812,992</u>	<u>\$8,864,074</u>	<u>\$8,768,578</u>	<u>-0.5%</u>
Support Services	\$6,671,778	\$1,706,255	\$1,706,255	\$2,083,872	22.1%
Debt Service Transfer	2,185,766	2,156,343	2,153,223	1,966,941	-8.8%
In-Lieu-of Debt Transfer from Electric	(570,727)	(570,207)	(569,177)	(508,943)	10.7%
In-Lieu-of Debt Transfer from Debt Svc.	(86,474)	(86,395)	(86,239)	(77,113)	10.7%
Total Operating Expenditures	<u>\$16,028,518</u>	<u>\$12,018,988</u>	<u>\$12,068,136</u>	<u>\$12,233,335</u>	<u>1.8%</u>
General & Administrative	\$985,241	\$1,004,435	\$1,004,435	\$1,022,421	1.8%
Transfer to Long Term Disability Fund	13,879	13,600	13,600	13,456	-1.1%
TOTAL EXPENDITURES	<u>\$17,027,638</u>	<u>\$13,037,023</u>	<u>\$13,086,171</u>	<u>\$13,269,212</u>	<u>1.8%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$198,704	(\$579,401)	(\$446,892)	(\$1,144,124)	-97.5%
BEGINNING FUND BALANCE	\$1,610,670	\$930,048	\$1,809,374	\$1,362,482	46.5%
Change in Fund Balance	198,704	(579,401)	(446,892)	(1,144,124)	-97.5%
ENDING FUND BALANCE	<u>\$1,809,374</u>	<u>\$350,647</u>	<u>\$1,362,482</u>	<u>\$218,358</u>	<u>-37.7%</u>

Customer Service Fund

Fund Summary

NON-DEPARTMENTAL EXPENDITURES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Performance/Merit Increase	\$0	\$117,903	\$117,903	\$117,563	-0.3%
Market Adjustment	0	27,626	27,626	0	-100.0%
Retiree Insurance	198,263	194,981	194,981	192,878	-1.1%
City Insurance Adjustment	0	0	0	79,285	
Unemployment Claims	3,083	3,106	3,106	3,106	0.0%
Sub-Total Personnel Costs	\$201,346	\$343,616	\$343,616	\$392,832	14.3%
Employee Assistance Program	\$1,827	\$2,256	\$2,256	\$2,256	0.0%
Sub-Total Operations Costs	\$1,827	\$2,256	\$2,256	\$2,256	0.0%
Total Non-Departmental	\$203,174	\$345,872	\$345,872	\$395,088	14.2%

SUPPORT SERVICES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Facilities Management	\$502,092	\$534,017	\$534,017	\$599,373	12.2%
Information Technology	1,111,442	1,009,938	1,009,938	1,215,048	20.3%
IT Replacement Fund	157,525	148,504	148,504	148,504	0.0%
IT Project Fund	4,890,697	4,106	4,106	110,000	2579.0%
Warehouse	10,022	9,690	9,690	10,947	13.0%
Total Support Services	\$6,671,778	\$1,706,255	\$1,706,255	\$2,083,872	22.1%

Mission Statement

The mission of the Customer Service Department is to provide utility account maintenance, billing, collection, and customer care for the City's Electric, Water, Wastewater, Environmental Waste Services, and Stormwater Management Departments. The Department also serves as a centralized information hub for citizens which includes street light outage reporting, coordinating the City's eAssist web-based service, and maintaining the City's general information phone number. The Customer Service Department will provide these services in a professional manner that ensures a positive experience for all customers by providing convenience, consistency, and accuracy through the use of industry-leading technology and a well-trained workforce. The Department will strive to exceed customer expectations by providing innovative options and personal attention and by displaying a sincere understanding of customer needs. Customer Service is committed to pursuing "Best in Class" electric and water industry initiatives, programs, and service options that meet customer expectations.

2018-19 Accomplishments

- New Customer Information System configuration completed. Successfully migrated customer account and billing data into the new System.
- Successfully completed a reorganization which resulted in a new Commercial Accounts division. This new group will focus on improving our relationship with existing commercial account holders, streamline the new account initiation process, and provide a more proactive approach to resolving utility account or City-related issues.
- Developed and implemented a successful succession plan during a period of critical staff turnover. This opportunity was further complicated by the reassignment of staff to support the Customer Information System project.

2019-20 Goals & Initiatives

- Provide an additional customer contact option by implementing a new citizen online chat feature.
- Complete and roll out the new Customer Information System to COG utility customers.
- Finalize a water and electric metering plan that results in the eventual implementation of an advanced metering technology system.
- Streamline the online bill pay process by removing redundancies and enhancing the Customer Service web site portal.

Customer Service Fund

Department Detail

CUSTOMER SERVICE

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Total Customer and Citizen Calls Answered	256,356	260,000	260,000
Average Length of Customer Hold Time	96 secs.	120 secs.	120 secs.
Total Electric and Water Meters Read	1,746,070	1,765,665	1,775,000
Total Annual Revenue Collected	\$313,808,301	\$324,708,423	\$325,000,000
Total Annual Utility Net Write-Offs	\$479,772	\$565,023	\$500,000
Service-Related Work Orders Completed	69,703	69,534	70,000
Customer Utility Bills Processed	958,715	964,316	969,000

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$6,076,790	\$6,473,714	\$6,473,714	\$6,398,783
Charge-Outs	0	0	0	0
Operations	1,547,488	1,993,406	2,044,488	1,977,171
Capital	0	0	0	0
Non-Departmental	9,403,360	4,569,903	4,567,969	4,893,258
Department Total Budget	\$17,027,638	\$13,037,023	\$13,086,171	\$13,269,212

Budget Summary – By Operational Area

Administration	\$675,993	\$768,456	\$779,126	\$786,942
Office Operations	695,279	727,186	727,186	693,723
Technical Quality Assurance	1,811,755	2,016,810	2,056,810	2,007,013
City Press	157,787	179,165	179,165	182,165
Meter Reading	829,976	1,028,563	1,028,563	939,944
Revenue Recovery	243,039	248,696	249,108	210,445
Credit Office	951,819	981,754	981,754	995,965
Field Operations/Dispatch	988,644	1,139,512	1,139,512	1,102,990
Customer Relations/New Accounts	1,269,986	1,376,978	1,376,978	1,456,767
Non-Departmental	9,403,360	4,569,903	4,567,969	4,893,258
Department Total Budget	\$17,027,638	\$13,037,023	\$13,086,171	\$13,269,212

Change from Prior Year

Change from Prior Year Approved Budget	\$232,189
Percentage Change	1.8%

Customer Service Fund

Department Detail

CUSTOMER SERVICE

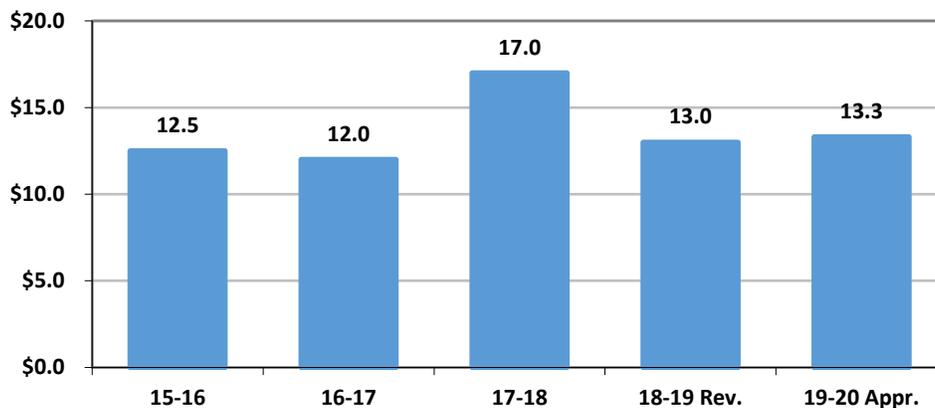
Department Staffing Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Full-Time Positions	94	94	94	93
Part-Time Positions	0	0	0	0
Department Total Positions	94	94	94	93

Discussion & Notes

Anticipated revenue for Customer Service in FY 2019-20 is \$12.1 million and reflects a decrease of \$332,500 (2.7%) from the amount approved for FY 2018-19. Of the \$12.1 million, \$10.5 million is transferred from the City’s Utilities and other operating funds. The remaining funds come primarily from fees and reconnect charges.

Approved expenditures for Customer Service in FY 2019-20 are \$13.3 million, approximately \$232,200 (1.8%) higher than the FY 2018-19 Adopted Budget due primarily to increased Support Service charges. There are no other material changes for the FY 2019-20 Adopted Budget.

Total Expenditures
(In Millions)



Fund Balance

The Customer Service Fund is expected to end FY 2019-20 with a fund balance of approximately \$218,400.

Facilities Management Fund

Fund Summary

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Transfer from General Fund	\$4,927,055	\$5,375,149	\$5,375,149	\$5,892,302	9.6%
Transfer from Other Funds	1,379,366	1,480,484	1,480,484	1,651,649	11.6%
Transfer from Electric Utility Fund	1,230,610	1,355,011	1,355,011	1,497,927	10.5%
Transfer from Wastewater Utility Fund	377,492	353,633	353,633	383,682	8.5%
Transfer from Water Utility Fund	255,949	220,378	220,378	239,294	8.6%
Miscellaneous Revenue	14,086	17,700	70,894	17,700	0.0%
TOTAL REVENUE	<u>\$8,184,558</u>	<u>\$8,802,355</u>	<u>\$8,855,549</u>	<u>\$9,682,554</u>	<u>10.0%</u>
EXPENDITURES					
Personnel	\$2,317,856	\$2,582,570	\$2,432,570	\$2,666,963	3.3%
Operations	5,781,157	6,098,427	6,171,677	6,438,197	5.6%
Capital	38,175	0	25,975	0	0.0%
Sub-Total	<u>\$8,137,188</u>	<u>\$8,680,997</u>	<u>\$8,630,222</u>	<u>\$9,105,160</u>	<u>4.9%</u>
Support Services	\$243,038	\$266,799	\$266,799	\$277,586	4.0%
Total Operating Expenditures	<u>\$8,380,226</u>	<u>\$8,947,796</u>	<u>\$8,897,021</u>	<u>\$9,382,746</u>	<u>4.9%</u>
General & Administrative	\$316,135	\$327,202	\$327,202	\$337,024	3.0%
Transfer to Long Term Disability Fund	5,168	5,064	5,064	5,153	1.8%
TOTAL EXPENDITURES	<u>\$8,701,529</u>	<u>\$9,280,062</u>	<u>\$9,229,287</u>	<u>\$9,724,923</u>	<u>4.8%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$516,971)	(\$477,707)	(\$373,738)	(\$42,369)	91.1%
BEGINNING FUND BALANCE	\$944,563	\$485,788	\$427,592	\$53,854	-88.9%
Change in Fund Balance	<u>(516,971)</u>	<u>(477,707)</u>	<u>(373,738)</u>	<u>(42,369)</u>	<u>91.1%</u>
ENDING FUND BALANCE	<u>\$427,592</u>	<u>\$8,081</u>	<u>\$53,854</u>	<u>\$11,485</u>	<u>42.1%</u>

Facilities Management Fund

Fund Summary

NON-DEPARTMENTAL EXPENDITURES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Performance/Merit Increase	\$0	\$44,257	\$44,257	\$46,917	6.0%
Market Adjustment	0	7,191	7,191	7,191	0.0%
Salary Savings	0	0	0	0	0.0%
Retiree Insurance	73,822	72,599	72,599	73,868	1.7%
City Insurance Adjustment	0	0	0	0	0.0%
Unemployment Claims	0	0	0	0	0.0%
Sub-Total Personnel Costs	<u>\$73,822</u>	<u>\$124,047</u>	<u>\$124,047</u>	<u>\$127,976</u>	<u>3.2%</u>
Employee Assistance Program	\$564	\$840	\$840	\$864	2.9%
Sub-Total Operations Costs	<u>\$564</u>	<u>\$840</u>	<u>\$840</u>	<u>\$864</u>	<u>2.9%</u>
Total Non-Departmental	<u><u>\$74,386</u></u>	<u><u>\$124,887</u></u>	<u><u>\$124,887</u></u>	<u><u>\$128,840</u></u>	<u><u>3.2%</u></u>

SUPPORT SERVICES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Information Technology	\$195,493	\$233,096	\$233,096	\$244,195	4.8%
IT Replacement Fund	34,091	20,299	20,299	20,299	0.0%
IT Project Fund	0	0	0	0	0.0%
Warehouse	13,454	13,404	13,404	13,092	-2.3%
Total Support Services	<u>\$243,038</u>	<u>\$266,799</u>	<u>\$266,799</u>	<u>\$277,586</u>	<u>4.0%</u>

Facilities Management Fund

Department Detail

FACILITIES MANAGEMENT

Mission Statement

Facilities Management’s mission is to construct and maintain safe, comfortable environments for citizens and employees in an efficient and professional manner in order to maintain trust while minimizing public inconvenience and disruption of City business.

2018-19 Accomplishments

- Successful completion of the following projects: both the Carver 3 and Carver Senior Center renovations, Granger Recreation Center renovation, Rowlett Creek Wastewater Operations renovation, and the EWS Transfer Station rebuild, among other projects.
- Development of facilities standards to be used by architects and construction firms on upcoming projects to ensure consistency and maintainability.
- Continued installation and/or upgrades of security systems including cameras, access controls, and panic buttons.

2019-20 Goals & Initiatives

- Significant progress and/or successful completion of the following projects: Rowlett Creek Administration building renovation, Central Library and parking lot renovations, Water Control building design, among other projects.
- Continue to develop a Citywide security program with Police, Fire, Risk Management, the City Attorney’s Office, and the City Marshals Office.
- Continue to develop additional preventive maintenance procedures within the Facilities Management software system.
- Support the Project Management Office in the construction or renovations of City facilities.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Number of Facilities Maintained	280	280	280
Square Footage Maintained	2,060,000	2,065,000	2,065,000
Total Work Order Requests	11,207	11,400	11,600
Number of Corrective Work Orders Created	145	200	250
Pieces of Furniture Repurposed within the City	428	225	225

Facilities Management Fund

Department Detail

FACILITIES MANAGEMENT

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$2,244,035	\$2,458,523	\$2,308,523	\$2,538,987
Charge-Outs	0	0	0	0
Operations	5,780,592	6,097,587	6,170,837	6,437,333
Capital	38,175	0	25,975	0
Non-Departmental	638,727	723,952	723,952	748,603
Department Total Budget	\$8,701,529	\$9,280,062	\$9,229,287	\$9,724,923

Budget Summary – By Operational Area

Custodial	\$1,499,442	\$1,666,666	\$1,666,666	\$1,628,736
Building Services	3,233,030	3,658,850	3,608,075	3,988,514
Utilities	3,158,979	3,061,407	3,061,407	3,302,912
Carver Building	45,370	0	0	0
Construction Services	125,981	169,187	169,187	56,158
Non-Departmental	638,727	723,952	723,952	748,603
Department Total Budget	\$8,701,529	\$9,280,062	\$9,229,287	\$9,724,923

Change from Prior Year

Change from Prior Year Approved Budget

\$444,861

Percentage Change

4.8%

Department Staffing Summary

Full-Time Positions	35	36	36	36
Part-Time Positions	0	0	0	0
Department Total Positions	35	36	36	36

Discussion & Notes

Revenue in the Facilities Management Fund is comprised of transfers from other City Funds. Revenues for the FY 2019-20 Adopted Budget are \$9.7 million and are \$880,200 (10%) higher than the FY 2018-19 Approved Budget.

The FY 2019-20 Adopted Budget includes an additional \$100,000 to cover increases in maintenance costs and \$50,000 to fund replacement of security cameras.

Fund Balance

The Facilities Management Fund is projected to end FY 2019-20 with a fund balance of \$11,500.

Fleet Services Fund

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
REVENUE					
Fleet Departmental Charges	\$7,852,251	\$7,850,300	\$7,850,300	\$7,940,345	1.1%
Fuel and Lube	352,406	350,000	350,000	350,000	0.0%
Work Order Revenue	619,585	485,000	681,755	465,000	-4.1%
Miscellaneous/Interest Income	11,617	0	56,514	0	0.0%
TOTAL REVENUE	\$8,835,859	\$8,685,300	\$8,938,569	\$8,755,345	0.8%
EXPENDITURES					
Personnel	\$2,395,808	\$2,648,001	\$2,648,001	\$2,661,203	0.5%
Operations	419,367	395,776	402,226	388,233	-1.9%
Capital	0	0	0	70,000	
Sub-Total	\$2,815,175	\$3,043,777	\$3,050,227	\$3,119,436	2.5%
Parts Cost/Inventory	\$2,819,751	\$2,870,000	\$2,870,000	\$2,870,000	0.0%
Parts Administrative Cost	380,309	330,000	330,000	360,000	9.1%
Commercial Repairs	1,629,321	1,504,500	1,911,687	1,514,500	0.7%
Support Services	518,709	546,369	546,369	580,318	6.2%
Debt Service Transfer	160,594	142,852	142,852	142,438	-0.3%
Total Operating Expenditures	\$8,323,859	\$8,437,498	\$8,851,135	\$8,586,692	1.8%
General & Administrative	\$331,181	\$334,965	\$334,965	\$349,696	4.4%
Transfer to Long Term Disability Fund	5,168	5,064	5,064	5,010	-1.1%
TOTAL EXPENDITURES	\$8,660,208	\$8,777,527	\$9,191,164	\$8,941,398	1.9%
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$175,651	(\$92,227)	(\$252,595)	(\$186,053)	-101.7%
BEGINNING FUND BALANCE	\$341,954	\$292,795	\$517,605	\$265,010	-9.5%
Change in Fund Balance	175,651	(92,227)	(252,595)	(186,053)	-101.7%
ENDING FUND BALANCE	\$517,605	\$200,568	\$265,010	\$78,957	-60.6%

Fleet Services Fund

Fund Summary

NON-DEPARTMENTAL EXPENDITURES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Performance/Merit Increase	\$0	\$47,928	\$47,928	\$47,787	-0.3%
Market Adjustment	0	20,705	20,705	0	-100.0%
Retiree Insurance	73,822	72,599	72,599	71,817	-1.1%
City Insurance Adjustment	0	0	0	0	0.0%
Unemployment Claims	463	0	0	0	0.0%
Sub-Total Personnel Costs	<u>\$74,285</u>	<u>\$141,232</u>	<u>\$141,232</u>	<u>\$119,604</u>	<u>-15.3%</u>
Employee Assistance Program	\$661	\$840	\$840	\$840	0.0%
Sub-Total Operations Costs	<u>\$661</u>	<u>\$840</u>	<u>\$840</u>	<u>\$840</u>	<u>0.0%</u>
Total Non-Departmental	<u>\$74,946</u>	<u>\$142,072</u>	<u>\$142,072</u>	<u>\$120,444</u>	<u>-15.2%</u>

SUPPORT SERVICES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Facilities Management	\$218,658	\$240,471	\$240,471	\$261,789	8.9%
Information Technology	242,174	244,497	244,497	250,874	2.6%
IT Replacement Fund	56,426	53,419	53,419	53,419	0.0%
IT Project Fund	0	6,936	6,936	13,200	90.3%
Warehouse	1,451	1,046	1,046	1,036	-1.0%
Total Support Services	<u>\$518,709</u>	<u>\$546,369</u>	<u>\$546,369</u>	<u>\$580,318</u>	<u>6.2%</u>

Mission Statement

The Fleet Services Department’s mission is to develop and administer preventive maintenance programs to assure safe operation, efficient performance, and maximum reliability and effective life of the City fleet; to perform or coordinate repairs to return equipment to operation with minimal downtime and expense; to maintain fuel inventory and dispensing system for operation of the fleet; to evaluate markets, data, and equipment to assure acquisition of cost-effective equipment; to determine optimum operating life expectancy; and to identify opportunities for efficient and effective management and maintenance of the City’s fleet. This service provides the internal support that enables other departments to meet their goals and responsibilities.

2018-19 Accomplishments

- Upgraded both Forest Lane and Gasoline Alley fueling stations to provide diesel exhaust fluid at the pumps, reducing costs and increasing the convenience to diesel operators.
- Combined all ERF and CIP vehicle requests into one process to provide timely information to help all City departments with budgeting.
- Supported the City’s rebranding effort by updating all City vehicle decals by the end of the fiscal year.

2019-20 Goals & Initiatives

- Install safety railing in our Shop walkways, increasing the safety of both our employees and any visitors to Fleet Services.
- Implement a new monitoring system that allows us to remotely access tank inventories for our major fueling sites. This will allow Fleet Services to monitor the City’s fuel needs in a timely manner as well as provide information in an emergency.
- Create a real-time operational dashboard that will be displayed in our waiting area, supervisor offices, and breakroom. This will allow Fleet Services customers to monitor the progress of the work being done on their vehicles while they wait as well as keep Fleet Services employees focused on their workflow to assure efficient operations.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Customer Satisfaction Index	92%	89%	94%
Work Order Cycle Time	7.7 Days	7.3 Days	5.0 Days
Parts Availability	94%	93%	95%
Downtime Percentage	13%	11%	9%
Work Order Expense Hours	80%	80%	80%
Percent of Work Completed In-House	79%	78%	85%
Equipment-to-Mechanic Ratio	87:1	86:1	74:1
Repairs Found by Preventive Maintenance	321	336	320

Fleet Services Fund

Department Detail

FLEET SERVICES

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$2,321,524	\$2,506,769	\$2,506,769	\$2,541,599
Charge-Outs	0	0	0	0
Operations	5,247,986	5,099,436	5,513,073	5,131,893
Capital	0	0	0	70,000
Non-Departmental	1,090,698	1,171,322	1,171,322	1,197,906
Department Total Budget	\$8,660,208	\$8,777,527	\$9,191,164	\$8,941,398

Budget Summary – By Operational Area

Administration	\$771,782	\$773,923	\$777,898	\$755,128
Equipment Shop	1,927,340	2,101,954	2,099,929	2,230,036
Parts and Fuel	4,870,388	4,730,328	5,142,015	4,758,328
Non-Departmental	1,090,698	1,171,322	1,171,322	1,197,906
Department Total Budget	\$8,660,208	\$8,777,527	\$9,191,164	\$8,941,398

Change from Prior Year

Change from Prior Year Approved Budget

\$163,871

Percentage Change

1.9%

Department Staffing Summary

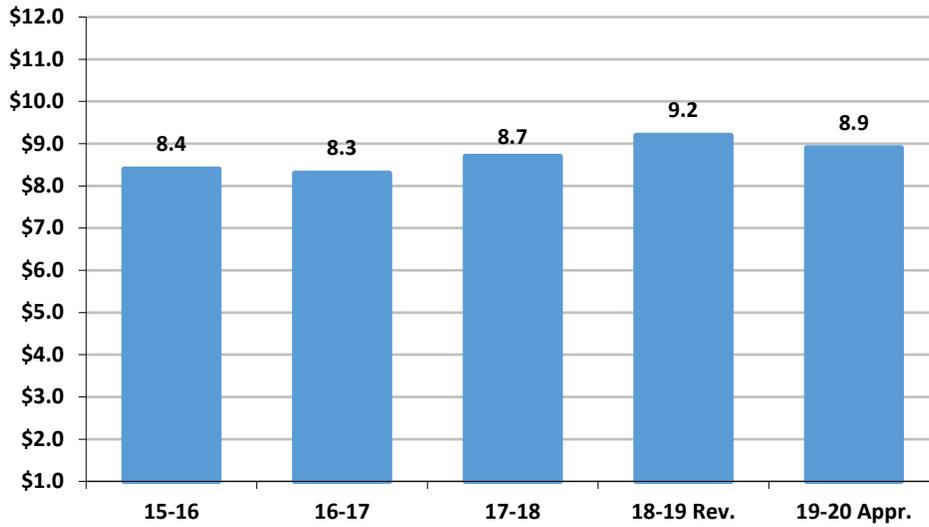
Full-Time Positions	35	35	36	36
Part-Time Positions	0	0	0	0
Department Total Positions	35	35	36	36

Discussion & Notes

Fleet Services recovers its costs through charges to other City departments. The Department bills user departments based on an annual billing structure that is, in part, tied to actual maintenance costs incurred during the previous year.

The FY 2019-20 Adopted Budget includes expenditures totaling \$8.9 million. It includes \$10,400 for software to update diagnostic equipment and \$55,700 for replacement of worn minor tools and equipment. Additionally, the FY 2019-20 Adopted Budget includes \$70,000 to replace two generators.

Total Expenditures
(In Millions)



Fund Balance

The Fleet Services Fund is projected to end FY 2019-20 with a fund balance of approximately \$79,000.

Information Technology Fund

Fund Summary

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Transfer from General Fund	\$9,887,411	\$9,932,655	\$9,932,655	\$10,232,546	3.0%
Transfer from Electric Utility Fund	1,375,688	1,317,033	1,317,033	1,615,956	22.7%
Transfer from Customer Service Fund	1,111,442	1,009,938	1,009,938	1,215,048	20.3%
Transfer from Water Utility Fund	1,144,666	1,039,331	1,039,331	1,061,561	2.1%
Transfer from Wastewater Utility Fund	753,923	684,042	684,042	903,516	32.1%
Transfer from Env. Waste Svcs. Fund	804,526	796,225	796,225	677,543	-14.9%
Transfer from Facilities Mgmt. Fund	195,493	233,096	233,096	244,195	4.8%
Transfer from Fleet Services Fund	242,174	244,497	244,497	250,874	2.6%
Transfer from Stormwater Mgmt. Fund	88,989	84,784	84,784	81,324	-4.1%
Transfer from Warehouse Fund	23,721	30,476	30,476	46,218	51.7%
Transfer from Self Insurance Fund	3,000	2,431	2,431	101,042	4056.4%
Transfer from Group Health Ins. Fund	7,201	5,834	5,834	44,063	655.3%
Transfer from IT Project Fund	0	0	28,633	0	0.0%
Transfer from Equip. Replacement Fund	0	0	30,037	0	0.0%
Miscellaneous/Interest Income	176,069	98,240	118,440	114,990	17.1%
TOTAL REVENUE	<u>\$15,814,303</u>	<u>\$15,478,582</u>	<u>\$15,557,452</u>	<u>\$16,588,876</u>	<u>7.2%</u>
EXPENDITURES					
Personnel	\$6,910,444	\$7,607,337	\$7,307,337	\$7,806,635	2.6%
Operations	6,287,760	6,276,617	6,659,941	7,630,570	21.6%
Capital	0	0	0	0	0.0%
Sub-Total	<u>\$13,198,204</u>	<u>\$13,883,954</u>	<u>\$13,967,278</u>	<u>\$15,437,205</u>	<u>11.2%</u>
Support Services	\$602,781	\$592,345	\$592,345	\$670,687	13.2%
Debt Service Transfer	1,078,956	473,198	473,198	549,685	16.2%
Total Operating Expenditures	<u>\$14,879,941</u>	<u>\$14,949,497</u>	<u>\$15,032,821</u>	<u>\$16,657,577</u>	<u>11.4%</u>
General & Administrative	\$887,894	\$958,763	\$958,763	\$995,610	3.8%
Transfer to Long Term Disability Fund	9,302	9,404	9,404	9,448	0.5%
TOTAL EXPENDITURES	<u>\$15,777,137</u>	<u>\$15,917,664</u>	<u>\$16,000,988</u>	<u>\$17,662,635</u>	<u>11.0%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$37,166	(\$439,082)	(\$443,536)	(\$1,073,759)	-144.5%
BEGINNING FUND BALANCE	\$1,480,129	\$464,370	\$1,517,295	\$1,073,759	131.2%
Change in Fund Balance	37,166	(439,082)	(443,536)	(1,073,759)	-144.5%
ENDING FUND BALANCE	<u>\$1,517,295</u>	<u>\$25,288</u>	<u>\$1,073,759</u>	<u>\$0</u>	<u>-100.0%</u>

Information Technology Fund

Fund Summary

NON-DEPARTMENTAL EXPENDITURES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Performance/Merit Increase	\$0	\$141,407	\$141,407	\$137,756	-2.6%
Market Adjustment	0	33,212	33,212	0	-100.0%
Retiree Insurance	132,879	134,828	134,828	135,425	0.4%
City Insurance Adjustment	0	0	0	0	0.0%
Unemployment Claims	3,389	4,573	4,573	5,703	24.7%
Sub-Total Personnel Costs	<u>\$136,268</u>	<u>\$314,020</u>	<u>\$314,020</u>	<u>\$278,884</u>	<u>-11.2%</u>
Employee Assistance Program	\$1,205	\$1,560	\$1,560	\$1,584	1.5%
Sub-Total Operations Costs	<u>\$1,205</u>	<u>\$1,560</u>	<u>\$1,560</u>	<u>\$1,584</u>	<u>1.5%</u>
Total Non-Departmental	<u><u>\$137,473</u></u>	<u><u>\$315,580</u></u>	<u><u>\$315,580</u></u>	<u><u>\$280,468</u></u>	<u><u>-11.1%</u></u>

SUPPORT SERVICES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Facilities Management	\$358,334	\$381,254	\$381,254	\$428,114	12.3%
IT Replacement Fund	152,821	208,333	208,333	208,333	0.0%
IT Project Fund	89,100	0	0	30,910	
Warehouse	2,526	2,758	2,758	3,330	20.7%
Total Support Services	<u><u>\$602,781</u></u>	<u><u>\$592,345</u></u>	<u><u>\$592,345</u></u>	<u><u>\$670,687</u></u>	<u><u>13.2%</u></u>

Mission Statement

Information Technology provides reliable, innovative, and cost-effective technology solutions that enable our departmental business partners to deliver high-quality services to the citizens of Garland.

2018-19 Accomplishments

- Human Resources: Redesigned the Civil Service testing application to include faster test processing, digital score reporting, and enhanced redundancy and security.
- Public Safety:
 - a. Implemented Text-to-911 for use in both the primary and backup dispatch centers.
 - b. Reviewed and verified fire hydrant locations to ensure that they are displayed correctly in the Computer-Aided Dispatch (CAD) maps.
- Digital Government Initiative:
 - a. Implemented a consolidated digital land management, permitting, and inspection system used by Planning, Engineering, Building Inspection, and Fire Marshal Office which provides for digital plan submittal and review, online permitting requests, and digital inspection process.
 - b. Developed digital SharePoint applications to create process flows for the City Attorney's Office and the Public & Media Relations Department and for the "indigent affidavit" for the Police Detention Center.
- Information Technology:
 - a. Provide enhanced disaster recovery and continuity of operations by establishing a secondary data center at a remote data center facility.
 - b. Created the Bond Proposal Map for enhanced citizen communication.
 - c. Implemented an in-house training program for staff using the GIS System.

2019-20 Goals & Initiatives

- Information Technology:
 - a. Complete the upgrade and enhancement of the Code Compliance and Revenue Recovery application.
 - b. Complete an upgrade of the GIS application and migrate to a new database platform.
- Public Safety: Complete a major upgrade to the Computer-Aided Dispatch and Records Management System for the Police Department.
- Customer Service: Complete the implementation of an integrated Customer Information System for use by the Customer Service, Environmental Waste Services, EWS - Disposal (Landfill), and Water Departments.

Information Technology Fund

Department Detail

INFORMATION TECHNOLOGY (IT)

- Budget Office: Implement a new budget and forecasting system for use in the preparation of CIP and operating budgets.
- Digital Government Initiative:
 - a. Implement digital personnel actions for Human Resources.
 - b. Implement digital time management workflow for the organization.
 - c. Implement digital W2 generation and distribution for the organization.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Percentage of Help Desk First Call Resolution	23.2%	24%	24%
Average Number of Days a Help Desk Call Remains Open	3	4.5	4.5
700 MHz Radio System Annual Downtime (hours system is unavailable, excluding maintenance)	0	0	0
Server Availability for Major Enterprise IT Systems (excluding maintenance)			
Financial Services / Payroll	99.9%	99.9%	99.9%
Human Resources	99.9%	99.9%	99.9%
Utility Billing	99.9%	99.9%	99.9%
Computer-Aided Dispatch	99.9%	99.9%	99.9%
Email	99.9%	99.9%	99.9%
Internet	99.9%	99.9%	99.9%
Deliver IT-Managed Projects within a 15% Variance in:			
Approved Budget	95%	95%	95%
Approved Schedule	74%	80%	85%

Information Technology Fund

Department Detail

INFORMATION TECHNOLOGY (IT)

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$6,203,425	\$6,649,317	\$6,408,137	\$6,956,642
Charge-Outs	0	0	0	0
Operations	6,063,828	6,186,306	6,564,926	7,547,179
Capital	0	0	0	0
Non-Departmental	2,716,406	2,349,290	2,349,290	2,505,898
Department Total Budget	\$14,983,659	\$15,184,913	\$15,322,353	\$17,009,719

Budget Summary – By Operational Area

Administration	\$871,992	\$1,150,698	\$1,373,348	\$1,320,997
Development Services	3,610,120	277,257	732,164	638,265
Strategic Services	1,056,589	6,307,993	6,285,481	7,137,817
Infrastructure Services	1,195,066	0	110,044	0
Operations Support Services	1,999,427	2,383,800	2,014,567	2,458,911
GIS	720,975	740,636	655,493	772,514
Operations Infrastructure Services	1,635,397	919,220	747,025	788,064
Radio Communication	1,177,687	1,056,019	1,054,941	1,387,253
Non-Departmental	2,716,406	2,349,290	2,349,290	2,505,898
Department Total Budget	\$14,983,659	\$15,184,913	\$15,322,353	\$17,009,719

Change from Prior Year

Change from Prior Year Approved Budget

\$1,824,806

Percentage Change

12.0%

Department Staffing Summary

Full-Time Positions	58	61	62	62
Part-Time Positions	0	0	0	0
Department Total Positions	58	61	62	62

Information Technology Fund

Department Detail

INFORMATION TECHNOLOGY (IT)

Discussion & Notes

The FY 2018-19 Revised Budget for the Information Technology (IT) Department includes the mid-year addition of a Senior Network Operations Specialist position. Revised budget adjustments also include a reduction to the personnel budget of \$241,200 due to salary savings in the fund.

The FY 2019-20 Adopted Budget for the IT Department totals \$17.0 million, which is an increase of \$1.8 million (12.0%) over the FY 2018-19 Adopted Budget. Over \$1.1 million of this increase is directly related to the City's many service agreements with software, hardware, and maintenance providers. As the organization's IT needs are identified and solutions are implemented, a centralized IT Department's costs, both personnel and operational, tend to escalate at a higher rate than many other City departments, largely due to the nature of the IT field.

The FY 2019-20 Adopted Budget also includes an additional \$150,000 in funding to implement a comprehensive cybersecurity program to include advisory services, risk management, and full-time security monitoring and response services, as well as recurring vulnerability assessments and incident briefings. Another new item included in the approved budget is an email discovery system for \$64,000 to archive and search City email messages in accordance with retention policies. Finally, the Radio Communication Services division's FY 2019-20 expenditures include \$27,000 for contract labor to assist with the installation of radio equipment in new City vehicles.

Mission Statement

The mission of the Office of Strategic Initiatives (OSI) is to provide policy makers and City Management with project management, research, and analysis services from an enterprise perspective that are critical for delivering strategic initiatives and making prudent policy, operating, and planning decisions. OSI serves as the City’s internal consulting unit by providing departments with professional services to address management and operating challenges on both a short-term and ongoing basis. Through these services, OSI strives to develop strategies for addressing key issues facing the City, to ensure quality delivery of interdepartmental projects, to improve the quality of management decisions, to enhance the effectiveness and efficiency of City services, and to reduce the organization’s reliance on outside consultants.

2018-19 Accomplishments

- Provided support to the Bond Study Committee and the City Manager’s Office in preparing the 2019 Bond Program, which resulted in voter approval of all eight propositions.
- Launched the "Make Your Mark" Campaign, resulting in increased media coverage, increased promotional events to raise target market awareness, and increased web traffic to newly launched campaign website.
- Provided project management and quality control assistance in redesigning, developing, and launching the new City website.
- Provided start-up support for the newly formed Downtown Development Office.
- Initiated a program management structure for Phase 3 of the Downtown Redevelopment Program and began the conceptual design phase of the Downtown Square.

2019-20 Goals & Initiatives

- Continue advancement of the Image Management Initiative’s strategic framework.
- Expand the boundaries for TIF Zone #3.
- Continue to provide support for the redevelopment efforts in Downtown through program management, including coordination of design and construction efforts.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Development/Improvement Project Completed	8	8	10
Technology Projects Completed	1	2	0
Management Services Provided	11	10	15

Information Technology Fund

Department Detail

STRATEGIC INITIATIVES (OFFICE OF)

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$570,750	\$644,000	\$585,180	\$571,109
Charge-Outs	0	0	0	0
Operations	222,728	88,751	93,455	81,807
Capital	0	0	0	0
Department Total Budget	\$793,478	\$732,751	\$678,635	\$652,916

Change from Prior Year

Change from Prior Year Approved Budget

(\$79,835)

Percentage Change

-10.9%

Department Staffing Summary

Full-Time Positions	5	5	5	4
Part-Time Positions	0	0	0	0
Department Total Positions	5	5	5	4

Discussion & Notes

Adjustments to the personnel budget in the FY 2018-19 Revised Budget reflect a decrease of \$58,800 due to salary savings in the Information Technology Fund.

The FY 2019-20 Adopted Budget for the Office of Strategic Initiatives (OSI) totals \$652,900 and includes the elimination of a vacant Business Project Manager position.

Information Technology Project Fund

Fund Summary

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
REVENUE					
Transfer from General Fund	\$730,257	\$773,029	\$773,029	\$616,666	-20.2%
Transfer from Electric Utility Fund	83,429	0	0	202,900	
Transfer from Water Utility Fund	232,106	0	0	158,894	
Transfer from Wastewater Utility Fund	274,393	0	0	152,659	
Transfer from Env. Waste Svcs. Fund	58,179	12,838	12,838	34,608	169.6%
Transfer from Info. Technology Fund	89,100	0	0	30,910	
Transfer from Customer Service Fund	4,890,697	4,106	4,106	110,000	2579.0%
Transfer from Facilities Mgmt. Fund	0	0	0	0	0.0%
Transfer from Fleet Services Fund	0	6,936	6,936	13,200	90.3%
Transfer from Stormwater Mgmt. Fund	1,989	3,116	3,116	8,140	161.2%
Transfer from Housing Assistance Fund	26,517	0	0	0	0.0%
Transfer from CASA Fund	7,920	0	0	0	0.0%
Transfer from Munic. Court Tech. Fees	25,610	0	0	211,860	
Interest Income	106,744	141,200	123,060	104,970	-25.7%
TOTAL REVENUE	\$6,526,941	\$941,225	\$923,085	\$1,644,807	74.8%
EXPENDITURES					
Personnel	\$0	\$0	\$0	\$0	0.0%
Operations	0	0	0	0	0.0%
Capital	3,681,394	2,700,751	2,700,751	5,190,741	92.2%
Total Operating Expenditures	\$3,681,394	\$2,700,751	\$2,700,751	\$5,190,741	92.2%
Transfer to Multi-Year Capital Fund	\$150,000	\$0	\$0	\$0	0.0%
Transfer to IT Fund	0	0	28,633	0	0.0%
TOTAL EXPENDITURES	\$3,831,394	\$2,700,751	\$2,729,384	\$5,190,741	92.2%
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$2,695,547	(\$1,759,526)	(\$1,806,299)	(\$3,545,934)	-101.5%
BEGINNING FUND BALANCE	\$3,438,712	\$2,555,793	\$6,134,259	\$4,327,960	69.3%
Change in Fund Balance	2,695,547	(1,759,526)	(1,806,299)	(3,545,934)	-101.5%
ENDING FUND BALANCE	\$6,134,259	\$796,267	\$4,327,960	\$782,026	-1.8%

Information Technology Project Fund

Fund Detail

The Information Technology (IT) Project Fund was created to provide more effective financial oversight for technology-related project costs. All projects included in the Fund have successfully undergone completion of a comprehensive review, cost analysis, and approval process administered by the internal Information Technology Board (ITB).

Approved expenditures for FY 2019-20 total \$5.2 million. Total expenditures include new projects for FY 2019-20 and projects that were approved in previous years but are not yet complete. New projects approved by the ITB are listed below and are funded by a combination of available fund balance and interfund transfers.

New Projects Approved by ITB for FY 2019-20

Projects	Costs
911 Hardware Refresh (<i>Police & Fire</i>)	\$250,000
CRM Upgrade Programmer (<i>IT</i>)	200,000
Public WiFi Network (<i>IT</i>)	162,000
OnBase Workflow & Life Cycle Update (<i>Municipal Court</i>)	160,000
Customer Service Chat Capability (<i>Customer Service</i>)	100,000
Risk-Based Analysis Software (<i>Water/Wastewater</i>)	73,250
Cityworks Upgrade (<i>Water</i>)	69,900
Cimplicity SCADA Upgrade (<i>Water</i>)	59,000
Contract Management System (<i>Financial Services</i>)	53,160
Wonderware SCADA Upgrade (<i>Wastewater</i>)	53,000
Electronic Citation Refresh (<i>Police</i>)	32,600
Annual Network Security Assessment (<i>IT</i>)	25,000
Call Management System (<i>Code Compliance</i>)	20,000
Field Training Officer Software (<i>Police</i>)	17,750
Fuel Master Upgrade (<i>Fleet Services</i>)	12,000
Online Donation Capability (<i>Health [Animal Services]</i>)	10,000
RMS/ePCR Upgrade (<i>Fire</i>)	5,500
Juvenile Mugshot System (<i>Police</i>)	3,775
Teammate Upgrade (<i>Internal Audit</i>)	1,600
Expense Reports Solution (<i>Financial Services</i>)	1,500
Key Management System (<i>Facilities Management</i>)	1,000
Total New Project Funding	\$1,311,035

Information Technology Replacement Fund

Fund Summary

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Transfer from General Fund	\$1,000,000	\$1,050,000	\$1,050,000	\$1,050,000	0.0%
Transfer from Electric Utility Fund	360,000	100,000	100,000	150,000	50.0%
Transfer from Water Utility Fund	163,401	150,641	150,641	150,641	0.0%
Transfer from Wastewater Utility Fund	81,113	75,855	75,855	75,855	0.0%
Transfer from Env. Waste Svcs. Fund	39,969	37,393	37,393	37,393	0.0%
Transfer from Stormwater Mgmt. Fund	10,580	7,479	7,479	7,479	0.0%
Transfer from Facilities Mgmt. Fund	34,091	20,299	20,299	20,299	0.0%
Transfer from Customer Service Fund	157,525	148,504	148,504	148,504	0.0%
Transfer from Fleet Services Fund	56,426	53,419	53,419	53,419	0.0%
Transfer from Info. Technology Fund	152,821	208,333	208,333	208,333	0.0%
Transfer from Self Insurance Fund	11,755	9,615	9,615	9,615	0.0%
Transfer from Warehouse Fund	9,404	8,547	8,547	8,547	0.0%
Transfer from Firewheel Fund	12,931	10,684	10,684	10,684	0.0%
Transfer from Infrastructure R&R Fund	19,984	19,231	19,231	19,231	0.0%
Interest Income	36,704	39,900	37,080	31,620	-20.8%
TOTAL REVENUE	<u>\$2,146,704</u>	<u>\$1,939,900</u>	<u>\$1,937,080</u>	<u>\$1,981,620</u>	<u>2.2%</u>
EXPENDITURES					
Personnel	\$0	\$0	\$0	\$0	0.0%
Operations	1,291,394	603,121	841,300	1,521,260	152.2%
Capital	601,581	1,423,700	2,482,194	469,000	-67.1%
Total Operating Expenditures	<u>\$1,892,975</u>	<u>\$2,026,821</u>	<u>\$3,323,494</u>	<u>\$1,990,260</u>	<u>-1.8%</u>
Transfer to Multi-Year Capital Fund	\$320,000	\$0	\$0	\$0	0.0%
TOTAL EXPENDITURES	<u>\$2,212,975</u>	<u>\$2,026,821</u>	<u>\$3,323,494</u>	<u>\$1,990,260</u>	<u>-1.8%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$66,271)	(\$86,921)	(\$1,386,414)	(\$8,640)	90.1%
BEGINNING FUND BALANCE	\$2,394,044	\$742,077	\$2,327,773	\$941,359	26.9%
Change in Fund Balance	<u>(66,271)</u>	<u>(86,921)</u>	<u>(1,386,414)</u>	<u>(8,640)</u>	<u>90.1%</u>
ENDING FUND BALANCE	<u><u>\$2,327,773</u></u>	<u><u>\$655,156</u></u>	<u><u>\$941,359</u></u>	<u><u>\$932,719</u></u>	<u><u>42.4%</u></u>

Information Technology Replacement Fund

Fund Detail

The IT Replacement Fund is designed to facilitate the planning and funding of technology infrastructure replacement and enhancement. Replacement estimates are calculated based on an inventory of the City's desktop PCs, servers, and other core components. The Fund operates in a manner similar to that of the Equipment Replacement Fund in which annual transfers from the various funds accumulate to finance future technology replacement, enhancements, and upgrades.

The approved transfer from the General Fund is \$1.1 million for FY 2019-20, which is the same amount transferred from the General Fund to the IT Replacement Fund in FY 2018-19. Funding from other City funds for FY 2019-20 totals \$900,000, and approved expenditures total \$2.0 million.

Fund Balance

The IT Replacement Fund is expected to end FY 2019-20 with a fund balance of approximately \$932,700.

Communications Fund

Fund Summary

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Radio System Usage Fee	\$0	\$56,000	\$73,029	\$58,000	3.6%
Recovery of Expenditures	0	0	0	0	0.0%
Miscellaneous/Interest Income	0	0	0	0	0.0%
TOTAL REVENUE	<u>\$0</u>	<u>\$56,000</u>	<u>\$73,029</u>	<u>\$58,000</u>	<u>3.6%</u>
EXPENDITURES					
Personnel	\$0	\$0	\$0	\$0	0.0%
Operations	0	0	0	0	0.0%
Capital	0	0	0	0	0.0%
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.0%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$0	\$56,000	\$73,029	\$58,000	3.6%
BEGINNING FUND BALANCE	\$0	\$0	\$0	\$73,029	
Change in Fund Balance	<u>0</u>	<u>56,000</u>	<u>73,029</u>	<u>58,000</u>	<u>3.6%</u>
ENDING FUND BALANCE	<u><u>\$0</u></u>	<u><u>\$56,000</u></u>	<u><u>\$73,029</u></u>	<u><u>\$131,029</u></u>	<u><u>134.0%</u></u>

Communications Fund

Fund Detail

The Communications Fund was created in FY 2018-19 in order to collect usage fees from neighboring cities that utilize the City of Garland's new Public Safety Radio System. The City's agreement with the City of Mesquite requires that radio system usage fees be collected in a separate fund, and these funds are to be used for the maintenance of the core components of the radio system, which are jointly owned by the Cities of Garland and Mesquite. No expenditures are planned for FY 2019-20, but as the system ages and core components must be replaced, this fund will be used for such expenses.

Fund Balance

The Communications Fund is expected to end FY 2019-20 with a fund balance of approximately \$131,000.

Warehouse Fund

Fund Summary

	<u>2017-18 ACTUAL</u>	<u>2018-19 APPROVED</u>	<u>2018-19 REVISED</u>	<u>2019-20 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Transfer from Electric Utility Fund	\$478,905	\$487,668	\$487,668	\$564,062	15.7%
Transfer from General Fund	263,003	271,565	271,565	253,823	-6.5%
Transfer from Water Utility Fund	85,765	80,243	80,243	98,224	22.4%
Transfer from Wastewater Utility Fund	27,569	29,656	29,656	31,362	5.8%
Transfer from Env. Waste Svcs. Fund	14,644	12,971	12,971	17,859	37.7%
Transfer from Facilities Mgmt. Fund	13,454	13,404	13,404	13,092	-2.3%
Transfer from Customer Service Fund	10,022	9,690	9,690	10,947	13.0%
Transfer from Other Funds	10,629	8,799	8,799	12,931	47.0%
Recovery of Expenditures	17,868	12,717	15,817	9,213	-27.6%
TOTAL REVENUE	<u>\$921,859</u>	<u>\$926,713</u>	<u>\$929,813</u>	<u>\$1,011,513</u>	<u>9.2%</u>
EXPENDITURES					
Personnel	\$659,212	\$694,451	\$694,451	\$673,600	-3.0%
Operations	97,234	78,510	81,729	78,043	-0.6%
Capital	0	0	0	0	0.0%
Sub-Total	<u>\$756,446</u>	<u>\$772,961</u>	<u>\$776,180</u>	<u>\$751,643</u>	<u>-2.8%</u>
Support Services	\$125,577	\$137,390	\$137,390	\$165,549	20.5%
Debt Service Transfer	5,875	5,625	5,625	5,375	-4.4%
Total Operating Expenditures	<u>\$887,898</u>	<u>\$915,976</u>	<u>\$919,195</u>	<u>\$922,567</u>	<u>0.7%</u>
General & Administrative	\$81,724	\$85,498	\$85,498	\$89,218	4.4%
Transfer to Long Term Disability Fund	1,476	1,447	1,447	1,431	-1.1%
Inventory/Salvage Adjustment	16,584	0	0	0	0.0%
TOTAL EXPENDITURES	<u>\$987,682</u>	<u>\$1,002,921</u>	<u>\$1,006,140</u>	<u>\$1,013,216</u>	<u>1.0%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$65,823)	(\$76,208)	(\$76,327)	(\$1,703)	97.8%
BEGINNING FUND BALANCE	\$147,971	\$111,534	\$82,148	\$5,821	-94.8%
Change in Fund Balance	<u>(65,823)</u>	<u>(76,208)</u>	<u>(76,327)</u>	<u>(1,703)</u>	<u>97.8%</u>
ENDING FUND BALANCE	<u>\$82,148</u>	<u>\$35,326</u>	<u>\$5,821</u>	<u>\$4,118</u>	<u>-88.3%</u>

Warehouse Fund

Fund Summary

NON-DEPARTMENTAL EXPENDITURES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Performance/Merit Increase	\$0	\$11,511	\$11,511	\$11,858	3.0%
Market Adjustment	0	3,864	3,864	0	-100.0%
Retiree Insurance	21,092	20,743	20,743	20,518	-1.1%
City Insurance Adjustment	0	0	0	0	0.0%
Sub-Total Personnel Costs	<u>\$21,092</u>	<u>\$36,118</u>	<u>\$36,118</u>	<u>\$32,376</u>	<u>-10.4%</u>
Employee Assistance Program	\$194	\$240	\$240	\$240	0.0%
Sub-Total Operations Costs	<u>\$194</u>	<u>\$240</u>	<u>\$240</u>	<u>\$240</u>	<u>0.0%</u>
Total Non-Departmental	<u><u>\$21,286</u></u>	<u><u>\$36,358</u></u>	<u><u>\$36,358</u></u>	<u><u>\$32,616</u></u>	<u><u>-10.3%</u></u>

SUPPORT SERVICES

	2017-18 ACTUAL	2018-19 APPROVED	2018-19 REVISED	2019-20 APPROVED	% CHG APPRV
Facilities Management	\$92,452	\$98,367	\$98,367	\$110,784	12.6%
Information Technology	23,721	30,476	30,476	46,218	51.7%
IT Replacement Fund	9,404	8,547	8,547	8,547	0.0%
Total Support Services	<u><u>\$125,577</u></u>	<u><u>\$137,390</u></u>	<u><u>\$137,390</u></u>	<u><u>\$165,549</u></u>	<u><u>20.5%</u></u>

Mission Statement

The Warehouse’s mission is to provide the necessary resources that establish a foundation of quality service to the community. The Warehouse works with suppliers and City departments to source quality goods and services in a timely and cost-effective manner. We accomplish this with a focus on continuous improvement and through building effective partnerships with internal and external customers.

2018-19 Accomplishments

- Cross-trained Warehouse personnel in the procurement function.
- Kept inventory accuracy to less than .001% shrinkage.
- Worked closely with user departments and suppliers to maintain 99% order fill rate.

2019-20 Goals & Initiatives

- Perform an inventory analysis to optimize inventory levels.
- Conduct a workflow analysis to reduce travel time.
- Review stagnant inventory report to eliminate obsolete inventory.

Key Performance Measures	2017-18 Actual	2018-19 Projected	2019-20 Projected
Total Line Items Issued	18,340	21,542	24,773
Total Value of Issues	\$8.2 Million	\$8.1 Million	\$8.1 Million
Total Line Items Ordered	2,015	2,306	2,606
Total Value of Orders	\$6.7 Million	\$5.2 Million	\$5.2 Million
Average Inventory Value	\$6.3 Million	\$7.1 Million	\$7.1 Million
Inventory Turnover Ratio	1.3	1.1	1.1
Order Fill Rate	99%	99%	99%

Warehouse Fund

Department Detail

WAREHOUSE

Department Budget Summary	FY 2017-18 Actual	FY 2018-19 Approved	FY 2018-19 Revised	FY 2019-20 Approved
Personnel	\$636,573	\$658,333	\$658,333	\$641,224
Charge-Outs	0	0	0	0
Operations	88,864	70,891	74,110	67,148
Capital	8,175	7,379	7,379	10,655
Non-Departmental	254,070	266,318	266,318	294,189
Department Total Budget	\$987,682	\$1,002,921	\$1,006,140	\$1,013,216

Budget Summary – By Operational Area

Warehouse	\$658,747	\$652,095	\$655,314	\$675,990
Day Labor Center	74,865	84,508	84,508	43,037
Non-Departmental	254,070	266,318	266,318	294,189
Department Total Budget	\$987,682	\$1,002,921	\$1,006,140	\$1,013,216

Change from Prior Year:

Change from Prior Year Approved Budget	\$10,295
Percentage Change	1.0%

Department Staffing Summary

Full-Time Positions	10	10	10	10
Part-Time Positions	0	0	0	0
Department Total Positions	10	10	10	10

Discussion & Notes

Revenue in the Warehouse Fund is comprised of transfers from other City Funds. Adopted revenues for FY 2019-20 are \$1.0 million and are \$84,800 (9.2%) higher than the FY 2018-19 Approved Budget.

The Warehouse budget includes six months or \$43,000 for operation of the Day Labor Center which is charged to the General Fund through Support Service allocations. The Day Labor Center is expected to close in six months if the City is unable to relocate the facility. There are no other material changes for the FY 2019-20 Approved Budget.

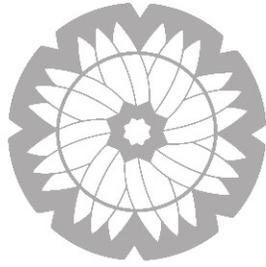
Fund Balance

The Warehouse Fund is projected to end FY 2019-20 with a fund balance of approximately \$4,100.

PERSONNEL



GARLAND



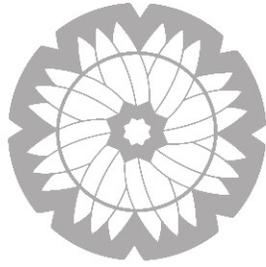
GARLAND

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GARLAND

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Employee Compensation

The City has funded merit increases at 3% for General Schedule employees since FY 2014-15 through FY 2018-19. As the economy and job market continue to trend upward, the City will strive to continue its commitment to provide total rewards that are comparable to the market to remain competitive for recruitment and retention purposes. General Schedule employees are eligible for pay increases primarily through a merit-based performance review process and market-based job studies. Employees on Skilled-Based Pay Plans receive pay increases primarily through step movement related to the attainment of job skills, training, or certification.

General Schedule

For FY 2019-20, the Adopted Budget reflects a merit increase equivalent to approximately 3% for the General Schedule. Eligible employees whose overall 2019 job performance meets requirements may expect to receive an average 3% base pay increase.

The Approved Budget also reflects continued funding for annual Job Analysis Studies in which each job classification is evaluated once over a rolling four-year time span. The Job Analysis Study evaluates the City's job classifications against comparable cities and private sector employers to ensure jobs are properly classified and graded.

Civil Service Employees

To continue the City's compensation philosophy of maintaining a market-competitive entry level and top-out pay structure for Civil Service personnel, a pay structure adjustment equivalent to 3.6% for the Fire structure and 3.7% for the Police structure is included for FY 2019-20.

The City Council approved the implementation of a Retirement Stability Benefit (RSB) for Civil Service personnel in FY 2017-18. The FY 2018-19 Revised Budget includes \$604,700 to fund the 1% contribution from the City. The employee contribution rate is 1.5% for FY 2018-19.

The FY 2019-20 Adopted Budget includes a .25% RSB contribution increase for both the City and the employee. This will increase the City and employee contribution to 1.25% and 1.75%, respectively. The City's contribution to the RSB is approved to be \$755,800, an increase of \$151,100 for FY 2019-20.

Skill-Based Employees (SBP)

In an effort to provide a budgetary allotment for employees in Skill-Based Pay Plans, a 3% allocation is included for FY 2019-20 to account for increases related to skills attainment.

Selective Salary Adjustments

For FY 2019-20, an additional budget allotment of \$150,000 is approved for selective salary adjustments related to specialized education, certification, licensure, or exceptional job and/or project performance.

Personnel Changes

2019-20 Approved – Full-Time Positions Added/Deleted

GENERAL FUND

<u>Building Inspection</u>	-----	(1)
(1) Building Inspector II		
<u>Code Compliance</u>	-----	(1)
(1) Code Inspector		
<u>EWS - Disposal</u>	-----	1
1 Customer Service Representative II		
<u>Finance</u>	-----	(1)
(1) Senior Business Process Analyst		
<u>Office of Emergency Management</u>	-----	(1)
(1) Emergency Management Director		
<u>Parks, Recreation and Cultural Arts</u>	-----	(1)
(1) Events Administrator		
<u>Purchasing</u>	-----	1
1 Contract Manager		

TOTAL CHANGE TO GENERAL FUND (3)

OTHER FUNDS

CUSTOMER SERVICE FUND	-----	(1)
<u>Meter Reading</u> (1) Field Services Technician I		
ENVIRONMENTAL WASTE SERVICES FUND	-----	3
<u>Brush Collection</u> 2 Equipment Operator I		
<u>Administration</u> 1 Customer Service Representative II		
FIREWHEEL FUND	-----	(1)
<u>Golf Restaurant</u> (1) Restaurant Manager		
INFORMATION TECHNOLOGY FUND	-----	(1)
<u>Office of Strategic Initiatives</u> (1) Business Project Manager		
FAIR HOUSING GRANT FUND	-----	(1)
<u>Fair Housing Assistance Program</u> (1) Fair Housing Investigator		

TOTAL CHANGE TO OTHER FUNDS (1)

TOTAL CHANGE TO FULL-TIME POSITIONS (4)

Personnel Changes

2019-20 Approved – Part-Time Positions Added/Deleted

GENERAL FUND

City Attorney ----- 2
2 Deputy Marshall

Police ----- 1
1 Program Manager - Youth Boxing
(From Narcotic Seizure)

TOTAL CHANGE TO GENERAL FUND 3

OTHER FUNDS

Narcotic Seizure Fund ----- (1)
Narcotic Seizure (1) Program Manager - Youth Boxing
(To General Fund)

TOTAL CHANGE TO OTHER FUNDS (1)

TOTAL CHANGE TO PART-TIME POSITIONS 2

Mid-Year Personnel Changes

2018-19 Revised – Full-Time Positions Added/Deleted

GENERAL FUND

<u>City Administration</u>	-----	1
1 Deputy City Manager (From Human Resources)		
<u>City Attorney</u>	-----	1
1 Deputy Marshal (Position Added)		
<u>Engineering</u>	-----	(2)
(2) Senior Civil Engineer (To Project Management Office)		
<u>EWS - Disposal</u>	-----	3
3 Landfill Spotter (Positions Added)		
<u>Human Resources</u>	-----	0
(1) Senior Managing Director (To City Administration)		
1 Senior Talent Acquisition Partner (Position Added)		
(1) Human Resources Analyst (To Group Health Insurance Fund)		
1 Senior Project Management Analyst (From Group Health Insurance Fund)		
<u>Project Management Office</u>	-----	2
1 Capital Project Management Director (From Engineering)		
1 Senior Civil Engineer (From Engineering)		
TOTAL MID-YEAR CHANGE TO GENERAL FUND		5

OTHER FUNDS

ELECTRIC UTILITY FUND	-----	(16)
<u>Electric Administration</u>		
(1) Mobile Workforce Supervisor (Position Eliminated)		
(1) Electric GIS Supervisor (Position Eliminated)		
(1) Job Cost Analyst (Position Eliminated)		
(1) Department Representative II (Position Eliminated)		

Mid-Year Personnel Changes

2018-19 Revised – Full-Time Positions Added/Deleted

ELECTRIC UTILITY FUND *(Continued)*

<u>Olinger Plant</u>	(1)	Environmental Health & Safety Manager (Position Eliminated)
	(1)	Electric Plant Training Technician (Position Eliminated)
	(1)	Lead Maintenance Technician (Position Eliminated)
	(4)	Production Technician I (Positions Eliminated)
	(2)	Control Operator (Positions Eliminated)
	(1)	Auxiliary Operator (Position Eliminated)
	(1)	Inventory Assistant II (Position Eliminated)
<u>Electric Operations</u>	(1)	System Operations Administrator (Position Eliminated)

ENVIRONMENTAL WASTE SERVICES FUND

-----			7
<u>Brush Collection</u>	6	EWS Rear Loader Helper (Positions Added)	
<u>Recycling Services</u>	1	Field Supervisor (Position Added)	

FLEET SERVICES FUND

-----			1
<u>Light Equipment Shop</u>	1	Master Mechanic (Position Added)	

GROUP HEALTH INSURANCE FUND

-----			1
<u>Group Health</u>	(1)	Project Management Analyst (To General Fund)	
	1	Benefits Analyst (Position Added)	
	1	Graphics Designer (Position Added)	

INFORMATION TECHNOLOGY FUND

-----			1
<u>Operations Infrastructure Services</u>	1	Senior Network Operations Specialist (Position Added)	

SAFELIGHT FUND

-----			(1)
<u>SafeLight</u>	(1)	Operations Coordinator (Position Eliminated)	

TOTAL MID-YEAR CHANGE TO OTHER FUNDS (7)

TOTAL MID-YEAR CHANGE TO FULL-TIME POSITIONS (2)

Mid-Year Personnel Changes

2018-19 Revised – Part-Time Positions Added/Deleted

OTHER FUNDS

SAFELIGHT FUND

<u>SafeLight</u>	-----	(1)
(1) Program Manager (Position Eliminated)		

TOTAL MID-YEAR CHANGE TO OTHER FUNDS (1)

TOTAL MID-YEAR CHANGE TO PART-TIME POSITIONS (1)

City of Garland Budgeted Positions

2017-18 thru 2019-20

	2017-18 Actual	2018-19 Approved	2018-19 Revised	2019-20 Change	2019-20 Approved
GENERAL FUND - 100					
Budget and Research - 1130					
Budget Director	1	1	1		1
Senior Budget Analyst	1	1	3		3
Budget Analyst	3	3	1		1
Budget Services Representative	1	1	1		1
Full-Time	6	6	6	0	6
Part-Time	0	0	0	0	0
Total	6	6	6	0	6
Building Inspection - 1550					
Building Official	1	1	1		1
Assistant Building Official	1	1	1		1
Plans Review Supervisor	1	1	1		1
Administrative Services Supervisor	1	1	1		1
Chief Zoning Inspector	1	1	1		1
Chief Building Inspector	1	1	1		1
Plans Examiner II	1	1	1		1
Plans Examiner I	2	2	2		2
Building Inspector II	2	2	3	(1)	2
Building Inspector I	2	2	1		1
Department Coordinator I	1	1	1		1
Permit Technician	2	2	2		2
Full-Time	16	16	16	(1)	15
Part-Time	0	0	0	0	0
Total	16	16	16	(1)	15
City Administration - 1010					
City Manager	1	1	1		1
Deputy City Manager	0	0	1		1
Assistant City Manager	2	2	2		2
Management Services Coordinator	1	1	1		1
Assistant to City Council	1	1	1		1
Full-Time	5	5	6	0	6
Part-Time	0	0	0	0	0
Total	5	5	6	0	6
City Attorney - 1020					
City Attorney	1	1	1		1
Deputy City Attorney	2	2	2		2
Senior Assistant City Attorney	5	5	5		5
Legal Compliance Specialist	1	1	1		1
Management Services Coordinator	1	1	1		1
Lieutenant Deputy Marshal	1	1	1		1
Sergeant Deput Marshal	0	0	1		1
Deputy Marshal	5	5	5		5
Department Representative I	1	1	1		1
Deputy Marshal (P/T)	8	8	8	2	10
Full-Time	17	17	18	0	18
Part-Time	8	8	8	2	10
Total	25	25	26	2	28
City Council - 1000					
Government Relations Specialist	1	0	0		0
Full-Time	1	0	0	0	0
Part-Time	0	0	0	0	0
Total	1	0	0	0	0
City Secretary - 1030					
City Secretary	1	1	1		1
Department Coordinator I	1	1	1		1
Full-Time	2	2	2	0	2
Part-Time	0	0	0	0	0
Total	2	2	2	0	2

City of Garland Budgeted Positions

2017-18 thru 2019-20

	2017-18 Actual	2018-19 Approved	2018-19 Revised	2019-20 Change	2019-20 Approved
Code Compliance - 1800					
Code Compliance Director	1	1	1		1
Code Compliance Administrator	1	1	1		1
Code Compliance Manager	1	1	2		2
Property Inspection Program Manager	2	2	1		1
Code Compliance Supervisor	1	1	1		1
Business Operations Supervisor	1	1	1		1
Code Enforcement Officer	18	18	20		20
Code Inspector	6	7	5	(1)	4
Contact Center Representative	5	5	5		5
Grounds Attendant (P/T)	1	2	2		2
Full-Time	36	37	37	(1)	36
Part-Time	1	2	2	0	2
Total	37	39	39	(1)	38
Engineering - 1400					
Engineering Director	1	1	1		1
Engineering Services Administrator	3	3	3		3
Senior Civil Engineer	1	3	1		1
City Surveyor	1	1	1		1
Civil Engineer	3	3	3		3
Engineering Field Operations Coordinator	1	1	1		1
Construction Inspection Supervisor	1	1	1		1
GIS/CAD Supervisor	1	1	1		1
Business Operations Supervisor	1	1	1		1
Survey Party Chief	1	1	1		1
Public Works Inspector II	4	4	4		4
Senior Survey Technician	1	1	1		1
Department Coordinator I	2	2	2		2
Full-Time	21	23	21	0	21
Part-Time	0	0	0	0	0
Total	21	23	21	0	21
EWS - Disposal (Landfill/Transfer Station) - 1600					
EWS Disposal Operations Director	1	1	1		1
EWS Financial Manager	1	1	1		1
Disposal Operations Manager	1	1	1		1
Environmental Sustainability Programs Manager	0	0	1		1
Regulatory Compliance and Safety Manager	1	1	0		0
Regulatory Compliance Specialist	1	1	1		1
Senior Business Process Analyst	1	1	1		1
Landfill Operations Supervisor	1	1	1		1
Heavy Equipment Crew Leader	1	1	1		1
Heavy Equipment Operator II	10	10	11		11
Field Operations Leader	1	1	1		1
Equipment Operator II	6	6	5		5
Maintenance Worker	2	2	1		1
Landfill Spotter	0	0	4		4
Department Coordinator II	1	1	1		1
Accounting Representative II	1	1	1		1
Accounting Representative I	1	1	0		0
Customer Service Representative II	0	0	1	1	2
Department Representative II	0	0	1		1
Department Representative I	1	1	0		0
Full-Time	31	31	34	1	35
Part-Time	0	0	0	0	0
Total	31	31	34	1	35
Financial Services - 1120					
Managing Director	1	1	1		1
Investment & Debt Administrator	1	1	0		0
Controller	0	0	1		1
Financial Services Manager	0	0	1		1
Accounting Administrator	1	1	0		0

City of Garland Budgeted Positions

2017-18 thru 2019-20

		2017-18 Actual	2018-19 Approved	2018-19 Revised	2019-20 Change	2019-20 Approved
Financial Services (Continued)						
	Grants Financial Program Manager	1	1	1		1
	Senior Accountant	1	0	0		0
	Senior Business Process Analyst	1	1	2	(1)	1
	Accountant	2	2	2		2
	Business Process Analyst	1	1	0		0
	Payroll Coordinator	1	1	1		1
	Lead Accounting Representative	1	1	1		1
	Accounting Representative II	2	2	2		2
	Accounting Representative I (P/T)	1	1	1		1
	Full-Time	13	12	12	(1)	11
	Part-Time	1	1	1	0	1
	Total	14	13	13	(1)	12
Fire - 1300						
Sworn						
	Fire Chief	1	1	1		1
	Assistant Chief	3	3	3		3
	Battalion Chief	9	9	9		9
	Captain	37	37	37		37
	Lieutenant	14	14	14		14
	Driver	6	6	8		8
	Driver-Paramedic	66	66	64		64
	Firefighter	35	42	40		40
	Firefighter-Paramedic	86	86	88		88
	EMS Manager	1	1	0		0
	EMS Program Manager	1	1	1		1
	Budget Analyst	0	0	1		1
	Senior Business Process Analyst	1	1	1		1
	Management Services Coordinator	1	1	1		1
	Accounting Representative II	1	1	1		1
	Department Coordinator I	1	1	1		1
	Department Representative II	1	1	1		1
	Full-Time (Sworn)	257	264	264	0	264
	Full-Time (Non-Sworn)	7	7	7	0	7
	Part-Time	0	0	0	0	0
	Total	264	271	271	0	271
Health - 1900						
	Health Director	1	1	1		1
	Animal Services Director	0	0	1		1
	Veterinarian	1	1	1		1
	Environmental Health Administrator	0	0	1		1
	Environmental Health Manager	1	1	1		1
	Animal Services Manager	1	1	0		0
	Environmental Health Supervisor	1	1	0		0
	Senior Environmental Health Specialist	1	1	1		1
	Environmental Health Specialist	5	5	5		5
	Shelter Supervisor	1	1	1		1
	Operations Coordinator	1	1	1		1
	Lead Animal Services Officer	3	3	3		3
	Animal Services Officer II	4	4	7		7
	Animal Services Officer I	9	10	8		8
	Department Coordinator II	1	1	1		1
	Department Coordinator I	1	1	0		0
	Department Representative I	1	1	1		1
	Full-Time	32	33	33	0	33
	Part-Time	0	0	0	0	0
	Total	32	33	33	0	33
Human Resources - 1110						
	Senior Managing Director	1	1	0		0
	Managing Director	0	0	1		1
	Human Resources Director	1	1	0		0
	Workforce Engagement & Development Administrator	1	1	0		0

City of Garland Budgeted Positions

2017-18 thru 2019-20

	2017-18 Actual	2018-19 Approved	2018-19 Revised	2019-20 Change	2019-20 Approved
Human Resources (Continued)					
Training and Organizational Development Manager	0	0	1		1
Senior Human Resources Business Partner	0	0	2		2
Employee Relations Administrator	1	1	0		0
HR Services Administrator/Civil Service Director	1	1	0		0
Senior Human Resources Analyst	2	2	2		2
Talent Acquisition Manager	1	1	1		1
HR Data Analytics Specialist	0	0	1		1
Senior Talent Acquisition Partner	0	0	1		1
Senior Project Management Analyst	0	0	1		1
HRIS Manager	0	0	1		1
HRIS Analyst	1	1	0		0
Human Resources Generalist	0	0	1		1
Human Resources Analyst	1	1	0		0
Management Services Coordinator	1	1	1		1
HR Records Coordinator	1	1	0		0
Operations Coordinator	2	2	2		2
Program Assistant	1	1	0		0
Department Representative II	1	1	1		1
Full-Time	16	16	16	0	16
Part-Time	0	0	0	0	0
Total	16	16	16	0	16
Internal Audit - 1040					
City Auditor	1	1	1		1
Assistant City Auditor	0	0	1		1
Audit Manager	1	1	0		0
IT Auditor	1	1	1		1
Senior Auditor	0	0	1		1
Staff Auditor	2	2	1		1
Full-Time	5	5	5	0	5
Part-Time	0	0	0	0	0
Total	5	5	5	0	5
Library - 2500					
Library Director	1	1	1		1
Library Administrator	1	1	1		1
Senior Business Process Analyst	1	1	1		1
Library Services Administrator	1	1	1		1
Regional Branch Manager	1	1	1		1
Central Library Manager	1	1	1		1
Library Technical Support Coordinator	1	1	1		1
Neighborhood Branch Manager	3	3	3		3
Circulation Supervisor	1	1	1		1
Supervising Librarian	1	1	1		1
Senior Librarian	6	6	6		6
Children's Librarian	6	6	6		6
Librarian	5	5	5		5
Librarian (P/T)	4	4	4		4
Library Assistant (P/T)	3	3	3		3
Circulation Coordinator	1	1	1		1
Management Assistant	1	1	1		1
Department Coordinator II	1	1	1		1
Customer Service Representative II	6	6	6		6
Customer Service Representative I	8	8	8		8
Department Representative II	1	1	2		2
Department Representative I	1	1	0		0
Operations Associate	1	1	1		1
Customer Service Representative I (P/T)	1	1	1		1
Circulation Page (P/T)	10	10	10		10
Shelver Page (P/T)	17	17	17		17
Technical Services Page (P/T)	1	1	1		1
Full-Time	49	49	49	0	49
Part-Time	36	36	36	0	36
Total	85	85	85	0	85

City of Garland Budgeted Positions

2017-18 thru 2019-20

	2017-18 Actual	2018-19 Approved	2018-19 Revised	2019-20 Change	2019-20 Approved
Municipal Court - 1160					
Municipal Court Judge	2	2	2		2
Municipal Court Director	1	1	1		1
Municipal Court Operations Manager	1	1	1		1
Court Services Supervisor	1	1	1		1
Lead Court Services Assistant	4	4	4		4
Court Compliance Representative	3	3	3		3
Court Services Assistant	15	15	15		15
Courts Legal Assistant	1	1	1		1
Department Coordinator II	1	1	1		1
Full-Time	29	29	29	0	29
Part-Time	0	0	0	0	0
Total	29	29	29	0	29
Office of Emergency Management - 1050					
Emergency Management Director	1	1	1	(1)	0
Response and Recovery Coordinator	1	1	1		1
Full-Time	2	2	2	(1)	1
Part-Time	0	0	0	0	0
Total	2	2	2	(1)	1
Parks, Recreation and Cultural Arts - 2000					
Managing Director	1	1	1		1
Parks Special Projects Administrator	1	1	1		1
Recreation Director	1	1	1		1
Parks Director	1	1	1		1
Cultural Arts Director	1	1	1		1
Senior Park Planner	2	2	1		1
Parks Maintenance Manager	1	1	2		2
Parks Business Supervisor	1	1	1		1
Recreation Services Manager	1	1	1		1
Events Administrator	1	1	1	(1)	0
Aquatics/Athletics Services Manager	1	1	1		1
Senior Services Manager	1	1	1		1
Senior Recreation Services Supervisor	1	1	1		1
Recreation Services Supervisor	2	2	2		2
Special Events & Marketing Supervisor	1	1	1		1
Aquatics/Athletics Program Coordinator	1	1	1		1
Event Supervisor	1	1	1		1
Cultural Arts Supervisor	1	1	1		1
Special Events & Marketing Coordinator	1	1	1		1
Recreation Center Coordinator	3	3	3		3
Senior Center Coordinator	2	2	2		2
Cultural Arts Specialist	1	1	1		1
Technical Support Specialist	1	1	1		1
Event Specialist	1	1	1		1
Senior Event Technician	2	2	2		2
Event Technician	2	2	2		2
Accounting Representative II	1	1	1		1
Department Coordinator II	2	2	2		2
Box Office Representative	1	1	1		1
Department Representative II	1	1	1		1
Recreation Services Specialist II	3	3	4		4
Recreation Services Specialist I	5	5	4		4
Recreation Associate II	3	3	3		3
Lead Bus Operator	1	1	1		1
Bus Operator	4	4	4		4
Service Attendant	8	8	8		8
Field Supervisor	6	6	6		6
Maintenance Crew Leader	6	6	6		6
Irrigation Crew Leader	1	1	1		1
Pool Technician	2	2	2		2
Parks Maintenance Technician	1	2	2		2

City of Garland Budgeted Positions

2017-18 thru 2019-20

		2017-18 Actual	2018-19 Approved	2018-19 Revised	2019-20 Change	2019-20 Approved
Parks, Recreation and Cultural Arts (Continued)						
	Landscape Technician	2	2	2		2
	Parkkeeper II	11	11	11		11
	Parkkeeper I	6	7	7		7
	Equipment Operator I	4	4	4		4
	Irrigation Technician II	3	3	3		3
	Irrigation Technician I	2	2	2		2
	Grounds Attendant	7	7	7		7
	Service Attendant (P/T)	1	1	1		1
	Recreation Associate I (P/T)	7	7	7		7
	Full-Time	113	115	115	(1)	114
	Part-Time	8	8	8	0	8
	Total	121	123	123	(1)	122
Planning and Community Development - 1500						
	Senior Managing Director	1	0	0		0
	Planning Director	1	1	1		1
	Comprehensive Planning Administrator	1	1	1		1
	Neighborhood Services Administrator	1	1	1		1
	Principal Development Planner	1	1	1		1
	Senior Development Planner	1	1	0		0
	Development Planner	1	1	2		2
	Senior Planner	3	3	3		3
	Neighborhood Vitality Coordinator	1	1	1		1
	Neighborhood Vitality Specialist	1	1	1		1
	Senior GIS Analyst	1	1	1		1
	Department Coordinator II	1	1	1		1
	Planning Technician	1	1	1		1
	Full-Time	15	14	14	0	14
	Part-Time	0	0	0	0	0
	Total	15	14	14	0	14
Police - 1200						
Sworn	Chief of Police	1	1	1		1
	Police Assistant Chief	4	4	4		4
	Police Captain (formerly Commander)	9	9	9		9
	Police Supervisor	35	36	36		36
	SRO Police Supervisor	3	3	3		3
	SRO Police Officer	31	31	31		31
	Police Officer	265	271	271		271
	Police Administrative Services Director	0	0	1		1
	Police Communications Administrator	1	1	1		1
	Forensic Services Manager	1	1	1		1
	Budget Analyst	1	1	1		1
	Crime Analyst	2	2	2		2
	Victim Assistance Advocate	1	1	1		1
	Police Records Manager	1	1	0		0
	Police Records Supervisor	0	0	1		1
	Records Technician	12	12	11		11
	Lead Forensic Investigator	2	2	2		2
	Forensic Investigator II	3	3	3		3
	Forensic Investigator I	5	5	5		5
	Detention Supervisor	6	6	6		6
	Lead Detention Officer	6	6	6		6
	Detention Officer	22	22	22		22
	Management Services Coordinator	1	1	1		1
	Communications Supervisor	6	6	6		6
	Lead Public Safety Dispatcher	22	22	16		16
	Public Safety Dispatcher II	14	14	20		20
	Public Safety Dispatcher I	7	7	7		7
	Public Safety Call Taker	3	3	3		3
	Property Validation Technician	1	1	1		1
	Property Room Supervisor	1	1	1		1

City of Garland Budgeted Positions

2017-18 thru 2019-20

	2017-18 Actual	2018-19 Approved	2018-19 Revised	2019-20 Change	2019-20 Approved
Police (Continued)					
Property Room Technician	6	6	6		6
Department Coordinator II	1	1	1		1
Department Coordinator I	3	3	3		3
Department Representative II	3	3	3		3
Courts Legal Assistant	2	2	2		2
Program Manager - Youth Boxing Program (P/T)	0	0	0	1	1
Full-Time (Sworn)	348	355	355	0	355
Full-Time (Non-Sworn)	133	133	133	0	133
Part-Time	0	0	0	1	1
Total	481	488	488	1	489
Project Management Office - 1420					
Capital Project Management Director	0	0	1		1
Senior Civil Engineer	0	0	1		1
Full-Time	0	0	2	0	2
Part-Time	0	0	0	0	0
Total	0	0	2	0	2
Public and Media Relations - 1171					
Public and Media Relations Director	1	1	1		1
Media Relations Manager	1	1	2		2
Video Services Manager	1	1	0		0
Video Production Coordinator	1	1	1		1
Brand Standards Coordinator	1	1	0		0
Internal Communications Specialist	1	1	1		1
Graphics Designer	1	1	2		2
Video Production Specialist	1	1	1		1
Full-Time	8	8	8	0	8
Part-Time	0	0	0	0	0
Total	8	8	8	0	8
Purchasing - 1151					
Procurement Director	1	1	1		1
Senior Buyer	3	3	3		3
Buyer	1	1	2		2
Procurement Services Coordinator	1	1	1		1
Associate Buyer	1	1	0		0
Contract Manager	0	0	0	1	1
Department Representative II	1	1	1		1
Full-Time	8	8	8	1	9
Part-Time	0	0	0	0	0
Total	8	8	8	1	9
Tax - 1140					
Tax Administrator	1	1	1		1
Contact Center Representative II	1	1	1		1
Contact Center Representative I	2	2	2		2
Full-Time	4	4	4	0	4
Part-Time	0	0	0	0	0
Total	4	4	4	0	4
Transportation - 1700					
Transportation Director	1	1	1		1
Transportation Operations Administrator	1	1	1		1
Graduate Engineer	2	2	2		2
Intelligent Transportation System Analyst	1	1	1		1
School and Neighborhood Program Manager	1	1	1		1
Traffic Signal Supervisor	1	1	1		1
Signs & Markings Supervisor	1	1	1		1
Lead Traffic Signal Technician	1	1	1		1
Traffic Signal Technician	2	2	2	1	3
Associate Traffic Signal Technician	1	1	1	(1)	0
Lead Traffic Control Worker	2	2	2		2
Traffic Control Worker	3	3	3		3
Sign Fabricator	1	1	1		1

City of Garland Budgeted Positions

2017-18 thru 2019-20

	2017-18 Actual	2018-19 Approved	2018-19 Revised	2019-20 Change	2019-20 Approved
Transportation (Continued)					
Operations Financial Coordinator (P/T)	1	1	1		1
Lead School Crossing Guard Supervisor (P/T)	1	1	1		1
School Crossing Guard Supervisor (P/T)	3	3	3		3
Lead School Crossing Guard (P/T)	4	4	4		4
Full-Time	18	18	18	0	18
Part-Time	9	9	9	0	9
Total	27	27	27	0	27
TOTAL GENERAL FUND					
Full-Time	1,192	1,209	1,214	(3)	1,211
Part-Time	63	64	64	3	67
Total Positions	1,255	1,273	1,278	0	1,278
SAFELIGHT FUND - 101					
SafeLight Garland - 1022					
Operations Coordinator	1	1	0		0
Program Manager (Hearing Officer) (P/T)	1	1	0		0
TOTAL SAFELIGHT FUND					
Full-Time	1	1	0	0	0
Part-Time	1	1	0	0	0
Total Positions	2	2	0	0	0
PUBLIC HEALTH / IMMUNIZATION GRANT FUND - 102					
Public Health - 1920					
Public Health Manager	1	1	1		1
Epidemiologist	1	1	1		1
Public Health Nurse	1	1	1		1
Medical Services Coordinator	1	1	1		1
Department Coordinator I	1	1	1		1
Department Representative II	1	1	1		1
Public Health Program Assistant	3	3	3		3
Public Health Program Assistant (P/T)	1	1	1		1
TOTAL PUBLIC HEALTH/IMMUNIZATION GRANT FUND					
Full-Time	9	9	9	0	9
Part-Time	1	1	1	0	1
Total Positions	10	10	10	0	10
ECONOMIC DEVELOPMENT FUND - 104					
Economic Development - 1520					
Economic Development Director	1	1	1		1
Business Development Manager	1	1	1		1
Public/Private Partnerships Coordinator	0	1	1		1
Research Specialist	2	2	2		2
Department Coordinator II	1	1	1		1
TOTAL ECONOMIC DEVELOPMENT FUND					
Full-Time	5	6	6	0	6
Part-Time	0	0	0	0	0
Total Positions	5	6	6	0	6

City of Garland Budgeted Positions

2017-18 thru 2019-20

2017-18 Actual	2018-19 Approved	2018-19 Revised	2019-20 Change	2019-20 Approved
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UTILITY FUNDS

ELECTRIC UTILITY FUND - 211

Electric Administration - 3100

Electric General Manager	1	1	1	1
Electric Chief Operating Officer	1	1	1	1
Electric Chief Financial Officer	1	1	1	1
Electric Finance Administrator	1	1	1	1
Electric Accounting Administrator	1	1	1	1
Electric Accounting Supervisor	1	1	1	1
Financial Services Coordinator	1	1	1	1
Electric Budget & Procurement Analyst	1	1	1	1
Senior Electric Accountant	1	1	1	1
Electric Accountant	1	1	1	1
Electric Communications Manager	1	1	1	1
Senior Human Resources Business Partner	1	1	1	1
Electric Project Manager	1	1	1	1
Electric Marketing Specialist	1	1	1	1
Management Services Coordinator	1	1	1	1
Department Representative II	1	1	0	0
Settlements Manager	1	1	1	1
Senior ERCOT Settlement Specialist	3	3	3	3
ERCOT Settlement Specialist	1	1	1	1
Risk Management & Safety Manager	1	1	1	1
Risk Management Specialist	2	2	2	2
Electric Technology Services Director	1	1	1	1
Electric Application Services Manager	1	1	1	1
Electric IT Services Manager	1	1	1	1
Server & Storage Infrastructure Supervisor	1	1	1	1
Senior Network Administrator	2	2	2	2
Electric Network Administrator	1	1	1	1
Senior Electric Programmer	1	1	1	1
Application Programmer	1	1	1	1
Desktop Systems Specialist	1	1	1	1
PC Technician II	2	2	2	2
PC Technician I	1	1	1	1
Electric AIPS Manager	1	1	1	1
Mobile Workforce Supervisor	1	1	0	0
Electric GIS Supervisor	1	1	0	0
Work Order Specialist	2	2	2	2
GIS Specialist II	1	1	1	1
GIS Specialist	2	2	2	2
Job Cost Analyst	1	1	0	0

Full-Time	46	46	42	0	42
Part-Time	0	0	0	0	0
Total	46	46	42	0	42

Distribution - 3200

Distribution Director	1	1	1	1
Distribution Engineering Manager	1	1	1	1
Distribution Superintendent	1	1	1	1
Distribution Staff Engineer	1	1	1	1
Distribution Engineer	2	2	2	2
Distribution Coordinator	3	3	3	3
Lead Project Coordinator	1	1	1	1
Project Coordinator II	2	2	2	2
Project Coordinator I	1	1	1	1
Senior Power Line Technician	10	10	10	10
Journeyman Power Line Technician	9	9	11	11
Power Line Technician	17	17	15	15
Line Trouble Mechanic	4	4	4	4
Lead Meter Technician	1	1	1	1
Meter Technician	2	2	2	2
Electric Environmental Quality Technician	1	1	1	1

City of Garland Budgeted Positions

2017-18 thru 2019-20

	2017-18 Actual	2018-19 Approved	2018-19 Revised	2019-20 Change	2019-20 Approved
Distribution (Continued)					
GP&L Vehicle Specialist	1	1	1		1
Facilities & Inventory Coordinator	1	1	1		1
T&D Contract Inspector II	1	1	1		1
T&D Contract Inspector I	4	4	4		4
Department Coordinator II	0	0	1		1
Department Coordinator I	1	1	0		0
Warehouse Services Associate	1	1	1		1
Full-Time	66	66	66	0	66
Part-Time	0	0	0	0	0
Total	66	66	66	0	66
Olinger Plant - 3400					
Electric Plant Administrator	1	1	1		1
Electric Plant Engineering Manager	1	1	1		1
Electric Plant Maintenance Manager	1	1	1		1
Environmental Health & Safety Manager	1	1	0		0
Electric Plant Superintendent	1	1	1		1
Electric Plant Support Manager	1	1	1		1
Senior Plant Engineer	1	1	1		1
Electric Plant Operations Supervisor	6	6	6		6
Electric Environmental Analyst	2	2	2		2
Electric Plant Training Technician	1	1	0		0
Electric Plant Senior Controls Systems Engineer	1	1	1		1
Electric Plant Controls Systems Engineer	1	1	1		1
Maintenance Planner	1	1	1		1
Lead Maintenance Technician	1	1	0		0
Production Technician II	0	0	4		4
Production Technician I	15	15	5		5
Plant Electrical Technician I	0	0	1		1
Control Operator	2	2	0		0
Auxiliary Operator	1	1	0		0
Electric Plant I&C Technician	1	1	1		1
Water Treatment Technician	1	1	1		1
Inventory Assistant II	1	1	0		0
Full-Time	41	41	29	0	29
Part-Time	0	0	0	0	0
Total	41	41	29	0	29
Transmission - 3500					
T&D Director	1	1	1		1
Electric Regulatory Compliance Officer	1	1	1		1
Transmission Director	1	1	1		1
Transmission Manager	1	1	1		1
Transmission Planning Manager	1	1	1		1
Transmission Engineering Administrator	1	1	1		1
Reliability Compliance Manager	1	1	1		1
T&D Transmission Superintendent	1	1	1		1
Critical Infrastructure Protection Manager	0	0	1		1
Cyber Security & Compliance Manager	1	1	0		0
Cyber Security & Compliance Specialist	0	0	1		1
Physical Security and Strategic Relations Manager	1	1	0		0
Program Manager Reliability Assurance and Training	1	1	1		1
Transmission Staff Engineer	0	0	0	1	1
Transmission Engineer	1	1	0		0
T&D Supervisor - Transmission Operations	1	1	1		1
Substations Security Coordinator	1	1	1		1
Senior Power Line Technician	2	2	2		2
Journeyman Power Line Technician	4	4	5		5
Line Crew Foreman	0	0	1		1
Power Line Technician	3	3	2		2
Relay Technician	1	1	1		1
Substation Technician	4	4	4		4
Department Coordinator II	1	1	1		1

City of Garland Budgeted Positions

2017-18 thru 2019-20

	2017-18 Actual	2018-19 Approved	2018-19 Revised	2019-20 Change	2019-20 Approved
Transmission (Continued)					
Department Representative I	1	1	1		1
T&D Vegetation Management Specialist	1	1	1		1
T&D Contract Inspector I	1	1	1		1
Full-Time	32	32	32	1	33
Part-Time	0	0	0	0	0
Total	32	32	32	1	33
Electric Operations - 3600					
Energy Services Director	1	1	1		1
Systems Operations Director	1	1	1		1
QSE & Energy Supply Administrator	1	1	1		1
Electric Engineering Administrator	1	1	1		1
T&D Operations Manager	1	1	1		1
Electric Business Operations Manager	1	1	1		1
Systems Operations Administrator	1	1	0		0
QSE Real-Time Supervisor	1	1	1		1
Commercial Accounts Administrator	1	1	1		1
Operations Technical Services Manager	1	1	1		1
Market & Congestion Analysis Program Manager	2	2	2		2
Senior Real-Time Power Trader	4	4	4		4
Real-Time Power Trader	2	2	2		2
Associate Real-Time Power Trader	1	1	0		0
Electric Compliance Specialist	0	0	1		1
Contract & Fuel Analyst	1	1	0		0
Senior EMS Engineer	1	1	1		1
T&D Operations Coordinator	1	1	1		1
EMS Engineer	1	1	1		1
Network & Cyber Security Supervisor	1	1	1		1
Senior Network Administrator	1	1	2		2
Senior Systems Administrator	1	1	1		1
Application Programmer	0	0	1		1
System Operations Program Coordinator	1	1	1		1
IS Security Specialist - Engineering & Controls	1	1	0		0
Electric Grid Controller	11	11	11		11
SCADA Communications Supervisor	1	1	1		1
SCADA Communications Specialist	2	2	2		2
Department Coordinator II	1	1	1		1
Department Coordinator I	1	1	1		1
Full-Time	44	44	43	0	43
Part-Time	0	0	0	0	0
Total	44	44	43	0	43
Substations - 3700					
Transmission Engineering Manager	1	1	1		1
Transmission Staff Engineer	2	2	3	(1)	2
Substation Engineer	1	1	0		0
Transmission Engineer	1	1	2		2
T&D Supervisor - Substation Maintenance	1	1	1		1
T&D Supervisor - Substation Electronics	1	1	1		1
T&D Supervisor - Substation Construction	1	1	1		1
Lead Relay Technician	1	1	1		1
Relay Technician	4	4	4		4
Substation Technician	6	6	6		6
Associate Substation Technician	1	1	1		1
Project Designer I	1	1	1		1
Accounting Representative II	1	1	1		1
Full-Time	22	22	23	(1)	22
Part-Time	0	0	0	0	0
Total	22	22	23	(1)	22
TOTAL ELECTRIC UTILITY FUND					
Full-Time	251	251	235	0	235
Part-Time	0	0	0	0	0
Total Positions	251	251	235	0	235

City of Garland Budgeted Positions

2017-18 thru 2019-20

	2017-18 Actual	2018-19 Approved	2018-19 Revised	2019-20 Change	2019-20 Approved
WATER UTILITY FUND - 221					
Water - 4000					
Managing Director	1	1	1		1
Water Utilities Director	1	1	1		1
Water Utilities Financial Administrator	1	1	1		1
Public Works Operations Technology Manager	1	1	1		1
Water Utilities Maintenance Manager	1	1	1		1
Environmental Outreach Coordinator	1	1	1		1
Applications Programmer	1	1	1		1
Supervisor - Backflow Inspection	1	1	1		1
Operations Financial Coordinator	1	1	1		1
Safety Specialist	1	1	1		1
Lead Water Systems Operator	2	2	2		2
Water Systems Operator	6	6	6		6
Pump Maintenance Supervisor	1	1	1		1
Pump Maintenance Technician	1	1	1		1
Instrumentation Technician	3	3	3		3
Business Process Technician I	1	1	1		1
Water Utilities Lead Field Supervisor	1	1	1		1
Water Utilities Field Supervisor	3	3	3		3
Water Utility Operator	27	27	27		27
Backflow Inspector	3	3	3		3
Engineering Technician	1	1	1		1
Payroll/Skill-Based Pay Coordinator	1	1	1		1
Water Quality Technician	2	2	2		2
Operations Coordinator	1	1	1		1
Accounting Representative II	2	2	2		2
TOTAL WATER UTILITY FUND					
Full-Time	65	65	65	0	65
Part-Time	0	0	0	0	0
Total Positions	65	65	65	0	65
WASTEWATER UTILITY FUND - 231					
Wastewater Collection - 4100					
Wastewater Collection Operations Manager	1	1	1		1
Water Operations Compliance Director	1	1	0		0
Water/Wastewater Administrator	1	1	1		1
Wastewater Lead Field Supervisor	0	0	1		1
Wastewater Field Supervisor	3	3	3		3
Water/Wastewater Inspector	2	2	2		2
Pump Maintenance Technician	3	3	3		3
Water Utility Service Inspector	1	1	1		1
Water Utility Operator	27	27	26		26
Full-Time	39	39	38	0	38
Part-Time	0	0	0	0	0
Total	39	39	38	0	38
Wastewater Treatment Administration - 4210					
Wastewater Director	1	1	1		1
Water Operations Compliance Director	0	0	1		1
Senior Accountant	1	1	1		1
Senior Business Process Analyst	1	1	1		1
Business Process Analyst	1	1	1		1
Department Coordinator II	1	1	1		1
Full-Time	5	5	6	0	6
Part-Time	0	0	0	0	0
Total	5	5	6	0	6

City of Garland Budgeted Positions

2017-18 thru 2019-20

	2017-18 Actual	2018-19 Approved	2018-19 Revised	2019-20 Change	2019-20 Approved
Rowlett Creek Wastewater Treatment - 4220					
Plant Superintendent	1	1	1		1
Assistant Plant Superintendent	0	0	1		1
Plant Maintenance Supervisor	1	1	0		0
Maintenance Scheduler	1	1	1		1
Pump Maintenance Technician	2	2	2		2
Plant Operator/Mechanic	13	13	13		13
Inventory Assistant I	1	1	1		1
Full-Time	19	19	19	0	19
Part-Time	0	0	0	0	0
Total	19	19	19	0	19
Duck Creek Wastewater Treatment - 4230					
Plant Superintendent	1	1	1		1
Assistant Plant Superintendent	0	0	1		1
Plant Maintenance Supervisor	1	1	0		0
Pump Maintenance Technician	3	3	3		3
Plant Operator/Mechanic	15	15	15		15
Full-Time	20	20	20	0	20
Part-Time	0	0	0	0	0
Total	20	20	20	0	20
Wastewater Biosolids - 4240					
Equipment Operator II	2	2	2		2
Plant Operator/Mechanic	4	4	4		4
Full-Time	6	6	6	0	6
Part-Time	0	0	0	0	0
Total	6	6	6	0	6
Technical Services - 4250					
Water Utilities Lab Manager	1	1	1		1
Pretreatment Compliance Manager	1	1	1		1
Senior Chemist	2	2	2		2
Chemist	3	3	3		3
Pre-Treatment Compliance Service Representative	1	1	1		1
Lead Environmental Compliance Technician	1	1	1		1
Environmental Technician II	1	1	1		1
Environmental Technician I	3	3	3		3
Full-Time	13	13	13	0	13
Part-Time	0	0	0	0	0
Total	13	13	13	0	13
TOTAL WASTEWATER UTILITY FUND					
Full-Time	102	102	102	0	102
Part-Time	0	0	0	0	0
Total Positions	102	102	102	0	102
ENVIRONMENTAL WASTE SERVICES FUND - 241					
Environmental Waste Services - Delivery - 4300					
Managing Director	1	1	1		1
EWS Director	1	1	1		1
EWS Operations Services Administrator	1	1	1		1
Field Services Manager	0	0	1		1
Business Operations Supervisor	1	1	0		0
Commercial Sales Representative	1	1	1		1
Environmental Outreach Coordinator	1	1	1		1
Safety Specialist	1	1	1		1
Customer Care Supervisor	1	1	1		1
Field Supervisor	7	7	7		7
Field Operations Leader	1	1	1		1
Heavy Equipment Operator II	1	1	1		1
Equipment Crew Leader	6	6	6		6
Welder	1	1	1		1
Equipment Operator II	35	35	36		36
Equipment Operator I	23	23	22	2	24

City of Garland Budgeted Positions

2017-18 thru 2019-20

	2017-18 Actual	2018-19 Approved	2018-19 Revised	2019-20 Change	2019-20 Approved
Environmental Waste Services (Continued)					
EWS Rear Loader Helper	0	0	6		6
Lead Contact Center Representative	1	1	1		1
Department Coordinator I	1	1	1		1
Accounting Representative I	1	1	1		1
Department Representative II	1	1	2		2
Customer Service Representative II	4	4	3	1	4
Equipment Maintenance Technician	0	0	1		1
Equipment Maintenance Technician (P/T)	1	1	1		1
TOTAL ENVIRONMENTAL WASTE SERVICES FUND					
Full-Time	90	90	97	3	100
Part-Time	1	1	1	0	1
Total Positions	91	91	98	3	101
STORMWATER MANAGEMENT FUND - 261					
Stormwater Management - 4600					
Stormwater Utility Manager	1	1	1		1
Civil Engineer	1	1	1		1
Environmental Outreach Coordinator	1	1	1		1
Environmental Health Specialist	3	3	3		3
Public Works Inspector I	1	1	1		1
Engineering Technician	1	1	1		1
Stormwater Inspector	1	1	1		1
Field Supervisor	1	1	1		1
Heavy Equipment Crew Leader	1	1	1		1
Heavy Equipment Operator II	5	5	5		5
Equipment Operator I	4	4	4		4
Maintenance Worker	4	4	4		4
TOTAL STORMWATER MANAGEMENT FUND					
Full-Time	24	24	24	0	24
Part-Time	0	0	0	0	0
Total Positions	24	24	24	0	24
TOTAL UTILITY FUNDS					
Full-Time	532	532	523	3	526
Part-Time	1	1	1	0	1
Total Positions	533	533	524	3	527
INTERNAL SERVICE FUNDS					
CUSTOMER SERVICE FUND - 461					
Customer Service - 4900					
Managing Director	1	1	1		1
Utility CIS & Revenue Administrator	1	1	1		1
Utility Services Operations Administrator	1	1	1		1
Supervisor - Utility CIS	1	1	1		1
Revenue Recovery Supervisor	1	1	1		1
Supervisor - Call Center	1	1	1		1
Supervisor - Utility Services	1	1	1		1
Supervisor - Payment Center	1	1	1		1
Supervisor - Customer Service	1	1	2		2
Meter Reading Supervisor	1	1	1		1
Media Relations Manager	0	0	1		1
Senior Business Process Analyst	1	1	1		1
Business Process Technician I	1	1	1		1
Energy Efficiency Coordinator	2	2	2		2
Lead Revenue Protection Investigator	1	1	1		1
Revenue Protection Investigator	3	3	3		3
Utility Services Coordinator	2	2	2		2

City of Garland Budgeted Positions

2017-18 thru 2019-20

	2017-18 Actual	2018-19 Approved	2018-19 Revised	2019-20 Change	2019-20 Approved
Customer Service (Continued)					
Collections Specialist II	1	1	0		0
Collection Specialist I	1	1	1		1
Management Services Coordinator	1	1	1		1
Lead Utility CIS Representative	2	2	3		3
Utility CIS Representative	5	5	6		6
Lead Contact Center Representative	4	4	4		4
Contact Center Representative II	0	0	3		3
Contact Center Representative I	22	22	19		19
Revenue Recovery Assistant	3	3	3		3
Operations Coordinator	1	1	0		0
Meter Equipment Technician	3	3	3		3
Field Services Dispatcher	3	3	3		3
Field Services Technician II	10	10	9		9
Field Services Technician I	8	8	7	(1)	6
Payment Center Representative II	2	2	2		2
Payment Center Representative I	8	8	8		8
TOTAL CUSTOMER SERVICE FUND					
Full-Time	94	94	94	(1)	93
Part-Time	0	0	0	0	0
Total Positions	94	94	94	(1)	93
FACILITIES MANAGEMENT FUND - 431					
Facilities Management - 4700					
Facilities Management Director	1	1	1		1
Strategic Projects and Capital Portfolio Manager	0	0	1		1
Facilities Construction Manager	1	1	0		0
Physical Security Program Manager	1	1	1		1
Business Operations Supervisor	0	1	1		1
Facilities Supervisor	3	3	3		3
HVAC Technician	6	6	6		6
Facilities Electrician	2	2	2		2
Facilities Construction Coordinator	2	2	2		2
Facilities Maintenance Representative	1	1	1		1
Facilities Maintenance Technician	2	2	3		3
Maintenance Crew Leader	0	0	1		1
Building Attendant Crew Leader	1	1	0		0
Department Representative II	1	1	1		1
Maintenance Worker	1	1	3		3
Building Attendant	13	13	10		10
TOTAL FACILITIES MANAGEMENT FUND					
Full-Time	35	36	36	0	36
Part-Time	0	0	0	0	0
Total Positions	35	36	36	0	36
INFORMATION TECHNOLOGY FUND - 411					
Office of Strategic Initiatives - 1135					
Managing Director	1	1	1		1
Strategic Projects and Capital Portfolio Manager	1	1	1		1
Business Project Manager	1	1	1	(1)	0
Associate Business Project Manager	1	1	2		2
Project Management Analyst	1	1	0		0
Full-Time	5	5	5	(1)	4
Part-Time	0	0	0	0	0
Total	5	5	5	(1)	4

City of Garland Budgeted Positions

2017-18 thru 2019-20

	2017-18 Actual	2018-19 Approved	2018-19 Revised	2019-20 Change	2019-20 Approved
Information Technology - 4500					
Chief Information Officer	1	1	1		1
IT Infrastructure Director	1	1	1		1
Information Services Manager	3	5	5		5
Business Relationship Manager	1	1	1		1
Business Relationship Analyst	1	1	1		1
Senior Network Operations Specialist	0	0	1		1
IT Project Manager	3	3	3		3
Senior Database Administrator	2	2	2		2
Senior Systems Engineer	1	1	1		1
Systems Engineer	1	1	1		1
Lead Information Systems Analyst	1	1	2		2
Senior Information Systems Analyst	4	4	3		3
Information Systems Analyst	1	1	2		2
IT Support Services Manager	1	1	0		0
Application Programmer	1	1	2		2
IT Business Analyst	3	3	3		3
Lead Systems Administrator	1	1	1		1
Senior Systems Administrator	2	2	1		1
Systems Administrator	1	1	2		2
Lead Network Administrator	1	1	1		1
Network Administrator	1	1	1		1
Senior IT Radio Engineer	1	1	1		1
IT Radio Engineer	1	1	1		1
GIS DBA/Programmer	1	1	1		1
Senior GIS Analyst	3	3	2		2
IT Telecommunications Supervisor	1	1	1		1
IT Telecommunications Technician II	1	1	1		1
IT Telecommunications Technician I	1	1	1		1
IT Communication Installation Supervisor	1	1	1		1
IT Communications Installation Technician II	1	1	1		1
IT Communications Installation Technician	2	2	2		2
Radio Communications Technician II	1	1	2		2
Radio Communications Technician	1	2	1		1
Desktop Systems Specialist	2	2	2		2
PC Technician II	3	3	3		3
PC Technician I	1	1	1		1
IT Hardware Technician	1	1	1		1
Business Process Technician II	1	1	1		1
IT Service Desk Representative II	2	2	2		2
Department Coordinator II	1	1	1		1
Accounting Representative II	1	1	1		1
Full-Time	58	61	62	0	62
Part-Time	0	0	0	0	0
Total	58	61	62	0	62
TOTAL INFORMATION TECHNOLOGY FUND					
Full-Time	63	66	67	(1)	66
Part-Time	0	0	0	0	0
Total Positions	63	66	67	(1)	66
WAREHOUSE FUND - 451					
Warehouse - 1152					
Buyer	1	1	1		1
Warehouse Services Coordinator	2	2	2		2
Department Coordinator I	0	0	1		1
Department Representative I	1	1	0		0
Warehouse Services Associate II	3	3	3		3
Inventory Assistant II	1	1	1		1
Warehouse Services Associate I	1	1	1		1
Full-Time	9	9	9	0	9
Part-Time	0	0	0	0	0
Total	9	9	9	0	9

City of Garland Budgeted Positions

2017-18 thru 2019-20

	2017-18 Actual	2018-19 Approved	2018-19 Revised	2019-20 Change	2019-20 Approved
Day Labor Center - 1177					
Department Representative II	1	1	1		1
Full-Time	1	1	1	0	1
Part-Time	0	0	0	0	0
Total	1	1	1	0	1
TOTAL WAREHOUSE FUND					
Full-Time	10	10	10	0	10
Part-Time	0	0	0	0	0
Total Positions	10	10	10	0	10
TOTAL INTERNAL SERVICE FUNDS					
Full-Time	202	206	207	(2)	205
Part-Time	0	0	0	0	0
Total Positions	202	206	207	(2)	205
INFRASTRUCTURE REPAIR & REPLACEMENT FUND - 831					
Street - 4690					
Streets Director	1	1	1		1
Senior Civil Engineer	1	1	1		1
Street Construction Administrator	1	1	1		1
Street Construction Manager	1	1	1		1
Safety Specialist	1	1	1		1
Streets Communication Specialist	1	1	1		1
Streets Design Supervisor	1	1	1		1
Streets Design Technician	0	0	1		1
Construction Supervisor	1	1	1		1
Pavement Supervisor	1	1	1		1
Street Equipment Maintenance Supervisor	1	1	1		1
Field Supervisor	5	5	4		4
Public Works Inspector II	1	1	3		3
Public Works Inspector I	2	2	0		0
Pavement Inspection Technician	1	1	1		1
Senior Master Mechanic	1	1	1		1
Survey Technician II	1	1	1		1
Survey Technician I	2	2	2		2
Survey Assistant	1	1	1		1
Heavy Equipment Crew Leader	7	7	7		7
Heavy Equipment Operator II	12	12	12		12
Heavy Equipment Operator I	3	3	3		3
Equipment Operator I	17	17	17		17
Concrete Finisher	21	21	21		21
Maintenance Worker	5	5	5		5
Department Coordinator II	1	1	1		1
Department Representative II	1	1	1		1
TOTAL INFRASTRUCTURE REPAIR & REPLACEMENT FUND					
Full-Time	91	91	91	0	91
Part-Time	0	0	0	0	0
Total Positions	91	91	91	0	91
FIREWHEEL FUND - 251					
Firewheel Golf Park - 4410					
Golf Course Administrator	1	1	1		1
Golf Course Manager	1	1	1		1
Senior Golf Course Superintendent	1	1	1		1
Golf Course Superintendent	2	2	2		2
Assistant Golf Course Superintendent	1	1	1		1
Operations Financial Coordinator	1	1	1		1
Tournament and Events Coordinator	1	1	1		1
Restaurant Manager	1	1	1	(1)	0

City of Garland Budgeted Positions

2017-18 thru 2019-20

	2017-18 Actual	2018-19 Approved	2018-19 Revised	2019-20 Change	2019-20 Approved
Firewheel Golf Park (Continued)					
Food Services Lead	1	1	0		0
Lead Cook	1	1	1		1
Outside Services Lead	1	1	1		1
Grill Attendant	2	2	2		2
Golf Course Master Mechanic	1	1	1		1
Maintenance Crew Leader	1	1	0		0
Maintenance Technician	0	0	1		1
Assistant Golf Professional	4	4	5		5
Greenskeeper	9	9	9		9
TOTAL FIREWHEEL FUND					
Full-Time	29	29	29	(1)	28
Part-Time	0	0	0	0	0
Total Positions	29	29	29	(1)	28
GROUP HEALTH INSURANCE FUND - 401					
Group Health - 1194					
HR Shared Services Administrator	0	1	0		0
Benefits Manager	1	1	1		1
Project Management Analyst	1	1	0		0
Benefits Analyst	0	0	2		2
Health & Wellness Advocate	1	1	1		1
Graphics Designer	0	0	1		1
Full-Time	3	4	5	0	5
Part-Time	0	0	0	0	0
Total	3	4	5	0	5
Group Health Clinic - 1195					
Supervising Physician	1	1	1		1
Nurse Practitioner/Physician Assistant	2	2	2		2
Clinic Health Advisor	1	1	1		1
Lead Medical Assistant	1	1	1		1
Medical Assistant	2	2	2		2
Department Coordinator I	0	0	1		1
Customer Service Representative II	1	1	0		0
Department Representative I	1	1	1		1
Full-Time	9	9	9	0	9
Part-Time	0	0	0	0	0
Total	9	9	9	0	9
TOTAL GROUP HEALTH INSURANCE FUND					
Full-Time	12	13	14	0	14
Part-Time	0	0	0	0	0
Total Positions	12	13	14	0	14
SELF INSURANCE FUND - 405					
Risk Management - 1191					
Managing Director	1	1	1		1
Insurance and Claims Program Manager	1	1	1		1
Training Program Manager	1	1	1		1
Risk Program Manager	1	1	1		1
Operations Coordinator	1	1	1		1
TOTAL SELF INSURANCE FUND					
Full-Time	5	5	5	0	5
Part-Time	0	0	0	0	0
Total Positions	5	5	5	0	5

City of Garland Budgeted Positions

2017-18 thru 2019-20

	2017-18 Actual	2018-19 Approved	2018-19 Revised	2019-20 Change	2019-20 Approved
FLEET SERVICES FUND - 441					
Fleet Services - 4800					
Fleet Services Director	1	1	1		1
Fleet Services Supervisor	2	2	2		2
Fleet Procurement & Project Coordinator	1	1	1		1
Budget Analyst	1	1	1		1
Administrative Services Supervisor	1	1	1		1
Senior Master Mechanic	7	7	6		6
Master Mechanic	10	10	12		12
Mechanic	7	7	7		7
Mechanical Welder	2	2	2		2
Service Writer	2	2	2		2
Department Representative II	0	0	1		1
Department Representative I	1	1	0		0
TOTAL FLEET SERVICES FUND					
Full-Time	35	35	36	0	36
Part-Time	0	0	0	0	0
Total Positions	35	35	36	0	36
HOTEL/MOTEL TAX FUND - 811					
Convention & Visitors Bureau - 1179					
CVB Hotel & Tourism Developer	1	1	1		1
CVB Events Coordinator	1	1	1		1
Heritage Crossing Coordinator	1	1	1		1
TOTAL HOTEL/MOTEL TAX FUND					
Full-Time	3	3	3	0	3
Part-Time	0	0	0	0	0
Total Positions	3	3	3	0	3
HOUSING GRANT FUNDS					
HOUSING ASSISTANCE FUND - 822					
Housing Assistance - 8250					
Housing Agency Administrator	1	1	1		1
Housing Fiscal Supervisor	1	1	1		1
FSS Supervisor	1	1	1		1
Lead Housing Quality Standards Inspector	0	0	1		1
Housing Quality Standards Inspector	0	0	1		1
Senior Housing Inspector	1	1	0		0
Housing Inspector	3	3	2		2
FSS Representative	6	6	6		6
Department Coordinator I	1	1	1		1
Department Representative I	1	1	1		1
Operations Associate	1	1	1		1
Operations Associate (P/T)	1	1	1		1
TOTAL HOUSING ASSISTANCE FUND					
Full-Time	16	16	16	0	16
Part-Time	1	1	1	0	1
Total Positions	17	17	17	0	17
COMMUNITY DEVELOPMENT FUNDS - 825/925					
Community Development Block Grant - 8300					
Neighborhood Services Administrator	1	1	1		1
Operations Financial Coordinator	1	1	1		1
Department Representative I	1	1	1		1
Construction & Rehabilitation Supervisor	0	0	1		1
Rehabilitation Coordinator	1	1	0		0

City of Garland Budgeted Positions

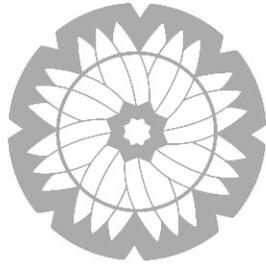
2017-18 thru 2019-20

	2017-18 Actual	2018-19 Approved	2018-19 Revised	2019-20 Change	2019-20 Approved
Community Development Block Grant (Continued)					
Senior Housing Inspector	1	1	1		1
Housing Inspector	1	1	1		1
Loan Processor	2	2	2		2
TOTAL COMMUNITY DEVELOPMENT FUNDS					
Full-Time	8	8	8	0	8
Part-Time	0	0	0	0	0
Total Positions	8	8	8	0	8
FAIR HOUSING GRANT FUND - 828					
Fair Housing - 8240					
Fair Housing Administrator	1	1	1		1
Fair Housing Investigator	1	1	1	(1)	0
Department Coordinator I	1	0	0		0
TOTAL FAIR HOUSING GRANT FUND					
Full-Time	3	2	2	(1)	1
Part-Time	0	0	0	0	0
Total Positions	3	2	2	(1)	1
TOTAL HOUSING GRANT FUNDS					
Full-Time	27	26	26	(1)	25
Part-Time	1	1	1	0	1
Total Positions	28	27	27	(1)	26
PUBLIC SAFETY GRANT FUND - 871					
Emergency Management Grants - 1052					
Planning and Preparedness Coordinator	1	1	1		1
Department Assistant (P/T)	1	0	0		0
TOTAL PUBLIC SAFETY GRANT FUND					
Full-Time	1	1	1	0	1
Part-Time	1	0	0	0	0
Total Positions	2	1	1	0	1
NARCOTIC SEIZURE FUND - 922					
Narcotic Seizure - 9212					
Program Manager - Youth Boxing Program (P/T)	1	1	1	(1)	0
TOTAL NARCOTIC SEIZURE FUND					
Full-Time	0	0	0	0	0
Part-Time	1	1	1	(1)	0
Total Positions	1	1	1	(1)	0
DOWNTOWN TIF FUND - 952					
Downtown Development Office - 1181					
Downtown Coordinator	1	1	1		1
TOTAL DOWNTOWN TIF FUND					
Full-Time	1	1	1	0	1
Part-Time	0	0	0	0	0
Total Positions	1	1	1	0	1
TOTAL CITY-WIDE					
Full-Time	2,145	2,167	2,165	(4)	2,161
Part-Time	69	69	68	2	70
Total Positions	2,214	2,236	2,233	(2)	2,231

CIP
SUMMARIES



GARLAND



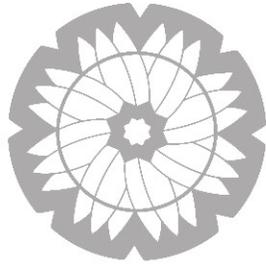
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GARLAND

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2019 Capital Improvement Program

Overview

Capital Improvement Program

Capital expenditures generally include individual items costing over \$5,000. These items are included in the departments' operating budgets as "capital." However, there are also capital improvement projects, which involve the construction of infrastructure and major facilities and the acquisition of large equipment. The Capital Improvement Program (CIP), which is adopted on a calendar-year basis, details these planned expenditures over a five-year period. The appropriations for the Operating Budget expire at the end of each fiscal year; however, in approving the CIP, the Council actually appropriates the funds for the current calendar year, while approving – in concept – the plan for the future years.

Link to Operating Budget

Although the Operating and Capital Improvement Budgets are developed separately, they are still closely linked. Capital improvement projects are generally financed through debt instruments that are repaid from property taxes or revenue from proprietary funds. Principal and interest payments on debt issued to fund CIP projects are included in the annual appropriations of the Operating Budget. As a result, CIP projects and their related Debt Service payments impact the City's Debt Service Tax rate and rates charged for utility services.

In addition, CIP projects can often have a significant impact on the operating expenditures of the City. For example, the opening of a branch library would require additional expenditures related to personnel, utilities, custodial services, building maintenance, publications, and information technology. In approving CIP projects, the City Council and staff must carefully weigh their impact on the Annual Operating Budget.

CIP Budget Document

The following pages outline the CIP approved by the City Council for 2019. The CIP Budget is produced as a separate document from the Operating Budget. A copy of the 2019 Adopted CIP can be found on the City's website at www.garlandtx.gov or by calling the Budget and Research Department at 972-205-2511.

2019 Bond Program

In May 2019, Garland voters approved a \$423.7 million Bond Program. Additional detail regarding the 2019 Bond Program and the eight propositions can be found in the Debt Service Fund Financial Summary. Two amendments to the CIP have included projects approved as part of the 2019 Bond Program. The 2019 CIP Budget Amendment No. 1 included \$5,990,000 for six projects to start design or master plans and three projects to pursue land acquisition. The 2019 CIP Budget Amendment No. 3 included \$2,688,168 for two projects to begin construction. The Adopted 2019 CIP Budget Amendment Ordinances can be found on the City's website and will be included in the Appendices of the 2020 Capital Improvement Program Budget Document.

2019 Capital Improvement Program

Program Expenditures

The 2019 Adopted CIP totals \$279.7 million and includes the following program areas and expenditure amounts:

<u>Program Areas</u>	<u>Expenditures</u>
Tax-Supported Programs:	
(1) Park	\$ 14,698,000
(2) Street/Transportation	39,400,000
(3) Drainage	6,503,000
(4) Library	1,728,000
(5) Landfill/Transfer Station	6,129,000
(6) Public Safety	4,760,000
(7) Economic Development	7,074,000
(8) Facilities and Miscellaneous	7,519,000
Total Tax-Supported	<u>87,811,000</u>
Internal Service Programs:	
(1) Information Technology	1,096,000
(2) Fleet Services	294,000
Total Internal Service	<u>1,390,000</u>
Utility Programs:	
(1) Stormwater Management	300,000
(2) Environmental Waste Services	3,377,000
(3) Water	25,614,000
(4) Wastewater	41,328,000
(5) Electric	119,896,000
Total Utility-Supported	<u>190,515,000</u>
Total 2019 CIP	<u>\$279,716,000</u>

The 2019 CIP reflects a decrease of approximately \$11.6 million (4.0%) from the 2018 Capital Budget of \$291.3 million. The Tax Supported program increased by \$2.8 million (3.3%) from the 2018 Capital Budget of \$85.0 million. Of the total \$87.8 million in Tax Supported programs, \$23.9 million (27.2%) is related to the 1997 and 2004 Bond projects funded from authorized debt.

2019 Capital Improvement Program

Program Expenditures

2019 CIP Funding Sources

Of the total \$279.7 million 2019 Adopted CIP, \$121.8 million (43.5%) is carryover from previous Capital Budgets, \$139.4 million (49.9%) represents additional funding for projects begun in prior years, and \$18.5 million (6.6%) is related to projects being initiated for the first time in 2019. Funding the 2019 CIP work program will require new debt issuance of \$129.3 million compared to \$137.0 million in 2018. Of the \$129.3 million, \$92.3 million is in the City's Utilities. Specifically, funding will come from the following sources:

Funding Source	Tax-Supported Programs	Internal Services	Utility Programs	Total 2019 CIP
Current Funds:				
Cash Available	\$29,809,000	\$507,000	\$19,153,000	\$49,469,000
Intergovernmental Participation	9,118,000			9,118,000
Total Cash and Transfers	38,927,000	507,000	19,153,000	58,587,000
Debt Issuances:				
Prior-Year Approved				
Commercial Paper (CP)	12,779,000	0	79,054,000	91,833,000
1997 GO Bonds (CP)	59,000			59,000
2004 GO Bonds (CP)	11,279,000			11,279,000
2019 Certificates of Obligation (COs)	24,767,000	883,000	2,916,000	28,566,000
2019 Electric (CP)			55,332,000	55,332,000
2019 Water & Wastewater (CP)			34,060,000	34,060,000
Sub-Total New Debt Issuance	36,105,000	883,000	92,308,000	129,296,000
Total 2019 CIP Funding	\$87,811,000	\$1,390,000	\$190,515,000	\$279,716,000
Project Allocations:				
Existing Funding for Previously Approved	\$34,896,000	\$507,000	\$86,422,000	\$121,825,000
Continuation Funding for Previously Approved	40,367,000	733,000	98,327,000	139,427,000
Funding for New Projects	12,548,000	150,000	5,766,000	18,464,000
Total 2019 Adopted CIP	\$87,811,000	\$1,390,000	\$190,515,000	\$279,716,000

2019 Capital Improvement Program

Project Highlights

In the following sections, new and continuing projects for each major area are identified.

Park

The planned expenditure for Park improvements for 2019 is \$14.7 million, with \$6.9 million in new debt required. Projects for 2019 include the following:

- Granger Recreation Center & Annex Renovation
- Trail Development
- Expand Centralized Irrigation/Lighting Controls
- Repaving of Parking Lots for Parks Department
- Playground Improvements
- Skating/Skateboard Facility
- Dog Park
- Audubon Park Picnic Area Paving Replacement
- Windsurf Bay Park
- Pedestrian/Bike Bridges - Crossings on Duck Creek
- Fencing - Audubon/Winters Soccer Complex
- Park Lighting Improvements - Parking Lots
- Carter Softball Facility Canopy Replacement
- Cultural Arts Facilities Renovations
- Pool UV Filter Replacement

Street/Transportation

The 2019 program anticipates \$39.4 million in expenditures. Of this amount, \$16.1 million is new debt. Projects for 2019 include the following:

- Shiloh Road - I.H. 635 to Kingsley
- Bobtown Road - Rowlett to Waterhouse
- Waterhouse - Bobtown to Hayman
- Holford Road - Arapaho to PGBT Design
- Holford Road - PGBT to Campbell Road Design
- Oates Road - Broadway to Rosehill
- Oates Road - Channel Isle to Heron's Bay #3
- Pleasant Valley Road - Richfield to Miles
- New Sidewalks
- Improve Bottleneck Issues at Major Intersections
- North-South Bikeway
- Signal Equipment Modernizations
- Street Reconstruction and Improvements Program
- Traffic Control System Improvements
- Operational and Safety Improvements

2019 Capital Improvement Program

Project Highlights

Drainage

The total work program for 2019 anticipates \$6.5 million in expenditures, of which \$4.6 million in new debt is required. Projects for 2019 include the following:

- Miscellaneous Flooding
- Petition Drainage
- Parkmont Drive
- Bridge Remediation

Library

The total work program for 2019 anticipates \$1.7 million in expenditures, with no new debt in 2019. Projects for 2019 include the following:

- Library Facilities Improvements
- Central Library Life and Safety Upgrades

Landfill/Transfer Station

Total planned expenditures for 2019 are \$7.5 million, with \$266,000 in additional debt required. The 2019 work program includes:

- Replacement of Landfill Equipment
- Replacement of Transfer Station Equipment
- Transfer Station Rebuild
- Leachate Discharge System Upgrades
- Hinton Landfill GCCS Expansion
- Wheel Wash Installation
- Addition of Automated Scales
- Construction of Waste Cell No. 8

Public Safety

A total of \$6.1 million in expenditures is planned for 2019, with \$3.6 million in additional debt required. Planned projects include the following:

- Radio System Replacement
- Fire Station No. 5
- Ambulance Replacement
- Replace Fire Apparatus
- Fire Health and Safety Equipment

Economic Development

Total planned expenditures for 2019 are \$4.8 million, with \$2.7 million in new debt required. This category covers a variety of projects, including the following:

- Land/Property Acquisition
- Downtown Streetscape & Redevelopment
- Downtown Square and Gateways
- Neighborhood Vitality Grant Program
- Walnut Street Pedestrian Corridor
- Rosehill Streetscape & Public Improvements

2019 Capital Improvement Program

Project Highlights

Facilities & Miscellaneous (Tax-Supported)

Total planned expenditures for 2019 are \$7.1 million, with \$2.0 million in new debt required. This category covers a variety of projects, including the following:

- Carver Center & Carver Senior Center Renovations
- CGTV - Upgrades
- Facilities Upgrades
- Roof Replacement
- HVAC Replacement
- Parking Lot Upgrades
- Firewheel Golf Park Improvements
- Firewheel Golf Park Equipment
- Infrastructure Equipment

Miscellaneous (Revenue-Supported) & Internal Service

Total planned expenditures for 2019 are \$5.1 million. Of this amount, \$3.8 million is new debt. This category covers a variety of projects, including the following:

- Environmental Waste Residential, Commercial, & Recycling Equipment
- Environmental Waste Services Land Acquisition
- Stormwater Maintenance Equipment
- Network and Cabling Upgrades
- Telephone System Replacement
- Wastewater/Northern Route Fiber Replacement
- Fleet Services Exterior Restoration

Water

The 2019 program is estimated at \$25.6 million, with \$14.0 million in new debt required. The 2019 work program includes:

- Distribution Lines
- Relocation of Mains Prior to Paving
- Transmission Mains
- Upgrade Undersized Water Mains
- Water Pump Station Emergency Generators
- Transmission Lines
- Water Pump Station Rehabilitation
- Radio Read Water Meter Retrofit
- Country Club/Boytown Water Transmission Mains
- Roan Road Water Transmission Mains

2019 Capital Improvement Program

Project Highlights

Wastewater

The 2019 program is estimated at \$41.3 million, with \$20.0 million in new debt required. The 2019 work program includes:

- Duck Creek and Rowlett Creek WWTP Processes Improvements
- Duck Creek and Rowlett Creek WWTP Replacements/Mods.
- Duck Creek WWTP Odor Control
- Rowlett Creek Operations Center Renovations
- Rowlett Creek Administration Building Renovation
- Relocation of Mains Prior to Paving
- Duck Creek Greenbelt Extension Project
- Collection Mains
- Rowlett Interceptor Rehab
- Cured-in-Place Pipe Main & Lateral Rehabilitation
- Rehab Sewer Collection Mains in Dirt Alleys
- Rowl-I - Campbell to Shiloh
- Infiltration Correction - Various

Electric

The 2019 program is estimated at \$119.9 million, of which \$55.3 million in new debt is required. Ongoing projects included in the 2019 CIP are:

- Substations Upgrades
- Transmission Lines
- Distribution Lines - Underground/Overhead
- Residential, Commercial, and Industrial Construction
- Street and Thoroughfare Lighting
- Relocation of Facilities
- Production Construction/Upgrades

2019 Capital Improvement Program

Rate Impacts

Ad Valorem Tax Impact

The tax-supported portion of the 2019 Adopted CIP requires new debt of \$11.3 million in GO-authorized Commercial Paper and \$24.8 million in Certificates of Obligation (COs). In addition, the 2019 CIP will require the issuance of \$12.8 million in Commercial Paper that was authorized by the Council in previous CIPs, for total tax-supported debt of \$48.9 million. The net increase in outstanding tax-supported debt of approximately \$1.7 million did not have an impact on the Ad Valorem tax rate.

A 6.5-cent increase to the Ad Valorem Debt Service tax rate was approved for FY 2019-20 for the implementation of the 2019 Bond Program.

Electric Rate Impact

Authorized Commercial Paper issuance of \$55.3 million for the 2019 Electric Utility CIP program did not have a direct rate impact on customers in FY 2019-20.

Water Rate Impact

Authorized Commercial Paper issuance of \$14.0 million for 2019 Water projects is expected to add \$258,000 in Debt Service costs for fiscal year 2019-20, which did not impact rates for FY 2019-20.

Wastewater Rate Impact

Authorized Commercial Paper issuance of \$20.0 million for 2019 Wastewater projects is expected to increase Debt Service costs by \$227,300 for FY 2019-20. Only a minimal portion of the 2% Sewer rate increase approved for FY 2019-20 was related to new debt issued for CIP projects.

Environmental Waste Services Rate Impact

A 2019 CO debt issue of \$2.9 million to fund the replacement of aging EWS - Delivery equipment required \$378,000 in additional Debt Service payments for FY 2019-20. Only a minimal portion of the EWS rate increase approved for FY 2019-20 was related to new debt issued for CIP projects.

Stormwater Management Rate Impact

A 2019 CO debt issue of \$54,000 to fund the replacement of aging equipment needed to maintain the drainageways required \$12,600 in additional Debt Service payments, which did not impact residential rates for FY 2019-20.

2019 Capital Improvement Program

Impact on Operating Budget

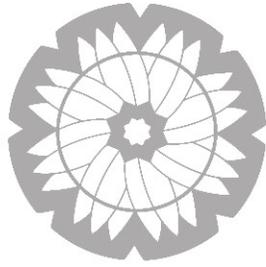
The fiscal impact of the CIP on the Operating Budget is known and measurable with some projects and anticipated but immeasurable with other projects. Those projects that have a known impact are listed below by project and amount. Increased costs are often absorbed by departments within their current budget allocations; however, substantial impacts will require an infusion of operating funds into departments.

Project Number	Project Name	Estimated Impact
18209	Trail Development	\$ 15,000
18320	* Granger Recreation Center & Annex Renovation	720
18325	* Audubon Recreation Center Expansion	1,100
18327	* Gale Fields Recreation Center - Gym Addition	2,100
18329	* Tuckerville Park Sports Field Development	10,000
18330	* Skating/Skateboard Facility	7,500
18331	Expand Centralized Irrigation and Lighting Controls	4,000
18335	* Gatewood Picnic Pavilion	2,200
18337	Windsurf Bay Park	700
18338	Playground Improvements	600
18347	Dog Parks	15,000
10127	Walnut Street Pedestrian Corridor	20,000
23047	Radio System Replacement (As of FY 2018-19, 4 of 5 positions have been added)	255,000
23048	* Telephone System Replacement (Phase-In Increase Over Project)	30,000
Total		<u>\$363,920</u>

* Will impact future Operating Budgets.

Various Facilities Management, Water, and Wastewater projects will reduce maintenance and repair work. In addition, the equipment replacement initiative in Environmental Waste Services and Streets is expected to yield savings in fleet maintenance costs.

Various Transportation projects are projected to reduce emergency maintenance requirements while increasing preventive and routine maintenance efforts.



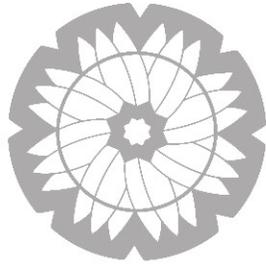
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HISTORICAL DATA



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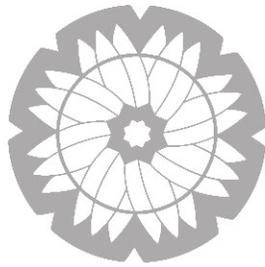
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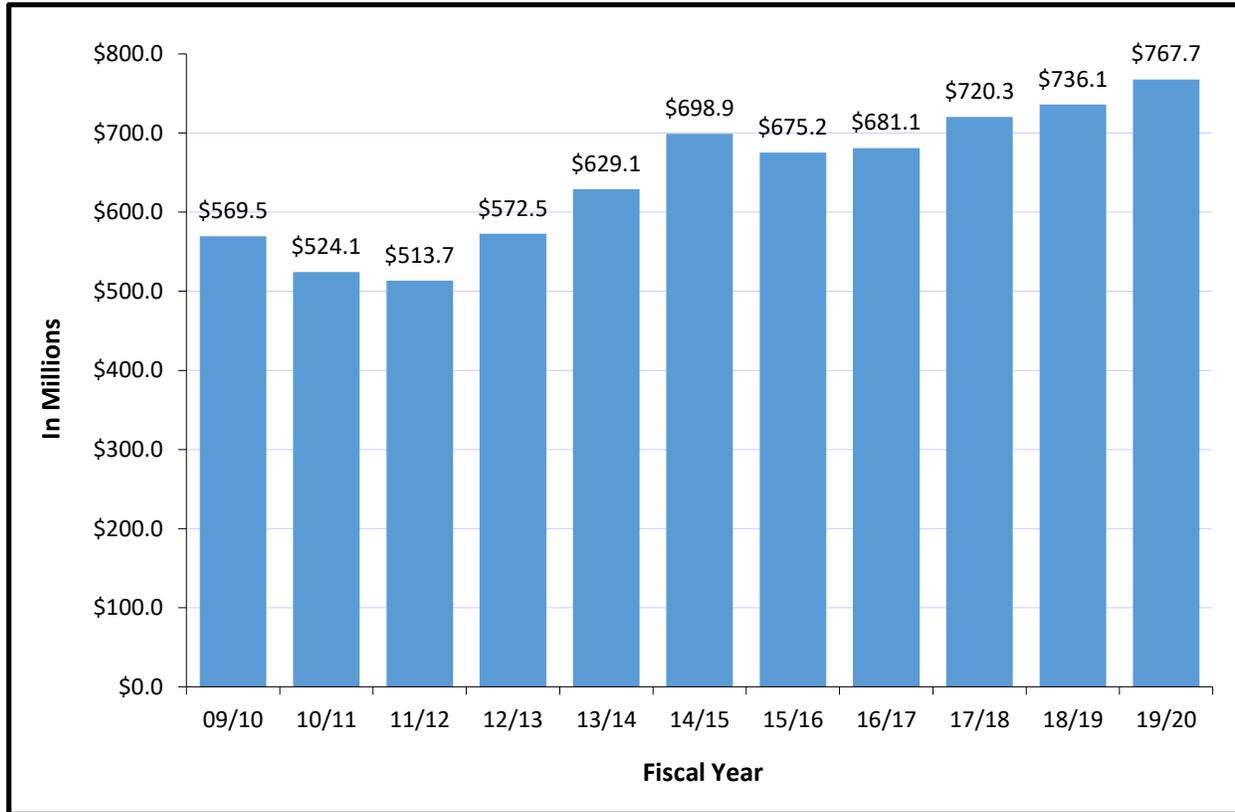


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Total Combined Budget

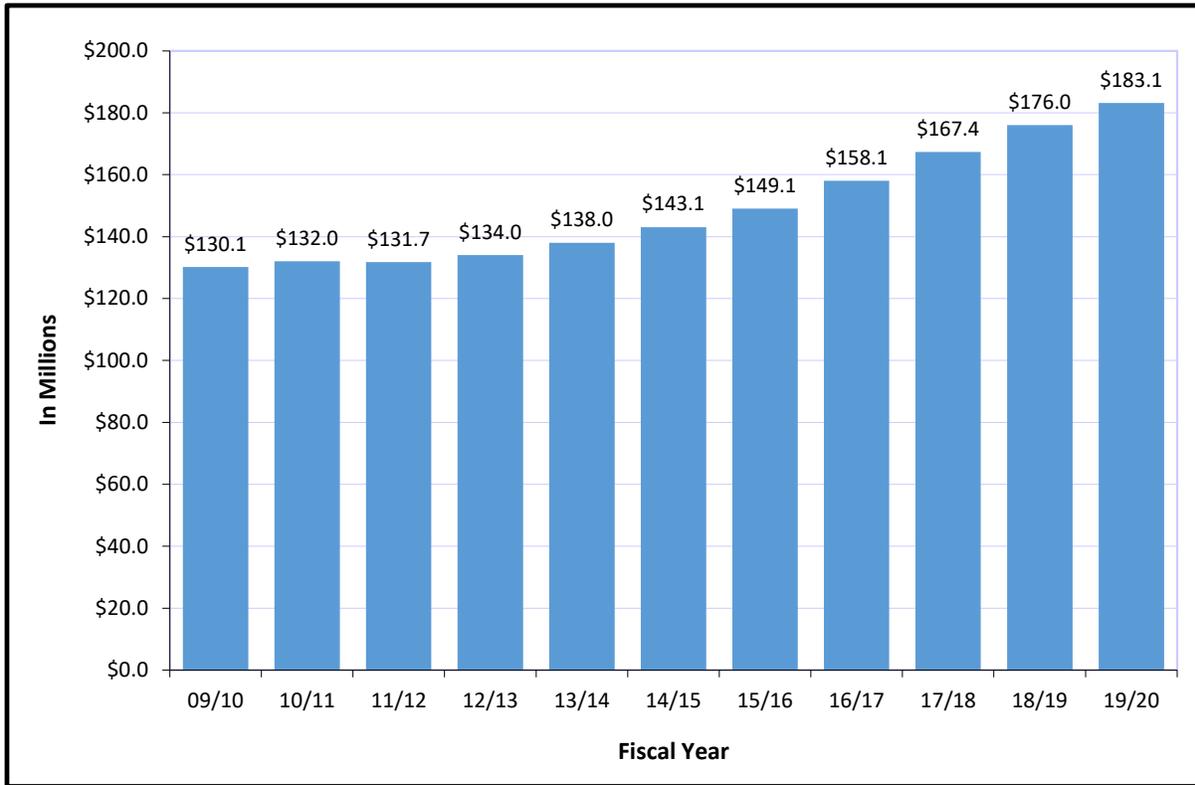
10-Year History



<i>Fiscal Year</i>	<i>Combined Budget in Millions</i>	<i>Net % Change</i>
09/10	569.5	-3.6%
10/11	524.1	-8.0%
11/12	513.7	-2.0%
12/13	572.5	11.4%
13/14	629.1	9.9%
14/15	698.9	11.1%
15/16	675.2	-3.4%
16/17	681.1	0.9%
17/18	720.3	5.8%
18/19	736.1	2.2%
19/20	767.7	4.3%

General Fund Budgeted Revenue

10-Year History

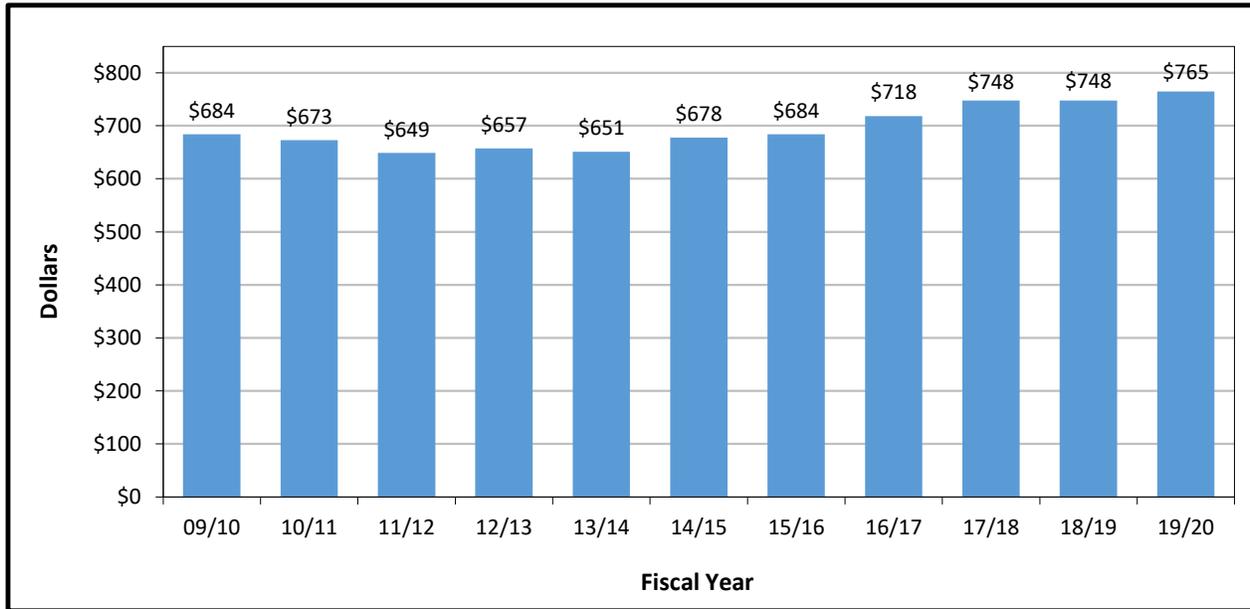


<i>Fiscal Year</i>	<i>Revenues</i>	<i>Net % Change</i>
09/10	130,125,912	-2.0%
10/11	132,034,590	1.5%
11/12	131,741,593	-0.2%
12/13	133,984,188	1.7%
13/14	137,968,650	3.0%
14/15	143,066,314	3.7%
15/16	149,078,228	4.2%
16/17	158,061,965	6.0%
17/18	167,350,541	5.9%
18/19	176,030,648	5.2%
19/20	183,119,144	4.0%

General Fund Budgeted Expenditures

10-Year History

Per Capita / Adjusted for Inflation

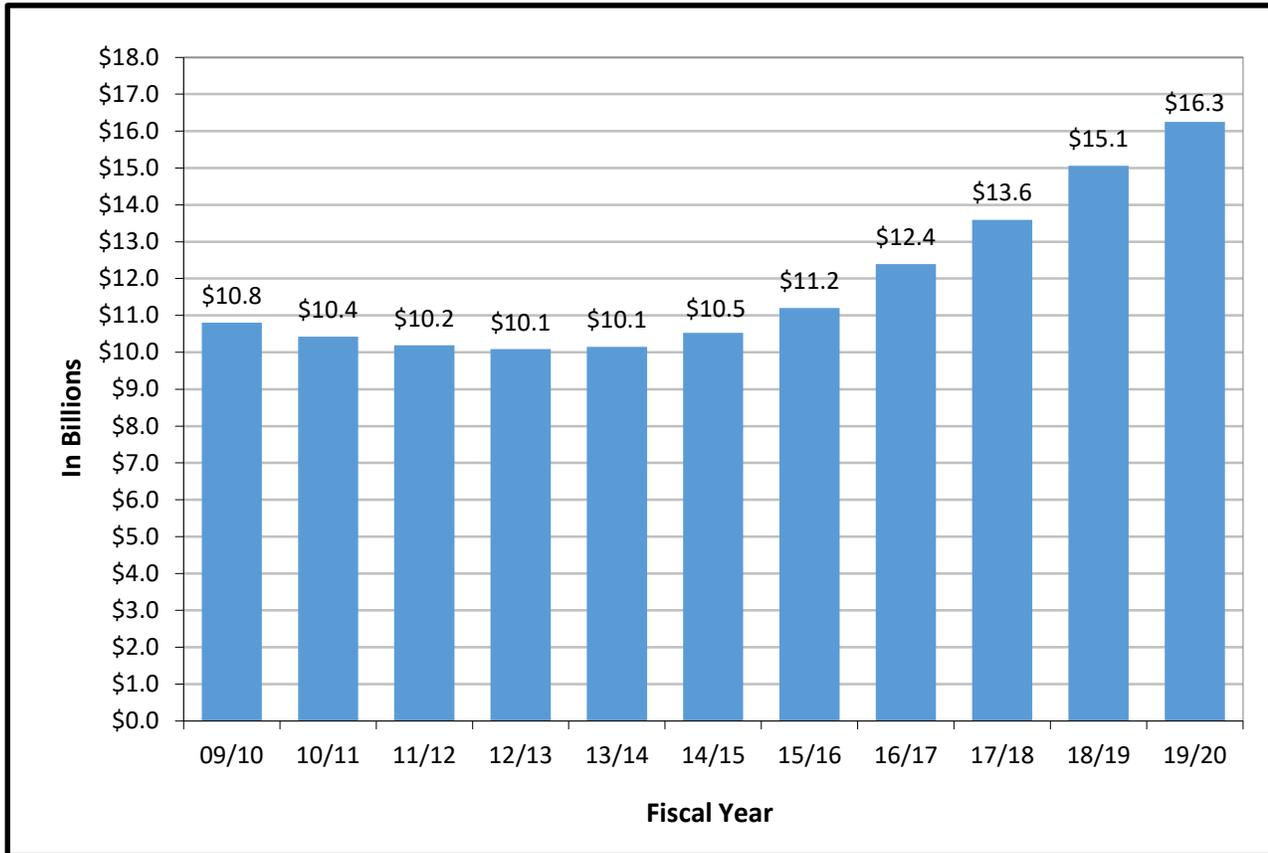


Fiscal Year	Expenditures	Adjusted for Inflation *	Population	Per Capita	Net % Change Per Capita	Cumulative % Change Per Capita
09/10	131,575,912	154,526,995	225,865	684	-1.5%	1.3%
10/11	134,086,244	152,655,424	226,876	673	-1.6%	-0.3%
11/12	132,456,113	147,743,194	227,726	649	-3.6%	-3.9%
12/13	136,361,880	149,904,002	228,060	657	1.4%	-2.5%
13/14	139,410,162	150,808,610	231,618	651	-0.9%	-3.4%
14/15	146,320,535	158,096,333	233,206	678	4.1%	0.7%
15/16	150,400,339	160,480,001	234,533	684	0.9%	1.6%
16/17	162,174,395	169,433,605	235,885	718	5.1%	6.7%
17/18	173,560,078	177,005,609	236,786	748	4.1%	10.8%
18/19	178,173,842	178,173,842	238,293	748	0.0%	10.8%
19/20	185,459,516	185,459,516	242,504	765	2.3%	13.1%

* Inflation adjustment per www.usinflationcalculator.com

Taxable Property Values

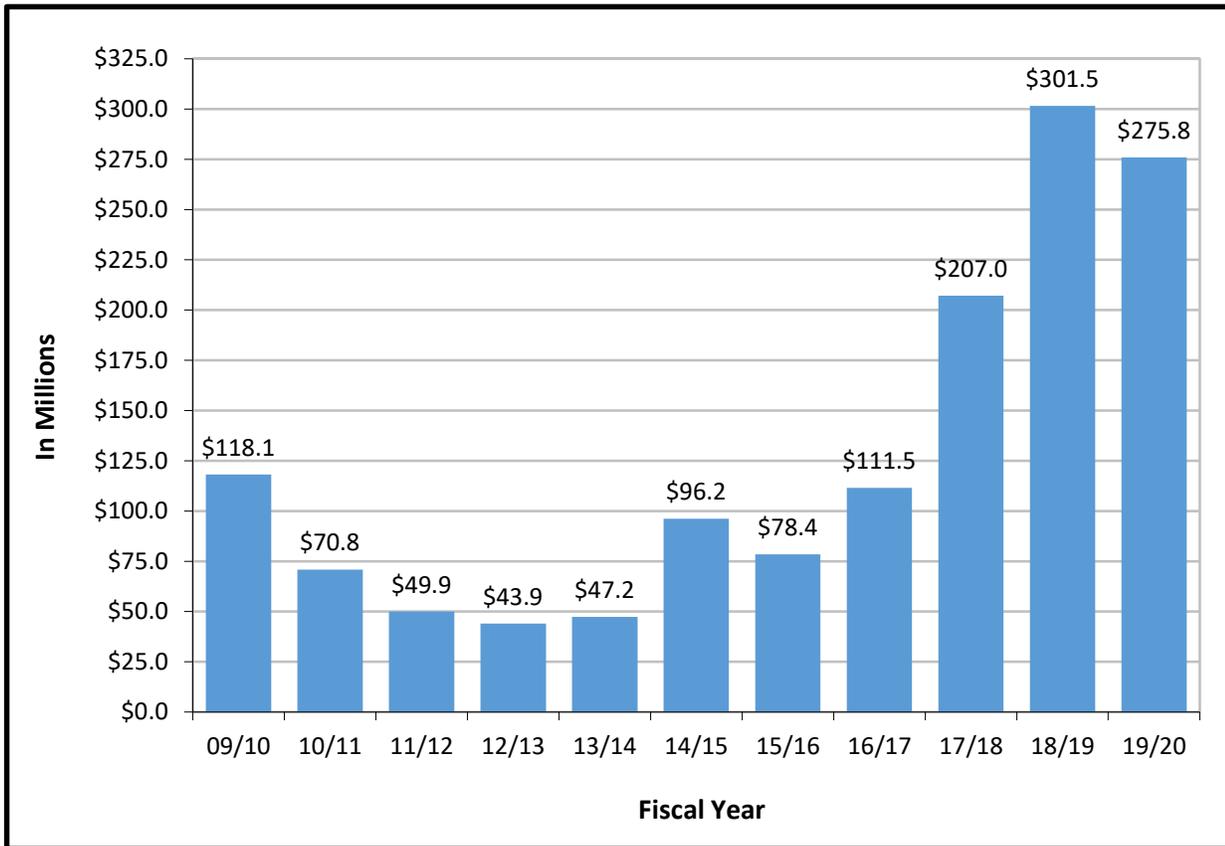
10-Year History



<i>Fiscal Year</i>	<i>Taxable Value</i>	<i>Net % Change</i>
09/10	10,802,278,474	-3.7%
10/11	10,425,690,566	-3.5%
11/12	10,189,129,752	-2.3%
12/13	10,083,675,500	-1.0%
13/14	10,146,680,853	0.6%
14/15	10,524,627,009	3.7%
15/16	11,201,026,680	6.4%
16/17	12,390,629,711	10.6%
17/18	13,594,900,387	9.7%
18/19	15,056,175,995	10.7%
19/20	16,255,525,750	8.0%

New Construction

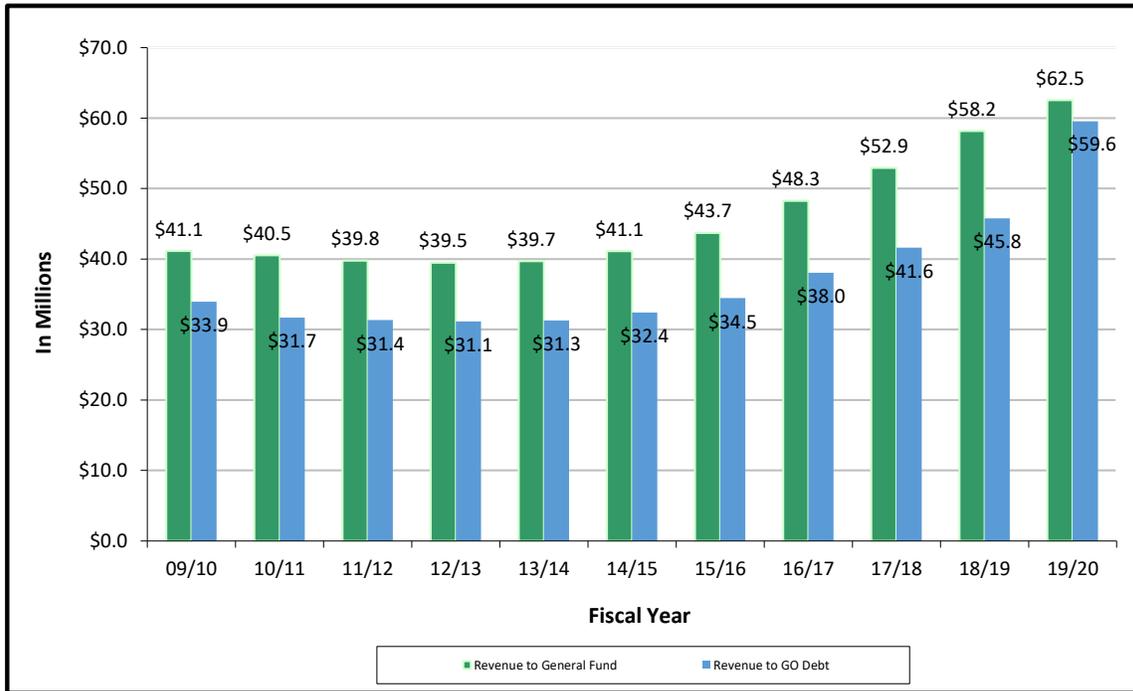
10-Year History



<i>Fiscal Year</i>	<i>New Construction</i>	<i>Net % Change</i>
09/10	118,099,827	-32.1%
10/11	70,834,731	-40.0%
11/12	49,922,266	-29.5%
12/13	43,930,756	-12.0%
13/14	47,212,965	7.5%
14/15	96,233,810	103.8%
15/16	78,405,645	-18.5%
16/17	111,463,800	42.2%
17/18	207,018,148	85.7%
18/19	301,471,809	45.6%
19/20	275,831,302	-8.5%

Property Tax Revenue

10-Year History



Fiscal Year	Taxable Value	O & M Rate	Debt Rate	Total Tax Rate	Revenue to General Fund	Revenue to GO Debt	Total Tax * Revenues
09/10	10,802,278,474	0.3890	0.3156	0.7046	41,141,180	33,947,548	75,088,728
10/11	10,425,690,566	0.3940	0.3106	0.7046	40,540,242	31,698,779	72,239,021
11/12	10,189,120,707	0.3940	0.3106	0.7046	39,777,930	31,357,929	71,135,859
12/13	10,083,675,500	0.3940	0.3106	0.7046	39,484,383	31,126,520	70,610,903
13/14	10,146,680,853	0.3940	0.3106	0.7046	39,699,805	31,296,344	70,996,149
14/15	10,524,627,009	0.3940	0.3106	0.7046	41,128,899	32,422,935	73,551,834
15/16	11,201,026,680	0.3940	0.3106	0.7046	43,708,814	34,456,745	78,165,559
16/17	12,390,629,711	0.3940	0.3106	0.7046	48,261,037	38,045,375	86,306,412
17/18	13,594,900,387	0.3940	0.3106	0.7046	52,931,446	41,633,835	94,565,281
18/19	15,056,175,995	0.3940	0.3106	0.7046	58,163,116 **	45,775,233 **	103,938,349 **
19/20	16,255,525,750	0.3940	0.3756	0.7696 ***	62,532,956 ***	59,559,911 ***	122,092,867 ***

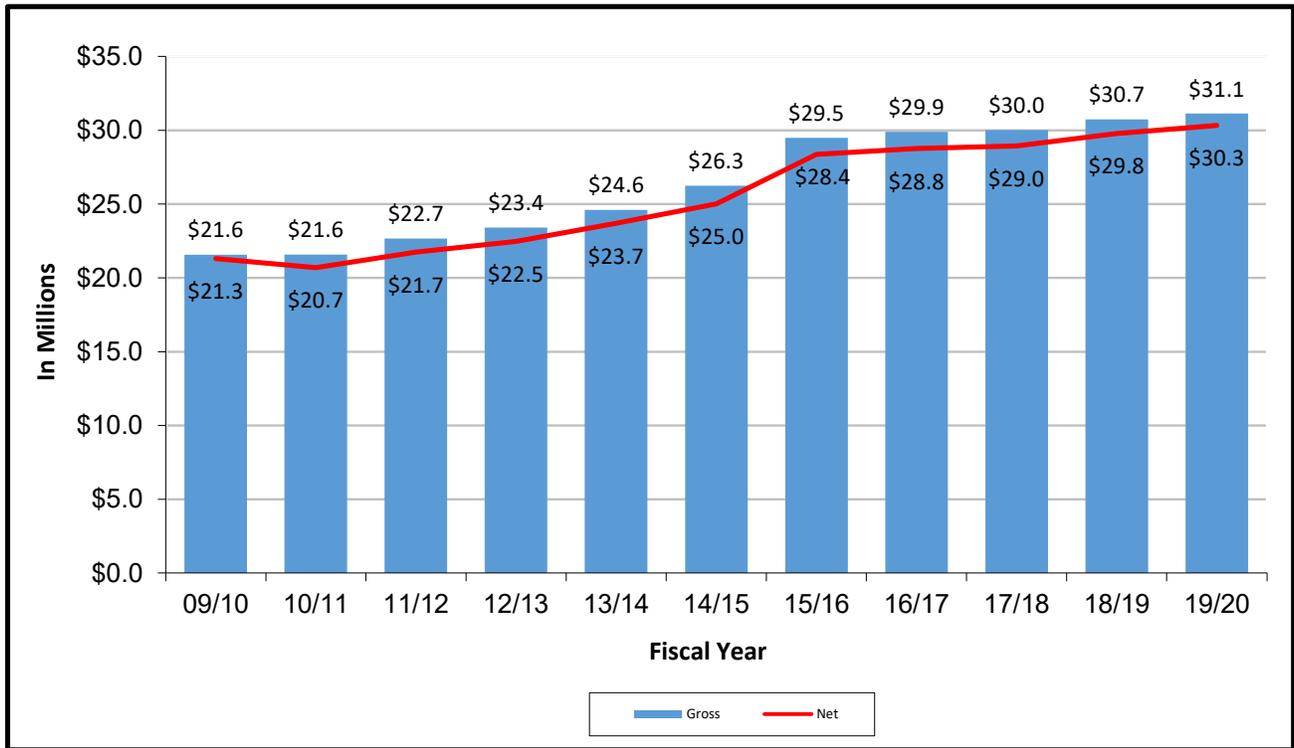
* Total Tax Revenues have been adjusted to reflect actual collections except where indicated.

** Revised

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Sales Tax Revenue

10-Year History



<i>Fiscal Year</i>	<i>Gross Sales Tax (Actuals)</i>	<i>Firewheel Town Center Reserves</i>	<i>Bass Pro Harbor Point Incentive</i>	<i>Other Incentives</i>	<i>Net Sales Tax</i>
09/10	21,573,549	0	(263,457)	0	21,310,092
10/11	21,587,559	(608,410)	(286,039)	0	20,693,110
11/12	22,656,306	(648,483)	(262,152)	0	21,745,671
12/13	23,407,653	(661,586)	(266,234)	0	22,479,833
13/14	24,612,079	(590,449)	(319,223)	(\$42,380)	23,660,027
14/15	26,251,883	(686,607)	(310,227)	(242,583)	25,012,466
15/16	29,499,960	(485,773)	(328,715)	(325,448)	28,360,024
16/17	29,893,471	(442,580)	(323,783)	(357,313)	28,769,796
17/18 *	30,012,051	(416,208)	(289,394)	(354,453)	28,951,996
18/19 **	30,746,219	(329,742)	(282,131)	(341,777)	29,792,569
19/20 ***	31,130,547	(336,336)	(286,364)	(175,291)	30,332,556

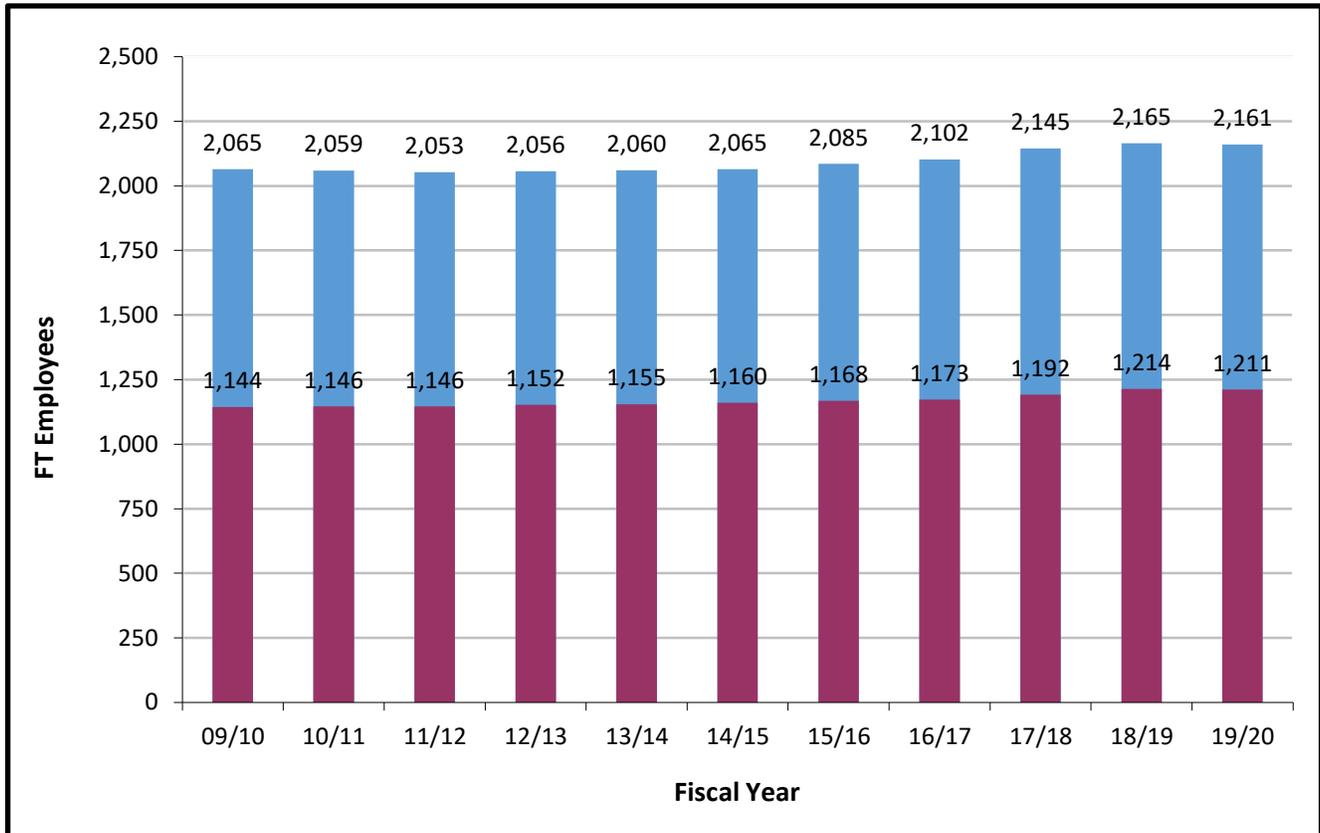
* Actual

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Funded Full-Time Personnel

10-Year History



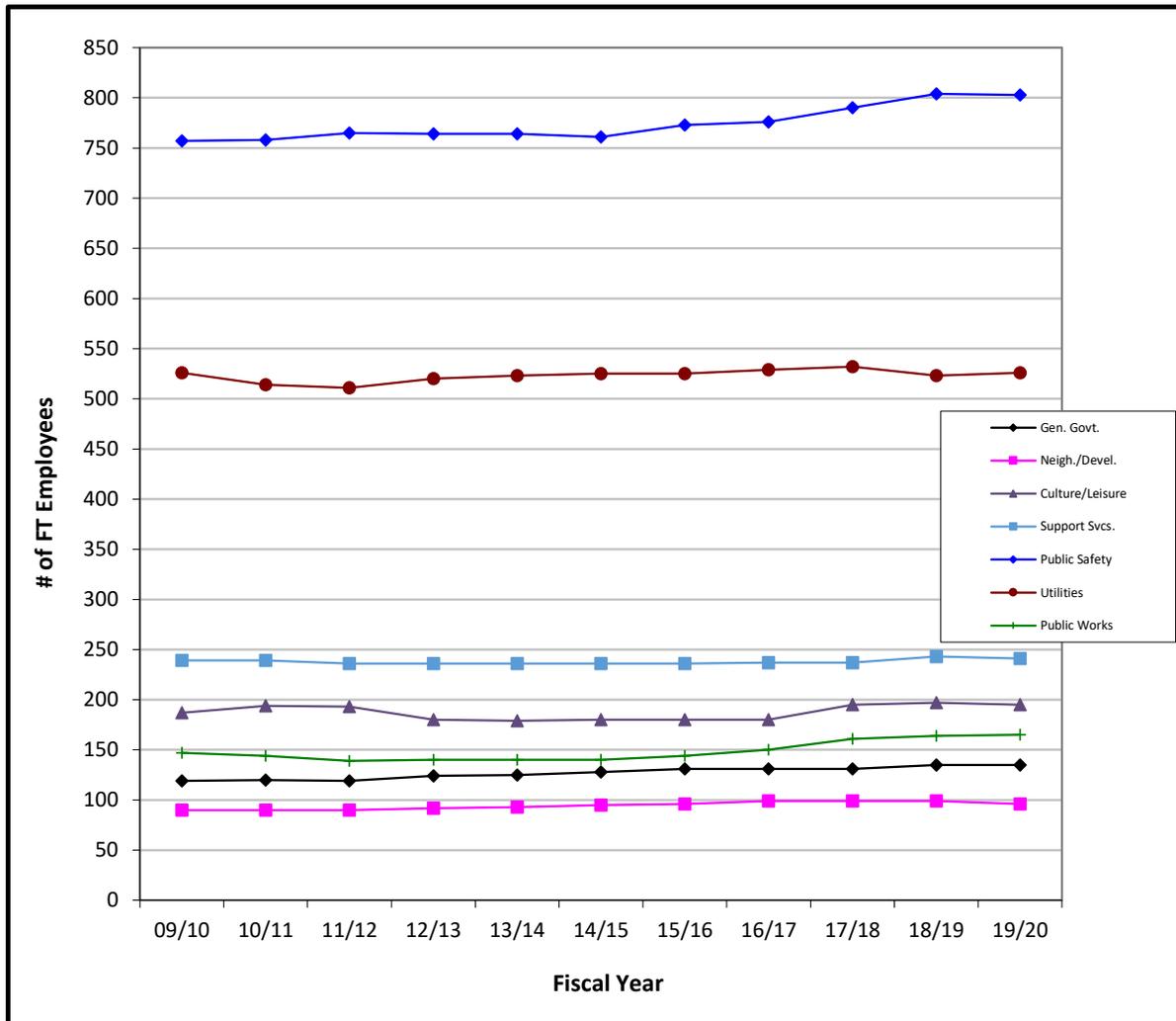
<i>Fiscal Year</i>	<i>Funded Full-Time Employees</i>	<i>Net % Change</i>	<i>Full-Time General Fund Employees</i>	<i>Net % Change General Fund</i>
09/10	2,065	-0.3%	1,144	-0.6%
10/11	2,059	-0.3%	1,146	0.2%
11/12	2,053	-0.3%	1,146	0.0%
12/13	2,056	0.1%	1,152	0.5%
13/14	2,060	0.2%	1,155	0.3%
14/15	2,065	0.2%	1,160	0.4%
15/16	2,085	1.0%	1,168	0.7%
16/17	2,102	0.8%	1,173	0.4%
17/18	2,145	2.0%	1,192	1.6%
18/19 *	2,165	0.9%	1,214	1.8%
19/20 **	2,161	-0.2%	1,211	-0.2%

* Revised

** Approved

Personnel By Area

10-Year History



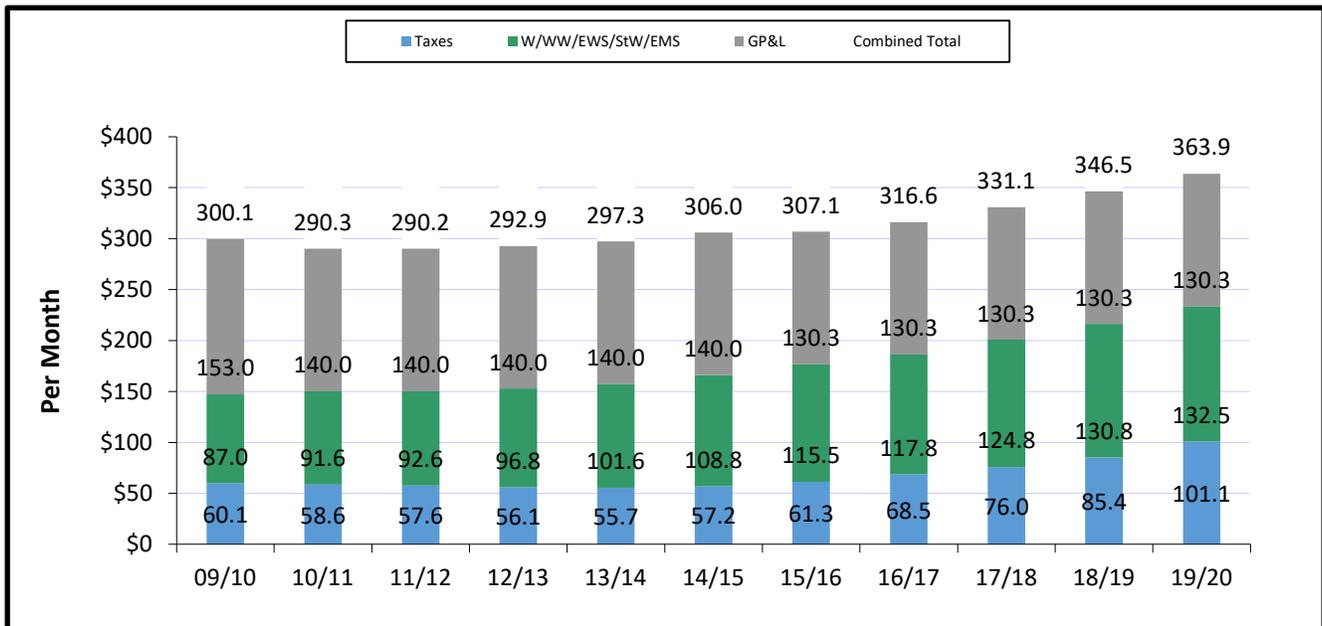
Area	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19*	19/20**
General Gov't.	119	120	119	124	125	128	131	131	131	135	135
N'borhd./Devel.	90	90	90	92	93	95	96	99	99	99	96
Culture/Leisure	187	194	193	180	179	180	180	180	195	197	195
Support Svcs.	239	239	236	236	236	236	236	237	237	243	241
Public Safety	757	758	765	764	764	761	773	776	790	804	803
Utilities	526	514	511	520	523	525	525	529	532	523	526
Public Works	147	144	139	140	140	140	144	150	161	164	165
Total	2,065	2,059	2,053	2,056	2,060	2,065	2,085	2,102	2,145	2,165	2,161

* Revised

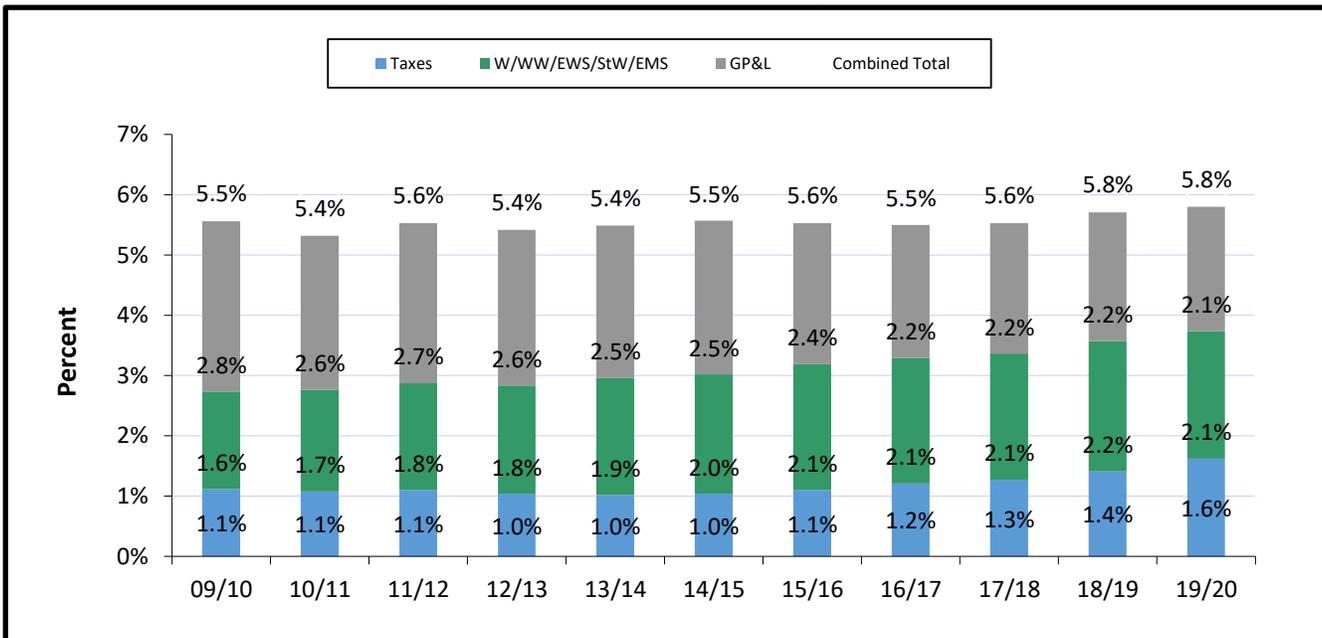
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Cost of Government

Combined Monthly Citizen Impact



Combined Monthly Citizen Impact - Taxes & Utilities
Expressed in Percent of Monthly Income



Assumptions:

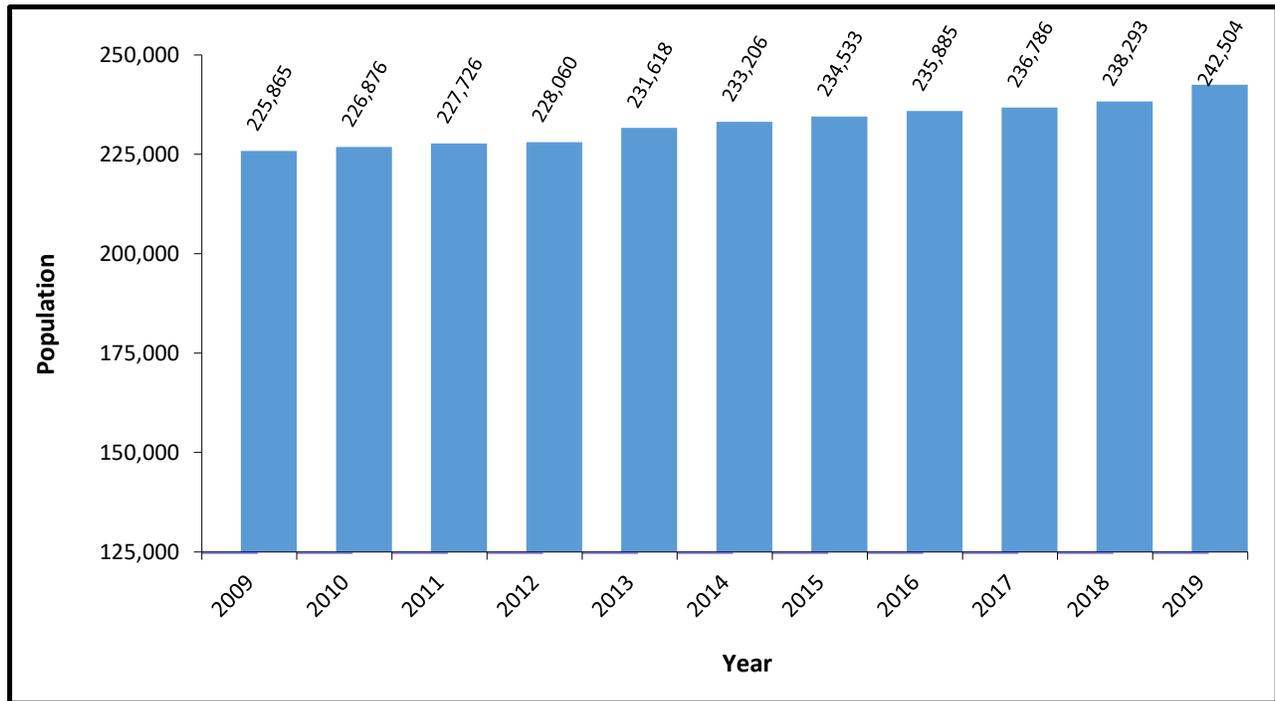
Household Income: Garland's average household income - \$74,990 per 2019 estimate from the Garland Planning Department.

Home Value: 2000-01 - \$75,430; 2019-20 - \$157,684. Adjusted yearly for average single-family residence valuation per DCAD, also allowing for Homestead Exemption after 2003.

Utilities: Water/Sewer - 7,500 gallons per month (¾-inch pipe); Electric - 1,300 kWh per month; EWS - Medium Residential; Stormwater average bill - \$3.59 per month; and EMS fee - \$2.50 per month.

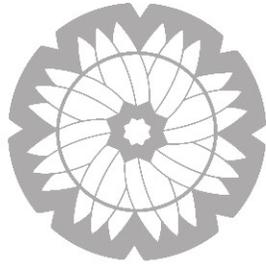
Garland Population

10-Year History



<u>Year</u>	<u>Population*</u>	<u>Difference from Prior Year</u>	<u>Net % Change</u>
2009	225,865	-279	-0.1%
2010	226,876	1,011	0.4%
2011	227,726	850	0.4%
2012	228,060	334	0.1%
2013	231,618	3,558	1.6%
2014	233,206	1,588	0.7%
2015	234,533	1,327	0.6%
2016	235,885	1,352	0.6%
2017	236,786	901	0.4%
2018	238,293	1,507	0.6%
2019	242,504	4,211	1.8%

* Estimated by Planning and Community Development Department except for 2010 Census figure and 2012 figure from NCTCOG.



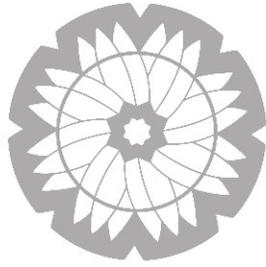
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APPENDICES



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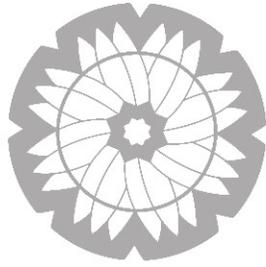
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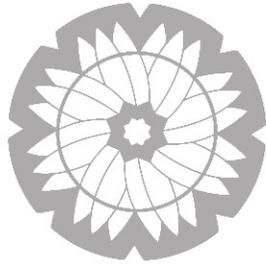
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APPENDIX (A)

FINANCIAL POLICIES

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Appendix (A)

Financial Polices

FINANCIAL STRUCTURE, POLICIES, AND PRACTICES

INTRODUCTION

The City of Garland financial structure, policies, and practices set forth in this section form the basic framework for the fiscal management of the City. They were developed within the parameters established by applicable provisions of the Texas Local Government Code, Garland City Charter, City Council Policies, City Manager Directives, and Generally Accepted Accounting Practices (GAAP). These various components of the City's financial framework are outlined below and include the following:

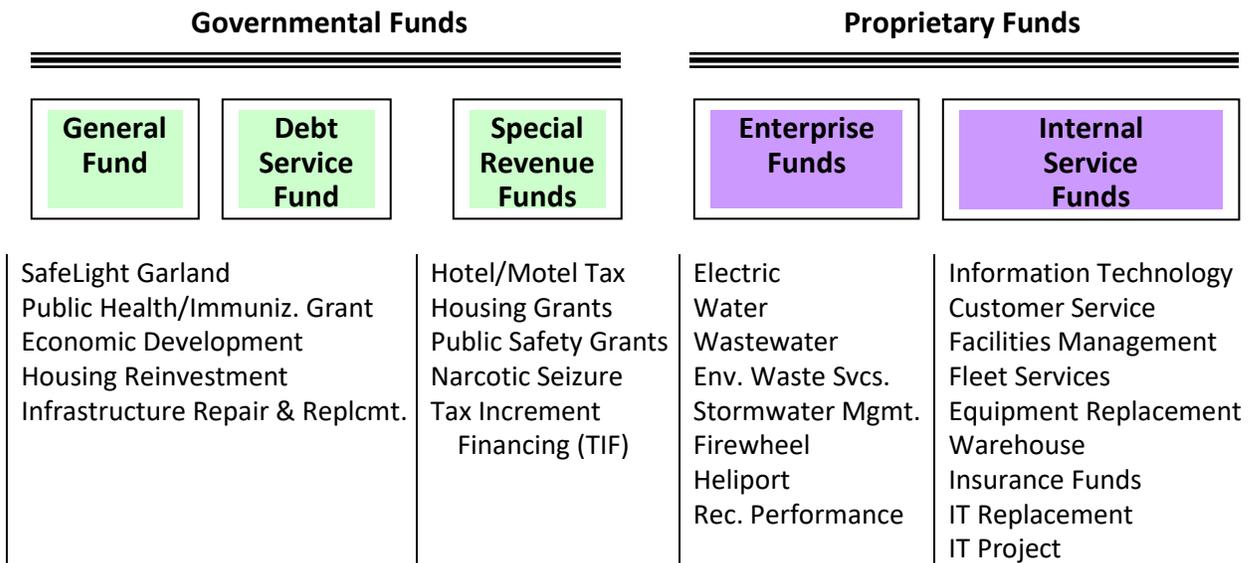
- (I)** Financial (Fund) Structure
- (II)** Garland City Charter – Article VIII. Budget
 - Sec. 1. Fiscal Year
 - Sec. 2. Preparation and Submission of Budget
 - Sec. 3. Budget Form
 - Sec. 4. Budget a Public Record
 - Sec. 5. Publication and Notice of Public Hearing
 - Sec. 6. Hearing and Adoption of Budget
 - Sec. 7. Budget Establishes Appropriations and Amount to Be Raised by Taxation
 - Sec. 8. Amendment and Supplemental Budget
 - Sec. 9. Defect Shall Not Invalidate Tax Levy
- (III)** City Council Financial Policy
 - (1) Operating Condition (multi-year forecast, rates, insurance...)
 - (2) Debt Management
 - (3) Financial Condition (fund balance requirements)
 - (4) Asset Maintenance (Capital Improvement Program, facilities master plan...)
 - (5) Accounting, Auditing, and Financial Reporting
- (IV)** Balanced Budget – Defined
- (V)** Basis of Budgeting and Accounting
- (VI)** Revenue Management – City Manager Directive
- (VII)** Performance Measurement
- (VIII)** General and Administrative Allocation Methodology
- (IX)** Support Service Funds Allocation Methodology
- (X)** Listing of Other Charter Provisions and Directives

Appendix (A)

Financial Polices

(I) FINANCIAL (FUND) STRUCTURE

The City’s financial structure is organized by cost centers referred to as funds. These funds are further subdivided into smaller cost centers (departments and organizations within the fund). Each fund is a separate entity for control, budgeting/accounting, and reporting purposes. The two types of funds utilized are Governmental and Proprietary. Governmental Funds account for general governmental activities, and Proprietary Funds capture the costs of the business-type operations of the City.



Governmental Funds

General Fund: The General Fund is the principal operating fund of the City. All general tax revenues not allocated by law or contractual agreement to another fund are accounted for in this fund. Basic municipal services such as City administration, police and fire protection, health services, parks and recreation, and libraries are included in the General Fund.

Debt Service Fund: The Debt Service Fund is used to account for resources designated for principal and interest payments on the City’s outstanding debt.

Special Revenue Funds: Special Revenue Funds are used to account for general revenue sources that are restricted to specific purposes. The Special Revenue Funds include the Hotel/Motel Tax Fund and Grant Funds.

Appendix (A)

Financial Polices

Proprietary Funds

Enterprise Funds: Enterprise Funds account for municipal operations that are financed and operated in a manner similar to private business. The intent is that the cost of providing goods or services be financed primarily through user charges. The City's Enterprise Funds include the various utility funds, Firewheel Golf Fund, Heliport Fund, and Recreation Performance Fund.

Internal Service Funds: Internal Service Funds are used to account for the financing of services provided by one department to other departments in the City. The costs of providing these services are recovered through user fees and cost allocation methodologies. The Internal Service Funds are the Group Health Insurance Fund, Self Insurance Fund, Long Term Disability (LTD) Fund, Customer Service Fund, Facilities Management Fund, Fleet Services Fund, Equipment Replacement Fund, Information Technology Fund, IT Replacement Fund, IT Project Fund, and Warehouse Fund.

Capital Improvement Program Funds

Capital Project Funds: Capital Project Funds account for the acquisition and construction of capital facilities and specialized equipment and are multi-year in nature since projects often span fiscal years.

Funds Not Appropriated in the Annual Budget

The City's financial structure includes several funds that are used to segregate monies which are restricted or reserved for future use. While these funds are included in the City's Consolidated Annual Financial Report (CAFR), they are not included in the Budget. The monies kept in these funds are appropriated when they are transferred to another City fund for expenditure.

Special Revenue Funds:

- Impact Fees Fund – Streets
- Impact Fees Fund – Water
- Substandard Perimeter Road Fund
- Other Housing Assistance Fund (Villages of Eastgate)
- Tax Increment Fund – Downtown
- Tax Increment Fund – Interstate 30
- Tax Collection Fund

The financial structure also includes GAAP funds that are used to record entries that are unique to the preparation of the year-end CAFR and do not impact budgeted revenues or expenditures.

Other component units included in the CAFR but not the City's budget include the Garland Housing Finance Corporation, Garland Health Facilities Development Corporation, and Garland Economic Development Authority.

Appendix (A)

Financial Polices

(II) CITY OF GARLAND CHARTER – ARTICLE VIII. BUDGET

Sec. 1. Fiscal year.

The fiscal year for the City government shall begin on the first day of October and shall end on the last day of September of each calendar year. The fiscal year shall constitute the budget and the accounting year.

Sec. 2. Preparation and submission of budget.

Prior to the 15th day of August in each year, the City Manager shall prepare, file with the City Secretary, and furnish to each member of the Council, a carefully itemized budget outlining anticipated receipts and proposed expenditures of the City, showing as definitely as possible, appropriations desired for each project and operation for the next succeeding fiscal year, comparing the same with the budget for the then-current fiscal year, and stating the actual receipts and expenditures of the current year. The proposed budget shall also contain a complete detailed statement of all bonds issued and certificates of obligation and notes outstanding of the City and of each of the funds administered by it and an estimate of the rate of tax required for the ensuing fiscal year.

Sec. 3. Budget form.

At the head of the budget there shall appear a summary of the budget, in such a manner as to present to taxpayers a simple and clear summary of the detailed estimates of the budget. The City Manager shall at the same time submit a budget message explaining the need for the requested appropriations and stating what pending capital projects, if any, will likely require the issuance of bonds or warrants. Each employee, officer, board and department shall furnish the City Manager such information as may be required by him for the proper preparation of each budget.

Sec. 4. Budget a public record.

The budget and budget message and all supporting schedules shall be a public record in the Office of the City Secretary open to public inspection by anyone.

Sec. 5. Publication and notice of public hearing.

At the meeting of the Council at which the budget and budget message are submitted, the Council shall determine the place and time of the public hearing on the budget and cause to be published in a newspaper having a general circulation in Garland a notice of the place and time, which shall not be less than three (3) days nor more than fourteen (14) days after date of publication. The public hearing on the budget shall be held prior to the 15th day of September.

Sec. 6. Hearing and adoption of budget.

At the time advertised or at any time to which such public hearing shall be adjourned, the Council shall hold a public hearing on the budget as submitted, at which all interested persons shall be given an opportunity to be heard for or against the estimates or any item therein. After the conclusion of such public hearing, the Council may make such changes, if any, in the budget as in their judgment the law warrants and the best interests of the taxpayers of the City demand.

The budget, as amended, if there be changes, may then be adopted by a favorable vote of at least five (5) members of the Council.

Appendix (A)

Financial Polices

If no final action has been taken by the Council on or prior to the 20th day of September, the budget as submitted for the succeeding fiscal year shall be deemed to have been finally adopted by the Council.

Sec. 7. Budget establishes appropriations and amount to be raised by taxation.

From the effective date of the budget the amount stated therein as the amount to be raised by taxation shall constitute a determination of the amount of the levy for the purposes of the City in the corresponding tax year and the several amounts stated therein as proposed expenditures shall thereby be and become appropriated to the several objects and purposes therein stated, but unused appropriations for any item may be transferred and used for any other item required for the accomplishment of the same general purpose.

When recommended by the City Manager and in the discretion of Council, the budget may contain a reasonable sum set aside as an unallocated reserve fund to meet unexpected and unforeseen contingencies in current operating costs of any budget project.

Sec. 8. Amendment and supplemental budget.

In case of public necessity, expenditures to meet unusual unforeseen conditions, which could not, by reasonable, diligent thought and attention, have been included in the original budget, may from time to time be authorized by the affirmative vote of at least five (5) of the members of the Council as amendments or supplements to the original budget. Such supplement and amendment shall be filed with the original budget.

Sec. 9. Defect shall not invalidate tax levy.

Defects in the form or preparation of the budget or the failure to perform any procedural requirement shall not invalidate any tax levy or the tax roll.

(III) CITY COUNCIL FINANCIAL POLICY (FIN-04)

Policy

The City of Garland shall maintain an operating position in all governmental funds such that annual expenditures shall not exceed annual resources, including fund balance.

The City of Garland shall maintain an operating position in all proprietary funds such that annual expenses shall not exceed annual resources, including retained earnings.

The City shall protect the physical assets of the City to ensure the value, integrity, and utility of these major investments of the City's resources.

This policy shall be reviewed and updated periodically and will be presented to the City Council for approval of any significant changes.

In the following sections, the procedures and guidelines for accomplishing this policy are outlined.

Appendix (A)

Financial Polices

Operating Condition

1. A multi-year financial forecast shall be prepared annually projecting revenues and expenditures for all operating funds. This forecast shall be used as a planning tool in developing the following year's operating budget.
2. Rates, fees, and charges for service shall be reviewed annually and adjusted as necessary to respond to cost increases or other changing circumstances.
3. Activities within enterprise funds shall be budgeted so that revenues support costs of service, satisfy all revenue bond covenants, and provide adequate cash flows.
4. Insurance coverage shall be examined annually to ensure that policy limits are adequate and in compliance with revenue bond covenants.
5. Estimated costs and funding sources shall be identified prior to any project being submitted for Council approval.

Debt Management

1. Debt shall not be used for funding current expenses.
2. Bonds shall be sold only to finance long-term capital projects.
3. A project shall not be financed over a period longer than the estimated life of that project.
4. On all capital projects considered by Council, a disclosure statement shall be included, where appropriate, to identify annual operating costs of each project.
5. The City shall prepare a multi-year Capital Improvement Program (CIP), updated annually, which will meet the anticipated growth requirements of the City. The CIP shall be adopted by the Council as a guide for staff in planning the subsequent year's capital and financing needs.
6. Total tax-supported debt shall be maintained so as not to exceed five percent (5%) of the total assessed valuation of taxable property.

Financial Condition

1. The City shall budget available resources to maintain an ending "fund balance" goal in each fund according to the following definitions and guidelines:
 - a. General Fund – 30 days of budget-based operating expenditures less debt service. "Fund balance" is defined as the unreserved, undesignated portion of total assets minus total liabilities.

Appendix (A)

Financial Polices

- b. Enterprise Funds – 45 days of budget-based operating expenditures including debt service. “Fund balance” is defined as current assets minus current liabilities, excluding non-budgetary adjustments.
 - c. Before the City budgets any resources from “fund balance,” as defined above for the respective fund types, the “working cash” (cash and investment balances) of each fund shall be analyzed to ensure that adequate liquidity is projected to be available for cash flow purposes.
2. All Internal Service Funds shall be fully self-supporting to the extent that any retained earnings deficit shall be fully recovered in the subsequent fiscal year through increased charges to benefiting departments.
 3. Self insurance reserves shall be actuarially determined and periodically reviewed to evaluate experience and degree of risk assumptions.
 4. Council may opt, on an annual basis, to adjust fund balance targets in specific funds to meet short-term economic or other circumstances.

Asset Maintenance

1. In addition to anticipated growth requirements of the City, the multi-year CIP will identify major infrastructure repair and rehabilitation needs.
2. The City will prepare and maintain a facilities master plan. This document will serve as a management tool to project space needs including construction and/or modification of facilities.
3. Repair, renovation, and maintenance shall be regularly performed to protect the life of the assets and to ensure their safety and utility. A systematic program of routine and preventive maintenance shall be developed based on need identification and prioritization.
4. The Annual Operating Budget will provide sufficient funding levels for ongoing maintenance of the infrastructure.

Accounting, Auditing, and Financial Reporting

1. Accounting systems shall produce information that is consistent with generally accepted accounting principles for governmental entities.
2. An annual comprehensive audit shall be conducted of all funds by an independent public accounting firm in accordance with Council Policy FIN-02. A policy of full disclosure on every financial report and official statement shall be followed.

Appendix (A)

Financial Polices

3. Year-end net revenues of the combined utility system (Electric, Water, Waste Water) shall be maintained at a level sufficient to cover average annual revenue debt service requirements and maximum year revenue debt service requirements by at least 1.25 times.
4. A condensed year-end Electric Utility financial report shall be prepared and receive widespread circulation to the ratepayers and taxpayers of the City of Garland.

Responsibility and Authority

1. The City Manager shall have accountability to the City Council concerning the financial strategies outlined in this policy.
2. The City Manager is authorized to approve and execute by and on behalf of the City, purchases and/or contracts requiring expenditures up to and including the amount of \$99,999.99. The Purchasing Director, as directed by the City Manager, shall have the authority to purchase or contract for all goods and services needed by any department of the City or by any using agency that derives its support wholly or in part from the City.
3. The City Manager has authority for delegating financial transaction responsibilities to appropriate organizational levels for the efficient operation of the City.

(IV) BALANCED BUDGET

The City of Garland defines a balanced budget as one in which combined projected resources (revenues and fund balances) equal or exceed combined estimated expenditures.

(V) BASIS OF BUDGETING AND ACCOUNTING

The City utilizes the modified accrual basis of accounting for all Governmental Funds, which includes the City's General Fund. Revenues that are measurable and available are accrued at year-end. Measurable can refer to a reasonable estimate, and available means that the revenue will be collected in time to pay for current period expenditures. Revenue accrued at year-end typically includes Ad Valorem Taxes paid within 60 days of year-end, Franchise Fees, special assessments, intergovernmental revenue, Landfill Fees, and Interest Income. Expenditures for Governmental Funds include amounts actually paid and expenditures with invoice dates within the fiscal year.

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

Appendix (A)

Financial Polices

The budget for all funds is prepared on a modified accrual basis, with budgetary control set at the type-of-expenditure level (personnel, operations, and capital) within each departmental budget. Capital outlay and debt principal are included as budgetary expenses, but depreciation is not a budgeted expense.

Encumbrances (commitments to purchase goods and services) that are open on September 30th are recorded as a reservation of fund balance, and the subsequent year's Revised Budget is increased to reflect payment in a future period. Unspent and unencumbered appropriations lapse at fiscal year-end.

(VI) REVENUE MANAGEMENT DIRECTIVE

The City Manager's Revenue Directive designates an appropriate staff person to serve as Revenue Manager for each of the City's sources of income.

Revenue Managers are responsible for the following:

- (1) Knowledge of the legal auspices for each revenue under their oversight.
- (2) Submitting budget estimates based on a documented forecast method.
- (3) Ensuring timely collection.
- (4) Monitoring revenue collection and trends via monthly reports.
- (5) Alerting Management of problems and resolving them as they arise.
- (6) Maintaining accurate Accounts Receivable aging reports.

This system of revenue management helps to ensure that not only expenditures, but also revenues, are closely monitored and maximized. It also places the responsibility for revenue management with those individuals who are in the best position to know and understand trends and outside factors that may influence or affect the City's various revenue streams.

(VII) PERFORMANCE MEASUREMENT

The desire of the City Council and Management to closely measure and monitor the performance of City departments and programs has been addressed through the development of a performance measurement system. Included in the performance measures are indicators of service demand, output, outcomes, effectiveness, and efficiency.

The development and refinement of performance measures are an ongoing process for City departments and the City's Budget staff. The performance measures for each department and service area are included in the Department Detail section of the Annual Budget. In addition, City departments have numerous internal measures, not reflected in the Budget document, for monitoring and management purposes.

Appendix (A)

Financial Polices

(VIII) GENERAL AND ADMINISTRATIVE ALLOCATION METHODOLOGY

Departments within the General Fund provide administrative support for all City operations. Administrative support includes the services provided by Financial Services, Budget, Purchasing, and Human Resources, as well as others. Proprietary Funds are assessed a General and Administrative charge equivalent to 13.25% of their salary and benefits cost in order to recapture a portion of the cost associated with these services.

(IX) SUPPORT SERVICE FUNDS ALLOCATION METHODOLOGY

Support Service Funds are those that provide services to other City departments and funds and then recoup their expenditures through an allocation of costs to the user departments. The Support Service Funds include:

- (1) Customer Service Fund
- (2) Facilities Management Fund
- (3) Information Technology Fund
- (4) Warehouse Fund

The Support Service Allocation Plan utilizes a unique allocation methodology for each area and takes into consideration the actual services provided to each user department. The allocation method for each Support Service is unique and typically involves a combination of multiple factors. For example, expenditures in the Information Technology (IT) Fund are broken down by division or type of service provided. The cost of each service is then allocated to other City funds based on a methodology that best fits the particular type of work being performed.

Other Support Service Funds not included as part of the allocation are Group Health Insurance, Self Insurance, and Fleet Services. These funds recoup their costs through direct charges to user departments rather than through the Allocation Plan.

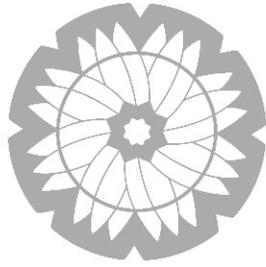
(X) LISTING OF OTHER CHARTER PROVISIONS AND DIRECTIVES

Provided below is a list of other provisions of the City Charter and additional City Manager Directives that govern the administration of the City's Budget and finances. In order to avoid adding significant length to the Budget document, they are simply listed below. Copies of these documents can be obtained by calling the City of Garland, Budget and Research Department, at 972-205-2511.

- (1) City Charter – Article IX. Collection of Taxes
- (2) City Charter – Article X. Issuance and Sale of Bonds
- (3) City Charter – Article XVII. Miscellaneous Provisions. Sec. 17. Special accounting for certain electric utility funds (Rate Mitigation Fund)
- (4) Capital Improvement Program – Directive
- (5) Equipment Replacement Fund – Directive
- (6) Information Technology Replacement Fund – Directive
- (7) Information Technology Project Fund – Directive
- (8) Capitalization of Expenditures

APPENDIX (B)
BUDGET PROCESS

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Operating Budget Cycle 393



GARLAND

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THE BUDGET PROCESS

The budget for the City of Garland is governed by State law and the City Charter. It also complies with professional standards established by the Government Finance Officers Association (GFOA), which specifies in its guidelines that government budgets incorporate the following four functions:

- 1) Budget as a policy document
- 2) Budget as a tool for financial planning
- 3) Budget as a guide for service and operations planning
- 4) Budget as a communication device

Ultimately, the budget serves as the means to allocate scarce resources by translating values and priorities into programs and policies. Regardless of the way in which alternative policy and program choices are identified and considered, the nuts-and-bolts framework of the budget must be constructed in such a way that it can be analyzed.

Garland budgets on a modified accrual basis, using a fully automated budget development system built from line item accounts within cost centers. These building blocks are within the confines of the system constraints of the automated financial system, as well as the needs and requirements of other users such as Accounting and Purchasing. Departments formulate their proposals for new or different items and services in decision packages called supplements. The supplements are ranked in priority order in the budget requests to the City Manager.

The approach used is *target budgeting*. Under this approach, General Fund departments are given an allocation of resources, based on their current proportionate share of projected resources, less management priorities and contingencies. Departments' budgets are limited to their funded targets, but they can make requests for additional items which the City Manager or the City Council may choose to fund. Departments build incrementally within their resource targets, prioritizing the most critical or needed services, with the ability to reallocate within their spheres of control. (Some items are programmed in, and departments cannot change the amounts. Salary and benefit calculations as well as vehicle maintenance and depreciation charges are examples.) Non-General Fund departments have their targets established based on estimated revenue.

This target budget approach results in a balanced budget presented to Council. It is balanced because the funded budget is within the available resources, with additional needs and requests identified but not added to the budget unless/until Council agrees to an item and an associated resource. The Council can then focus on policy issues such as changes in service level, and tax and fee rates, without having first to figure out how to pay for the basic service configuration.

Appendix (B)

Budget Process

PRELIMINARY PREPARATION

The budget cycle begins in January with the development of each department's personnel costs. Budget & Research starts this process with a download of existing salary and wage information from the Human Resource system to the automated budget system. Each full-time and part-time position in the City is analyzed, and the cost of any anticipated salary or benefit adjustment that may occur in the current fiscal year or the following budget year is projected. A detailed report is then generated for each department to review, and the Budget & Research Analyst assigned to that department will then make any changes deemed appropriate.

At this time, departments also request any new positions, new or replacement vehicles and rolling stock equipment, major building maintenance requirements, new or replacement computers and peripherals, and any major street maintenance that will be required during the coming year. These requests are sent to each responsible department for internal review and planning. The requests are reviewed and recommendations are returned to the requesting department with a copy to Budget & Research.

BUDGET DEVELOPMENT

During the months of March and April, the budget is developed and entered by each department into the automated budget system.

In early March, the Budget Instruction Manual is developed to aid departments in their budget preparation. It communicates any changes that have occurred or may occur that will affect departmental budgets. It includes the preliminary budget calendar; policy changes, changes to various rate structures such as utilities, internal service charges, etc., specific instructions on budget preparation and the automated budget system; and a chart of accounts.

During this time, Budget & Research also develops revenue projections and distributes departmental targets and constraints. The Director of Budget & Research holds ongoing meetings with the City Manager and Administration to gain insight into management philosophies and objectives and to develop strategies to accomplish these goals. It is vitally important at this stage that communication remain open and constant between departments and the Budget & Research staff.

Beginning in April, Budget & Research conducts hands-on training sessions on the automated budget system for any users who need comprehensive training or just a course to refresh their skills. Departments have approximately three to four weeks to input their budgets and fine-tune their submissions. Budget & Research staff remain in constant communication with the departments during this period to help out with any questions or problems that might arise.

Appendix (B)

Budget Process

Once the budgets have been electronically submitted, Budget & Research compiles all the information and presents the preliminary budget requests to the City Manager with summaries, highlights, issues, options, and recommendations. During June, the City Manager will hold a technical review with each department to perform extensive reviews of their budgets at the line item detail level. At this point, critical needs are identified and options for funding these needs are formulated. Once the reviews are complete and changes made, the City Manager and the Senior Management Team meet (in July) to make final decisions focusing on policy issues including levels of service and options for funding. The City Manager decides what will go forward to the City Council.

Also during the month of July, Budget & Research holds briefings with Council to address issues or concerns the Council may have, to provide orientation, to offer in-depth analysis of significant areas or programs, and to brief the Council on the upcoming budget schedule and process. These information exchange sessions follow Council's July retreat when City goals are often formulated or revised. Typical topics are overviews of revenue and expenditures, staffing issues, debt financing, public safety issues, etc.

BUDGET TO COUNCIL

In early August, the City Manager presents a balanced Proposed Budget to the City Council. Copies are also placed in City libraries and the City Secretary's office for public inspection as well as on the City's web site. Several budget work sessions are scheduled for Council's deliberation. As required by City Charter, a public hearing is also held to provide any person the opportunity to address any item in the budget.

The City Charter requires the adoption of the budget by September 20. The ad valorem tax rate is set at the same meeting in which the budget is adopted. The Adopted Budget goes into effect with the new fiscal year, which begins October 1.

COMPILATION OF ADOPTED BUDGET / BUDGET MAINTENANCE

The Adopted Budget is compiled and published during the initial months of the new fiscal year. Budgeted accounts and amounts are prepared and interfaced from the automated budget system to the financial system prior to October 1.

Budget maintenance is an ongoing process that includes financial and budget system account maintenance, appropriation level spending controls, position controls, and adjustments to unbudgeted or overspent accounts. Other spending control mechanisms include monthly review of expenditures by the Budget & Research Department.

Appendix (B)

Budget Process

AMENDING THE BUDGET

Council approves budget appropriations at the fund level. Therefore, any changes or amendments to the budget that increase a fund's total appropriations must be done by ordinance and approved by Council. Budget amendments typically address unanticipated revenues and unexpected expenditures.

Changes within funds can be done administratively, with the level of approval dependent on the type and dollar amount of change proposed. Department heads and managing directors have latitude in shifting or transferring funds between operating accounts within a department. However, changes in capital expenditures require at least Deputy City Manager approval, and only the City Manager can authorize changes in salary and benefits accounts.

Appendix (B)

Budget Process

CITY OF GARLAND

Preliminary Budget Calendar

FY 2019–20

Color Key: **Fleet-Related Deadlines**
 Revenue Estimates
 Council-Related Items

February 2019

- | | | |
|------|----------|--|
| 2/07 | Thursday | Fleet Coordinators meet to discuss vehicle evaluations. |
| 2/08 | Friday | Fleet Services distributes evaluation instructions / recommended review lists to Fleet Coordinators and begins to accept Pricing Request forms for new additions to the fleet. |
| 2/18 | Monday | Preliminary Instructions, Budget Assignments, and Preliminary Budget Calendar distributed to departments. |
| 2/22 | Friday | Vehicle evaluation lists due back to Fleet Services after departmental review. |

March 2019

- | | | |
|------|--------|--|
| 3/01 | Friday | Preliminary Requests due to Reviewing Departments with copies to Budget & Research for: <ul style="list-style-type: none">◆ IT Hardware/Software Requests (ISRs) – IT◆ IT Project Requests – IT◆ Facilities Renovation / Project Request forms – Facilities Management (Online Workflow Process)◆ Request to Assign or Reassign Space/Land forms – Facilities Management (If required – See Facilities Budget Instructions – FY 2019-20) |
| 3/04 | Monday | Year-to-date revenue amounts distributed to departments. Revenue Managers begin calculating Revenue Estimates for 2018-19 Revised and 2019-20 Proposed Budgets. Revenue Managers update Citywide Fee Schedule. |

Appendix (B)

Budget Process

March 2019 (Continued)

- | | | |
|--------------|-----------|---|
| 3/08 | Friday | Fleet Services returns updated evaluation review lists to departments with a copy to Budget & Research and begins accepting New Equipment Request forms (new additions to the fleet). |
| 3/11 | Monday | Fleet Services starts accepting vehicles for evaluation. |
| 3/15 to 4/01 | | Budget Analysts meet with Budget contacts, convey targets, and address any training issues. |
| 3/22 | Friday | Performance Measures and Departmental Organization Charts placed on the G:\CITY drive by Budget & Research for departments to update. Notify departments to compile Fee/Rate Survey. |
| 3/22 | Friday | Deadline for Preliminary Requests to be returned from Reviewing Departments to requesting departments along with copies to Budget & Research. |
| 3/25 | Monday | Revenue Estimates due (preliminary for Utilities). |
| 3/27 | Wednesday | Administrative Services Committee reviews homeowner exemptions and takes recommendations to Council. |

April 2019

- | | | |
|------|--------|---|
| 4/01 | Monday | <i>Budget Instruction Manual</i> placed on COGnet by Budget & Research for departments to access. |
| 4/01 | Monday | Deadline for submission of Fleet Services evaluations / New Equipment Request forms. |
| 4/08 | Monday | BRASS Budget System open for department input. |
| 4/08 | Monday | Fleet Services notifies departments and Budget & Research of final replacement recommendations. |
| 4/12 | Friday | Facilities Project Review Board (FPRB) notifies departments whether or not projects are selected for further study and evaluation. |
| 4/15 | Monday | Fleet Rates due. |
| 4/19 | Friday | Information Technology Board (ITB) notifies requesting departments which projects qualify for further study and evaluation. |
| 4/29 | Monday | Vehicle Replacement Request Forms and Surveys are due. |

Appendix (B)

Budget Process

May 2019

- | | | |
|--------------|------------------|--|
| 5/01 | Wednesday | ITB prioritizes and recommends qualified projects for inclusion in the Proposed Budget based on available funding. |
| 5/01 | Wednesday | ALL BUDGETS DUE. |
| 5/01 to 5/31 | | Budget & Research compiles departmental budget requests and generates preliminary lists of funded and unfunded supplements, new position requests, and fund summaries. |
| 5/03 | Friday | Facilities Project Review Board (FPRB) prioritizes and recommends projects for inclusion in the Proposed Budget based on available funding. |
| 5/13 | Monday | Updated Performance Measures, Departmental Organization Charts, Citywide Fee Schedule, and Fee/Rate Survey due back to Budget & Research. |
| 5/13 | Monday | Preliminary Appraisal of City Tax Base due from DCAD. |

June 2019

- | | | |
|--------------|---------------|--|
| 5/30 to 6/28 | | City Manager Budget Reviews. |
| 6/07 | Friday | Final Utility Revenue Estimates and Rates due.
Updated "GP&L 10-Year Forecast" due to Budget & Research. |

July 2019

- | | | |
|--------------|----------|---|
| 7/08 to 7/10 | | City Manager makes preliminary decisions. |
| 7/10 to 7/12 | | City Manager's preliminary decisions incorporated into working copy of Proposed Budget. |
| 7/12 | Friday | City Manager makes final decisions. |
| 7/15 | Monday | Budget Analysts communicate final proposed Revenue Estimates and City Manager budget changes back to departments. |
| 7/15 to 7/31 | | Final production of Proposed Budget. |
| 7/25 | Thursday | Certified Appraisal of City Tax Base due from DCAD. |

Appendix (B)

Budget Process

August 2019

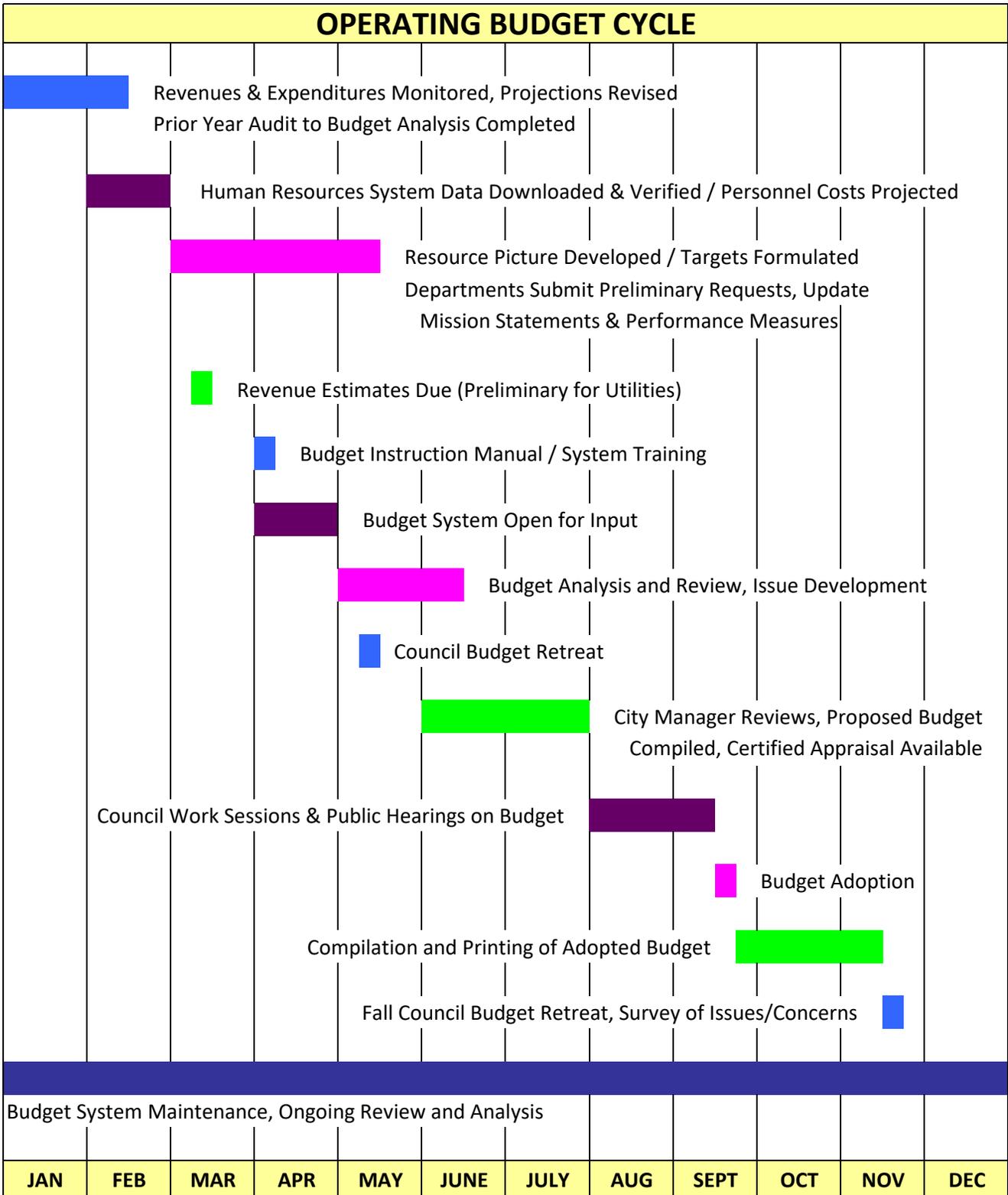
- 8/05 Monday Regular Work Session**
Budget Preview – Highlights of 2019-20 Proposed Budget.
- 8/06 Tuesday Regular City Council Meeting**
(1) City Manager’s Proposed Budget presented to Council.
(2) Official Council Actions:
(a) Vote to place a proposal to adopt the Tax Rate on the agenda of a future meeting.
(b) Set the dates and times for public hearings on the Tax Rate.
- 8/07 Wednesday Proposed Budget distributed to Libraries and City Secretary’s Office and made available to the public on the City website.
- 8/11 Sunday Publication and Notice of Public Hearing.
- 8/17 Saturday Special Work Session**
Department Budget Presentations and Council Questions.
- 8/20 Tuesday Regular Council Meeting**
Public Hearing on Proposed Budget.
- 8/27 Tuesday Special Work Session**
(1) Public Hearing.
(2) Additional City Council Budget Deliberations.

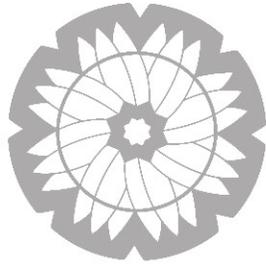
September 2019

- 9/02 Monday Labor Day Holiday
- 9/03 Tuesday Regular Work Session**
Additional City Council Budget Deliberations (if necessary).
- 9/03 Tuesday Regular City Council Meeting**
Official Council Actions:
(1) Public Hearing on Proposed Budget
(2) Adopt 2019-20 Budget
(3) Set Tax Rate
(4) Adopt Fee and Rate Changes
(5) Adopt Civil Service Ordinance
(6) Approve Issue of Tax Note

Appendix (B)

Budget Process



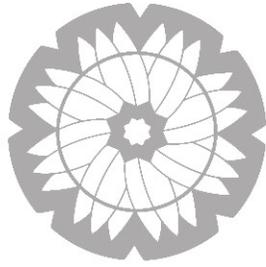


GARLAND

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APPENDIX (C)
FY 2018-19 REVISED BUDGET

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GARLAND

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Appendix (C)

FY 2018-19 Revised Budget

Each year, in addition to adopting a Budget for the upcoming fiscal year, the City Council adopts a Revised Budget for the current year. The Revised Budget consists of the FY 2018-19 Adopted Budget adjusted for the following:

- (1) Budget Amendments previously approved by the Council.**
- (2) Encumbrances rolled forward.**
- (3) Revenue adjustments – updated based on receipts to date.**
- (4) Expenditure adjustments not previously included in Budget Amendments or encumbrances.**

Budget Amendments

The FY 2018-19 Revised Budget includes Budget Amendment No. 1 that was previously reviewed and approved by Council on March 5, 2019. The amendment totaled \$5,288,368 (excluding encumbrances) and is reflected in the Revised Budget Summary schedule.

Encumbrances

Encumbrances carried forward represent open Purchase Orders from FY 2017-18. These Purchase Orders are for goods or services that were approved by Council in the FY 2017-18 Budget but not yet received by the end of the 2017-18 fiscal year.

Because the purchase of these items was approved by Council in the previous fiscal year, the City's practice is to carry these encumbrances forward, adding them to the authorized expenditures of the current fiscal year.

The total carry-over of encumbrances in the FY 2018-19 Revised Budget is \$12,565,434 and was reviewed and approved by Council on March 5, 2019, as part of Budget Amendment No. 1.

Revenue Adjustments

Total projected revenue for the FY 2018-19 Revised Budget includes an increase of approximately \$10.0 million. General Fund revenues are anticipated to grow by approximately \$4.2 million from the Approved Budget due primarily to stronger-than-expected revenue received through various service charges, sanitation fees, court fines, and the one-time rebate from the Equipment Replacement Fund. Electric anticipates a decrease of \$3.6 million due, in large part, to a reduction to the Rate Mitigation Fund transfer from \$29.3 million to \$16.5 million offset by various increases to Residential and Off-System Sales. Water expects a decrease in revenue of \$6.1 million associated with phasing in the Apartment Unit Base Charge and lower-than-expected consumption.

Finally, the reduction to the SafeLight Fund is related to legislation signed into law on June 1, 2019, prohibiting cities from operating traffic cameras that photograph citizens running red lights. As a result, the City stopped collecting revenue from citizens attempting to pay fines related to the SafeLight Program. Two positions were eliminated, and funding to the State has been reduced.

Appendix (C)

FY 2018-19 Revised Budget

Expenditure Adjustments

As part of the budget process, items not related to encumbrances or budget amendments are adjusted in the Revised Budget to reflect more accurately the year's anticipated expenditures. The net impact of these other adjustments is a net decrease of approximately \$1.7 million from approved expenditures. Expenditure adjustments to the General Fund total \$965,300 and result primarily from an increased transfer to the Firewheel Fund and additional operating needs in EWS - Disposal.

The Electric Utility Fund anticipates a net increase of \$6.4 million in its expenditures due to the addition of a \$12.3 million transfer to the Rate Mitigation Fund for a TMPA Refund received this year, a \$7.1 million decrease to Revenue Bond Debt Service associated with refunding, a \$1.4 million increase to Energy Purchases based on GP&L estimates, and various personnel changes. The Rate Mitigation Fund transfer of \$29.3 million was reduced to \$16.5 million to the Electric Utility Fund.

In addition, other expenditure increases include a one-time rebate from the Equipment Replacement Fund to the City's other funds for auction and interest proceeds. Expenditure reductions are included in the Summer Nutrition Program due to the City's partnership with CitySquare to provide the program. In addition, medical claims costs and third-party administrative fees in the Group Health Insurance Fund have been revised downward by \$1.2 million.

Appendix (C)

FY 2018-19 Revised Budget Summary

	<u>2018-19 APPROVED</u>	<u>Roll-Forward Encumbrances</u>	<u>Budget Amendments</u>	<u>Other Adjustments</u>	<u>2018-19 REVISED</u>
REVENUES AND TRANSFERS IN					
General Fund	\$176,030,648	\$0	\$0	\$4,156,728	\$180,187,376
Electric Utility Fund	307,327,166	0	0	(3,638,128)	303,689,038
Rate Mitigation Fund	2,470,000	0	0	13,185,080	15,655,080
Water Utility Fund	80,757,072	0	0	(6,119,416)	74,637,656
Wastewater Utility Fund	47,151,341	0	0	326,207	47,477,548
Environmental Waste Svcs. Fund	20,192,319	0	0	317,346	20,509,665
Infrastructure Repair & Rplcmt. Fd	21,347,155	0	0	272,483	21,619,638
Stormwater Management Fund	4,440,109	0	0	(43,643)	4,396,466
Firewheel Fund	3,988,177	0	0	(100,155)	3,888,022
Recreation Performance Fund	1,170,768	0	0	101,992	1,272,760
Hotel/Motel Tax Fund	1,544,500	0	0	13,080	1,557,580
Heliport Fund	10,085	0	0	300	10,385
SafeLight Fund	1,600,000	0	0	(425,862)	1,174,138
Economic Development Fund	2,042,738	0	0	56,609	2,099,347
Housing Reinvestment Fund	0	0	0	0	0
Combined TIF Funds	1,245,738	0	0	63,346	1,309,084
Combined Grant Funds	17,710,460	0	0	51,319	17,761,779
Narcotic Seizure Funds	8,400	0	0	185,460	193,860
Equipment Replacement Fund	4,745,486	0	0	395,344	5,140,830
Self Insurance Fund	5,655,176	0	0	380,920	6,036,096
Group Health Insurance Fund	40,005,908	0	0	126,722	40,132,630
Long Term Disability Fund	492,244	0	0	12,680	504,924
Customer Service Fund	12,457,622	0	0	181,657	12,639,279
Facilities Management Fund	8,802,355	0	0	53,194	8,855,549
Fleet Services Fund	8,685,300	0	0	253,269	8,938,569
Information Technology Fund	15,478,582	0	0	78,870	15,557,452
IT Project Fund	941,225	0	0	(18,140)	923,085
IT Replacement Fund	1,939,900	0	0	(2,820)	1,937,080
Warehouse Fund	926,713	0	0	3,100	929,813
Sub-Total Operating Funds	<u>\$789,167,187</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,867,542</u>	<u>\$799,034,729</u>
G.O. Debt Service Fund	83,412,064	0	0	105,033	83,517,097
TOTAL REVENUES & TRANSFERS IN	<u><u>\$872,579,251</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$9,972,575</u></u>	<u><u>\$882,551,826</u></u>

Note: Schedule does not eliminate interfund transfers.

Appendix (C)

FY 2018-19 Revised Budget Summary

	<u>2018-19 APPROVED</u>	<u>Roll-Forward Encumbrances</u>	<u>Budget Amendments</u>	<u>Other Adjustments</u>	<u>2018-19 REVISED</u>
APPROPRIATIONS & TRANSFERS OUT					
General Fund	\$178,173,842	\$1,075,205	\$27,700	\$965,253	\$180,242,000
Electric Utility Fund	316,175,612	675,480	0	6,378,699	323,229,791
Rate Mitigation Fund	29,250,000	0	0	(12,750,000)	16,500,000
Water Utility Fund	74,358,985	542,039	65,000	(423,622)	74,542,402
Wastewater Utility Fund	46,697,898	702,972	0	(321,938)	47,078,932
Environmental Waste Svcs. Fund	21,199,021	2,437	138,000	234,805	21,574,263
Infrastructure Repair & Rplcmt. Fd	21,446,667	6,489,439	2,900,000	0	30,836,106
Stormwater Management Fund	4,659,721	193,480	0	0	4,853,201
Firewheel Fund	4,314,759	13,160	0	(180,304)	4,147,615
Recreation Performance Fund	1,272,005	30,570	0	0	1,302,575
Hotel/Motel Tax Fund	1,906,028	27,610	205,000	(203,450)	1,935,188
Heliport Fund	7,700	0	0	5,967	13,667
SafeLight Fund	2,296,997	93,880	306,841	(420,790)	2,276,928
Economic Development Fund	2,150,547	203,912	0	0	2,354,459
Housing Reinvestment Fund	0	0	0	1,071	1,071
Combined TIF Funds	1,644,414	24,740	0	(64,978)	1,604,176
Combined Grant Funds	17,233,125	0	0	1,296,287	18,529,412
Narcotic Seizure Funds	276,835	235	22,500	0	299,570
Equipment Replacement Fund	3,347,939	1,681,441	368,000	5,247,023	10,644,403
Self Insurance Fund	6,880,101	0	0	43,480	6,923,581
Group Health Insurance Fund	40,873,198	8,330	0	(1,202,136)	39,679,392
Long Term Disability Fund	506,000	0	0	0	506,000
Customer Service Fund	13,037,023	51,082	0	(1,934)	13,086,171
Facilities Management Fund	9,280,062	99,225	0	(150,000)	9,229,287
Fleet Services Fund	8,777,527	1,950	0	411,687	9,191,164
Information Technology Fund	15,917,664	354,691	0	(271,367)	16,000,988
IT Project Fund	2,700,751	0	0	28,633	2,729,384
IT Replacement Fund	2,026,821	290,337	1,255,168	(248,832)	3,323,494
Warehouse Fund	1,002,921	3,219	0	0	1,006,140
Sub-Total Operating Funds	<u>\$827,414,163</u>	<u>\$12,565,434</u>	<u>\$5,288,209</u>	<u>(\$1,626,446)</u>	<u>\$843,641,360</u>
G.O. Debt Service Fund	84,964,874	0	0	(79,960)	84,884,914
TOTAL APPROPRIATIONS & TRANSFERS OUT	<u>\$912,379,037</u>	<u>\$12,565,434</u>	<u>\$5,288,209</u>	<u>(\$1,706,406)</u>	<u>\$928,526,274</u>

Note: Schedule does not eliminate interfund transfers.

Appendix (C)

FY 2018-19 Revised Budget Changes

	<u>Reason for Change</u>	<u>Amount</u>
<u>General Fund</u>		
<u>City Attorney, Office of</u>		
Various	Add a Full-Time Deputy Marshal Position	\$26,993
	Sub-Total	<u>\$26,993</u>
<u>Engineering</u>		
Various	Transfer to Project Management Office	(\$34,744)
	Sub-Total	<u>(\$34,744)</u>
<u>EWS - Disposal</u>		
Professional Services	Increase for the Selling of Gas Rights at Landfill	\$39,000
Professional Services	Management Assistance	67,000
Outside Vehicle Maintenance	Bulldozer Repair	65,000
Professional Services	De-Watering Pump	28,000
Other Outside Services	Castle Landfill Trench Project	30,000
	Sub-Total	<u>\$229,000</u>
<u>Health</u>		
Various	Increased Budget for Animal Services Expenses	\$58,600
	Sub-Total	<u>\$58,600</u>
<u>Parks, Recreation and Cultural Arts</u>		
Salary Charge-In	Transfer to Police for Events Overtime	(\$56,500)
Direct Materials	Increase for Granger Fitness Equipment	49,500
	Sub-Total	<u>(\$7,000)</u>
<u>Police</u>		
Salary Charge-In	Transfer from Parks for Events Overtime	\$56,500
Various	Increase Budget for Donations Received	2,424
	Sub-Total	<u>\$58,924</u>
<u>Project Management Office</u>		
Various	Creation of the Project Management Office	\$53,602
	Sub-Total	<u>\$53,602</u>
<u>7000 - Non-Dept./Support Svcs.</u>		
Transfer	Transfer to Firewheel Fund	\$395,000
Transfer	Increase Transfer to Fair Housing Grant Fund	89,242
Transfer	Reduce Transfer to Summer Nutrition Fund	(28,984)
Transfer	Increase Transfer to Landfill Interest & Sinking Fund	37,120
Other Outside Services	Homeless Camp Remediation	62,500
Professional Services	IT City Risk Assessment	25,000
	Sub-Total	<u>\$579,878</u>
	Total General Fund	<u>\$965,253</u>

Appendix (C)

FY 2018-19 Revised Budget Changes

	<u>Reason for Change</u>	<u>Amount</u>
<u>Electric Utility Fund</u>		
Personnel	Removal of 16 Positions (Effective July 1, 2019)	(\$275,044)
Personnel	Pay Study Adjustments	48,130
Energy Purchases	Increase Based on GP&L Estimates	1,437,373
Debt Service Transfer	Revenue Bond Refunding	(7,110,810)
Debt Service Transfer	Decrease Customer Service In-Lieu-of Debt Due to Refunding	(1,030)
Other Interfund Transfers Out	TMPA Refund Transfer to Rate Mitigation Fund	12,280,080
	Total Electric Utility Fund	<u>\$6,378,699</u>
<u>Rate Mitigation Fund</u>		
Transfer	Reduction in Transfer to Electric Utility Fund Based on GP&L Estimates	(\$12,750,000)
	Total Rate Mitigation Fund	<u>(\$12,750,000)</u>
<u>Water Utility Fund</u>		
Professional Services	Rate Study Split with Wastewater Utility Fund	(\$36,000)
Debt Service Transfer	Decrease in Debt Service Transfer	(99,669)
In-Lieu-of Ad Valorem	Increase to In-Lieu-of Ad Valorem	5
In-Lieu-of Franchise Fees	Revenue-Related Adjustment	(287,958)
	Total Water Utility Fund	<u>(\$423,622)</u>
<u>Wastewater Utility Fund</u>		
Professional Services	Rate Study Split with Water Utility Fund	\$36,000
Economic Development	Decrease in Economic Development Incentive	(55,779)
Debt Service Transfer	Decrease in Debt Service Transfer	(220,471)
In-Lieu-of Ad Valorem	Increase to In-Lieu-of Ad Valorem	1
In-Lieu-of Franchise Fees	Revenue-Related Adjustment	(81,689)
	Total Wastewater Utility Fund	<u>(\$321,938)</u>
<u>Environmental Waste Services Fund</u>		
Disposal Fees	Increase to Disposal Fees	\$109,019
Franchise Fees	Increase to In-Lieu-of Franchise Fee	11,939
Personnel	Added Six Equipment Operators and One Field Supervisor	113,847
	Total Environmental Waste Services Fund	<u>\$234,805</u>
<u>Firewheel Fund</u>		
Temporary Salaries	Reduce Temporary Salaries	(\$60,000)
Various	Operational Reductions	(110,000)
Fuel & Lubricants	Decrease Fuel Budget	(10,304)
	Total Firewheel Fund	<u>(\$180,304)</u>
<u>SafeLight Fund</u>		
Personnel	Reduce Personnel Budget for Program Closure	(\$56,521)
Various	Reduce Operations Budget for Program Closure	(364,269)
	Total SafeLight Fund	<u>(\$420,790)</u>

Appendix (C)

FY 2018-19 Revised Budget Changes

	<u>Reason for Change</u>	<u>Amount</u>
<u>Housing Reinvestment Fund</u>		
Other Interfund Transfers Out	Transfer to ED Reserve Fund to Close Program	\$1,071
	Total Housing Reinvestment Fund	\$1,071
<u>Combined TIF Funds</u>		
<u>Downtown TIF Fund</u>		
Various	Revised Downtown TIF Project Plan	(\$100,000)
Economic Development	Increased Ad Valorem Tax Rebate	8,420
	Total Downtown TIF Fund	(\$91,580)
<u>I.H. 30 TIF Fund</u>		
Debt Service Transfer	Increase in Debt Service Transfer	\$14,483
Economic Development	Increased Ad Valorem Tax Rebate	12,119
	Total I.H. 30 TIF Fund	\$26,602
	Total Combined TIF Funds	(\$64,978)
<u>Combined Grant Funds</u>		
<u>HOME Grant Fund</u>		
Infill Housing	Increase in Infill Housing	\$351,245
	Total HOME Grant Fund	\$351,245
<u>Housing Assistance Fund</u>		
Voucher Portability	Increased Voucher Use	\$934,167
	Total Housing Assistance Fund	\$934,167
<u>Fair Housing Grant Fund</u>		
Salary Charge-Out	Decrease in Salary Charge-Out to Summer Nutrition Program	\$45,000
	Total Fair Housing Grant Fund	\$45,000
<u>Summer Nutrition Fund</u>		
Various Accounts	Summer Nutrition Program Not Sponsored by City	(\$323,974)
	Total Summer Nutrition Fund	(\$323,974)
<u>Public Safety Grant Fund</u>		
Personnel	UASI Grant - Remove Part-Time Position	(\$19,292)
Other Outside Services	UASI Grant - Increase Other Outside Services	12,082
Other Equipment	SHSP - Terrorism Preparedness Grant Awarded April 2019	37,580
Minor Equipment	2017 JAG - Additional Grant Funding	1,615
Minor Equipment	2018 JAG - Additional Grant Funding	5,765
Professional Development	State Training Grant - Additional Funding	112
Other Outside Services	Youth Education Program - Reduction in Funding	(1,500)
Other Equipment	MMRS Grant - Purchase of Bomb Robot	253,487
	Total Public Safety Grant Fund	\$289,849
	Total Combined Grant Funds	\$1,296,287

Appendix (C)

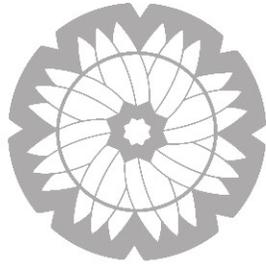
FY 2018-19 Revised Budget Changes

	<u>Reason for Change</u>	<u>Amount</u>
<u>Customer Service Fund</u>		
Debt Service Transfer	Decrease in Debt Service Transfer	(\$3,120)
In-Lieu-of Debt Service Transfer	Decrease in In-Lieu-of Debt Service Transfer In	1,186
	Total Customer Service Fund	<u>(\$1,934)</u>
<u>Self Insurance Fund</u>		
Other Interfund Transfers Out	Transfer to Equipment Replacement Fund	\$43,480
	Total Self Insurance Fund	<u>\$43,480</u>
<u>Group Health Insurance Fund</u>		
Health Claims	Medical Claims Adjustments	(\$889,201)
Administrative Fees	Third-Party Administrative Fees Reduction	(312,935)
	Total Group Health Insurance Fund	<u>(\$1,202,136)</u>
<u>Hotel/Motel Tax Fund</u>		
Economic Development	Decrease in Hotel Occupancy Tax Rebates	(\$188,050)
Other Interfund Transfers Out	Decrease in Transfer to Economic Development Fund	(15,400)
	Total Hotel/Motel Tax Fund	<u>(\$203,450)</u>
<u>Garland Heliport Fund</u>		
Other Outside Services	Increase for Heliport Maintenance Needs	\$5,967
	Total Garland Heliport Fund	<u>\$5,967</u>
<u>Information Technology Fund</u>		
Service Contracts	Increase for Additional Software Licenses	\$28,633
Various	Decrease Personnel Budget Due to Salary Savings	(300,000)
	Total Information Technology Fund	<u>(\$271,367)</u>
<u>Information Technology Replacement Fund</u>		
Various Accounts	Various Decreases to Information Technology Replacement	(\$248,832)
	Total Information Technology Replacement Fund	<u>(\$248,832)</u>
<u>Information Technology Project Fund</u>		
Other Interfund Transfers Out	Transfer to Information Technology Fund for Software Licenses	\$28,633
	Total Information Technology Project Fund	<u>\$28,633</u>
<u>Equipment Replacement Fund</u>		
Various Accounts	Emergency Replacements & Increase in Replacement Costs	\$367,060
Other Interfund Transfer Out	Transfer to Capital Improvement Program for EWS Equipment	741,372
Other Interfund Transfer Out	One-Time Rebate of Auction and Interest Proceeds	4,138,591
	Total Equipment Replacement Fund	<u>\$5,247,023</u>

Appendix (C)

FY 2018-19 Revised Budget Changes

	<u>Reason for Change</u>	<u>Amount</u>
<u>Facilities Management Fund</u>		
Personnel	Decrease Personnel Budget Due to Salary Savings	(\$150,000)
	Total Facilities Management Fund	<u>(\$150,000)</u>
<u>Fleet Services Fund</u>		
Outside Vehicle Maintenance	Increase for Outside Vehicle Maintenance	\$411,687
	Total Fleet Services Fund	<u>\$411,687</u>
<u>Debt Service Fund</u>		
Debt Payment - Various	2018 GO Series Refunded 2011A GO, 2011B GO & Cust. Svc. 2009 CO	\$638,096
Debt Payment - Customer Service	Refunding of Customer Service 2009 CO Series	(646,700)
Transfer to Customer Service	Reduction of Transfer to Customer Service Due to Refunding	(156)
Commercial Paper Interest	Reduction to Projected Commercial Paper Interest	(82,432)
Short-Term Tax Note Interest	Adjusted Interest for Short-Term Tax Note	11,232
	Total Debt Service Fund	<u>(\$79,960)</u>
	TOTAL REVISED CHANGES	<u><u>(\$1,706,406)</u></u>

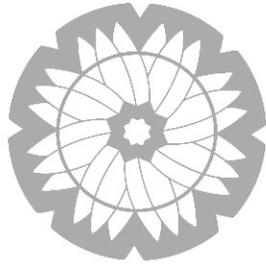


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APPENDIX (D)
BUDGET AMENDMENT

2018-19 Budget Amendment No. 1 (Ordinance No. 7042).....405



GARLAND

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ORDINANCE NO. 7042

AN ORDINANCE AUTHORIZING AN AMENDMENT TO THE 2018-19 OPERATING BUDGET (BUDGET AMENDMENT NO. 1), PROVIDING FOR SUPPLEMENTAL APPROPRIATION OF FUNDS IN THE GENERAL FUND, THE INFRASTRUCTURE REPAIR & REPLACEMENT FUND, THE INFORMATION TECHNOLOGY REPLACEMENT FUND, THE HOTEL/MOTEL TAX FUND, THE EQUIPMENT REPLACEMENT FUND, THE SAFELIGHT FUND, THE NARCOTIC SEIZURE FUND, THE ENVIRONMENTAL WASTE SERVICES FUND, THE WATER UTILITY FUND, AND VARIOUS FUNDS ASSOCIATED WITH PURCHASE ORDER ENCUMBRANCES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council approved the 2018-19 Operating Budget and appropriated the necessary funds out of the general revenues and grants and other revenues for the maintenance and operation of various departments, activities, and improvements of the City; and

WHEREAS, the City Charter provides that the City Council may approve any amendments and supplements to the Budget as deemed necessary; and

WHEREAS, Council has reviewed and concurred with a Policy Report that establishes the need for changes to appropriations in the General Fund, the Infrastructure Repair & Replacement Fund, the Information Technology Replacement Fund, the Hotel/Motel Tax Fund, the Equipment Replacement Fund, the SafeLight Fund, the Narcotic Seizure Fund, the Environmental Waste Services Fund, the Water Utility Fund, and various funds associated with Purchase Order encumbrances from the 2017-18 fiscal year;

THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GARLAND, TEXAS, THAT:

Section 1

The City Council of the City of Garland, Texas, hereby authorizes and approves an amendment to the 2018-19 Operating Budget (Budget Amendment No. 1) for the purposes and in the amounts as shown in Exhibit A (Policy Report), attached hereto and incorporated herein by reference.

Appendix (D)

Budget Amendment

Section 2

The City Council of the City of Garland, Texas, hereby amends Ordinance No. 7015, Section 1, adjusting operating appropriations in the General Fund, the Infrastructure Repair & Replacement Fund, the Information Technology Replacement Fund, the Hotel/Motel Tax Fund, the Equipment Replacement Fund, the SafeLight Fund, the Narcotic Seizure Fund, the Environmental Waste Services Fund, the Water Utility Fund, and various funds associated with Purchase Order encumbrances from the 2017-18 fiscal year, in the amounts and for the purposes specified in Exhibit A (Policy Report), attached hereto.

Section 3

This Ordinance shall be and become effective immediately upon and after its adoption and approval.

PASSED AND APPROVED this the 5th day of March, 2019.

THE CITY OF GARLAND, TEXAS

By: 
Mayor

ATTEST:


City Secretary



Meeting: Work Session
Date: February 18, 2019

Policy Report

2018-19 BUDGET AMENDMENT NO. 1

ISSUE

Amend the 2018-19 Adopted Budget in order to appropriate available funds for the following:

- (1) Projects approved in last year's Budget but not completed by the fiscal year-end.
- (2) Rollover of open Purchase Orders from the 2017-18 fiscal year.
- (3) Expenditures not anticipated in the 2018-19 Adopted Budget.

OPTIONS

- (A) Approve Budget Amendment No. 1 as proposed.
- (B) Approve portions of Budget Amendment No. 1.
- (C) Do not approve Budget Amendment No. 1.

RECOMMENDATION

Option (A) – Approve Budget Amendment No. 1 as proposed. Unless otherwise directed by Council, this item will be scheduled for formal consideration at the March 5, 2019, Regular Meeting.

BACKGROUND

(1) Carryover of 2017-18 Incomplete Projects

(a) Rolled-Forward Funds for Street Upgrades

The FY 2017-18 Revised Budget for the Infrastructure Repair & Replacement Fund included \$2,900,000 for Street Pavement Improvements that was not spent prior to the end of FY 2017-18. Budget Amendment No. 1 proposes to increase FY 2018-19 operating appropriations by \$2,900,000 to complete various concrete street replacement projects.

A Budget Amendment is required due to the timing of the expenditures only. There is no additional financial impact.

Appendix (D)

Budget Amendment

2018-19 BUDGET AMENDMENT NO. 1

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(b) Rolled-Forward Funds in the Information Technology Replacement Fund

The FY 2017-18 Revised Budget for the Information Technology (IT) Replacement Fund included \$1,255,168 for replacement equipment that was not purchased by the close of the fiscal year. Budget Amendment No. 1 proposes to increase FY 2018-19 appropriations by \$1,255,168 in the IT Replacement Fund to purchase previously approved equipment.

A Budget Amendment is required due to the timing of the expenditures only. There is no additional financial impact.

(c) Rolled-Forward Funds in the Hotel/Motel Tax Fund for Heritage Tourism Program

The FY 2017-18 Revised Budget for the Hotel/Motel Tax Fund included \$205,000 for the Heritage Tourism Program to promote Downtown Garland as a visitor destination with additional wayfinding and gateway signage. A new funding strategy for Downtown was developed to optimally align funding sources, including the Downtown TIF Fund and the Hotel/Motel Tax Fund, to appropriate needs within Downtown. Advancement of the Heritage Tourism Program was pending approval of the strategy as well as the Financing and Project Plan for TIF #1, which includes Downtown Garland. Proposals for the use of these funds will be taken to Council for direction and approval. Budget Amendment No. 1 proposes to increase FY 2018-19 operating appropriations by \$205,000 in the Hotel/Motel Tax Fund.

A Budget Amendment is required due to the timing of the expenditures only. There is no additional financial impact.

(d) Rolled-Forward Funds in the Equipment Replacement Fund

The FY 2017-18 Revised Budget for the Equipment Replacement Fund included \$368,000 to replace seven pieces of equipment that did not get purchased by the end of the year. The previously approved equipment includes one truck for the Health Department, one van for the Parks, Recreation & Cultural Arts Department, one utility trailer for Garland Power & Light, one truck for Wastewater Utility, one truck for Environmental Waste Services, one vehicle for Stormwater Management Utility, and one van for Facilities Management. Budget Amendment No. 1 proposes to increase the FY 2018-19 operating appropriations by \$368,000 to purchase the previously approved equipment.

A budget amendment is required due to the timing of the expenditures only. There is no additional financial impact.

Appendix (D)

Budget Amendment

2018-19 BUDGET AMENDMENT NO. 1

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(e) Rolled-Forward Funds in the SafeLight Fund

The FY 2017-18 Revised Budget for the SafeLight Fund included \$197,000 for the completion of traffic safety programs led by the Transportation Department. Programs include stop bar and crosswalk resurfacing, supplemental crossing guard signage, replacement of flashing crosswalks, florescent school signs and other signs, and a safety audit. Budget Amendment No. 1 proposes to increase the FY 2018-19 operating appropriations by \$197,000 to complete these programs.

A budget amendment is required due to the timing of the expenditures only. There is no additional financial impact.

(2) Rolled-Forward Encumbrances from Fiscal Year 2017-18

When an order is placed for goods or services, a Purchase Order is issued that encumbers the budgeted funds. This has the effect of reserving the funds for future payment of the items covered in the Purchase Order. Every year on September 30, when the fiscal year ends, there are open Purchase Orders related to goods or services that have been ordered but not yet received. Accordingly, the funds reserved for these open Purchase Orders are still in the year-end fund balances since the transactions are not yet completed.

Because the purchase of these open items was authorized by Council in the previous fiscal year (2017-18), the City's practice has been to roll these encumbrances forward into the current fiscal year (2018-19). This has the effect of increasing the current year's appropriation by the amount of the open Purchase Orders or encumbrances. The funding to cover the expenditures is available in the fund balance since payment was not made before the close of the fiscal year.

The projected fund balance for the current fiscal year is unaffected by the "roll forward" because it was assumed in the 2018-19 Adopted Budget that the expenditures would be completed in the prior year. The presence of the funds in the fund balance is above and beyond what the Budget assumes for the 2018-19 year-end balance.

Budget Amendment No. 1 proposes that encumbrances totaling \$12,565,434 be rolled forward to 2018-19. Of the total rollover amount, \$1,075,205 is related to the General Fund. Attachment A provides a detailed listing by fund of individual outstanding encumbrances over \$25,000.

A Budget Amendment is required due to the timing of the expenditures only. There is no additional financial impact.

Appendix (D)

Budget Amendment

2018-19 BUDGET AMENDMENT NO. 1

Page 4

(3) Expenditures Not Anticipated in the 2018-19 Adopted Budget

(a) Transportation Equipment

SafeLight Fund requests approval of \$110,000 to purchase an additional thermoplastic markings machine and traffic sign printer. The thermoplastic markings machine is requested in response to the Street Department's increase in asphalt overlays, which has greatly increased the amount of yellow thermoplastic markings. The traffic sign printer is a large printer and associated equipment to allow the City to print virtually any sign color or type, enabling the in-house fabrication of signs that have been typically fabricated by third parties. These signs will meet the quality and longevity of Transportation's newer standard traffic regulatory and warning signs.

Budget Amendment No. 1 proposes to increase the SafeLight Fund's FY 2018-19 capital appropriations by \$110,000 to purchase the traffic safety equipment for the Transportation Department. Funding for the new signage will come from fund balance reserves in the SafeLight Fund.

(b) Rifle Replacement Program

Narcotic Seizure Fund requests approval of an additional \$22,500 to purchase rifle replacements for the Police Patrol Division. The replacement of Patrol rifles was discussed with City Council by Chief Bates during the budget presentations held in August 2018 regarding the use and expenditure of Narcotic Seizure Funds. At that time, Council approved \$5,000 for this purpose. Since the budget discussions last fall, additional Narcotic Seizure funds have been awarded by State and/or Federal courts. The Patrol Division is requesting to replace 25 rifles that are beginning to experience mechanical failures. This is the first of a two to three-year process to replace 140 Patrol rifles.

Budget Amendment No. 1 proposes to increase the Narcotic Seizure Fund's FY 2018-19 operating appropriation by \$22,500 to purchase rifle replacements for the Police Patrol Division. Funding for the program will come from fund balance reserves in the Narcotic Seizure Fund.

(c) Recycling Partnership Contract – FCC Environmental Services

City Council, at the December 4, 2018, Regular Meeting, authorized the City Manager to execute an amendment to the Single Stream Recyclable Materials Transport, Processing and Marketing Agreement between the City of Garland and Fomento de Construcciones y Contratas, Inc. (FCC). Due to decreased recyclables commodity values and increased operational

Appendix (D)

Budget Amendment

2018-19 BUDGET AMENDMENT NO. 1

Page 5

costs, our current Agreement with FCC has been amended to include \$138,000 to pay costs for transporting recyclable materials. FCC transports recyclables from the City's Recyclable Drop-Off Center to their Materials Recovery Facility in Dallas, Texas, where the materials are processed and sold.

Budget Amendment No. 1 proposes to increase the Environmental Waste Services Fund's FY 2018-19 operating appropriations by \$138,000 to pay for transportation fees. Funding for this request will come from excess fund balance reserves.

(d) Erosion Control Expenses – Hinton Landfill

Environmental Waste Services - Disposal requests approval of an additional \$22,000 needed for expenses related to acquisition of rock material used for erosion control at the Hinton Landfill caused by the site receiving 23 inches of rainfall during the months of October through December 2018. The rock material was needed to perform necessary repairs to the main access road and construction of a wet weather disposal working area for customers to offload their solid waste.

Additionally, Environmental Waste Services - Disposal requests approval of \$5,700 needed to repair erosion of gullies and intermediate soil cover areas caused by the rainfall during the same period. At times, the front-line bulldozer and backup bulldozer were inoperable due to major mechanical repairs.

Budget Amendment No. 1 proposes to increase the General Fund's FY 2018-19 operating appropriations by \$27,700 to pay for the material needed to perform necessary repairs. Funding for this request will come from excess fund balance reserves.

(e) Water Rate Study

City Council approved, at its January 14, 2019, Work Session, a staff request to engage an outside consulting firm to update the City's water and wastewater retail cost of service calculations. This project is intended to determine the allocable costs associated with providing water and wastewater services to the City's various customer classes and, where needed, recommend adjustments to retail service rates that more closely align those rates with achieving the City's service goals and objectives.

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Budget Amendment

2018-19 BUDGET AMENDMENT NO. 1

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Budget Amendment No. 1 proposes to increase the Water Utility Fund's FY 2018-19 operating appropriation by \$65,000 to hire a firm to perform the study. Funding for this request will come from excess fund balance reserves.

FINANCIAL CONSIDERATIONS

The Street pavement improvements, IT replacement equipment, Heritage Tourism Program funding, replacement vehicles, traffic safety programs, and outstanding Purchase Orders carried forward were fully funded in the FY 2017-18 Budget, and the funds required to cover these expenditures remain within each fund's respective fund balance. As a result, there is no financial impact from approval of these items. The additional expenses in the SafeLight Fund, Narcotic Seizure Fund, Environmental Waste Services Fund, General Fund, and Water Utility Fund will all be funded out of excess fund balance reserves in each respective fund.

Budget Amendment No. 1 proposes to appropriate funds as follows:

<u>Infrastructure Repair & Replacement Fund</u>	
Street Repair and Replacement Projects	\$ 2,900,000
<u>IT Replacement Fund</u>	
Equipment Purchases	1,255,168
<u>Hotel/Motel Tax Fund</u>	
Heritage Tourism Program	205,000
<u>Equipment Replacement Fund</u>	
Vehicle Replacement – Various Departments	368,000
<u>SafeLight Fund</u>	
Continuation of Traffic Safety Programs	197,000
Thermoplastic Markings Machine & Traffic Sign Printer	110,000
<u>Narcotic Seizure Fund</u>	
Rifle Replacement Program	22,500
<u>Environmental Waste Services Fund</u>	
Recycling Partnership Contract – FCC Environmental	138,000
<u>General Fund</u>	
Erosion Control Expenses – Hinton Landfill	27,700
<u>Water Utility Fund</u>	
Water Rate Study	65,000
<u>Various Funds</u>	
Rollover of Purchase Order Encumbrances	<u>12,565,434</u>
TOTAL SUPPLEMENTAL APPROPRIATION	<u>\$17,853,802</u>

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Budget Amendment

2018-19 BUDGET AMENDMENT NO. 1

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ATTACHMENT(S)

Attachment A – Schedule of Open Encumbrances being Rolled Forward

Attachment B – Schedule of Proposed Amendments by Fund

Submitted By:

Approved By:

Ron Young
Director
Budget & Research

Bryan L. Bradford
City Manager

Date: February 18, 2019

Date: February 18, 2019

Appendix (D)

Budget Amendment

ATTACHMENT A 2017-18 Rollover (With Detail of PO's Over \$25,000)

<u>Fund/Department</u>	<u>PO Description</u>	<u>Amount Outstanding 9/30/2018</u>
<u>General Fund</u>		
Environmental Waste Services - Disposal	Leachate Repair	\$59,864
Fire	Professional Services	46,200
	Fire Hose	27,192
Library	Furniture	81,000
	Library Master Plan	99,554
Parks, Recreation & Cultural Arts	Parks Master Plan	138,545
	Mowing Tractor	116,632
	Truck with Litter Compactor	81,124
Non-Departmental	Bond Program Consultant	160,161
Various	PO's Under \$25,000	264,933
Sub-Total General Fund		<u>\$1,075,205</u>
<u>Customer Service</u>		
	Revenue Protection Software	\$40,000
	PO's Under \$25,000	11,082
Sub-Total Customer Service Fund		<u>\$51,082</u>
<u>Economic Development Fund</u>		
	Image Management Advertising Campaign	\$131,500
	South Garland Avenue Catalyst Study	70,862
	PO's Under \$25,000	1,550
Sub-Total Economic Development Fund		<u>\$203,912</u>
<u>Electric Utility Fund</u>		
	Professional Services	\$369,381
	Equipment Rental	41,158
	Multipurpose Trailer	45,186
	PO's Under \$25,000	219,755
Sub-Total Electric Utility Fund		<u>\$675,480</u>
<u>Equipment Replacement Fund</u>		
Police	Two 2018 12-Passenger Chevrolet Vans	\$54,496
Police	One 2019 Pursuit Tahoe	35,002
Fire	One 2019 Ford Crew Cab Pickup Truck	31,695
Engineering	Two 2019 Light-Duty Pickup Trucks	93,192
Parks, Recreation & Cultural Arts	One 2019 Chevrolet Traverse	25,975
Parks - Ground Maintenance	Two 2019 Ford F-450 with Compactor Unit	162,648
Parks - Medians and ROW	One 2018 Ford F-450 99T Diesel Truck	163,323
Parks - Facilities & Irrigation	Four 2019 Light-Duty Pickup Trucks	242,743
GP&L - Electric Transmission	Condor Bucket Truck	129,911
GP&L - Metering/Power Quality	One 2018 Chevrolet 2500 Truck	30,420
GP&L - Substations	Two 2018 Chevrolet 3500 Heavy Duty Trucks	102,949
GP&L - Distribution	One 2018 Ford F-350 Truck	48,866

Appendix (D)

Budget Amendment

ATTACHMENT A 2017-18 Rollover (With Detail of PO's Over \$25,000)

<u>Fund/Department</u>	<u>PO Description</u>	<u>Amount Outstanding 9/30/2018</u>
<u>Equipment Replacement Fund</u> (Continued)		
Wastewater Collection	Three 2019 Ford Service Body Trucks	\$153,003
Wastewater Treatment	Two 2019 Ford F-250 Service Body Trucks	64,820
Wastewater Treatment	One 2019 Ford F-450 Service Body Truck	62,796
Information Technology	One 2019 Ford F-150 Truck	35,018
Stormwater Management	One 2018 Chevrolet 3500 Crew Cab Truck	38,020
Facilities Management	One 2019 Chevrolet Colorado	25,705
Fleet Services	One 2019 Ford F-250 Truck	40,009
Customer Service	Four 2019 Ford F-150 Trucks	103,035
	PO's Under \$25,000	37,815
Sub-Total Equipment Replacement Fund		\$1,681,441
<u>Facilities Management Fund</u>		
	New Chevy Traverse	\$25,975
	PO's Under \$25,000	73,250
Sub-Total Facilities Management Fund		\$99,225
<u>Information Technology Fund</u>		
	Service Contracts	\$119,189
	Consulting Services	139,137
	PO's Under \$25,000	96,365
Sub-Total Information Technology Fund		\$354,691
<u>Information Technology Replacement Fund</u>		
	Network Infrastructure	\$214,636
	Toughbook Replacements	36,895
	PO's Under \$25,000	38,806
Sub-Total Information Technology Replacement Fund		\$290,337
<u>Infrastructure Repair & Replacement Fund</u>		
	Paving Services	\$5,782,710
	Engineering Services	248,580
	Two Dump Trucks	277,770
	Seven Trailers	114,261
	PO's Under \$25,000	66,118
Sub-Total Infrastructure Repair & Replacement Fund		\$6,489,439
<u>SafeLight Fund</u>		
	Crash Summary Report	\$93,880
Sub-Total SafeLight Fund		\$93,880

Appendix (D)

Budget Amendment

ATTACHMENT A 2017-18 Rollover (With Detail of PO's Over \$25,000)

<i>Fund/Department</i>	<i>PO Description</i>	<i>Amount Outstanding 9/30/2018</i>
<u>Stormwater Management Fund</u>		
	Engineering Services	\$128,571
	PO's Under \$25,000	64,909
Sub-Total Stormwater Management Fund		\$193,480
<u>Water Utility Fund</u>		
	Professional Services	\$360,832
	Audiovisual Equipment Upgrades	28,000
	PO's Under \$25,000	153,207
Sub-Total Water Utility Fund		\$542,039
<u>Wastewater Utility Fund</u>		
	Professional Services	\$331,453
	Equipment Maintenance	103,240
	PO's Under \$25,000	268,279
Sub-Total Wastewater Utility Fund		\$702,972
<u>All Other Funds</u>	PO's Under \$25,000	\$112,251
<u>TOTAL OUTSTANDING PO's</u>		<u>\$12,565,434</u>

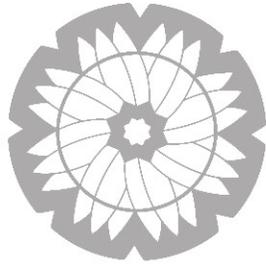
Appendix (D)

Budget Amendment

ATTACHMENT B

Proposed Budget Amendment FY 2018-19 Operating Budget

	<u>BA #1</u>	<u>BA #1 PO Rollover</u>	<u>Total Budget Amendments</u>
REVENUES AND EXPENDITURES			
Sources of Funds:			
Fund Balance - Prior Year	\$5,288,368	\$12,565,434	\$17,853,802
Total Funds Provided	<u>\$5,288,368</u>	<u>\$12,565,434</u>	<u>\$17,853,802</u>
Use of Funds - Expenditures:			
General Fund (See Detail in Notes)	\$27,700	\$1,075,205	\$1,102,905
Electric Utility Fund	0	675,480	675,480
Water Utility Fund	65,000	542,039	607,039
Wastewater Utility Fund	0	702,972	702,972
Environmental Waste Services Fund	138,000	2,437	140,437
Infrastructure Repair & Replacement Fund	2,900,000	6,489,439	9,389,439
Stormwater Management Fund	0	193,480	193,480
Firewheel Fund	0	13,160	13,160
Recreation Performance Fund	0	30,570	30,570
Hotel/Motel Tax Fund	205,000	27,610	232,610
SafeLight Fund	307,000	93,880	400,880
Economic Development Fund	0	203,912	203,912
Downtown TIF Fund	0	24,740	24,740
Group Health Insurance Fund	0	8,330	8,330
Narcotic Seizure Funds	22,500	235	22,735
Equipment Replacement Fund	368,000	1,681,441	2,049,441
Customer Service Fund	0	51,082	51,082
Facilities Management Fund	0	99,225	99,225
Fleet Services Fund	0	1,950	1,950
Information Technology Fund	0	354,691	354,691
IT Replacement Fund	1,255,168	290,337	1,545,505
Warehouse Fund	0	3,219	3,219
Total Expenditures	<u>\$5,288,368</u>	<u>\$12,565,434</u>	<u>\$17,853,802</u>
Notes:			
General Fund -			
Code Compliance	\$0	\$7,892	\$7,892
Engineering	0	2,925	2,925
EWS - Disposal	27,700	87,011	114,711
Fire	0	127,197	127,197
Human Resources	0	5,000	5,000
Library	0	85,046	85,046
Municipal Court	0	2,625	2,625
Parks, Recreation & Cultural Arts	0	433,497	433,497
Police	0	38,294	38,294
Purchasing	0	7,486	7,486
Transportation	0	18,517	18,517
Non-Departmental	0	259,715	259,715
Sub-Total General Fund	<u>\$27,700</u>	<u>\$1,075,205</u>	<u>\$1,102,905</u>



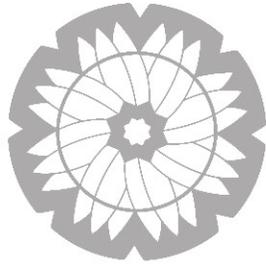
GARLAND

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APPENDIX (E)

ORDINANCES

Ordinance No. 7084 (Adopting Budget)	419
Ordinance No. 7085 (Adopting Tax Rate)	425
Ordinance No. 7086 (Amending Fees for Various Services in the Code of Ordinances)	427
Ordinance No. 7087 (Establishing Civil Service Classifications)	439



GARLAND

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Appendix (E)

Ordinances

ORDINANCE NO. 7084

AN ORDINANCE OF THE CITY OF GARLAND, TEXAS, APPROVING AND ADOPTING THE BUDGET FOR FISCAL YEAR 2019-20; PROVIDING BUDGETARY APPROPRIATIONS FOR THE VARIOUS FUNDS OF THE CITY; AMENDING THE CURRENT BUDGET AS REVISED; AUTHORIZING THE CITY MANAGER TO MAKE ADJUSTMENTS; AND ESTABLISHING AN EFFECTIVE DATE FOR SUCH ACTIONS.

WHEREAS, on August 6, 2019, the City Manager submitted a proposed budget for the year beginning October 1, 2019 and ending September 30, 2020; and

WHEREAS, such budget contains anticipated receipts and proposed expenditures of the City, a summary of the budget, and a budget message containing the need for the requested appropriations, in the form prescribed by law; and

WHEREAS, the proposed budget was made available for public inspection; and

WHEREAS, following due notice, public hearings were held on the proposed budget on August 20, August 27, and September 3, 2019, at which time all interested persons were given an opportunity to be heard for or against the estimates or any item therein; and

WHEREAS, upon full consideration of the matter, the City Council made such changes to the proposed budget which in their judgment are warranted and in the best interests of the taxpayers of the City; and

WHEREAS, this budget hereby approved was adopted in the manner provided by law;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GARLAND, TEXAS:

Section 1

Appropriations and Transfers

That subject to the applicable provisions of State law and the City Charter, the official budget for the fiscal year beginning October 1, 2019, and ending September 30, 2020, as submitted by the City Manager and adjusted by the City Council, containing estimates of resources and revenues for the year from all sources and the detailed estimates of expenditures desired for each project and operation proposed to be undertaken, together with estimated amounts of all other proposed expenditures, is hereby approved and adopted, as follows:

Appendix (E)

Ordinances

A. Operating Appropriations:

1) General Fund	\$171,496,636
2) Electric Utility Fund	245,345,657
3) Water Utility Fund	66,593,349
4) Wastewater Utility Fund	37,899,810
5) Environmental Waste Services Fund	12,638,757
6) Infrastructure Repair & Replacement Fund	28,385,058
7) Stormwater Management Fund	4,320,260
8) Firewheel Fund	4,163,717
9) Recreation Performance Fund	1,283,547
10) Hotel/Motel Tax Fund	1,375,231
11) Heliport Fund	20,700
12) Economic Development Fund	2,397,504
13) Summer Nutrition Fund	30,000
14) Downtown Tax Increment Financing Fund	1,257,175
15) I.H. 30 Tax Increment Financing Fund	67,697
16) HOME Grant Fund	1,126,698
17) CASA Fund	100,000
18) Fair Housing Grant Fund	294,176
19) Community Development Block Grant Fund	2,587,185
20) Community Development Rehab Fund	320,277
21) Housing Assistance Fund	12,836,002
22) Public Safety Grant Fund	603,555
23) Public Health / Immunization Grant Fund	1,020,837
24) Narcotic Seizure Fund	233,160
25) Equipment Replacement Fund	3,633,970
26) Self Insurance Fund	7,215,483
27) Group Health Insurance Fund	41,810,155
28) Long Term Disability Fund	555,000
29) General Obligation Debt Service Fund	96,263,647

B. Transfers to Self Insurance Fund:

1) From General Fund	\$2,877,467
2) From Electric Utility Fund	1,853,995
3) From Water Utility Fund	144,030
4) From Wastewater Utility Fund	242,143
5) From Environmental Waste Services Fund	296,176
6) From Stormwater Management Fund	43,489
7) From Equipment Replacement Fund	99,360

C. Transfers to Capital Improvement Funds:

1) From Electric Utility Fund	\$11,725,000
2) From Water Utility Fund	2,500,000
3) From Wastewater Utility Fund	1,500,000
4) From General Fund	50,000

Appendix (E)

Ordinances

D. Transfer to Landfill Interest & Sinking Fund:

From General Fund \$1,875,252

E. Transfers to Infrastructure Repair & Replacement Fund:

1) From General Fund \$8,231,445
2) From Water Utility Fund 827,428
3) From Wastewater Utility Fund 827,428

F. Transfers to GO Bond Debt Service Fund:

1) From Electric Utility Fund \$26,622,670
2) From Water Utility Fund 583,775
3) From Wastewater Utility Fund 2,012,767
4) From Environmental Waste Services Fund 3,235,350
5) From Stormwater Management Fund 492,766
6) From Downtown Tax Increment Financing Fund 301,950
7) From I.H. 30 Tax Increment Financing Fund 523,071
8) From Customer Service Fund 1,966,941
9) From Fleet Services Fund 142,438
10) From Information Technology Fund 549,685
11) From Warehouse Fund 5,375

G. Transfers to General Fund:

1) From Electric Utility Fund \$24,429,984
2) From Water Utility Fund 6,925,516
3) From Wastewater Utility Fund 6,924,034
4) From Environmental Waste Services Fund 1,981,063
5) From Environmental Waste Services - Disposal Fee 3,575,009
6) From Stormwater Management Fund 235,431
7) From Recreation Performance Fund 124,997
8) From Hotel/Motel Tax Fund 44,747
9) From Housing Assistance Fund 110,000
10) From Self Insurance Fund 90,643
11) From Group Health Insurance Fund 192,747
12) From Customer Service Fund 1,022,421
13) From Facilities Management Fund 337,024
14) From Fleet Services Fund 349,696
15) From Information Technology Fund 995,610
16) From Warehouse Fund 89,218

H. Transfers to Economic Development Fund:

1) From Electric Utility Fund \$1,247,338
2) From Water Utility Fund 465,000
3) From Hotel/Motel Tax Fund 258,333

Appendix (E)

Ordinances

I. Transfers to Long Term Disability Fund:

1) From General Fund	\$173,066
2) From Electric Utility Fund	35,930
3) From Water Utility Fund	9,305
4) From Wastewater Utility Fund	14,601
5) From Environmental Waste Services Fund	12,883
6) From Infrastructure Repair & Replacement Fund	13,026
7) From Stormwater Management Fund	3,436
8) From Firewheel Fund	4,151
9) From Hotel/Motel Tax Fund	429
10) From Economic Development Fund	859
11) From Fair Housing Grant Fund	286
12) From Community Development Block Grant Fund	716
13) From Community Development Rehab Fund	429
14) From Housing Assistance Fund	2,290
15) From Public Safety Grant Fund	143
16) From Public Health / Immunization Grant Fund	1,288
17) From Self Insurance Fund	716
18) From Group Health Insurance Fund	1,736
19) From Customer Service Fund	13,456
20) From Facilities Management Fund	5,153
21) From Fleet Services Fund	5,010
22) From Information Technology Fund	9,448
23) From Warehouse Fund	1,431
24) From Downtown Tax Increment Financing Fund	143

J. Transfer to Electric Utility Fund:

From Rate Mitigation Fund	\$15,250,000
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K. Transfer to Summer Nutrition Fund:

From General Fund	\$30,000
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L. Transfer to Fair Housing Grant Fund

From General Fund	\$55,650
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M. Transfer to Garland Healthcare Facilities Development Corporation:

From General Fund	\$20,000
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N. Transfer to Group Health Insurance Fund:

From Self Insurance Fund	\$334,921
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Appendix (E)

Ordinances

O. Transfer to Equipment Replacement Fund

From Environmental Waste Services Fund	\$155,686
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P. Transfers to Other Post Employment Benefits Trust Fund:

1) From General Fund	\$670,000
2) From Electric Utility Fund	358,571
3) From Water Utility Fund	90,000
4) From Wastewater Utility Fund	142,857
5) From Environmental Waste Services Fund	124,286
6) From Stormwater Management Fund	34,286

Section 2

2018-19 Budget Amended

That the Budget for 2018-19 is hereby amended as revised in the 2019-20 Budget document submitted by the City Manager and adjusted by the City Council.

Section 3

Revised Budget for 2017-18 – Post-Audit

That the Budget for 2017-18 is hereby amended as revised based on final year-end 9/30/18 audited financial statements.

A. Operating Appropriations:

1) Fair Housing Grant Fund	\$ 361,688
1) Housing Assistance Fund	11,609,229

Section 4

Authority of City Manager

That specific authority is given to the City Manager to make adjustments within fund appropriations, including:

- (1) Reduction of allowed expenditures of a department under the City Manager if and when, in the judgment of the City Manager, actual or probable receipts are less than the amount estimated for expenditure.
- (2) Transfer of appropriations within funds.

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Ordinances

Section 5

Effective Date for Budget Adoption and Appropriation

That this Ordinance shall take effect on October 1, 2019.

PASSED AND APPROVED this 3rd day of September, 2019.

CITY OF GARLAND, TEXAS



Scott LeMay, Mayor

ATTEST:



Rene Dowl, City Secretary

Appendix (E)

Ordinances

ORDINANCE NO. 7085

AN ORDINANCE FIXING THE TAX RATE AND TAX LEVY FOR THE CITY OF GARLAND, TEXAS, FOR THE FISCAL YEAR 2019-20 UPON ALL TAXABLE PROPERTY IN THE CITY OF GARLAND, TEXAS IN CONFORMITY WITH THE LAWS OF THE STATE OF TEXAS AND THE CHARTER PROVISIONS AND ORDINANCES OF THE CITY OF GARLAND, TEXAS; REPEALING ALL ORDINANCES, OR PARTS OF ORDINANCES, IN CONFLICT THEREWITH; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GARLAND, TEXAS:

Section 1

That there is and shall be levied and shall be assessed and collected for the fiscal year 2019-20 an Ad Valorem Tax of Seventy-Six and Ninety-Six Hundredths of a Cent (\$0.7696) on each One Hundred Dollars (\$100.00) assessed value of property located within the city limits of the City of Garland, made taxable by law, which taxes, when collected, shall be appropriated among the funds and departments of the City of Garland for the purposes set forth as follows:

For the General Fund - Operations and Maintenance	\$0.3940
For the Purpose of Paying the Accrued Interest and to Provide a Sinking Fund for General Obligation Bonds and Certificates of Obligation	<u>0.3756</u>
TOTAL	<u>\$0.7696</u>

Section 2

That the Ad Valorem Tax rate of Seventy-Six and Ninety-Six Hundredths of a Cent (\$0.7696) as set forth in Section 1 above is hereby levied and shall be assessed and collected on each One Hundred Dollars (\$100.00) assessed value of property located within the City of Garland, as valued by the Dallas Central Appraisal District of Dallas County and the Collin Central Appraisal District of Collin County and made taxable to the City of Garland by law. Assessed value, as used herein, means 100% of market value less the 8% homestead exemption when, where and and if such exemption is applicable.

Appendix (E)

Ordinances

Section 3

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.45 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$18.72.

<u>MARKET VALUE</u>	<u>ASSESSED VALUE</u>
\$100,000	\$92,000
TAX: $(\$92,000/\$100) \times (\$0.3940 - \$0.3736)$	\$18.72

Section 4

That the Tax Manager of the City of Garland is hereby directed to assess, extend, and enter upon the tax rolls of the City of Garland, Texas, for the current taxable year, the amounts and rates herein levied and to keep a current account of same and, when so collected, the same to be deposited in the depository of the City of Garland to be distributed in accordance with this Ordinance.

Section 5

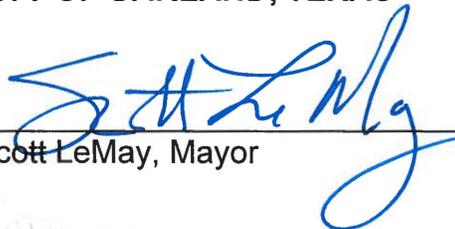
That all ordinances, or parts of ordinances, in conflict herewith are expressly repealed.

Section 6

That this Ordinance shall take effect on October 1, 2019.

PASSED AND APPROVED by the affirmative record vote of a super-majority of not less than sixty percent of the members of the City Council of the City of Garland, Texas, voting in favor thereof at a public meeting held at 200 North Fifth Street, Garland, Texas (City Hall, Council Chambers), on the 3rd day of September, 2019.

CITY OF GARLAND, TEXAS


 Scott LeMay, Mayor

ATTEST:


 Rene Dowd, City Secretary

Appendix (E)

Ordinances

ORDINANCE NO. 7086

AN ORDINANCE AMENDING CERTAIN SECTIONS OF THE CODE OF ORDINANCES OF THE CITY OF GARLAND, TEXAS RELATING TO FEES FOR VARIOUS SERVICES PROVIDED BY THE CITY; PROVIDING A SAVINGS CLAUSE, A SEVERABILITY CLAUSE, AND AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GARLAND, TEXAS:

Section 1

That Sec. 50.34(B) of the Code of Ordinances of the City of Garland, Texas, is hereby amended to read as follows:

(B) Base charges. Each monthly billing for water service shall include a base charge as follows:

(1) Residential (single-family, duplex, townhome, and similar one meter per household) accounts:

Meter size	Rate
5/8 inch	\$22.45
3/4 inch	\$30.80
1 inch	\$36.80
1-1/2 inch	\$43.80
2 inch	\$58.10

(2) Multifamily accounts:

(a) Base charge per dwelling unit: \$13.31.

(b) Other meters associated with a multifamily use, such as laundry rooms, pools, and other amenities, will be charged a base rate at the commercial/industrial rates, dependent on meter size.

(3) Commercial and industrial accounts:

Meter size	Rate
5/8 inch	\$23.05
3/4 inch	\$30.80
1 inch	\$36.80
1-1/2 inch	\$43.80

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2 inch	\$58.10
3 inch	\$140.65
4 inch	\$173.60
6 inch	\$248.90
8 inch	\$335.80
10 inch	\$433.90

Section 2

That Sec. 50.35(A) of the Code of Ordinances of the City of Garland, Texas, is hereby amended to read as follows:

Sec. 50.35 Sewer service rates

(A) Each monthly billing for sewer service shall include a base charge and a charge for the volume of wastewater discharged, calculated as follows:

(1) Residential accounts.

(a) Base charge: \$9.40 per month.

(b) Volume charge: \$4.50 per 1,000 gallons.

(c) The base charge is the monthly charge for an account. The volume charge will be based on 98% of the metered water consumption for the account. The maximum charge will not exceed the base charge plus a volume charge for the lesser of 17,000 gallons per month or 98% of the average metered water volume billed to the account during the previous December–March period for that specific customer. For a new account, if at least three of the four months for the previous December–March period are not complete months for that specific customer, the customer's individual ceiling is 9,000 gallons until a new average is established for the customer.

(2) Duplex dwelling residential accounts.

(a) Base charge: \$9.40 per month.

(b) Volume charge: \$4.50 per 1,000 gallons.

(c) The base charge is the monthly charge for an account. The volume charge will be based on 98% of the metered water consumption for the account. The maximum charge will not exceed the base charge plus a volume charge for the lesser of 34,000 gallons per month or 98% of the average metered water volume billed to the account during the previous December–March period for that

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Ordinances

specific customer. For a new account, if at least three of the four months for the previous December–March period are not complete months for that specific customer, the customer's individual ceiling is 18,000 gallons until a new average is established for the customer.

(3) Multifamily accounts.

(a) Base charge (per dwelling unit): \$7.88 per month.

(b) Volume charge: \$4.89 per 1,000 gallons.

(c) The base charge is the monthly charge for an account. The volume charge is unrestricted and will be based on 80% of metered water consumption.

(4) General commercial/industrial accounts.

(a) Base charge: \$8.55 per month.

(b) Volume charge: \$4.89 per 1,000 gallons.

(c) The base charge is the monthly charge for an account. The volume charge is unrestricted. The volume charge will be based on 80% of metered water consumption.

Section 3

That Sec. 50.35(F) of the Code of Ordinances of the City of Garland, Texas, is hereby amended to read as follows:

(F) Customer cities rates.

(1) The wastewater treatment charges for customer cities are as follows:

Customer	Rate per 1,000 Gallons
Dallas	\$3.16
Richardson	\$2.73
Rowlett	\$2.83
Sachse	\$2.85
Sunnyvale	\$2.99

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(2) These rates will be applied to 100% of the metered volume of actual wastewater discharged into the City's wastewater treatment system. These rates do not abrogate or modify any provisions under the contracts between the City and the individual customer cities, but are supplemental to those contracts.

Section 4

That Sec. 50.35(G) of the Code of Ordinances of the City of Garland, Texas, is hereby amended to read as follows:

(G) Major commercial/industrial customer rates.

(1) The wastewater treatment charges for the following specified major commercial/industrial customers are:

Customer	Rate per 1,000 Gallons
Kraft Foods	\$11.00
Sherwin-Williams	\$5.91
General Dynamics	\$5.36
Carroll Company	\$10.72
Economics Lab	\$11.21
Valspar Chemical Corp.	\$5.36
L3 Communications	\$5.36
Daisy Brand	\$12.01
Ona Polymers	\$24.87
IFS	\$32.99
Quality Star Products	\$23.88

(2) These rates will be applied to a volume (in thousand gallons) based on 80% of the water volume received by the customer unless the customer has installed a city-approved flow-measuring device, in which case the total measured flow will be used.

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Section 5

That Sec. 50.50 of Chapter 50 "Utility Rates and Fees" of the Code of Ordinances of the City of Garland, Texas, is hereby amended to read as follows:

Sec. 50.50 Residential monthly charges

The following schedule of monthly charges for residential sanitation services shall apply within the corporate limits of the City:

- (1) One-family residence: \$20.58.
- (2) Two-family residence on one water meter: \$41.16.
- (3) Two-family residence on separate water meters, each unit: \$20.58.
- (4) Apartment house units with cooking facilities provided, each unit: \$20.58.
- (5) One-family residence and single apartment with cooking facilities (on one water meter): \$41.16.
- (6) Residents may obtain up to two additional solid waste automated residential containers by paying a monthly service charge of \$7.10 for each additional solid waste container. No residence shall have more than three solid waste automated containers. All solid waste containers shall remain the property of the City.

Section 6

That Sec. 50.51 of Chapter 50 "Utility Rates and Fees" of the Code of Ordinances of the City of Garland, Texas, is hereby amended to read as follows:

Sec. 50.51 Commercial monthly charges

(A) The charges for automated plastic commercial container service shall be as follows:

<u>Container Size (Gallons)</u>	<u>Per Month</u>
90	\$24.22
300	\$72.68

(B) If the customer requests container service or if the Managing Director of Environmental Waste Services or his representative determines that container service is more economical than automated plastic commercial container service, and container service is provided, the monthly

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charges for such service shall be based on the following rate schedule. Any new customer desiring to receive container service from the City shall be required to enter into a contract with the City for that service.

(1) One City-owned container only.

<u>Number & Size of Containers</u>	<u>Number of Pickups per Week</u>					
	1	2	3	4	5	6
2 cubic yards	\$58.17	\$103.04	\$147.92	\$192.78	\$237.68	\$282.54
3 cubic yards	\$73.13	\$123.80	\$174.46	\$225.12	\$275.78	\$326.45
4 cubic yards	\$79.51	\$150.27	\$221.04	\$291.83	\$362.60	\$433.37
6 cubic yards	\$93.06	\$174.79	\$256.50	\$338.22	\$419.94	\$501.65
8 cubic yards	\$106.37	\$202.10	\$297.83	\$393.57	\$489.30	\$585.03

(2) Two or more City-owned containers, per each container.

<u>Number & Size of Containers</u>	<u>Number of Pickups per Week</u>					
	1	2	3	4	5	6
2 cubic yards	\$53.82	\$95.31	\$136.83	\$178.34	\$219.83	\$261.35
3 cubic yards	\$67.64	\$114.53	\$161.37	\$208.23	\$255.11	\$301.96
4 cubic yards	\$73.55	\$139.01	\$204.47	\$269.95	\$335.40	\$400.86
6 cubic yards	\$86.10	\$161.69	\$237.27	\$312.87	\$388.44	\$464.02
8 cubic yards	\$98.39	\$186.95	\$275.50	\$364.06	\$452.60	\$541.16

(3) One container only, not City-owned.

<u>Number & Size of Containers</u>	<u>Number of Pickups per Week</u>					
	1	2	3	4	5	6
2 cubic yards	\$50.16	\$95.04	\$139.90	\$184.79	\$229.66	\$274.53

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3 cubic yards	\$64.12	\$114.79	\$165.47	\$216.11	\$266.79	\$317.44
4 cubic yards	\$69.12	\$139.89	\$210.68	\$281.45	\$352.21	\$423.00
6 cubic yards	\$79.32	\$161.04	\$242.74	\$324.46	\$406.18	\$487.89
8 cubic yards	\$91.09	\$186.82	\$282.54	\$378.27	\$474.00	\$569.75

(4) Two or more containers, not City-owned, per each container.

<u>Number & Size of Containers</u>	<u>Number of Pickups per Week</u>					
	1	2	3	4	5	6
2 cubic yards	\$45.80	\$87.31	\$128.81	\$170.34	\$211.84	\$253.34
3 cubic yards	\$58.63	\$105.52	\$152.36	\$199.24	\$246.11	\$292.96
4 cubic yards	\$63.18	\$128.64	\$194.10	\$259.57	\$325.05	\$390.87
6 cubic yards	\$72.32	\$147.92	\$223.51	\$299.10	\$374.67	\$450.27
8 cubic yards	83.11	\$171.66	\$260.22	\$348.76	\$437.30	\$525.87

The charges for commercial recycling container service shall be \$60.71 per month. Frequency of collection will be one time per week. The City will retain all revenue from the sale of recyclable materials based on customer service agreement.

(1) For as-needed pickups, the monthly fee shall be \$37.77 plus pickup charge of \$0.95 per cubic yard. As-needed pickups shall not exceed three pickups per month.

(2) Regular pickup customers requesting an extra pickup will be required to pay by cash or by check at the time the pickup is made. The charge for such special pickups shall be \$30.72.

(3) Customers using compactors in conjunction with containers will be charged the above rates plus fifty-eight percent.

(4) Where more than one customer uses the same container, the Managing Director of Environmental Waste Services or his representative shall prorate each customer's share in a fair and equitable basis, using the volume of refuse generated by each so as to arrive at a total dollar value equal to the above rates. Each customer sharing a container shall be jointly and severally liable for the cost of the container as if the container were not shared between customers.

(5) When an existing or prospective customer requires a service for which the above rates do not pertain, and the Environmental Waste Services Department has the

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capability and desire to provide that service, the Managing Director of Environmental Waste Services will determine the charges based upon a study to determine the cost of providing such service.

(C) Where more than one building or apartment or other subdivision of space in any residence or commercial building is served by Environmental Waste Services Department, each such additional building, apartment, or other subdivision of space shall be deemed a separate service, and a separate charge shall be made therefor and collected by the Environmental Waste Services Department. The foregoing shall not apply to hotels or rooming houses where light housekeeping is not done and where the owner or occupant lets only one or more rooms that are not separated as apartments with separate kitchen facilities.

(D) The following rates are applicable to roll off containers and compacting services.

(1) Roll off container charges.

<u>Size of Containers</u>	<u>Rental Rate</u>	<u>Haul Rate</u>	<u>Delivery/Relocate</u>
20 cubic yards	\$83.13	\$302.49	\$69.25
30 cubic yards	\$83.13	\$330.19	\$69.25
40 cubic yards	\$83.13	\$357.88	\$69.25

(2) Roll off compactor charges (nonrecyclable material):.

<u>Size of Compactor</u>	<u>Haul Rate</u>
34 cubic yards	\$473.12
42 cubic yards	\$525.27

Monthly lease rates for compactors will be equal to the most recent contract lease price paid by the City for roll off compactors.

(3) Roll off compactor charges (recyclable material).

<u>Size of Compactor</u>	<u>Haul Rate</u>	<u>Haul Rate</u>
	<u>(City Retains Revenue)</u>	<u>(Customer Retains Revenue)</u>
34 cubic yards	\$160.67	\$161.59
42 cubic yards	\$157.20	\$161.59

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Monthly lease rates for compactors will be equal to the most recent contract lease price paid by the City for roll off compactors.

(E) The currently effective in-lieu-of-franchise fee adopted by the City Council shall be added to all charges approved under this section.

Section 7

That Sec. 50.61(A) of the Code of Ordinances of the City of Garland, Texas, is hereby amended to read as follows:

(A) The following schedule of drainage charges is hereby established:

(1) Each single-family residential dwelling unit:

- (a) On small lots (average of 3,750 square feet used for rate): \$1.82 per month.
- (b) On medium lots (average of 7,500 square feet used for rate): \$3.59 per month.
- (c) On large lots (average of 11,500 square feet used for rate): \$5.35 per month.

(2) All other developed property feet of impervious area: \$0.092 per 100 square feet.

For the purposes of this subsection, "impervious area" means any area not able to absorb rainfall, thereby creating stormwater runoff. In addition to any mandatory exemption provided by law, school districts, and property owned by a religious organization that is exempt from taxation pursuant to section 11.20 of the Texas Tax Code, shall be exempt from the charges established by this section.

Section 8

That Sec. 52.50(A) of Chapter 52 "Environmental Waste Services" of the Code of Ordinances of the City of Garland, Texas, is hereby amended to read as follows:

Sec. 52.50 Landfill user fees

(A) Unless otherwise provided for in this section or directed to the landfill by the Managing Director, all persons delivering solid waste for disposal in cars or pickup trucks without trailers are required to use the transfer station. The charge for haulers using automatic dumping vehicles is \$42 per ton delivered to the landfill.

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Ordinances

Section 9

That Sec. 52.50(C) of Chapter 52 "Environmental Waste Services" of the Code of Ordinances of the City of Garland, Texas, is hereby amended to read as follows:

(C) Haulers using trucks or trailers that do not dump automatically shall be required to pay \$57.75 per ton delivered.

Section 10

That Sec. 52.50(D) of Chapter 52 "Environmental Waste Services" of the Code of Ordinances of the City of Garland, Texas, is hereby amended to read as follows:

(D) Charges for haulers using the transfer station shall be \$57.75 per ton delivered.

Section 11

That Sec. 26.72 of Chapter 26 "Police-Miscellaneous Provisions and Offenses" of the Code of Ordinances of the City of Garland, Texas, is hereby amended to read as follows:

Sec. 26.72 Permit fee, duration and renewal

The fee for a residential alarm permit or a renewal of a residential alarm permit is \$50.00 a year, unless the applicant is over the age of 65, in which case the fee is \$25.00 The fee for a business alarm permit or the renewal of a business alarm permit is \$100.00 a year. Alarm site locations described in section 26.83(l) of this article are required to maintain valid permits, but are exempt from any permit fee. A permit is valid for one year from the date of its issuance. It is the responsibility of the permit holder to renew the permit prior to expiration. The City will provide at least thirty days' notice to the permit holder of the expiration date. A completed renewal application must be completed not less than ten days before the expiration of the alarm permit.

Section 12

That the Code of Ordinances of the City of Garland, as amended, shall be and remain in full force and effect save and except as amended by this ordinance.

Section 13

That the terms and provisions of this Ordinance are severable and are governed by Section 10.06 of the Code of Ordinances of the City of Garland, Texas.

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Section 14

That this Ordinance shall become effective on October 1, 2019.

PASSED AND APPROVED on this the 3rd day of September, 2019.

CITY OF GARLAND, TEXAS

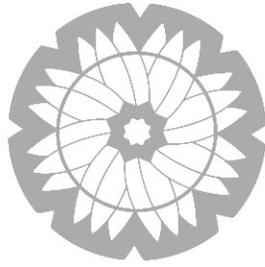
Mayor



ATTEST:



City Secretary



GARLAND

TEXAS MADE HERE

Appendix (E)

Ordinances

ORDINANCE NO. 7087

AN ORDINANCE OF THE CITY OF GARLAND, TEXAS, ESTABLISHING CIVIL SERVICE CLASSIFICATIONS WITHIN THE POLICE AND FIRE DEPARTMENTS; PRESCRIBING THE NUMBER OF POSITIONS IN EACH CLASSIFICATION; PRESCRIBING THE BASE SALARY AND TYPES OF PAY FOR THOSE CLASSIFICATIONS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to Chapter 143 of the Texas Local Government Code, the City Council shall establish certain classifications and shall prescribe the number of positions in each of these classifications by ordinance, and

WHEREAS, the City Council has reviewed and approved a budget for the City for the fiscal year beginning October 1, 2019, and ending September 30, 2020, and

WHEREAS, such budget contains a program of planned expenditures for the police and fire departments, including changes to the operations and human resources of those departments,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GARLAND, TEXAS:

Section 1

That the City Council of the City of Garland, Texas, hereby establishes the classifications and number of authorized positions within each classification and the base salary and types of pay for those classifications as specified on "Exhibits A-1 through A-4" attached hereto and made a part hereof as if fully set forth herein.

Section 2

That this Ordinance shall take effect on October 1, 2019.

PASSED AND APPROVED this the 3rd day of September, 2019.

CITY OF GARLAND, TEXAS



Scott LeMay
Mayor

ATTEST:



Rene Dow
City Secretary

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EXHIBIT "A-1"

CIVIL SERVICE

2019/2020 Budgeted Positions

POLICE

Total: 355

Classification	Number of Positions Effective 10-01-2019
Police Officer ^A	302
Police Supervisor	39
Police Captain ^A	9
Assistant Chief	4
Police Chief (Managing Director)	1
Total	355

FIRE

Total: 264

Classification	Number of Positions Effective 10-01-2019
Firefighter ^B	128
Driver	72
Lieutenant ^B	14
Captain	37
Battalion Chief	9
Assistant Chief	3
Fire Chief (Managing Director)	1
Total	264

A) Revision reflects reducing the number of Police Officers from 287 to 286 and increasing the number of Police Captains from 8 to 9 effective May 16, 2017

B) Revision as per City Council instruction on July 5th, 2016

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Ordinances

EXHIBIT "A-2"

Civil Service 2019-2020 Salary Schedules

Effective 1/1/2020

Police

Years	Step	Classification	Hourly	Annual	Spread
Hire	1	Recruit	\$30.95	\$64,376	
6 months	2	Officer 2	\$31.81	\$66,163	3%
1 year	3	Officer 3	\$33.09	\$68,825	4%
2 year	4	Officer 4	\$34.45	\$71,646	4%
3 year	5	Officer 5	\$36.04	\$74,965	5%
4 year	6	Officer 6	\$37.67	\$78,355	5%
5 year	7	Officer 7	\$39.42	\$81,994	5%
10 years	8	Officer 8	\$41.11	\$85,515	4%
12 years	9	Officer 9	\$42.28	\$87,936	3%
Year 1	1	Supervisor 1	\$49.88	\$103,750	
Year 2	2	Supervisor 2	\$55.09	\$114,595	10%
Year 1	1	Captain 1	\$58.80	\$122,302	
Year 2	2	Captain 2	\$63.80	\$132,700	9%
Year 1	1	Assistant Chief 1	\$72.20	\$150,179	
Year 2	2	Assistant Chief 2	\$75.67	\$157,393	5%

Fire

Years	Step	Classification	Staff*	Shift**	Annual	Spread
Hire	1	Recruit 1	\$29.71	\$21.22	\$61,800	
6 months	2	Recruit 2	\$30.78	\$21.99	\$64,032	4%
1 year	3	Firefighter 3	\$31.95	\$22.82	\$66,457	4%
2 year	4	Firefighter 4	\$33.48	\$23.91	\$69,632	5%
3 year	5	Firefighter 5	\$34.81	\$24.87	\$72,413	4%
5 years	6	Firefighter 6	\$37.29	\$26.64	\$77,568	7%
7 years	7	Firefighter 7	\$38.29	\$27.35	\$79,648	3%
8.5 years	8	Firefighter 8	\$39.31	\$28.08	\$81,766	3%
Year 1	1	Fire Driver 1	\$41.45	\$29.61	\$86,222	
Year 2	2	Fire Driver 2	\$43.25	\$30.89	\$89,954	4%
Year 1	1	Lieutenant 1	\$45.76	\$32.68	\$95,173	
Year 2	2	Lieutenant 2	\$47.94	\$34.24	\$99,711	5%
Year 1	1	Captain 1	\$50.67	\$36.19	\$105,385	
Year 2	2	Captain 2	\$53.29	\$38.07	\$110,853	5%
Year 1	1	Battalion Chief 1	\$57.69	\$41.21	\$120,003	
Year 2	2	Battalion Chief 2	\$61.11	\$43.65	\$127,101	6%
Year 1	1	Assistant Chief 1	\$70.64	\$50.46	\$146,927	
Year 2	2	Assistant Chief 2	\$74.09	\$52.92	\$154,117	5%

* Staff - hourly rate calculated from 2080 hours per year

** Shift - hourly rate calculated from 2912 hours per year

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EXHIBIT "A-3"

POLICE DEPARTMENT

2019/2020 INCENTIVE PAY PLANS

ELIGIBILITY:

1. Must be a full time, paid, duly sworn peace officer in the Garland Police Department.
2. Must have more than one year of service as a peace officer in the department.

CERTIFICATION AND EDUCATIONAL INCENTIVE PAY:

1. Certification Incentive

Description	Amount Per Month
Advanced Certification	\$75 per month
Master Certification	\$95 per month

2. Education Incentive

Description	Amount Per Month
Bachelor Degree	\$125 per month
Masters or Doctoral Degree	\$150 per month

ASSIGNMENT PAY:

Description	Amount Per Month
Officers designated by the Chief of Police as Field Training Officers (FTO) shall receive FTO Pay in compensation for this job assignment. This job assignment is of a temporary nature and can be removed at the discretion of the Chief of Police.	\$250 per month

Description	Annual Amount
Patrol Officers and Patrol Lieutenants who spend the majority of the calendar year in that assignment.	\$1,000 per year

BILINGUAL PAY:

Description	Amount Per Month
a) Certification by the State of Texas indicating proficiency in verbal bilingual skills.	\$100 per month
b) Certification by the State of Texas indicating proficiency in verbal and written bilingual skills.	\$150 per month

Note: The above is a synopsis of these special pay plans. Details of these plans are available from the Director of Civil Service or Chief of Police.

EXHIBIT "A-4"

FIRE DEPARTMENT

**2019/2020
INCENTIVE PAY PLANS**

ELIGIBILITY:

Must be a Certified Texas Firefighter

CERTIFICATION AND EDUCATIONAL INCENTIVE PAY:

1. Certification Incentive

- a) Per TCFP Rules
- b) Available to all ranks
- c) Must be in a non-probationary status

Description	Amount Per Month
a) Intermediate	\$45 per month
b) Advanced	\$85 per month
c) Master	\$125 per month

2. Education Incentive

- a) Per TCFP Rules
- b) Available to all ranks
- c) Must be in a non-probationary status

Description	Amount Per Month
1. Bachelor or Master Degree + Intermediate Certification	\$50 per month
2. Bachelor or Master Degree + Advanced Certification	\$100 per month
3. Bachelor Degree + Master Certification	\$150 per month
4. Master Degree + Master Certification	\$200 per month

Appendix (E)

Ordinances

EXHIBIT "A-4" (Continued)

ASSIGNMENT PAY:

Assignment Pay Incentive - Available to Firefighter, Driver/Engineer, Lieutenant and Captain classifications.

Description	Amount Per Month
a) Instructor II	\$25 per month
b) Instructor III Must be assigned full time to Training Division Not eligible for Intermediate Instructor incentive pay	\$100 per month
c) Paramedic Must be certified by the State, and be accepted by the City Medical Control Director and assigned to the position.	\$100 per month
d) Paramedic Ambulance Staffing Paramedics who are assigned to staff an ambulance receive an additional \$30 per shift.	\$30 per shift
e) Fire Inspector Must be certified and assigned to Inspection and Prevention Section of Fire Marshal Division	\$100 per month
f) Fire/Arson Investigator Must be certified and assigned to the Arson and Investigation Section of Fire Marshal Division.	\$100 per month

Assignment Pay Incentive - Available to Firefighter, Driver/Engineer, Lieutenant, Captain and Battalion Chief classifications.

Description	% Pay
Staff Assignment Pay shall be for all non-exempt, sworn personnel assigned to a Staff position performing duties in the Support Services or Life and Safety Divisions of the Fire Department.	2.7815% of Staff hourly rate

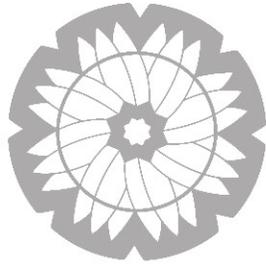
BILINGUAL PAY:

Description	Amount Per Month
a) Certification by the State of Texas indicating proficiency in verbal bilingual skills.	\$100 per month
b) Certification by the State of Texas indicating proficiency in verbal and written bilingual skills.	\$150 per month

Note: The above is a synopsis of these special pay plans. Details of these plans are available from the Director of Civil Service or Fire Chief.

APPENDIX (F)
OPEB AND UNFUNDED LIABILITIES

Unfunded Actuarial Accrued Liabilities445



GARLAND

TEXAS MADE HERE

Appendix (F)

Unfunded Actuarial Accrued Liabilities

TEXAS MUNICIPAL RETIREMENT SYSTEM (TMRS)

All full-time City of Garland employees participate in the Texas Municipal Retirement System (TMRS) through payroll deductions and City-funded plan contributions. Due to changes in the actuarial methodologies utilized by TMRS, the City's contribution rate was scheduled to increase over an eight-year period beginning January 1, 2009, from 15.7% to 23.1%. Historically, TMRS did not account for annual Cost-of-Living Adjustments (COLAs) and Updated Service Credits in its calculation of contribution rates for member cities. Until December 2007, TMRS also did not have a methodology in place to recover costs over a finite period of time. As a result, TMRS cities accumulated Unfunded Actuarial Accrued Liabilities (UAALs) representing the present value of benefits earned in prior periods subtracted from the value of pension assets. At the time of the announced changes in the TMRS contribution rate, Garland's UAAL was estimated at \$201.4 million.

The scheduled increases in the TMRS contribution rate were required in order to fully fund the retiree benefits and amortize the elimination of the UAAL. However, an additional \$11.7 million a year, including \$7.2 million for the tax-supported General Fund, would be necessary for the City to fund the required 23.1% contribution rate. That amount was, and currently remains, beyond the City's funding capacity.

In order to maintain sustainable contribution rates for employee retirement, the TMRS Cost-of-Living Adjustments (COLAs) for both current and future retirees were discontinued in 2009. By making this modification to the benefit structure, the projected TMRS maximum contribution rate dropped from 23.1% to 17.1% and the UAAL declined from \$201.4 million to \$108.5 million. This action was consistent with the findings and recommendations of an outside actuarial firm hired to review the TMRS plan and the City's funding options.

City staff, along with outside consultants, have attempted to develop an alternative funding plan to restore at least modest COLAs for retirees. To date, however, those efforts have been unsuccessful.

Texas Senate Bill (SB) 350, entered into the 82nd Legislature and signed by Governor Rick Perry in 2011, restructured fund obligations and accounts of TMRS and the related actuarial and accounting procedures. The impact of SB 350 upon TMRS is a more efficient funding structure that reduces contribution rates for nearly every TMRS city, protects TMRS cities against the downside risk of leveraged adverse investment returns, enhances contribution rate stabilization, and eliminates the need for TMRS to build and maintain a substantial reserve fund. The TMRS UAAL and contribution rates continue to reflect the positive impact of the restructuring approved under SB 350.

Texas Municipal Retirement System (In Millions)

	<u>January 1, 2018</u>	<u>January 1, 2019</u>	<u>January 1, 2020</u>
UAAL	\$41.3	\$37.5	\$43.5
Contribution Rate (Maximum)	11.26%	11.0%	11.24%

Appendix (F)

Unfunded Actuarial Accrued Liabilities

OTHER POST-EMPLOYMENT BENEFITS

In addition to retirement benefits paid through TMRS, eligible retirees receive group health and dental insurance benefits. These benefits are commonly referred to as Other Post-Employment Benefits (OPEB). In 2015, the Governmental Accounting Standards Board (GASB) issued Statement 75, which replaced GASB 45, and created new accounting standards for these benefits. As required by GASB 45, GASB 75 will continue to require the cost of Post-Employment Benefits to be recognized as employees earn them over the span of their careers rather than at the time the benefits are actually paid out by the City. However, the biggest change under GASB 75 is moving the entire UAAL to the face of the financial statements rather than simply disclosing this information in the notes, as required by GASB 45.

The UAAL represents the change in the total OPEB liability and in the OPEB plan's fiduciary net position. Carrying a large UAAL presents some concerns as it could potentially result in lower ratings from bond rating agencies in the future and adversely impact the City's ability to issue debt.

The City has taken the following steps to mitigate against carrying a large UAAL:

A. Fully Insuring Retirees Age 65 and Older:

The City Council approved in the FY 2007-08 Budget a measure to move all retiree insurance coverage for participants age 65 and older to a Medicare Supplemental Plan effective January 1, 2008, whereby an outside party assumed all claims risk liability on this group of retirees. Prior to this move, these retirees were covered under the City's self-insured plan.

B. Retiree Eligibility Restrictions for Health-Care Benefits:

1. Employees hired on or before March 1, 2008, are now required to meet the following stipulations in order to be eligible for health-care benefits:
 - a. Meet all TMRS retirement criteria.
 - b. Work for the City of Garland a minimum of five (5) full years. However, employees hired after January 1, 2020 must work for the City of Garland a minimum of ten (10) full years.
2. Current and future retirees under age 65 can opt out of group benefits until age 65 when they become eligible for Medicare. Retirees and their spouses have a one-time re-entry option within 30 days of their 65th birthdays. By providing this opt-out option, the City insures fewer risks and reduces its liability.

C. Funding Strategies:

The City established an irrevocable trust to fund the Annual Required Contribution (ARC), which is the amount the City would need to set aside each year to address the UAAL. In general, this assumes that the City makes contributions to a qualified trust which invests the contributions. Retiree benefit costs are reimbursed from the trust to the City, and excess contributions and earnings accumulate in the trust and are used to pay future retiree OPEB costs. Due to funding constraints, the City has not been able to fully fund the ARC. However, the FY 2018-19 Adopted Budget includes a contribution to the OPEB Trust of \$1.3 million from the City, and a long-term funding strategy has been implemented to increase the annual contribution to this trust with a goal of fully funding the annual OPEB obligation after ten years.

Appendix (F)

Unfunded Actuarial Accrued Liabilities

In addition, the City reduced its liability and risk by placing a 3% cap on City contributions and contribution increases. For FY 2019-20, the monthly City contribution per participant for the retiree group as a whole is \$473.

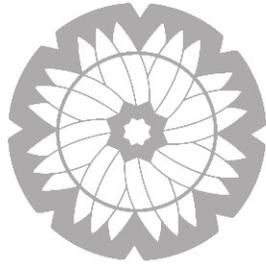
Without implementing the combined strategies of modifying benefits, eligibility, funding strategies, risk retention alternatives, and other options, the City would have an estimated UAAL of \$283.5 million. As of January 1, 2019, the City's UAAL stands at \$68.5 million.

Other Post-Employment Benefits Liability

(In Millions)

	<u>December 31, 2016</u>	<u>December 31, 2017</u>	<u>December 31, 2018</u>
UAAL	\$66.9	\$72.9	\$68.5

It should be noted that the GASB has established new terminology and has replaced the term unfunded Actuarial Accrued Liability (UAAL) with Net OPEB Liability (NOL) for OPEB and Net Pension Liability (NPL) for TMRS benefits. While there are some technical differences between these terms, they are still very similar.

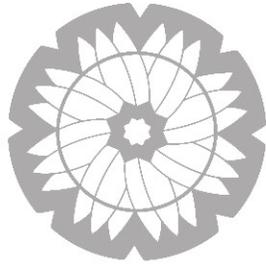


GARLAND

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APPENDIX (G)
FY 2019-20 GENERAL FUND
REVENUE ENHANCEMENTS

FY 2019-20 General Fund Revenue Enhancements449



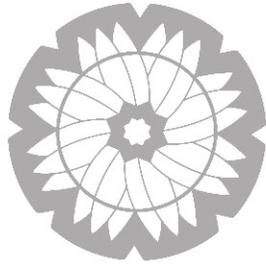
GARLAND

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Appendix (G)

General Fund Revenue Enhancements – FY 2019-20 Adopted

Department	Fee Description	Previous Fee	New Fee	Revenue Impact
EWS - Disposal	Automatic Off-Load Vehicles	\$40.00	\$42.00	\$168,371
	Manual Off-Load Vehicles	55.00	57.75	40,855
	Total Impact - EWS - Disposal			\$209,226
TOTAL REVENUE FROM FEE AND PERMIT CHANGES				\$209,226

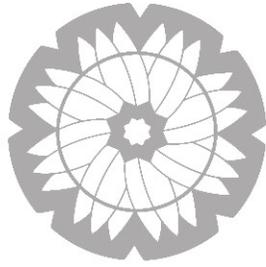


GARLAND

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APPENDIX (H)
GARLAND PLUS FIVE

Garland Plus Five (General Fund Five-Year Forecast)451



GARLAND

TEXAS MADE HERE



Garland Plus Five

**General Fund
Five-Year Forecast
Summary Version
As of September 2019**



Garland Plus Five

**Forecast Based on Assumptions
Which May or May Not Prove Valid**

**“Essentially, All Models Are Wrong,
But Some Are Useful”**

**George Box
World Renowned Statistician**

Appendix (H)

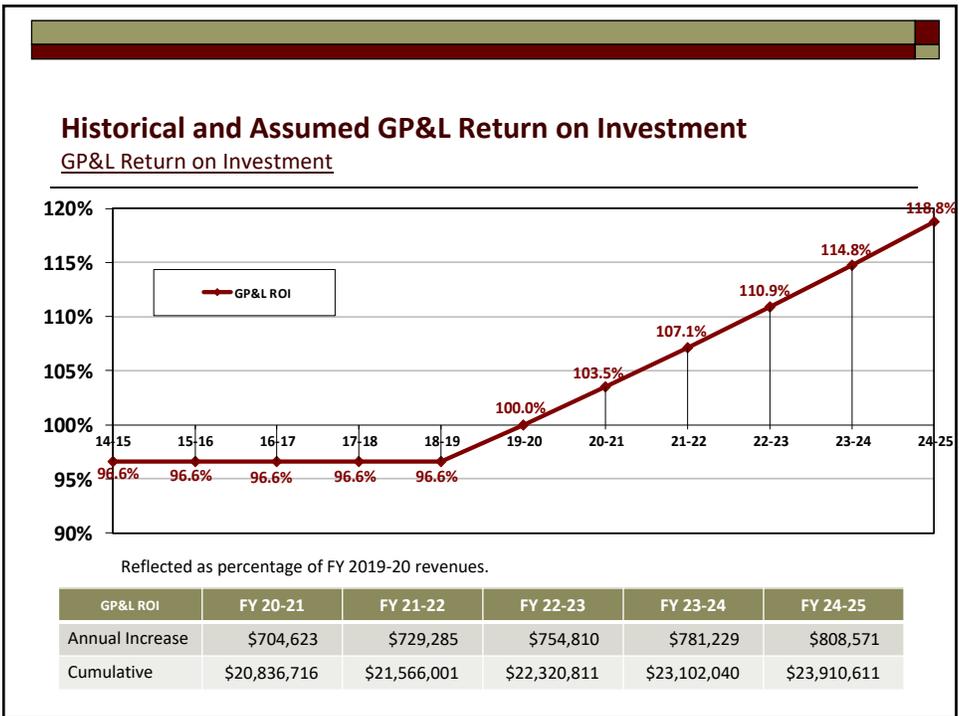
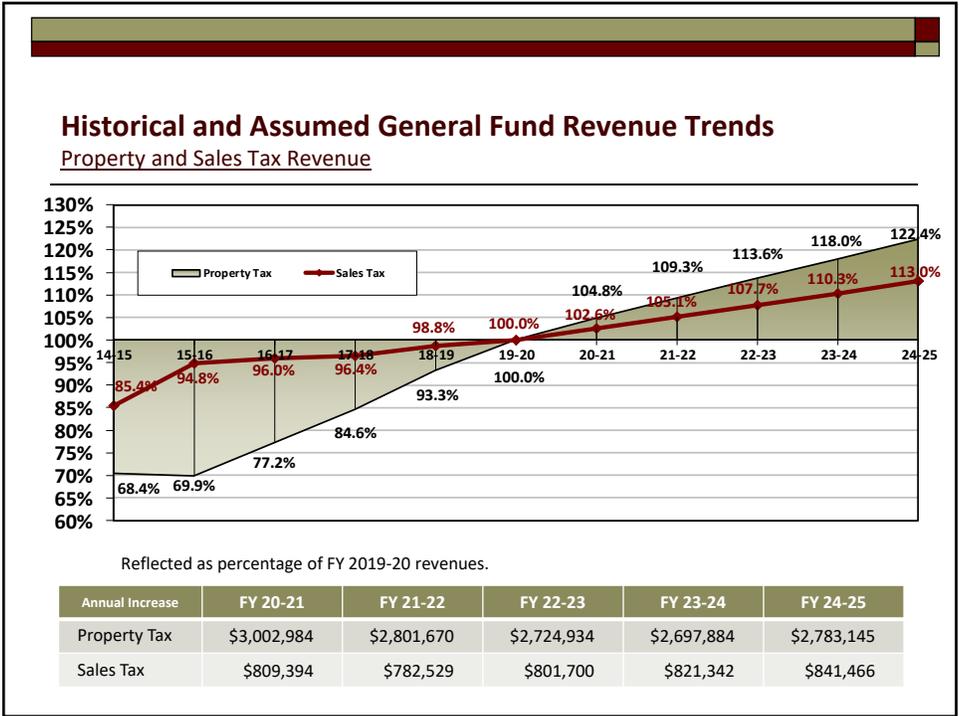
Garland Plus Five

Garland Plus Five Forecast					
Major Assumptions – Three Largest Revenue Sources					
□ Property Tax Base					
Y1	2020-21	4.7%	Y4	2023-24	3.8%
Y2	2021-22	4.3%	Y5	2024-25	3.8%
Y3	2022-23	4.0%			
□ Sales Tax Revenue					
Y1	2020-21	2.45%	Y4	2023-24	2.45%
Y2	2021-22	2.45%	Y5	2024-25	2.45%
Y3	2022-23	2.45%			
Gross Sales Tax Revenue (Excludes Impact from Incentives).					

Garland Plus Five Forecast					
Major Assumptions – Three Largest Revenue Sources					
□ Garland Power and Light - Return on Investment (ROI)					
<i>Reconciles with GP&L 10-Year Forecast:</i>					
Y1	2020-21	3.5%			
Y2	2021-22	3.5%			
Y3	2022-23	3.5%			
Y4	2023-24	3.5%			
Y5	2024-25	3.5%			

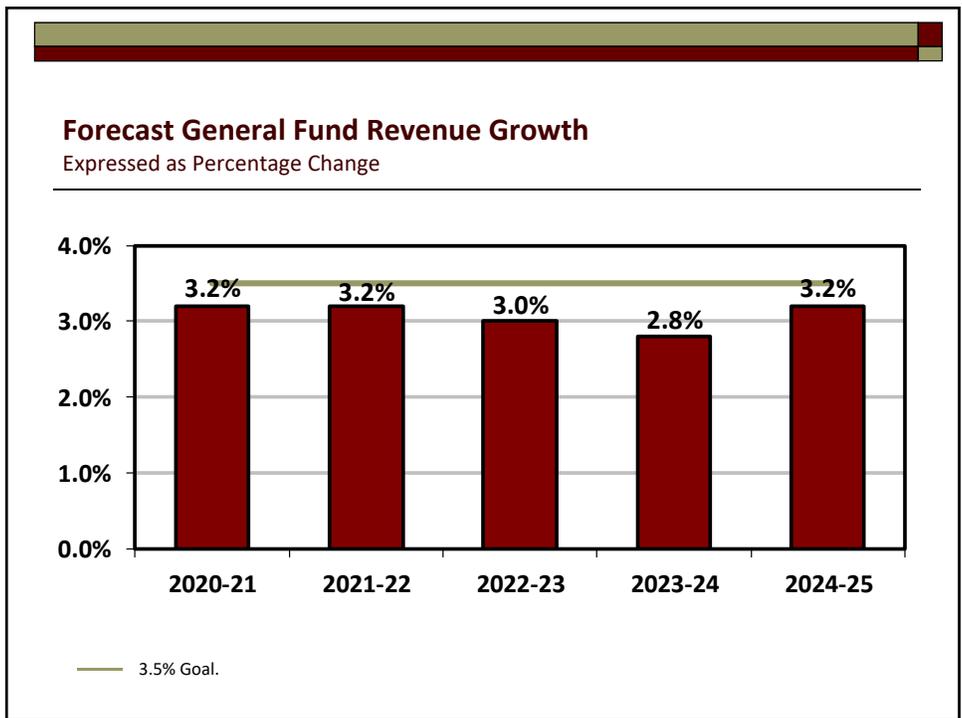
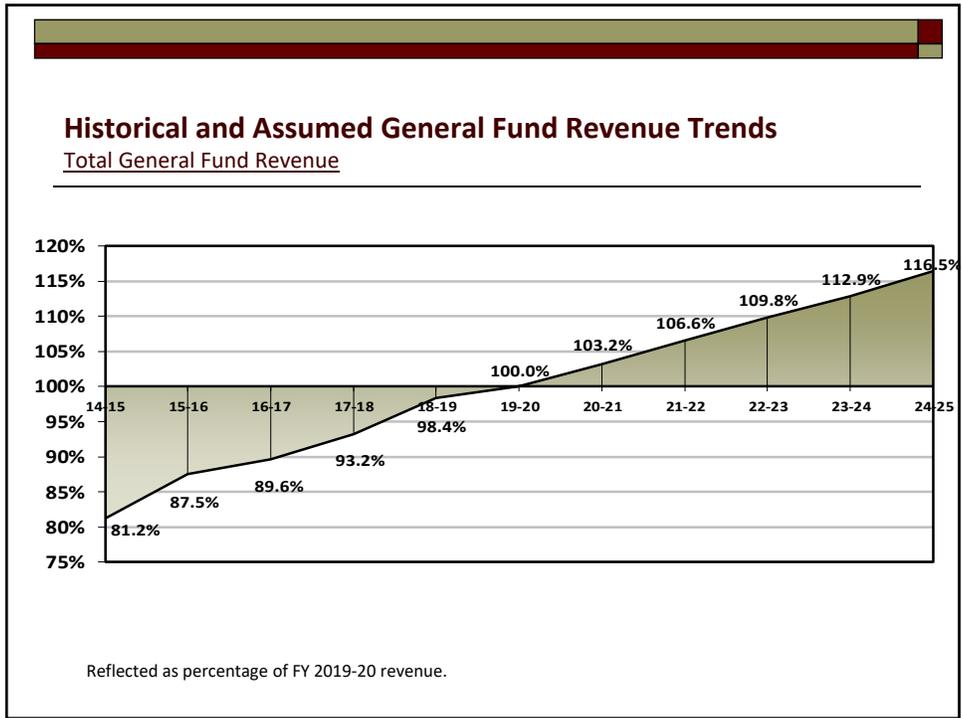
Appendix (H)

Garland Plus Five



Appendix (H)

Garland Plus Five



Appendix (H)

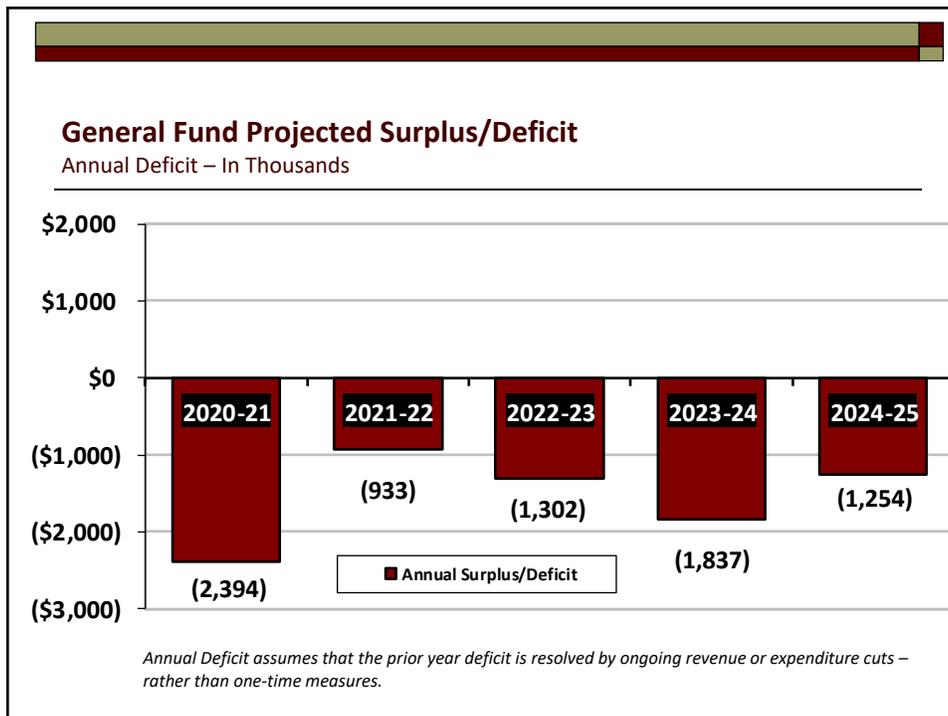
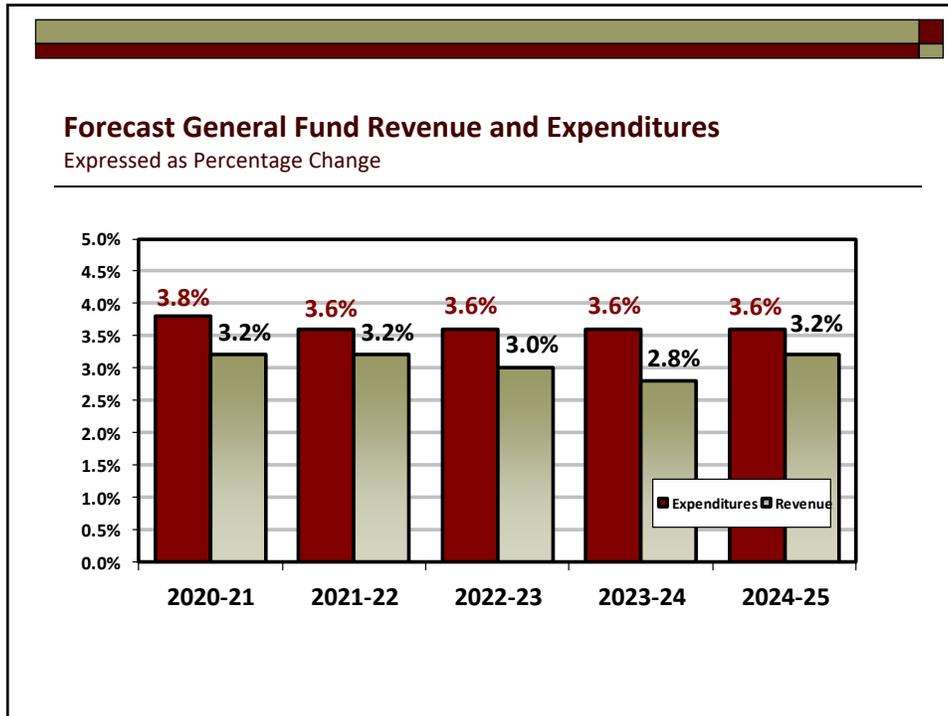
Garland Plus Five

Garland Plus Five Forecast			
Major Assumptions – Expenditures			
□ Employee Compensation Assumptions			
		General Schedule	Civil Service
Y1	2020-21	3.0%	3.5%
Y2	2021-22	3.0%	3.5%
Y3	2022-23	3.0%	3.5%
Y4	2023-24	3.0%	3.5%
Y5	2024-25	3.0%	3.5%
□ Benefit Costs Assumptions			
Health Insurance cost increases average 6.5% a year.			
Texas Municipal Retirement System – no further increases.			
Compensation assumption is to keep employees at market.			

Garland Plus Five Forecast						
Major Assumptions – Expenditures <i>(Continued)</i>						
□ Retirement Stability Benefit (RSB)						
Increase the City Contribution by 0.25% each year until 3.0% is reached in FY 2026-27. The City Contribution for FY 2019-20 is 1.25%.						
□ Other Post Employment Benefits (OPEB)						
Increase the contribution by approximately \$85,000 each year until the annual contribution reaches \$1.5 million. The General Fund contribution for FY 2019-20 is \$670,000.						
Total GF Contribution	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
RSB	\$755,842	\$931,953	\$1,114,461	\$1,302,327	\$1,494,420	\$1,697,827
OPEB	\$670,000	\$755,000	\$840,000	\$925,000	\$1,010,000	\$1,095,000

Appendix (H)

Garland Plus Five



Appendix (H)

Garland Plus Five

Forecast General Fund Surplus/Deficits					
Prior to Resolving Deficits with Revenue or Expenditure Adjustments					
	2020-21	2021-22	2022-23	2023-24	2024-25
Forecast Surplus/(Deficit)	(\$2,393,768)	(\$933,052)	(\$1,301,530)	(\$1,837,377)	(\$1,254,342)
Tax Rate Equivalent	1.45	0.54	0.73	0.99	0.65
Cumulative Rate Equiv.	1.45	1.99	2.72	3.71	4.36

Appendix (H)

Garland Plus Five

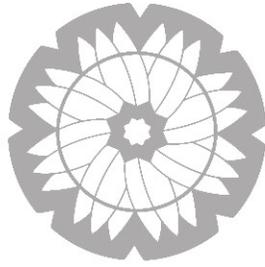
	Y0 2019-20	Y1 2020-21	Y2 2021-22	Y3 2022-23	Y4 2023-24	Y5 2024-25
REVENUE						
Property Taxes (Net of Incentives)	\$62,079,627	\$65,015,813	\$67,795,248	\$70,498,556	\$73,175,028	\$75,936,084
Property Taxes - Prior Years	453,329	520,127	542,362	563,988	585,400	607,489
Sales Tax - Base	31,130,547	31,939,941	32,722,470	33,524,170	34,345,512	35,186,978
FTC Sales Tax Reserve Transfer	0	0	0	0	0	0
Sales Tax - Firewheel Town Center	(336,336)	(86,270)	0	0	0	0
Sales Tax - Academy Sports Incentives	0	0	0	0	0	0
Sales Tax - Walmart Incentives	(154,365)	(158,378)	(29,302)	0	0	0
Sales Tax - Saigon Mall Incentives	(20,926)					
Harbor Point Incentive	(286,364)	(317,144)	(342,408)	(358,457)	(373,705)	(388,544)
GP&L ROI	20,132,093	20,836,716	21,566,001	22,320,811	23,102,040	23,910,611
Sub-Total	112,997,605	117,750,804	122,254,372	126,549,069	130,834,276	135,252,618
Percentage Growth	5.6%	4.2%	3.8%	3.5%	3.4%	3.4%
Mixed Drink	456,291	468,155	479,624	491,375	503,414	515,747
Bingo Tax	95,000	95,000	95,000	95,000	95,000	95,000
TXU Franchise Fee	1,261,956	1,283,409	1,305,227	1,327,416	1,349,982	1,372,932
Atmos Gas Franchise Fee	2,128,351	2,180,496	2,233,918	2,288,649	2,344,721	2,402,166
Telecommunications/Cable Franchise Fee	2,556,546	2,467,067	2,417,726	2,333,105	2,286,443	2,206,418
Commercial Sanitation Franchise Fee	388,972	398,502	408,265	418,268	428,515	439,014
Landfill Revenue	14,418,951	14,772,215	15,134,135	15,504,921	15,884,791	16,273,969
EMS - Ambulance Transport	3,630,409	3,637,670	3,754,075	3,874,206	3,881,954	4,006,177
EMS FEE	2,607,867	2,607,867	2,607,867	2,607,867	2,607,867	2,607,867
Impound Vehicles	360,000	360,000	360,000	360,000	360,000	360,000
E911 Fees	1,700,000	1,695,750	1,678,793	1,670,399	1,666,223	1,666,223
False Alarm Fees	150,000	150,300	155,110	160,073	160,393	165,526
Police Services	2,739,659	2,854,045	2,962,098	3,074,597	3,191,742	3,313,745
Swimming Pool Fees	421,500	422,343	435,858	449,805	450,705	465,128
Mowing Liens	428,535	428,535	430,678	432,831	434,995	430,645
Salvage	1,000,081	1,000,081	1,000,081	1,000,081	1,000,081	1,000,081
Other Service Charges	866,794	868,528	896,320	925,003	926,853	956,512
Investment Earnings	843,900	862,888	882,303	902,155	922,453	943,208
PILOT	6,389,465	6,708,938	6,977,296	7,186,615	7,474,079	7,847,783
Water Franchise Fees	3,691,179	3,875,738	4,069,525	4,273,001	4,486,651	4,710,984
Wastewater Franchise Fees	1,867,260	1,904,605	1,942,697	1,981,551	2,021,182	2,061,606
Solid Waste Franchise Fees	1,044,035	1,064,916	1,086,214	1,107,938	1,130,097	1,152,699
G&A Charges	10,224,101	10,650,977	11,054,219	11,474,052	11,911,226	12,366,524
Building Permits	1,303,014	1,107,562	941,428	800,213	680,181	680,181
Rezoning Fees	73,010	62,059	52,750	44,837	38,112	38,112
Public Works Inspection Fees	264,079	224,467	190,797	162,178	137,851	137,851
Electric and Plumbing Permits	502,536	427,156	363,082	308,620	262,327	262,327
Sign Permits	103,804	103,804	106,918	110,126	110,126	113,429
Animal Pound	156,193	156,505	161,514	166,682	167,015	172,360
Inspection Fees - Multi-Family	210,914	210,914	217,241	223,759	223,759	230,471
Rental Registration Fees	386,211	386,211	397,797	409,731	409,731	422,023
Other Permits and Licenses	1,267,545	1,270,080	1,310,723	1,352,666	1,355,371	1,398,743
Municipal Court	5,193,433	5,203,820	5,370,342	5,542,193	5,553,277	5,730,982
Library Fines	93,854	94,042	97,051	100,157	100,357	103,568
Rents and Concessions	791,095	792,677	818,043	844,220	845,909	872,978
Indirect Cost Transfers	505,000	510,050	515,151	520,302	525,505	530,760
Sub-Total	70,121,540	71,307,371	72,909,864	74,524,590	75,928,889	78,053,739
Percentage Growth	1.6%	1.7%	2.2%	2.2%	1.9%	2.8%
TOTAL REVENUE PROJECTED	\$183,119,145	\$189,058,175	\$195,164,235	\$201,073,660	\$206,763,165	\$213,306,357
CHANGE FROM PRIOR YEAR	\$7,088,496	\$5,939,030	\$6,106,060	\$5,909,425	\$5,689,505	\$6,543,192
PERCENTAGE CHANGE	4.0%	3.2%	3.2%	3.0%	2.8%	3.2%
Top Three Revenues:						
Property Taxes	7.9%	4.7%	4.3%	4.0%	3.8%	3.8%
Sales Tax (Net of Incentives)	2.7%	3.4%	3.1%	2.5%	2.4%	2.4%
ROI	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Total	5.6%	4.2%	3.8%	3.5%	3.4%	3.4%

Appendix (H)

Garland Plus Five

	Y0 2019-20	Y1 2020-21	Y2 2021-22	Y3 2022-23	Y4 2023-24	Y5 2024-25
EXPENDITURES						
Compensation and Burden	\$117,007,519	\$121,515,063	\$125,645,907	\$129,919,894	\$134,342,017	\$138,917,448
Civil Service						
General Schedule						
Employee Health Insurance	16,248,701	17,304,867	18,429,683	19,627,612	20,903,407	22,262,129
Sub-Total	133,256,220	138,819,929	144,075,590	149,547,506	155,245,424	161,179,576
Operating Expenditures	12,948,441	13,094,111	13,241,420	13,390,386	13,541,028	13,693,364
Fleet Service Costs	3,464,100	3,608,733	3,745,358	3,887,605	4,035,727	4,189,990
Fuel Cost	1,955,066	2,009,808	2,066,082	2,123,933	2,183,403	2,244,538
ERF	1,466,409	2,092,177	2,171,386	2,253,854	2,339,729	2,429,163
Capital	2,606,484	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Charge-outs	(2,483,868)	(2,587,574)	(2,685,539)	(2,787,534)	(2,893,742)	(3,004,354)
Sub-Total Operations and Capital	19,956,632	19,717,255	20,038,708	20,368,244	20,706,144	21,052,702
Customer Service	238,446	248,402	257,806	267,597	277,793	288,411
Facilities Management	5,892,303	6,138,318	6,370,712	6,612,669	6,864,618	7,127,014
IT	10,232,546	10,659,775	11,063,349	11,483,529	11,921,064	12,376,739
IT Project Fund	616,666	647,499	679,874	713,868	749,561	787,039
IT Infrastructure Replacement	1,050,000	1,050,000	1,100,000	1,150,000	1,200,000	1,250,000
Warehouse	253,823	264,421	274,431	284,854	295,707	307,011
Sub-Total	18,283,784	19,008,415	19,746,173	20,512,518	21,308,744	22,136,214
Transfers to LTD	173,066	180,292	187,118	194,224	201,624	209,331
Transfers to Infrastructure	8,231,445	9,061,244	9,517,452	9,945,175	10,363,777	10,771,594
Transfer to Free Lunch Program & Fair Housing	85,650	85,650	85,650	30,000	30,000	30,000
Transfers to Self Insurance	2,877,467	2,949,404	3,023,139	3,098,717	3,176,185	3,255,590
Transfers to Landfill Sinking Fund	1,875,252	1,877,579	1,958,194	2,040,805	2,125,454	2,212,184
Transfers to Capital Improvement Program	50,000	0	0	0	0	0
OPEB Trust	670,000	755,000	840,000	925,000	1,010,000	1,095,000
Sub-Total	13,962,880	14,909,169	15,611,553	16,233,922	16,907,041	17,573,699
TOTAL BASE EXPENDITURES	\$185,459,516	\$192,454,767	\$199,472,024	\$206,662,189	\$214,167,353	\$221,942,191
CHANGE IN EXPENDITURES	7,285,674	6,995,251	7,017,257	7,190,165	7,505,164	7,774,838
PERCENTAGE CHANGE	4.09%	3.8%	3.6%	3.6%	3.6%	3.6%
NET CASH FLOW - Cumulative Impact	(\$2,340,372)	(\$3,396,593)	(\$4,307,789)	(\$5,588,529)	(\$7,404,188)	(\$8,635,834)
See Note Below *			2,393,768	3,326,820	4,628,349	6,465,726
FUND BALANCE						
Beginning Fund Balance	\$18,578,957	\$14,095,614	\$14,592,789	\$15,111,820	\$15,651,638	\$16,213,176
Assumed Carry-Over		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Cash Flow	(2,340,372)	(3,396,593)	(1,914,021)	(2,261,710)	(2,775,839)	(2,170,108)
Transfer to Available Reserve	(2,020,000)					
Unreserved Fund Balance	\$14,218,585	\$12,199,021	\$14,178,768	\$14,350,110	\$14,375,799	\$15,543,069
Available Reserve	5,250,000	5,250,000	5,250,000	5,250,000	5,250,000	5,250,000
Total Fund Balance	\$19,468,585	\$17,449,021	\$19,428,768	\$19,600,110	\$19,625,799	\$20,793,069
Fund Balance Requirement	\$14,095,614	\$14,592,789	\$15,111,820	\$15,651,638	\$16,213,176	\$16,797,410
Excess / (Deficit)	\$122,971	(\$2,393,768)	(\$933,052)	(\$1,301,530)	(\$1,837,377)	(\$1,254,342)
Tax Rate Equivalent		1.45	0.54	0.73	0.99	0.65
Cumulative		1.45	1.99	2.72	3.71	4.36

* Assumes each year's deficit is resolved with measures that are ongoing versus one-time.

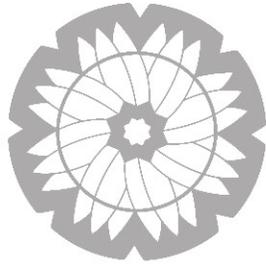


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Appendix (I)

Glossary & Acronyms

GLOSSARY OF TERMS

This Budget contains specialized and technical terminology that is unique to public finance and budgeting and the City of Garland. To assist the reader of the Budget in understanding these terms, a glossary has been included.

Account – Expenditure classification according to the types of items purchased or services obtained; for example, outside services, materials, supplies, and equipment.

Accrual Basis – The basis of accounting under which transactions are recognized when they occur, regardless of the timing of cash flows.

Accrued Expenses – Expenses incurred but not due until a later date.

Ad Valorem – A tax computed from the assessed value of land and improvements.

Affordable Care Act – Federal legislation enacted in March 2010 intended to increase the quality, affordability, and rate of insurance coverage for Americans while reducing the costs of health care to individuals and the government.

Appropriation – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

Appropriation Ordinance – The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

Assessed Valuation – A value established by the Dallas Central Appraisal District (DCAD) determining the market value of real and business personal property for the purpose of tax assessment.

Assets – Resources owned or held by the City that have monetary value.

Bond – A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are General Obligation (G.O.) and Revenue (Water/Sewer) bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and water lines.

Bond Funds – Resources derived from issuance of bonds for capital improvements and authorized by vote of the citizens of Garland.

Budget – A comprehensive financial plan which estimates anticipated revenue and projected expenditures for a period of one year.

Budget Amendment – A legal procedure utilized by the City staff and City Council to revise a budget appropriation.

Budget Calendar – The schedule of key dates and milestones which the City departments follow in the preparation, adoption, and administration of the Budget.

Budget Document – The instrument used by the budget-making authority to present a comprehensive financial program to the City Council.

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Budget Message – The opening section of the Budget which provides the City Council and the public with a general summary of the most important aspects of the Budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager.

Budgetary Control – The control or management of the organization in accordance with the Adopted Budget for the purpose of keeping expenditures within the limitations of approved appropriations.

Capital Expense – Any item purchased by the City which meets the City’s capitalization criteria. These criteria are: it has a value of \$5,000 or more, it has an anticipated life of more than one year, and/or it can be readily identified and tracked as an individual item. These expenditures result in the acquisition of or addition to fixed assets.

Capital Improvement Program (CIP) – A 5-year plan of capital projects including estimated costs and funding sources as revised by the City Council each year.

Capital Project – A project or expenditure that adds to the City’s fixed assets – including the construction of infrastructure, major facilities, and the acquisition of large equipment (\$30,000 or more). Capital projects generally involve a “multi-year” process which spans more than one fiscal year.

Cash Basis – A basis of accounting under which transactions are recognized only when cash changes hands.

Cash Funded CIP – A transfer of funds budgeted in the operating fund for the three utilities (Electric, Water, and Wastewater) to a multi-year capital account to be used for capital projects. Transferring cash reduces the amount of debt that must be issued to fund various projects.

Certificates of Obligation (COs) – Legal debt instruments which finance a variety of projects such as sanitation trucks, fire equipment, and remodeling. These certificates are backed by the full faith and credit of the issuing government and are financed through property tax and/or utility revenues, generally for a shorter term than bonds. COs are authorized by the City Council.

Charge Outs – Personnel expenses that are charged to another department or project in a different fund.

Commercial Paper – Type of short-term promissory note with a maturity ranging from one to 270 days.

Community Development Fund – A special revenue fund supported by Housing & Urban Development (HUD) that funds community improvement projects in low-income areas within the city. The use of these funds follows Federal guidelines and is approved by the City Council.

Customer Service Fund – An internal service fund responsible for the billing and collection of all utility revenue as well as customer requests concerning billing, rates, metering, and credit policies.

Debt Service – The City's obligation to pay the principal and interest on debt issues.

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Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and related costs.

Deficit – The excess of expenditures over revenues during an accounting period; or, in the case of Proprietary Funds, the excess of expenses over income during an accounting period.

Delinquent Taxes – Real or personal property taxes that remain unpaid on and after February 1st of each year.

Department – A segment of the organization responsible for managing and administering services within a functional area.

Depreciation – The portion of a capital asset that is charged as an expense during a particular accounting period. Depreciation is not a budgeted expenditure.

Economic Development Fund – A fund that directs business and real estate investment into strategic geographic areas in a way that rejuvenates the City's urban form. This function was moved out of the General Fund into a newly created Economic Development Fund for reasons of financial transparency and to more accurately track revenues and expenditures specifically associated with department endeavors.

Effective Tax Rate – Based on State law, a calculated tax rate that would yield the same amount of revenue received in the prior fiscal year on real property plus the amount needed to pay tax-pledged long-term debts for the upcoming fiscal year.

Electric Utility Fund – An enterprise fund that accounts for the resources and expenditures associated with the production and distribution of electricity. The City's Electric Department is known as Garland Power & Light (GP&L).

Encumbrance – The commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or reserve funds for specific future expenditures.

Ending Balance – The ending balance of a fund that is not expended. It takes into account the beginning balance, revenue, and expenditures. Year-end encumbrances that will roll forward have not been reserved.

Enterprise Funds – Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public are recovered primarily through user charges. Along with the Internal Service Funds, they are Proprietary Fund types.

Equipment Replacement Fund – An internal service fund used to account for the proceeds accumulated from other funds for the future replacement of deteriorated equipment. This replacement reserve charge is based on expected life and anticipated replacement cost of the equipment.

Expenditures – The cost of goods received or services rendered during a fiscal year where cash payments have been made or encumbered.

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Facilities Management Fund – An internal service fund that provides custodial, maintenance, and general construction service for the City. It also manages the City’s use of utilities.

Fiscal Year – The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Garland has a fiscal year of October 1 through September 30 as established by the City Charter.

Fleet Services Fund – An internal service fund that accounts for the resources and expenditures of maintaining the City’s fleet of vehicles.

Franchise Tax – A charge paid for the use of City streets and public rights-of-way.

Freeport Exemption – An exclusion of ad valorem taxes on specific business personal property that is expected to be on the premises of the taxpayer for 175 days or less. The purpose of the exemption is to allow businesses to ship short-term inventory in and out of Texas without incurring a tax liability.

Fund – An accounting device established to control receipt or disbursement of income from sources set aside to support specific activities or attain certain objectives.

Fund Balance – The amount at fiscal year-end including beginning fund balance plus total revenue minus total expenditures. Fund balance is found in governmental fund types. Fund Balance may also be thought of as the unreserved, undesignated portion of total assets minus total liabilities.

General and Administrative (G&A) – The allocated costs charged by the General Fund for services provided to a department in another fund.

General Fund – The General Fund is the general operating fund of the City. All general tax revenues and receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. It includes basic operating services such as general administration, police and fire protection, health services, parks and recreation, and libraries. It is a governmental fund type.

General Obligation Bonds (GOs) – Legal debt instruments which finance a variety of public projects such as streets, buildings, and park improvements. These bonds are backed by the full faith and credit of the municipal government and are financed through property tax revenues. In Texas, GO bonds must be authorized by public referendum.

Goal – A long-range desirable development attained by time-phased objectives and designed to carry out a strategy.

Golf Fund – An enterprise fund that accounts for the resources and expenditures associated with the public golf course at Firewheel.

GP&L – Garland Power and Light, the City’s department that manages the Electric Utility Fund.

Grant – A contribution by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

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Group Health Insurance Fund – An internal service fund that accounts for each employee’s medical insurance plan which is administered by a third party. The City makes deposits to the Fund each pay period for each employee covered by these medical insurance plans, and payments of employees’ medical claims or HMO premiums are made from this Fund.

Heliport Fund – An enterprise fund that accounts for the resources (terminal lease space, hangar lease space, and fuel sales) and expenditures associated with the operation of the City’s heliport.

Hotel/Motel Tax Fund – A special revenue fund that accounts for the resources and expenditures of special events and hotel/motel occupancy taxes. By State law, the use of these taxes is restricted.

Indirect Costs – Costs associated with, but not directly attributable to, providing a product or service. These costs are usually incurred by central service departments in support of operating departments.

Information Technology Fund – An internal service fund responsible for coordinating and maintaining the City’s computer network, automation infrastructure, and telecommunication services.

Information Technology (IT) Project Fund – An internal service fund used to account for the proceeds accumulated from other funds to provide more effective financial oversight for technology-related project costs. All projects included in the Fund have undergone a comprehensive review, cost analysis, and approval process outlined by the internal Information Technology Board (ITB).

Information Technology (IT) Replacement Fund – An internal service fund used to account for the proceeds accumulated from other funds for the future replacement of deteriorated personal computer equipment. This replacement reserve charge is based on anticipated replacement cost of the equipment.

Infrastructure Repair & Replacement Fund – This special revenue fund is responsible for the repair and replacement of City streets and alleys. It is supported by funds transferred from the General Fund.

Interfund Transfers – Amounts transferred from one fund to another.

Intergovernmental Revenue – Grants, entitlements, and cost reimbursements from the Federal or State or another local government.

Internal Service Funds – Internal service funds are Proprietary Fund types and are used to account for the financing of goods or services provided by one department to or on behalf of other departments of the governmental unit, or to other governmental units, on a cost reimbursement or allocation basis.

Intragovernmental Revenue – A transfer from one fund to another, realized as revenue in the receiving fund, to recover the cost of services provided. This includes, but is not limited to, indirect costs, general and administrative costs, and payments in lieu of taxes.

Investments – Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments.

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Key Results – Departmental goals and objectives as they correspond to the Citywide goals set by the City Council.

Levy – The City Council's authority to impose taxes, special assessments, fines, fees, and charges.

Liabilities – Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances. The Annual Budget reflects only current period expenditures rather than liabilities.

Library Grant Fund – The Library Grant Fund is a contribution by the Northeast Texas Library System (NETLS) to the City of Garland. NETLS contributions to local governments are from the State and Federal government. This fund was dissolved in FY 2012-13.

Line Item Budget – A budget prepared along organizational lines that focuses on expenditure categories. This provides the building blocks for the total Budget.

Long Term Disability Fund – An internal service fund responsible for the City's Long Term Disability Program. The City and participating employees contribute to the Fund each pay period. Long-term disability payments are then made out of this Fund.

Mission Statement – A departmental statement that describes what the department does, why it does it, and who benefits from it.

Modified Accrual Accounting Basis – A basis of accounting in which some expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are incurred when the funds are encumbered, while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure." This type of accounting basis is the standard for most governmental fund types.

Non-Departmental – A cost center established in each major operating fund to account for expenditures which are not associated with a particular department within the fund.

Objective – Attached to a goal, it describes something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Operating Budget – Plans of current expenditures and the proposed means for financing them. The Annual Operating Budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the City are controlled.

Operating Expense – Expenditures in individual organizational budgets for supplies, materials, maintenance, professional services, etc. Generally means the same as Operations & Maintenance (O&M).

Ordinance – A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a State statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

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Organization – The unit within Garland's governmental structure which has responsibility for accomplishing specific programs and functions of the City.

Other Post Employment Benefits – An accounting concept created by the Governmental Accounting Standards Board describing costs and financial obligations that governments incur when they provide postemployment benefits other than pensions as part of compensation for services rendered by their employees.

Performance Measures – Specific quantitative and qualitative measures of work performed as an objective of the department.

Personnel Expense – All costs related to compensating employees, including salaries and benefits.

Property Tax – Taxes levied on all real and personal property according to the property's valuation and tax rate, in compliance with State Property Tax Code.

Public Health / Immunization Grant Fund – A fund established to provide a complete collection of both the Public Health services fees and grant-funding.

Rate Mitigation Fund – A fund established for the Electric Utility whereby savings from reduced TPA charges to Garland are reserved to protect against rate spikes anticipated from future debt payments.

Rating – The creditworthiness of a city as evaluated by independent agencies.

Real Property – Property classified by the State Property Tax Board including land and improvements used for residential single and multi-family; vacant lots; acreage; farm and ranch improvements; commercial and industrial; and oil, gas, and other mineral reserves.

Recreation Performance Fund – An enterprise fund which accounts for recreation center activities that are supported by user charges.

Revenue – Funds the City receives as income that includes tax payments, fees for services, receipts from other governments, fines, forfeitures, grants, and interest income.

Revenue Bonds – Legal debt instruments which finance public projects for utilities such as Water or Sewer. Revenues from the utility are pledged to pay principal and interest on the bonds. In Texas, Revenue Bonds may or may not be authorized by public referenda.

Safelight Fund – A fund established to collect penalty fees from red light running through the use of sensor-activated cameras. The funds are restricted to covering direct program expenditures and enhancements to traffic and public safety.

Self Insurance Fund – An internal service fund that accounts for general and vehicle liability, Workers Compensation, risk management, and all forms of insurance (except health and long term disability) as well as the payment of claims.

Sinking Fund – A reserve fund or account into which contributions are made to be used later for a specific purpose.

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Stormwater Management Fund – An enterprise fund that accounts for resources and expenditures associated with controlling the quality of stormwater discharges into lakes and streams.

Target Budgeting – A budget approach wherein General Fund departments are given an allocation of resources based on their proportionate share of projected resources, less management priorities and contingencies.

Tax Base – The assessed value of all residential and commercial real property and business personal property as established annually by the Dallas Central Appraisal District.

Tax Increment Financing (TIF) – A special fund used to capture tax revenue (either or both real property and sales) generated from the difference between a base year assessed value and each succeeding year for a designated area or district.

Tax Levy – The total amount to be raised by general property taxes for purposes specified in the Tax Levy ordinance.

Tax Note – Short-term interest-bearing note issued by a government in anticipation of tax revenues to be received at a later date. The note is retired from the tax revenues to which it is related.

Tax Rate – The amount of tax levied for each \$100 of assessed valuation. The tax rate times the assessed valuation of the tax base equals the tax levy.

Tax Roll – The official list showing the amount of taxes levied against each taxpayer or property.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Texas Municipal Power Agency (TMPA) – A consortium of four Texas cities, including Garland, for the acquisition of electric power.

Texas Municipal Retirement System (TMRS) – A statewide retirement system that provides retirement, disability, and death benefits for employees of participating Texas cities.

Unreserved Ending Balance – The ending balance of a fund that is neither expended nor encumbered. It takes into account beginning balance, revenues, expenditures, and year-end encumbrances.

Warehouse Fund – An internal service fund responsible for central receiving, storing, and issuing common usage materials and equipment. Additional functions now include certain mail operations and the City's Day Labor Center.

Wastewater Utility Fund – An enterprise fund that accounts for the resources and expenditures associated with the collection, transportation, and processing of wastewater.

Water Utility Fund – An enterprise fund that accounts for the resources and expenditures associated with the purchase and distribution of water.

Work Trends – Quantitative and qualitative measures of work performed as an objective of the organization.

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ACRONYMS

ACA – Affordable Care Act	ERF – Equipment Replacement Fund
ADDI – American Dream Down-Payment Initiative	EWS – Environmental Waste Services
ARRA – American Recovery and Reinvestment Act	FHA – Federal Housing Authority
CAFR – Comprehensive Annual Financial Report	FHAP – Fair Housing Assistance Program
CDBG – Community Development Block Grant	FHIP – Federal Housing Initiatives Program
CGTV – City of Garland Television	FLSA – Fair Labor Standards Act
CIP – Capital Improvement Program	FMLA – Family Medical Leave Act
CO – Certificate of Obligation	FTC – Firewheel Town Center
COG-ULC – City of Garland - Unified Learning Center	FY – Fiscal Year
COLA – Cost of Living Adjustments	GAAP – Generally Accepted Accounting Principles
CP – Commercial Paper	GCAC – Garland Cultural Arts Commission
CPI – Consumer Price Index	GFDC – Garland Foundation for Development Corporation
DART – Dallas Area Rapid Transit	GFOA – Government Finance Officers Association
DCAD – Dallas Central Appraisal District	GHA – Garland Housing Agency
DCCCD – Dallas County Community College District	GHFC – Garland Housing Finance Corporation
DFW – Dallas/Fort Worth Metropolitan Area	GIS – Geographic Information System
EMS – Emergency Medical Services	GISD – Garland Independent School District
EPA – Environmental Protection Agency	GNMA – Government National Mortgage Association (Ginnie Mae)
EOC – Emergency Operations Center	GO – General Obligation
ESG – Emergency Solutions Grant	GP&L – Garland Power & Light
ERCOT – Energy Reliability Council of Texas	HOME – Housing Opportunities Made Equal

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HPRP – Homelessness Prevention and Rapid Rehousing Program

HUB – Historically Underutilized Business

HUD – Housing and Urban Development

HVAC – Heating, Ventilating, & Air Conditioning

IT – Information Technology

ITB – Information Technology Board

ITS – Information Technology Services

kWh – Kilowatt Hour

LEED – Leadership in Energy and Environmental Design

LTD – Long Term Disability

NCTCOG – North Central Texas Council of Governments

NTMWD – North Texas Municipal Water District

NTTA – North Texas Tollway Authority

O&M – Operations and Maintenance

OAP – Open Access Plan

OPEB – Other Post Employment Benefits

PD – Planned Development

PGBT – President George Bush Tollway

PO – Purchase Order

PPO – Preferred Provider Organization

PSA – Public Service Announcement

QC – Quality Control

RB – Revenue Bond

ROI – Return on Investment

SUP – Specific Use Permit

SWPPP – Stormwater Pollution Prevention Plan

TAN – Tax Anticipation Note

TCEQ – Texas Commission on Environmental Quality

TIF – Tax Increment Financing (District)

TMPA – Texas Municipal Power Agency

TMRS – Texas Municipal Retirement System

TWC – Texas Workforce Commission

TxDOT – Texas Department of Transportation

UAAL – Unfunded Actuarial Accrued Liabilities

UDC – Unified Development Code

WWTP – Wastewater Treatment Plant