

CITY OF GARLAND 2013-14 ANNUAL OPERATING BUDGET



CITY HALL



CITY CENTER



WALNUT PEDESTRIAN CORRIDOR

Disclosure as required under S.B. 656

- 1) This budget will raise more revenue from property taxes than last year's budget by an amount of \$111,273, which is a .16 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 \$332,663.
- 2) The record vote of each member of City Council on the adoption of the FY 2013-14 Operating Budget:

<u>Name</u>	<u>Vote</u>
Douglas Athas, Mayor	For
Tim Campbell, District 1	For
Anita Goebel, District 2	For
Stephen Stanley, District 3	For
B.J. Williams, District 4	For
John Willis, District 5	For
Lori Barnett Dodson, Mayor Pro Tem	For
Scott LeMay, District 7	For
Jim Cahill, District 8	For

- 3) a)

	<u>2012-13</u>	<u>Change</u>	<u>2013-14</u>
O&M	39.40	0.0	39.40
Debt Service	<u>31.06</u>	<u>0.0</u>	<u>31.06</u>
Total Tax Rate	<u>70.46</u>	<u>0.0</u>	<u>70.46</u>

- b) FY 2013-14 Effective Tax Rate 70.43
- c) FY 2013-14 Effective Maintenance & Operations Tax Rate 39.38
- d) FY 2013-14 Rollback Tax Rate 73.59

- 4) The total tax-supported debt obligation for FY 2013-14 is \$32,712,718 on \$262,207,352 of outstanding debt.



Annual Operating Budget Fiscal Year 2013-14

City Council



Seated, Left to Right: Lori Barnett Dodson (Mayor Pro Tem), Douglas Athas (Mayor), Anita Goebel (District 2)

Standing, Left to Right: B.J. Williams (District 4), Scott LeMay (District 7), Stephen Stanley (District 3), John Willis (District 5) Jim Cahill (District 8), and Tim Campbell (District 1)

William Dollar, City Manager

Bryan Bradford, Assistant City Manager

Budget & Research Staff

Ron Young, Budget Director

Ron Tiffany, Senior Budget Analyst

Trent Schulze, Senior Budget Analyst

Matt Watson, Senior Budget Analyst

Matt Monedero, Budget Analyst

Sherry Bennett, Department Coordinator II



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, 2012**.

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.

Introductory Information



Scott LeMay



Tim Campbell



Jim Cahill



Anita Goebel



Lori Barnett Dodson
Mayor Pro Tem



John Willis



B.J. Williams

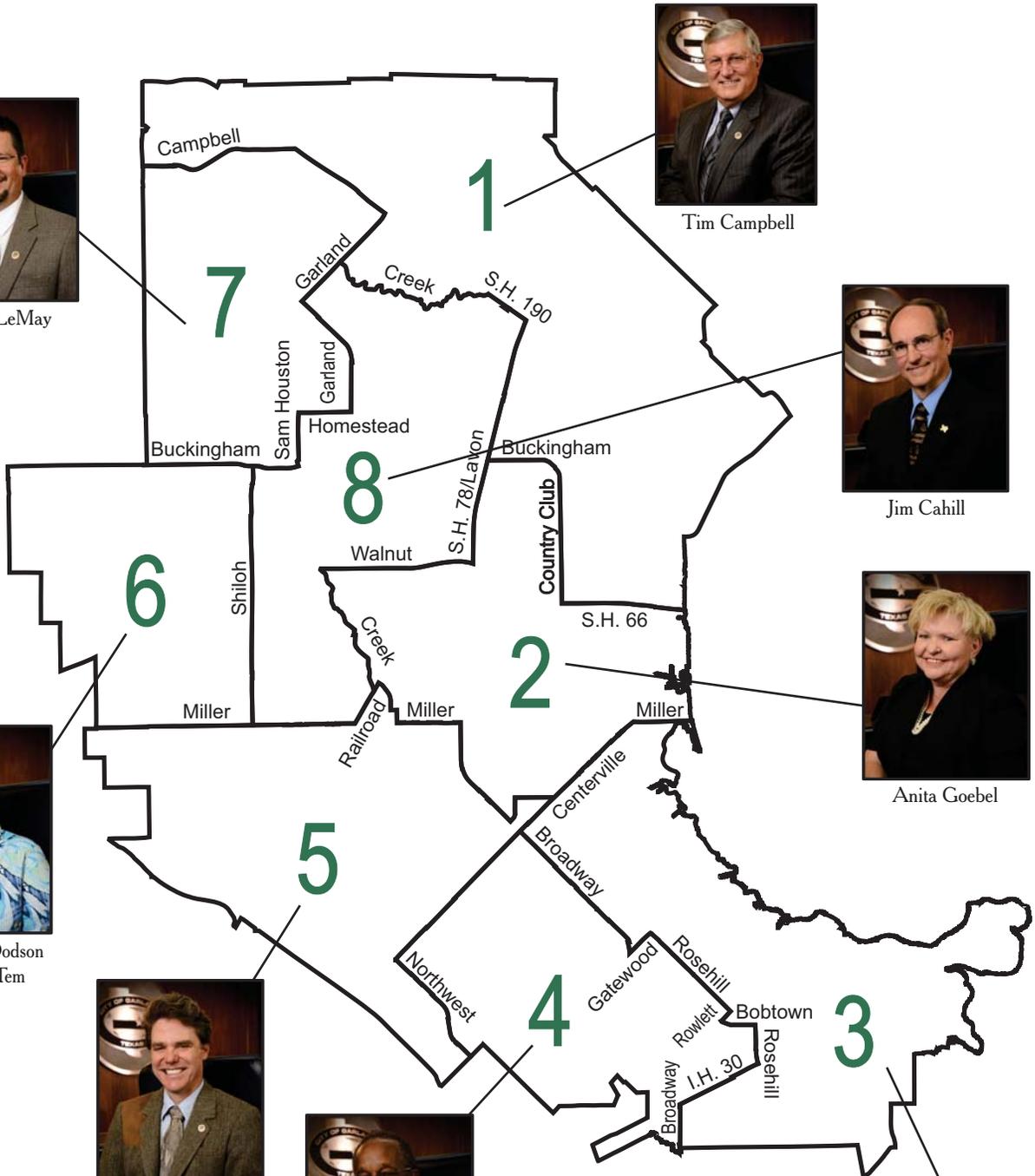


Stephen Stanley



Mayor
Douglas Athas

2013-14 GARLAND CITY COUNCIL





CITIZENS OF GARLAND

CITY COUNCIL

Municipal Court Judge
Robert J. Beasley

Municipal Court Judge
Sonja H. Galbraith

City Auditor
Craig Hametner

City Secretary
Lisa Palomba

City Attorney
Brad Neighbor

City Manager
William E. Dollar

City Marshals

Assistant City Manager
Bryan L. Bradford

Deputy City Manager
Martin E. Glenn

David Schuler
Managing Director

- Financial Services
- Budget
- Purchasing
- Warehouse
- Firewheel
- Facilities Management
- Risk Management
- Fleet Services
- CityCare Clinic

- Emergency Management
- Organizational Development (OD)
- Transportation
- Housing Agency

Richard Briley
Managing Director

- Health
- Animal Services
- Public Health
- Code Compliance

Mitch Bates
Managing Director

- Police
- SafeLight

Kevin Slay
Managing Director

- Customer Service
- Tax
- Municipal Court

Raymond Knight
Fire Chief

Fire

Priscilla Wilson
Sr. Managing Director

- Human Resources
- Communication Services
- Workforce Engagement & Development
- Public & Media Relations
- Fair Housing

Jeff Janke
Sr. Managing Director

GP&L

Neil Montgomery
Sr. Managing Director

- Planning & Community Development
- Building Inspection
- Housing & Community Services
- CVB/Marketing
- Economic Development

John Baker
Managing Director

- Water
- Wastewater
- Engineering
- Stormwater Management
- Street Services
- Lonnie Banks
Managing Director
- EWS - Service Delivery
- EWS - Disposal (Landfill)

Jim Stone
Managing Director

- Parks, Recreation & Cultural Arts
- Granville Arts Center
- Library
- Special Events
- Steve Niekamp
Managing Director
- Information Technology (IT)
- Geographic Info. System (GIS)
- Telecommunications/Radios

= Senior Management Team

GARLAND, TEXAS COMMUNITY PROFILE

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 12th largest city in Texas, Garland covers 57 square miles and is bordered by three major freeways: Interstate Highway 635, Interstate Highway 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 231,618. Garland has an estimated 81,525 households and an employment base of approximately 111,216.

Population, Households, Employment (Estimates)

	2010	2013	Growth
Population	226,876	231,618	4,742
Households	80,834	81,525	691
Employment	104,383	111,216	6,833

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

Garland is diverse in ethnicity and education. In 2010, the city's population was 37% white, 38% Hispanic, 14% African-American, 9% Asian, and 2% other. More than half 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. Per the 2010 Census, the median household income in Garland was \$52,389 and the median value of owner-occupied housing units was \$118,700.

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. The city is one of the largest manufacturing cities in the state and is home to companies such as:

<i>Arrow Fabrication Tubing</i>	<i>Interceramic, Inc.</i>	<i>Packaging Corp. of America</i>
<i>Atlas Copco Drilling Solutions</i>	<i>Kingsley Tools</i>	<i>Plastipak Packaging</i>
<i>Carroll Company</i>	<i>Kraft Foods</i>	<i>Raytheon Corporation</i>
<i>Daisy Brands, Inc.</i>	<i>L-3 Communications</i>	<i>Sherwin-Williams Company</i>
<i>Ecolabs, Inc.</i>	<i>Mapei Corporation</i>	<i>Valspar Corporation</i>
<i>General Dynamics Corp.</i>	<i>Metalwest, LLC</i>	

The city has a growing retail base with developments such as Firewheel Town Center, an open-air mall featuring numerous department stores and specialty shops, as well as Bass Pro Shops on Lake Ray Hubbard. Additional retail development is expected with the recent 9.9-mile expansion of the President George Bush Turnpike from State Highway 78 to Interstate Highway 30, connecting the southeastern area of Garland to the northeastern section.



Downtown Garland

As plans for new development continue to take shape, redevelopment and revitalization in Downtown Garland remains a focus for the City. Several projects that have changed or will change the face of Downtown include:

- **Oaks Fifth Street Crossing:** This 180,000 square-foot mixed-use development features apartments on the upper levels as well as shops and businesses on the ground level. It is conveniently located within walking distance of the Dallas Area Rapid Transit Garland Station. The facility also includes a multi-level parking garage for residents as well as visitors and area workers.



- **Charles E. Duckworth Utility Services Building:** Garland Power & Light and the City's Utility Customer Service operations and Tax offices are located Downtown in the Charles E. Duckworth Utility Services Building, which opened in June 2010. The eco-friendly building is energy-efficient and was built to LEED (Leadership in Energy and Environmental Design) standards. It also houses the Convention and Visitors Bureau at street level to serve the general public and visitors to Garland. The City's Utility Payment Drive-Thru also has been relocated in Downtown Garland.



- **Richland College - Garland Campus:** Another important part of Garland's Downtown revitalization includes the addition of the Richland College - Garland Campus. Offering specialized corporate and workforce training, the campus provides numerous continuing education opportunities that are convenient for employees who work for local and regional businesses. This facility with its unique design was also built to LEED standards.



- **City Center Development:** Taking advantage of transit-oriented development opportunities near Garland’s DART rail station, the next phase of mixed-use development will occur in partnership with Oaks Properties, LLC. During the next two years, much of the construction activity in Downtown will be focused around the City Center Development. This development will add about 158 apartment units next to City Hall in addition to the existing units built in 2008 at Oaks Fifth Street Crossing. Plans include a parking structure with approximately 330 spaces to serve the public, residential tenants, and those accessing City Hall; a re-skinned City Hall façade; as well as public open space adjacent to the Granville Arts Center.



In preparation for the construction around City Hall, the Landmark Museum (Santa Fe Depot) and railcar will be moved to a green space that will be developed south of Walnut Street between Glenbrook Drive and Fifth Street. Currently called the Walnut Pedestrian Corridor, this area will showcase the depot and railcar and will highlight Garland's rail history.



Tourism

In an effort to enhance Garland's tourism and further expand its marketing opportunities, a new logo was adopted. (See below.) The logo is being used in branding and marketing efforts both within the surrounding area and statewide. The marketing efforts help position Garland as a location for hosting association and corporate meetings as well as local, regional, and national sporting events.



Garland has recently attracted several new events including the Professional Anglers Association Bass Pro Shops Series Tournament and the Southwestern Athletic Conference Men's and Women's Basketball Tournament. State association groups making Garland a destination include the Texas Solid Waste Association, the Texas Municipal League, and the Texas Film Commission.

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, 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. On Saturday nights, Downtown visitors also enjoy live bluegrass music provided by the Garland Square Pickers.



The City's Christmas on the Square continues to be a favorite community event. This holiday celebration features fun, family activities such as a traditional tree-lighting ceremony, snow hills for sledding, choir performances, and photos with Santa.

Government 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 323 sworn Police Officers and 255 sworn Fire personnel. Garland has 11 fire stations and several public safety training facilities. Residents enjoy an abundance of recreation opportunities with 63 parks covering more than 2,500 acres as well as six recreation centers 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 also is home to Firewheel Golf Park, the largest municipal golf course in Texas, with 63 holes of championship-style golf.

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



CITY COUNCIL GOALS AND VISION STATEMENTS

2020 GOALS

Sustainable Quality Development and Redevelopment

Financially Stable Government with Tax Base That Supports Community Needs

Defends Rightful Powers of Municipalities

Fully Informed and Engaged Citizenry

Consistent Delivery of Reliable City Services

Safe, Family-Friendly Neighborhoods

Embrace Diversity

VISION STATEMENTS

Neighborhood Vitality

Coupling the initiatives of a proactive city government with an involved citizenry, Garland's Neighborhoods stand as the finest example of true American family values - self reliance, respect, personal responsibility, and community pride.

Quality of Life

Garland citizens enjoy an exceptional quality of life due to low crime rate, outstanding parks, quality schools, and well-maintained infrastructure.

Financial Health

Garland is financially healthy due to a strong, continuously growing retail and industrial base and a low-cost electric utility provider.

Economic Development

Garland is a regional model for attracting new development while stimulating reinvestment in older areas. Creating partnerships with the business community and public sector entities is the key to Garland's success.

DEPARTMENTAL 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.

	Sustained Quality Development	Financially Stable	Defends Municipality Powers	Informed and Engaged Citizenry	Consistent and Reliable Services	Safe, Family-Friendly Neighborhoods	Embrace Diversity
<i>Budget and Research</i>							
<i>Building Inspection</i>							
<i>City Administration</i>							
<i>City Attorney</i>							
<i>City Council</i>							
<i>City Secretary</i>							
<i>Code Compliance</i>							
<i>Convention and Visitors Bureau</i>							
<i>Economic Development</i>							
<i>Emergency Management</i>							
<i>Engineering</i>							
<i>Environmental Waste Services</i>							
<i>Fair Housing</i>							
<i>Financial Services</i>							
<i>Fire</i>							
<i>Firewheel Golf Park</i>							
<i>Garland Housing Agency</i>							
<i>Garland Power and Light</i>							
<i>Health</i>							
<i>Heliport</i>							
<i>HOME Program</i>							
<i>Human Resources</i>							
<i>Internal Audit</i>							
<i>Library</i>							
<i>Municipal Court</i>							
<i>Parks, Recreation and Cultural Arts</i>							
<i>Planning and Community Development</i>							
<i>Police</i>							
<i>Public and Media Relations</i>							
<i>Purchasing</i>							
<i>Stormwater Management</i>							
<i>Street</i>							
<i>Tax</i>							
<i>Transportation</i>							
<i>Wastewater</i>							
<i>Water</i>							

Budget Message



GARLAND

TEXAS MADE HERE

October 1, 2013

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 period beginning October 1, 2013.

The national and local economy experienced a sustained recovery over the past year resulting in improvements in many of the City's revenues. Sales tax revenues have recovered to just under their 2008 prerecession highs and are reflecting less month-to-month volatility. A variety of other revenues such as building permits and ambulance transport fees also showed strong improvement. Furthermore, Garland's property tax base was certified at \$10.2 billion, representing a modest increase of \$63.0 million (0.6%). While the increase was small, it is the first time in four years the City did not incur a decline in property values. In total, General Fund revenues are projected to be \$138.0 million, an increase of \$4.0 million (3%) from last year's Adopted Budget and \$1.3 million (1%) above revised estimates for FY 2012-13.

Presenting a significant challenge in the development of the Budget were escalating employee and retiree healthcare costs and the need for employee pay increases. In addition to rapidly rising healthcare claims, implementing provisions of the Affordable Care Act added over \$900,000 in expenses to the City's health plan. In addition to increasing healthcare costs, the lack of ongoing base salary increases for employees remains a significant issue after four years of minimal increases for Public Safety employees and no increases for other City employees.

The primary focus of the Budget for FY 2013-14 was to maintain the Ad Valorem Tax rate and City services at current levels while providing increases in compensation for City employees to the extent funding would allow. In addition, finding an affordable solution for employee and retiree healthcare costs was a significant priority.

Budget Priorities

- Maintain Property Tax Rate at 70.46 cents per \$100 of valuation.
- Maintain current service levels.
- Provide employee compensation increases to the extent funding will allow.
- Mitigate significant increases in employee and retiree healthcare costs.

Efforts by all levels of the City's organization resulted in a balanced budget that does not require an increase in the Property Tax Rate and avoids any reductions in City services. In addition, the Adopted Budget includes market-based increases in employee compensation through a combination of modest ongoing pay adjustments and a one-time lump sum payment. Healthcare costs were reduced through plan changes that will require trade-offs for City employees. While deductibles and co-pays will increase, health insurance premiums paid by employees will remain at current levels. In addition, due to changes brought about by the Affordable Care Act, employee medical expenses are now capped at \$6,350 a year. Previously, no cap existed.

The 2013-14 Adopted General Fund Budget also absorbs the cost of four of the six Firefighter positions that until 2013 were funded by the SAFER Grant. Two of the six positions will fill vacancies anticipated to open during the fiscal year. The remaining four Firefighter positions will be absorbed in future years as vacancies occur.

Within the City's utilities, a rate increase was adopted for Water and Wastewater service. Based on the approved rate structure, a typical Garland resident will experience a monthly increase of \$4.24 for Water and \$0.81 for Wastewater. The increase is due to significant increases in the cost of wholesale water from the North Texas Municipal Water District and required capital improvements in Wastewater Treatment. No rate increases are included for Electric, Solid Waste Collection, or Stormwater services. FY 2013-14 will be the second year that the Electric Utility will draw from the Rate Mitigation Fund. A transfer of \$8.0 million is included in order to offset increasing Debt Service costs being passed on to member cities by the Texas Municipal Power Agency (TMPA) and higher energy costs. Additional draws are anticipated each year until 2018.

The FY 2013-14 Adopted Combined Budget, which includes the General Fund, the General Obligation Debt Service Fund, the Utility Funds, and other Enterprise and Grant Funds, totals \$629.1 million, an increase of \$56.6 million (9.9%) from FY 2012-13 approved levels. The increase is primarily related to higher Energy and Transmission costs in the Electric Utility. The Adopted General Fund Budget totals \$139.4 million, representing an increase of \$3.0 million (2.2%).

In closing, I believe the 2013-14 Adopted Budget is a sound financial plan that continues to provide an outstanding level of service to the community. 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,



William E. Dollar
City Manager

Overview

MAJOR BUDGET SECTIONS

The information contained in the City's 2013-14 Adopted Budget is divided into the following major sections:

Budget Highlights
Overview
Fund Summaries
Department Detail
Personnel

Debt Service
CIP Summaries
Historical Data and Trends
Appendices

Budget Highlights

The Budget Highlights section (at the beginning of the Overview) includes, among other things, a brief discussion of approved changes in tax and utility rates, position changes, and employee compensation.

Overview

The Overview section includes a narrative summary of revenue and expenditures for each of the City's funds.

Fund Summaries

The Fund Summaries section includes a financial overview outlining the revenue, expenditures, and ending fund balance for each of the City's operating funds.

Department Detail

The Department Detail section of the Budget includes a mission statement, key accomplishments and goals, performance measures, expenditures, the number of authorized positions, and a summary of significant changes for each City department.

Personnel

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

Debt Service

The Debt Service section includes a summary of Debt Service payments due during the 2013-14 budget year and future year commitments.

Capital Improvement Program (CIP) Summaries

The CIP section includes summaries of the City's 2013 Capital Budget, which is adopted separately from the Operating Budget.

Historical Data and Trends

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 fiscal year (FY) 2012-13, Budget Amendments to the FY 2012-13 Adopted Budget, Ordinances, FY 2013-14 General Fund Revenue Enhancements, Other Post Employment Benefits (OPEB) and Unfunded Liabilities, the Firewheel Golf Park Combined Fund Summary, 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.

**2013-14 ADOPTED BUDGET
HIGHLIGHTS**

2013-14 ADOPTED BUDGET HIGHLIGHTS

OPERATING BUDGET PRIORITIES

The development of the FY 2013-14 Budget took place within an environment of improving overall economic conditions both nationally and locally. The assessed value of Garland's property tax base grew to \$10.2 billion, an increase of 0.6% from last year's valuation. While only a modest improvement, it was the first time in four years the tax base did not decline. Other revenues such as sales tax, building permits, ambulance transport fees, along with many other City revenues showed strong improvement over the last twelve months. While revenues are improving, the City faces several challenges related to growing expenditures, particularly healthcare costs for employees and retirees. During the last year, the City's healthcare claims began to significantly rise. This increase in claims cost was compounded by implementation of the Affordable Care Act which places new fees on health plans and limits out-of-pocket costs for employees. Resolving the issues related to healthcare cost became one of the main areas of focus in the development of the Budget for FY 2013-14.

The goals established by the City Manager for the Budget were to maintain the current Ad Valorem Tax rate as well as the current level of City services. Within these parameters, priority was placed on increasing employee base compensation and dealing with the escalation in healthcare cost.

Budget Priorities

- Maintain Property Tax Rate at 70.46 cents per \$100 of valuation.
- Maintain current City service levels.
- Increase employee base pay to the extent funding will allow.
- Mitigate significant cost increases in employee and retiree healthcare.

In addition to these priorities, the Adopted Budget absorbs the costs of maintaining four of the six Firefighter positions that were previously funded by grants. Two of the six positions will fill vacancies expected to open up during FY 2013-14. The remaining four positions will be absorbed as future vacancies occur in later fiscal years. Finally, the Adopted Budget fully funds a Department of Economic Development which was created mid-year to work seamlessly with the Chamber of Commerce in bringing new economic growth to Garland.

The Adopted Budget also includes increases in Water and Wastewater rates. Monthly increases for the average residential user are projected to be \$4.24 for Water and \$0.81 for Wastewater services. The monthly rates for electricity, solid waste collection, and stormwater service are unchanged. FY 2013-14 will be the second year that the Electric Utility will draw from the Rate Mitigation Fund. A transfer of \$8.0 million is approved to offset increasing Debt Service cost being passed on to member cities by the Texas Municipal Power Agency (TMPA).

2013-14 ADOPTED BUDGET HIGHLIGHTS

COMBINED AND GENERAL FUND BUDGETS

The FY 2013-14 Adopted Combined Budget, which includes the General Fund, the General Obligation Debt Service Fund, the Utility Funds, and other Enterprise and Grant Funds, totals \$629.1 million. The Combined Budget reflects an increase of \$56.6 million (9.9%) from the FY 2012-13 Adopted Combined Budget. The increase is primarily related to Electric fuel, energy, and demand cost.

Combined Budget Comparison (In Millions)

	<u>2012-13</u> <u>Adopted</u>	<u>Change</u>	<u>2013-14</u> <u>Adopted</u>
Personnel	\$154.0	\$ 3.6	\$157.6
Operations	113.5	4.5	118.0
Capital	1.1	(0.1)	1.0
Electric Fuel, Energy, & Demand	137.7	48.0	185.7
Water Purchases	23.5	2.3	25.8
Transfers to Other Funds	29.6	(4.4)	25.2
Support Services	29.7	1.0	30.7
Debt Payments	<u>83.4</u>	<u>1.7</u>	<u>85.1</u>
Totals	<u>\$572.5</u>	<u>\$56.6</u>	<u>\$629.1</u>

The FY 2013-14 Adopted General Fund Budget totals \$139.4 million, representing an increase of \$3.0 million (2.2%) from the FY 2012-13 Adopted Budget.

Adopted General Fund Budget (In Millions)

	<u>2012-13</u> <u>Adopted</u>	<u>Change</u>	<u>2013-14</u> <u>Adopted</u>
Personnel	\$ 98.5	\$ 2.2	\$ 100.7
Operations	15.5	0.9	16.4
Capital	0.2	(0.1)	0.1
Transfers to Other Funds	8.9	0.2	9.1
Support Services	<u>13.3</u>	<u>(0.2)</u>	<u>13.1</u>
Totals	<u>\$136.4</u>	<u>\$ 3.0</u>	<u>\$139.4</u>

The \$3.0 million increase in the General Fund budget is primarily related to increases in employee compensation and health insurance and the addition of an Economic Development Department.

2013-14 ADOPTED BUDGET HIGHLIGHTS

CHANGES IN FUNDED POSITIONS

A net increase of two full-time positions is incorporated in the FY 2013-14 Adopted Budget, bringing the City's total number of funded full-time positions to 2,058 after reaching a high of 2,116 positions in FY 2007-08. The net increase includes the addition of 18 positions in the FY 2012-13 Revised Budget. Most of the increase in the Revised Budget is due to the transfer of 13 Texas Municipal Power Agency (TMPA) employees to GP&L. GP&L is reimbursed by TMPA for the personnel costs related to these positions.

Citywide – All Funds Full-Time Funded Positions

Funded Positions – FY 2012-13	2,038
Positions Added	3
Net Positions – in Revised Budget	18
Positions Eliminated	(1)
Funded Positions – FY 2013-14	2,058

The total number of full-time positions included in the FY 2013-14 Adopted General Fund Budget is 1,154. The General Fund full-time position count is down 28 positions from prerecession levels and is net of the addition of six grant-funded Firefighter positions previously added in FY 2011-12.

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

EMPLOYEE COMPENSATION AND BENEFITS

A modest amount of funding is available in FY 2013-14 to address employee compensation. As the City has faced the challenges of the economic downturn, base salary increases have been foregone by General Schedule employees for the past four years. A limited ongoing salary increase of 1% for General Schedule employees and 1.5% for Civil Service employees is included in the Approved Budget. In addition, a lump sum payment is approved for the difference between 3% and the ongoing salary increase. Outlined below are the increases for 2013-14 which are a combination of ongoing increases and one-time lump sum payments:

Classification	Ongoing January	One-Time April
Public Safety – Civil Service Structure	1.5%	1.5%
Public Safety – Civil Service Step	Included	
Skill-Based – Utilities Structure	1%	2%
General Schedule – Market	Included	
General Schedule	1%	2%

2013-14 ADOPTED BUDGET HIGHLIGHTS

There will be no increase to health insurance premiums for those employees who participate in the Commit to Wellness (C2W) program. The City will continue to absorb health insurance premium increases due to the inability to provide meaningful ongoing salary increases. However, to deal with escalating claims costs and the impacts of the Affordable Care Act, plan changes are included for employees and retirees. These plan changes include increases to annual deductibles, office visit co-pays, and prescription co-pays.

REDUCTIONS IN OPERATING EXPENDITURES

For the past several years, Management has been engaged in a vigorous process of reducing operating costs. In previous years, these efforts resulted in the elimination of positions and aggressive cuts in operating funds, foregoing salary increases, reducing overtime, elimination of second language pay, restructuring of policies related to take-home vehicles and cell phones, and the elimination of cost-of-living allowances for retirees. In addition, the City closed the Ridgewood Branch Library, discontinued the Star Spangled Fourth Festival, and reduced street refurbishment. Furthermore, the City has privatized or outsourced internal Print Shop operations, median mowing, utility bill processing, Firewheel Golf Park maintenance, and many facilities maintenance functions.

In preparation for the FY 2013-14 Budget, General Fund and Support Service departments were again required to submit for consideration reductions equal to new operating fund requests. For the most part, these reductions were not taken since after years of aggressive cost-cutting, they would have left departments with insufficient funding to maintain current service levels.

PROPERTY TAX RATE

The FY 2013-14 Adopted Budget is based on a combined Ad Valorem Tax rate of 70.46 cents per \$100 of valuation, which is unchanged for the fifth consecutive year.

Adopted Tax Rate (Cents Per \$100 Value)

	<u>2012-13</u>	<u>Change</u>	<u>2013-14</u>
Operations & Maintenance	39.40	0.00	39.40
Debt Service	<u>31.06</u>	<u>0.00</u>	<u>31.06</u>
	<u>70.46</u>	<u>0.00</u>	<u>70.46</u>

The Operations and Maintenance (O&M) and Debt Service portions of the tax rate are unchanged at 39.40 and 31.06 cents respectively.

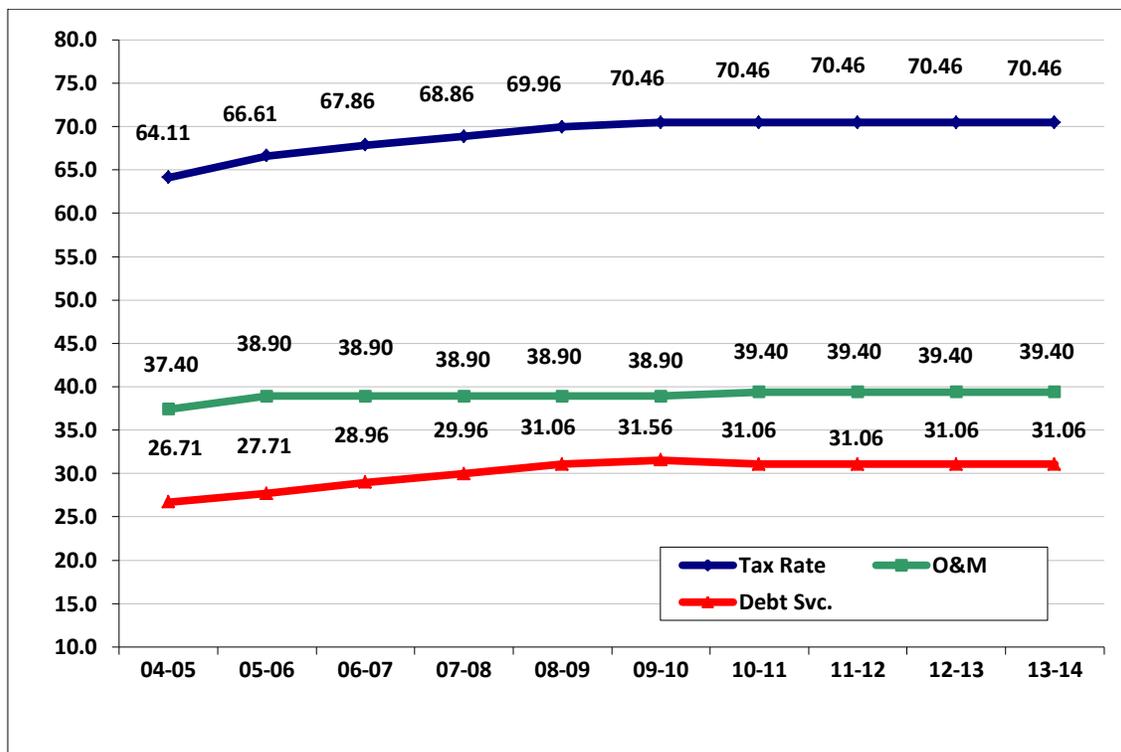
2013-14 ADOPTED BUDGET HIGHLIGHTS

Impact of Tax Rate

City Ad Valorem Taxes for a home valued at \$100,000, at the adopted rate of 70.46 cents, would be \$648.23 per year or \$54.02 a month after applying the 8% Homestead Exemption. For a senior citizen, the same home would be \$288.89 a year or \$24.07 a month after applying the 8% Homestead Exemption and \$51,000 Senior Exemption.

In the 2013 property tax assessment, existing Garland homeowners realized an average 1.1% decline in value. As a result, many property owners will pay less in taxes even though there is no decrease in the overall tax rate.

**Historical Property Tax Rates
(In Cents)**



UTILITY RATES

Within the City's Utility Funds, monthly rate increases are included in the FY 2013-14 Adopted Budget for Water and Wastewater services. Adjustments to Water rates are required primarily due to significant increases in the cost of wholesale water from the North Texas Municipal Water District (NTMWD). The sewer rates are required to increase due to capital investments in the City's Wastewater Treatment Plants and infrastructure. Based on the approved rate structures, a typical Garland resident will experience an increase of \$4.24 per month for Water and \$0.81 for Wastewater services.

2013-14 ADOPTED BUDGET HIGHLIGHTS

Monthly Utility Cost (Typical Garland Resident)

Base Utility Services	2012-13 Adopted	Change	2013-14 Adopted
Electric	\$140.04	\$0.00	\$140.04
Water	39.11	4.24	43.35
Sewer Service	39.79	0.81	40.60
Trash Collection	17.58	0.00	17.58
Stormwater Fee	2.88	0.00	2.88
Totals	\$239.40	\$5.05	\$244.45

Electric rates above are based on 1,300 kWh per month. Water and Wastewater rates are based on an average of 8,000 gallons a month, and Stormwater rates are based on a mid-sized residence.

OTHER RATE AND FEE CHANGES

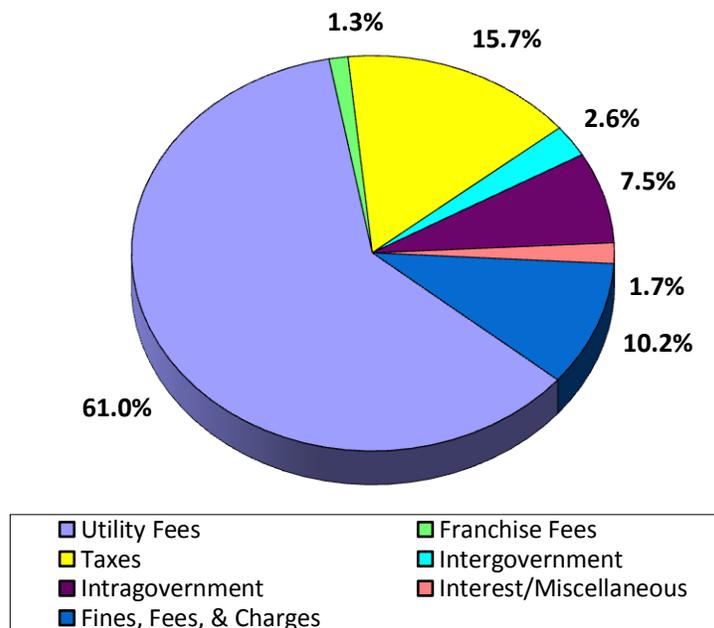
A variety of new fees and adjustments in current fees are included in the Adopted Budget and are outlined in *Appendix (F)*. New fees approved for FY 2013-14 include electrical, HVAC, and plumbing fees in Building Inspection and a lodging inspection fee in Code Compliance. Approved fee increases are included for swimming pools and Surf & Swim, property inspections, temporary food permits, and zoning verifications. Fees were reviewed and adjusted based on comparisons with other Metroplex cities and the cost of providing the service.

**2013-14 ADOPTED BUDGET
OVERVIEW**

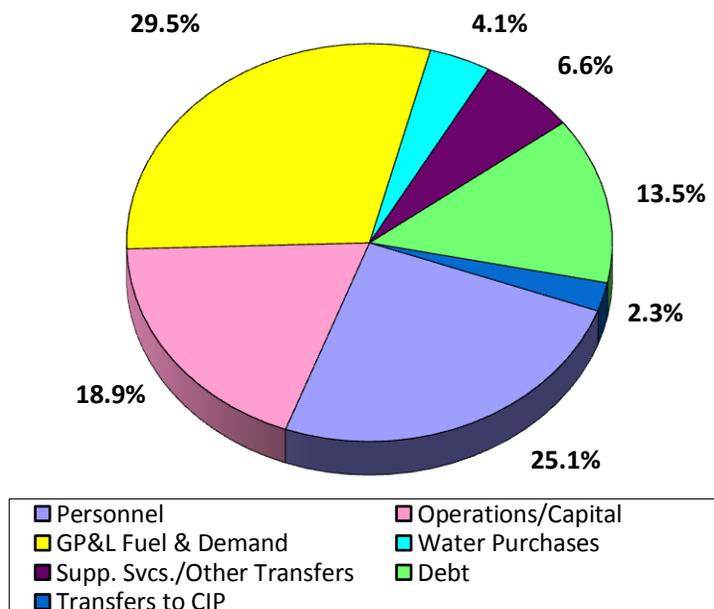
**TOTAL COMBINED BUDGET
ALL FUNDS**

The Adopted Total Combined Budget for FY 2013-14 equals \$629.1 million. This is an increase of \$56.6 million, or 9.9%, from the Adopted Combined Budget for FY 2012-13. The information below highlights the major revenue sources and types of expenditures for the Combined City Budget.

2013-14 Funding Sources



2013-14 Expenditures



Combined Budget**BUDGET OVERVIEW**

	2011-12 ACTUAL	2012-13 ADOPTED	2013-14 ADOPTED	CHANGE
FUNDING BY SOURCE				
Utility Fees	\$303,682,547	\$301,156,758	\$367,075,108	\$65,918,350
Taxes	94,230,413	92,738,515	94,524,423	1,785,908
Franchise Fees	7,252,813	7,288,310	7,640,217	351,907
Intergovernmental	17,249,354	16,209,582	15,796,813	(412,769)
Intragovernmental	42,924,306	43,980,228	44,987,907	1,007,679
Interest/Miscellaneous	7,291,290	7,406,094	10,192,074	2,785,980
Fines, Fees, & Charges	61,784,155	59,956,134	61,572,328	1,616,194
Transfer from Rate Mitigation	0	31,150,000	8,000,000	(23,150,000)
Change in Fund Balance	<u>(34,595,116)</u>	<u>12,608,854</u>	<u>19,337,922</u>	<u>6,729,068</u>
TOTAL FUNDING	<u>\$499,819,762</u>	<u>\$572,494,475</u>	<u>\$629,126,792</u>	<u>\$56,632,317</u>
EXPENDITURES BY TYPE				
Personnel	\$148,903,333	\$153,978,656	\$157,651,361	\$3,672,705
Operations	112,792,188	113,473,637	117,973,182	4,499,545
Capital	1,508,766	1,103,500	969,508	(133,992)
Fuel, Energy, & Demand Charges	82,830,122	137,742,068	185,768,884	48,026,816
Transfers to CIP	11,865,079	20,778,000	14,645,000	(6,133,000)
Water Purchases	19,890,333	23,464,544	25,797,275	2,332,731
Support Services / Other Transfers	37,332,916	38,491,580	41,208,057	2,716,477
Debt	<u>84,697,025</u>	<u>83,462,490</u>	<u>85,113,525</u>	<u>1,651,035</u>
TOTAL EXPENDITURES	<u>\$499,819,762</u>	<u>\$572,494,475</u>	<u>\$629,126,792</u>	<u>\$56,632,317</u>

Combined Resources

Total combined resources are projected to increase \$56.6 million (9.9%). Utility Fees are projected to increase by \$65.9 million but will be partially offset by a \$23.2 million reduction in the Rate Mitigation Transfer. All other revenue sources, with the exception of Intergovernmental Grant Funds, also reflect increases from last year.

Combined Expenditures

Budgeted combined expenditures as approved reflect an increase of \$56.6 million (9.9%). While a \$48.0 million increase in GP&L's fuel and energy costs accounts for most of the rise in expenditures, more modest increases are reflected in other categories except for declines in capital and CIP transfers.

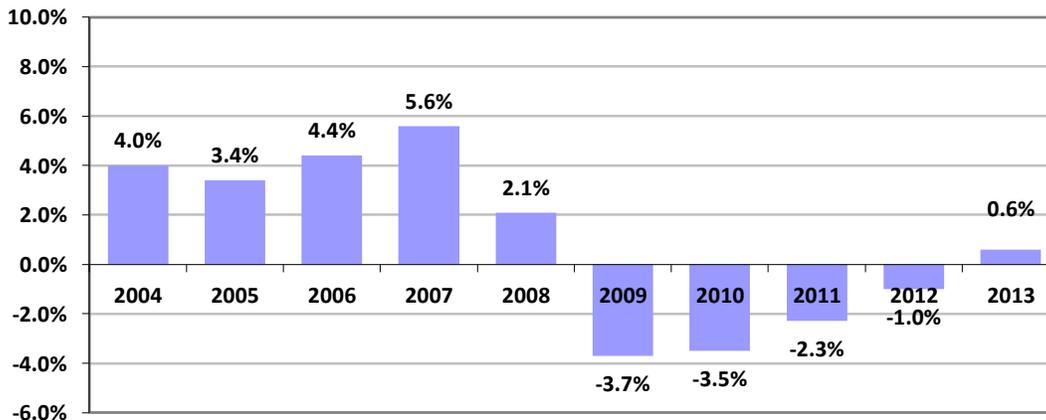
GENERAL FUND RESOURCES

Total General Fund resources, which include revenues, transfers, and excess fund balance, are projected to be \$139.4 million in 2013-14 compared to \$136.4 million in the FY 2012-13 Adopted Budget. This represents an increase of \$3.0 million (2.2%). A discussion of the more significant funding sources within the General Fund is included below.

Property Tax Base

The City of Garland’s 2013 property tax base was certified at \$10.2 billion after subtracting abatements and exemptions. This equates to an increase of \$63.0 million (0.6%) from 2012 certified values. Included in the 2013 valuation is \$47.2 million in new construction compared to \$43.9 million last year. Ignoring new construction, the value of Garland’s existing tax base increased by \$15.8 million (0.2%). Existing residential property declined by \$66.9 million (1.1%), and commercial real property increased by \$89.8 million (3.2%).

**Property Tax Base
Historical Percentage Change**

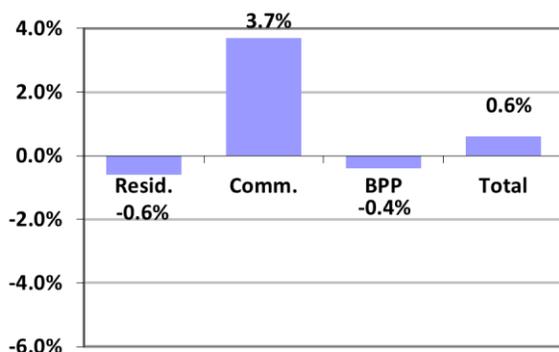


The 2013 property tax base breaks down as follows among commercial, business personal, and residential property:

2013 Certified Tax Base

	<u>Value</u>	<u>Percent</u>
Commercial Real Property	\$ 2,923,941,863	28.8%
Business Personal Property	1,416,639,999	14.0%
Total Commercial Property	<u>\$ 4,340,581,862</u>	<u>42.8%</u>
Residential Real Property	<u>5,806,098,991</u>	<u>57.2%</u>
Total Tax Base	<u>\$10,146,680,853</u>	<u>100.0%</u>

**Change in Property Tax Base
Components**



Exemptions

The 2013 certified tax base is net of an 8% Homestead Exemption, \$51,000 Senior/Disabled Citizen Exemption, and \$397.5 million in Freeport Exemptions. The Residential Homestead Exemption was down \$13.8 million (3.3%), and the Freeport Exemption on Business Personal Property increased \$9.5 million (2.5%).

Tax Increment Financing Districts

The City of Garland has established two 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, and the second is along the I-30 corridor. In 2013, incremental increases in property values totaled \$40.3 million within the Downtown TIF and \$39.3 million in the I-30 TIF. These figures represent the growth in property values since 2004 in the Downtown TIF and since 2005 in the I-30 TIF.

Based on the Adopted Tax Rate of 70.46 cents per \$100 of valuation, a total of \$278,000 of property tax revenues are projected to be allocated to the Downtown TIF and \$271,000 to the I-30 TIF in FY 2013-14. The I-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.

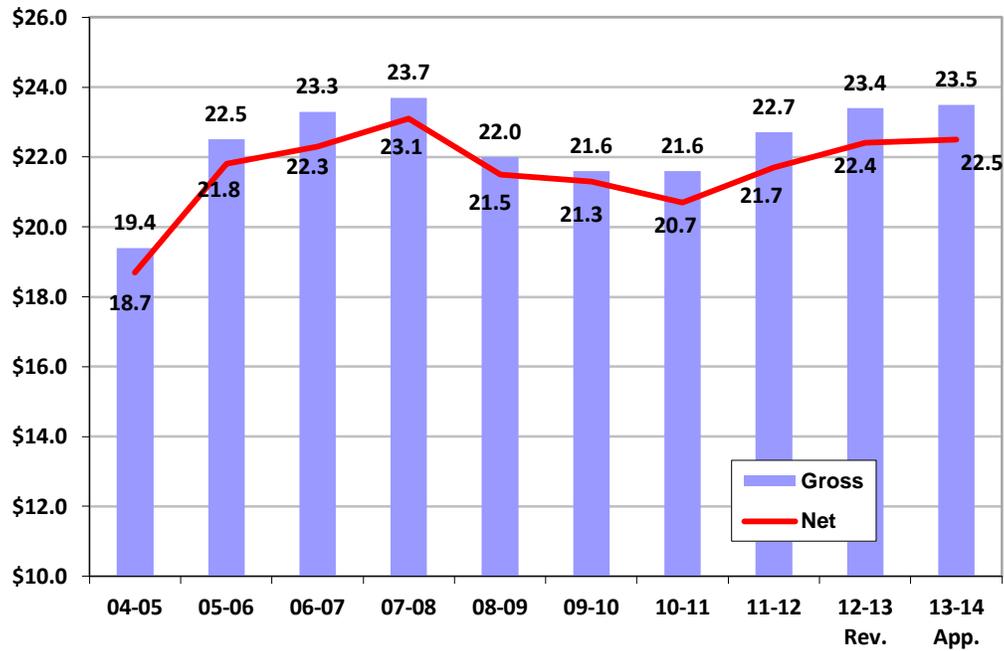
Ad Valorem Tax - \$39,422,875

The General Fund’s single largest source of revenue is the Ad Valorem Tax. Of the total Ad Valorem Tax rate, 39.4 cents or 56% 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 \$38.8 million. The collection of prior year taxes is projected to result in an additional \$596,000. Combined, this represents an increase of \$468,000 (1.2%) from FY 2012-13 Adopted Ad Valorem Tax revenues. Due to improvements in collections, the Ad Valorem Tax revenues increased 1.2% while the tax base increased only 0.6%.

Sales Tax - \$22,538,126

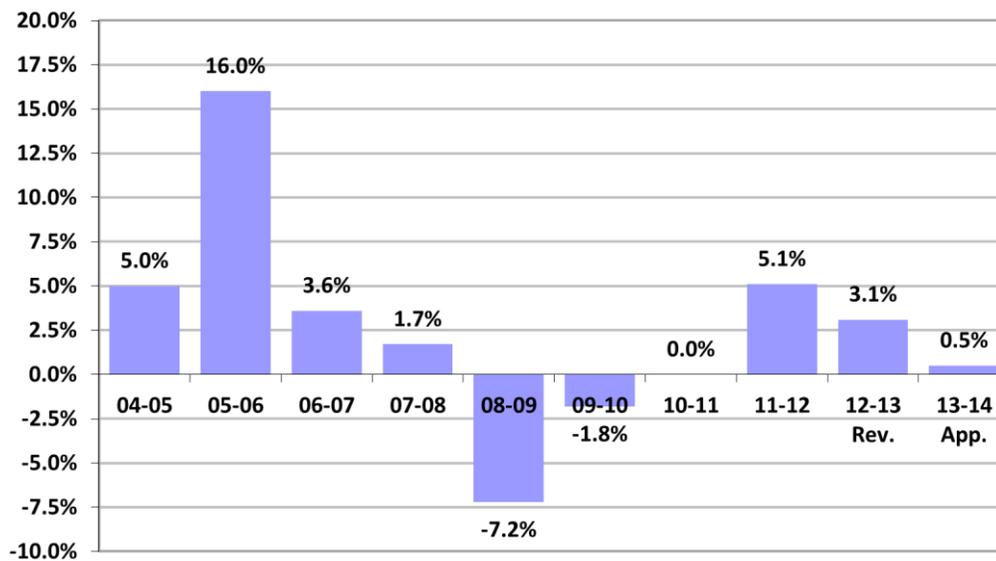
The City of Garland receives 1% of the 8.25% Sales Tax levied on goods and services sold within the city. Gross Sales Tax is projected to be \$23.5 million in FY 2013-14. From this amount, an estimated \$951,000 will be returned as part of the incentive agreements for the Bass Pro – Harbor Point and Firewheel Town Center projects. After these transfers, net Sales Tax revenues for FY 2013-14 are projected to be \$22.5 million, representing an increase of \$850,000 (3.9%) from projections included in the Adopted Budget for FY 2012-13. Not included in these amounts is a \$250,000 transfer from the Assigned Fund Balance Reserve to help offset the impact of incentive payments to the developer of the Firewheel Town Center.

Sales Tax Revenues
(In Millions)



In total, Sales Tax revenues are projected to be \$200,000 (0.9%) below FY 2007-08 prerecession level highs.

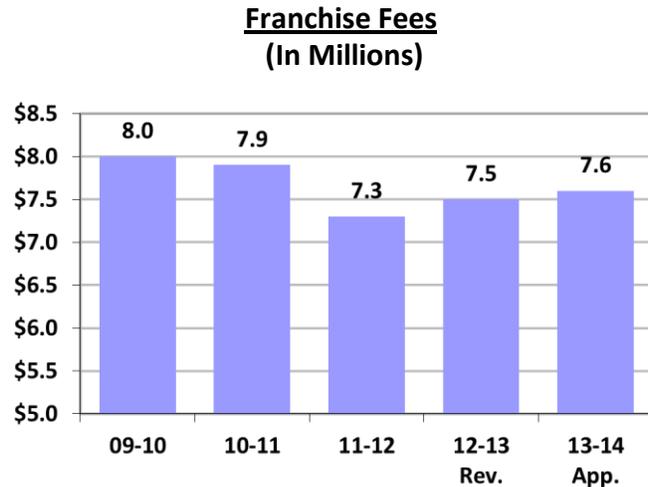
Sales Tax Revenues
(Annual Percent Change)



Franchise Fees - \$7,640,217

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 2013-14 is \$7.6 million, which represents an increase of \$352,000 (4.8%) from 2012-13 budgeted levels. Franchise Fees for electric, commercial solid waste, cable, and telecommunication services all reflect an increase for FY 2013-14.



Landfill Fees - \$5,587,926

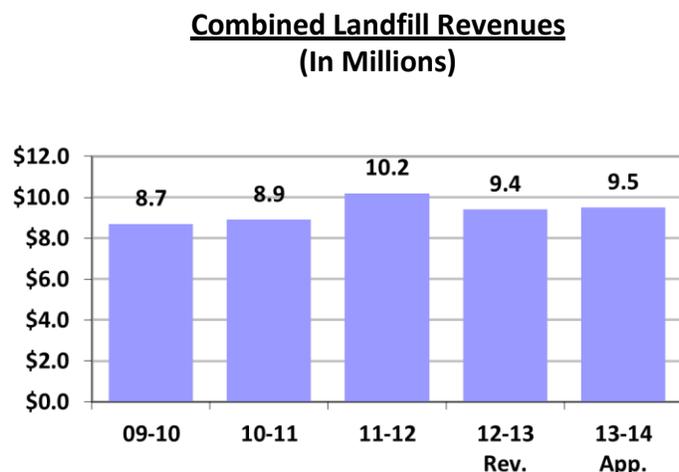
Landfill Fees include charges to private commercial haulers and other surrounding cities for the use of the City's solid waste disposal site. The tipping fees the City charges private commercial haulers are primarily based on prevailing market rates. The current tipping fee for commercial haulers is \$35.00 per ton for those utilizing automated equipment and \$52.50 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 \$5.6 million in FY 2013-14, representing a decrease of \$42,000 (0.7%) from FY 2012-13 budgeted levels. The decreased revenue is due to an anticipated drop in residential tonnage collection resulting from the continued success and expansion of the City's Single Stream Recycling Program.

Disposal Fees - \$3,864,858

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 is \$26.71 per ton for FY 2013-14.

Total Disposal Fees of \$3.9 million are included in the FY 2013-14 Adopted Budget, reflecting a decrease of \$49,000 (1.2%) from levels budgeted in FY 2012-13.



EMS Ambulance Fees - \$2,458,303

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 2013-14 Adopted Budget total \$2.5 million, an increase of \$272,000 (12.4%) from budgeted levels adopted for FY 2012-13.

EMS Monthly Fees - \$1,499,563

Effective September 1, 2009, Senate Bill (S.B.) 1896 allows 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 \$1.50 charged to each utility customer remains unchanged for FY 2013-14 and is expected to generate approximately \$1.5 million in revenue for the year to partially offset EMS operating expenditures.

Earnings on Investments - \$241,298

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 2013-14 is projected to be \$241,000, increasing by \$133,000 (122.8%) from last year's approved levels. Recent increases in interest rates will have a positive impact on investment earnings.

In-Lieu-of Franchise Fees - \$5,108,904

The General Fund receives a fee from the City's Water, Wastewater, and Solid Waste 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 2013-14 Adopted Budget are \$5.1 million, representing an increase of \$216,000 (4.4%) from the FY 2012-13 Adopted Budget.

In-Lieu-of Ad Valorem Tax - \$5,258,120

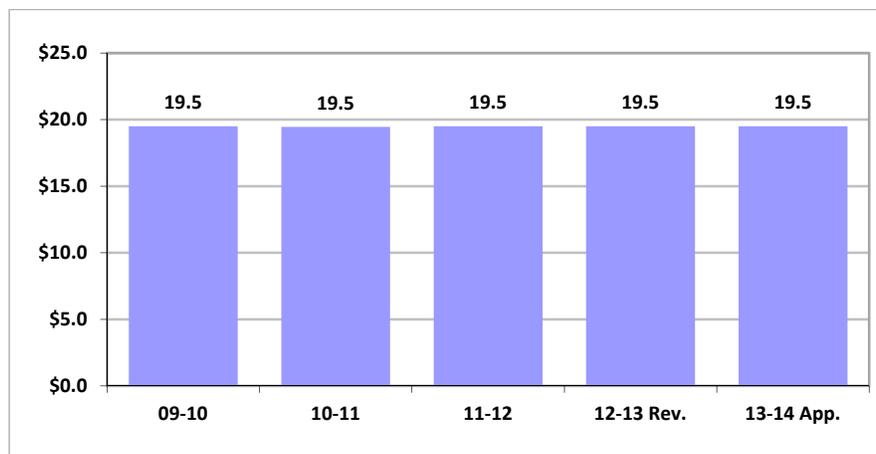
In addition to an In-Lieu-of Franchise Fee, the General Fund receives an amount from City-owned Water, Wastewater, and Solid Waste utilities that is in lieu of the Ad Valorem Taxes charged to privately-owned businesses located in the city. The In-Lieu-of Ad Valorem Tax is based on a market value assigned to the utilities' property, plants, and equipment and the current Property Tax Rate. For FY 2013-14, In-Lieu-of Ad Valorem Tax totals \$5.3 million, representing an increase of \$147,000 (2.9%) from last year's budgeted levels. The change is primarily due to the capital improvement programs for Water and Wastewater which add to each utility's fixed assets.

GP&L Return on Investment (ROI) - \$19,451,298

In FY 2007-08, the In-Lieu Charges from the General Fund to the Electric Utility Fund were replaced with a Return on Investment (ROI) methodology. The ROI methodology measures the transfer to the General Fund as a percentage of a three-year moving average of Garland Power & Light (GP&L) revenues calculated for the three most recently completed fiscal years. For the FY 2013-14 ROI calculation, the three years include FY 2009-10, FY 2010-11, and FY 2011-12.

The approved transfer amount for FY 2013-14 remains unchanged for the fifth consecutive year at \$19.5 million and translates to an ROI rate of 8.6%. Although the ROI amount itself did not change, the FY 2013-14 rate represents an increase of 1.4% from the FY 2012-13 rate. The ROI rate of 8.6% for GP&L compares favorably to 14.0% used by the City of San Antonio’s City Public Service and 12.0% used by the City of Austin’s Austin Energy.

GP&L Return on Investment Transfer
(In Millions)



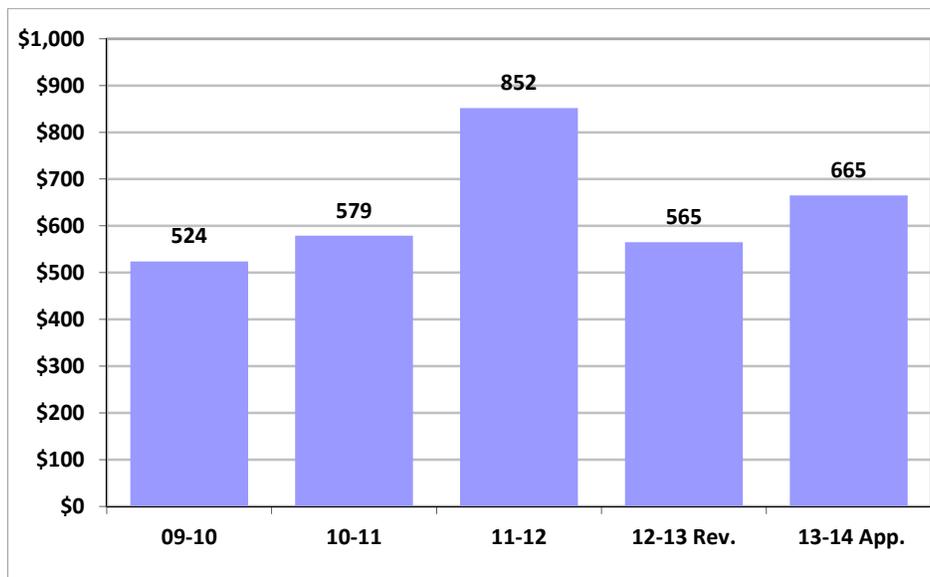
General and Administrative Charges - \$8,002,859

The General Fund provides administrative support to all City departments and funds. Administrative support includes the services provided by Financial Services, Budget and Research, Purchasing, Human Resources, and the City Attorney’s Office, as well as others. Proprietary funds are assessed a G&A charge equivalent to 13.47% of each fund’s salary and benefit costs in order to recapture a portion of the costs associated with these services. In addition, City Marshals, which as of FY 2010-11 are overseen by the Office of the City Attorney, are allocated to the Customer Service Fund through the G&A charge. Total G&A charges in the FY 2013-14 Adopted Budget are \$8.0 million, representing an increase of \$139,000 (1.8%) from last year’s budgeted levels.

Building Permit Fees - \$665,201

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 2013-14 Adopted Budget anticipates \$665,000 in Building Inspection Fees, an increase of \$90,000 (15.6%) from last year’s budgeted levels. New permit fees are approved for electrical; heating, ventilating, & air conditioning (HVAC); and plumbing. These are projected to generate \$3,000 in additional revenue for FY 2013-14. Details related to these new fees are contained in *Appendix (F)*.

Building Permits
(In Thousands)



Municipal Court - \$4,866,643

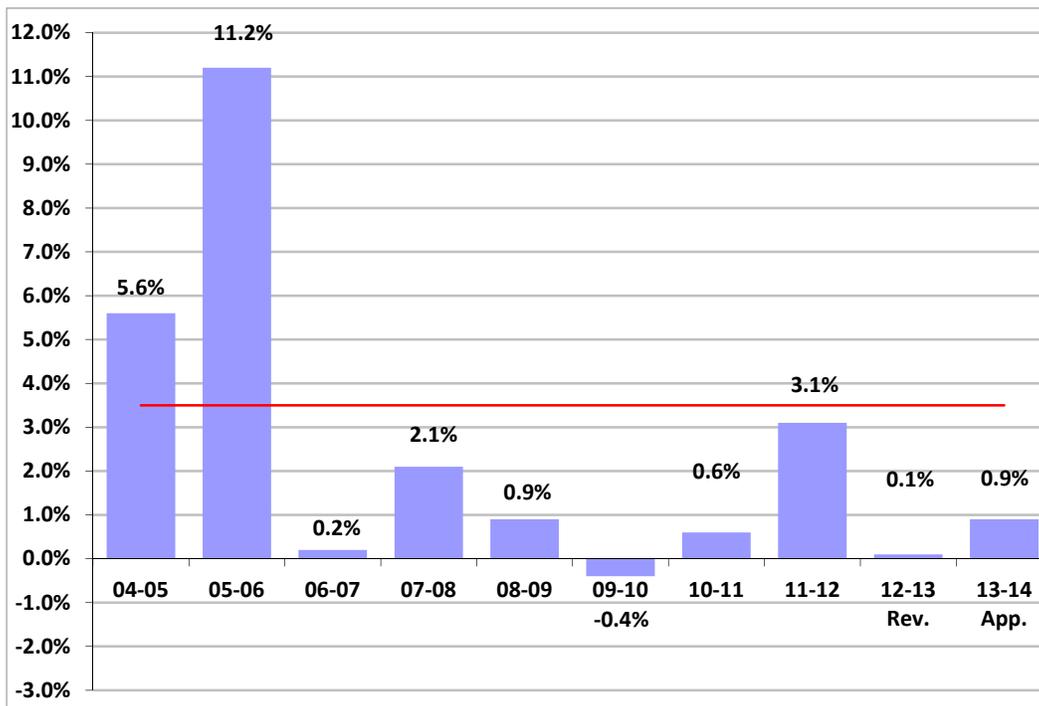
Municipal Court revenue consists of fines and penalties issued for the violation of traffic laws and other City codes and ordinances. In addition, a large component of Court revenues is the collection of Warrant Fees. Municipal Court revenues are projected to be \$4.9 million in FY 2013-14, an increase of \$66,000 (1.4%) 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 \$31,000 from escrow for technology equipment and services for the Court.

General Fund – Current Year Revenue Trends

Shown in the graph below 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. For the eighth consecutive year, revenue growth has been well below the 3.5% benchmark. This graph also illustrates that the City was starting to incur financial challenges even before the recession began.

General Fund – Current Year Revenue Trends
Percentage Change in Revenues



(Based on year-end actuals adjusted for conversion to GP&L ROI methodology.)

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 Fund Summaries section of the Adopted Budget. A recap of changes within the major revenue categories and the use of fund balance is shown below:

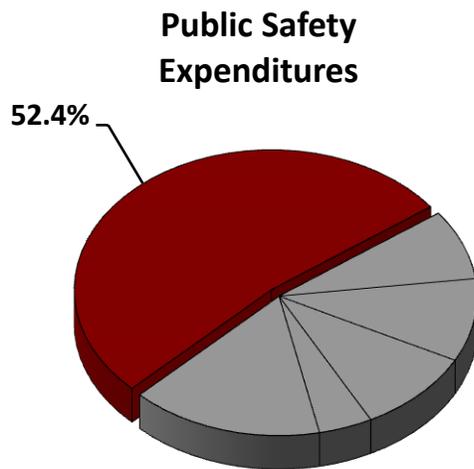
	Change from Prior Year Adopted	Percent Change
Taxes:		
Ad Valorem Taxes	\$ 468,000	1.2%
Sales Tax	877,000	3.9%
All Other	(7,000)	-2.1%
Sub-Total	<u>1,338,000</u>	<u>2.2%</u>
Franchise Fees	352,000	4.8%
Landfill Revenue	(91,000)	-1.0%
Service Charges:		
EMS Transport Fees	272,000	12.4%
EMS Monthly Fees	29,000	1.9%
E-911 Fees	(23,000)	-1.3%
Mowing Liens	179,000	63.1%
Salvage	175,000	58.3%
All Other	185,000	14.0%
Sub-Total	<u>817,000</u>	<u>9.5%</u>
Investment Earnings	133,000	122.8%
Intergovernmental – Grants	(391,000)	-58.9%
Intragovernmental:		
In-Lieu Charges from Utilities	364,000	3.6%
GP&L Return on Investment	0	0.0%
General & Administrative Charges	139,000	1.8%
GP&L Economic Dev. Transfer	947,000	
Interfund Transfers	(110,000)	-52.4%
Sub-Total	<u>1,340,000</u>	<u>3.6%</u>
Licenses and Permits:		
Building Permits	90,000	15.6%
All Other	327,000	12.0%
Sub-Total	<u>417,000</u>	<u>12.6%</u>
Municipal Court and Library Fines	66,000	1.3%
Rents and Concessions	4,000	0.5%
Total Change in Revenue	<u>\$3,985,000</u>	<u>3.0%</u>
Change in Use of Fund Balance	<u>(677,000)</u>	
Total Change in Resources	<u>\$3,308,000</u>	<u>2.4%</u>

GENERAL FUND EXPENDITURES

The Adopted General Fund Budget for FY 2013-14 is \$139.4 million, representing an increase of \$3.0 million (2.2%) from the FY 2012-13 Adopted Budget. The following narrative describes the responsibilities, total budget, and significant changes for each department within the General Fund.

PUBLIC SAFETY

Public Safety departments include Police, Fire, Health, and the Office of Emergency Management. Combined, these departments represent \$73.0 million or 52.4% of total General Fund Expenditures.

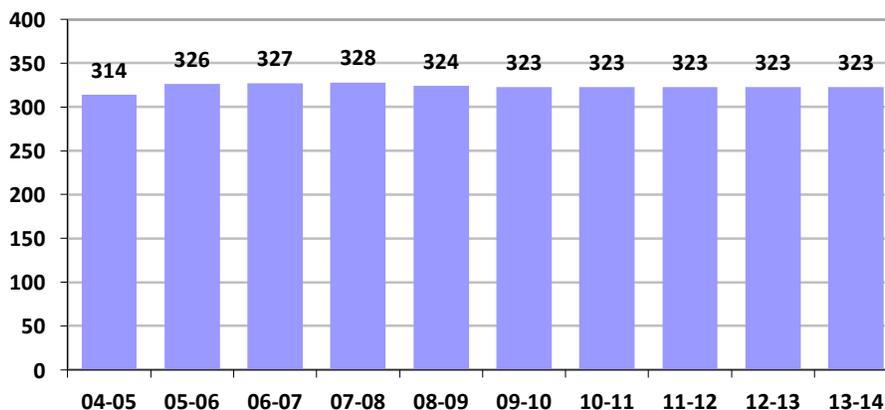


Police - \$42,843,513

The Police Department protects the lives and property of Garland citizens through the enforcement of State and local laws.

The approved budget provides the funding necessary to maintain Sworn Police Officer staffing at 323. Total Operations funding remains substantially unchanged from levels adopted for FY 2012-13. The Victim Assistance Advocate position continues within the approved budget from funding within the department with a reclassification of a vacant position. The Victim Assistance Advocate position had previously been grant-funded.

**Police Sworn Positions
10-Year History**

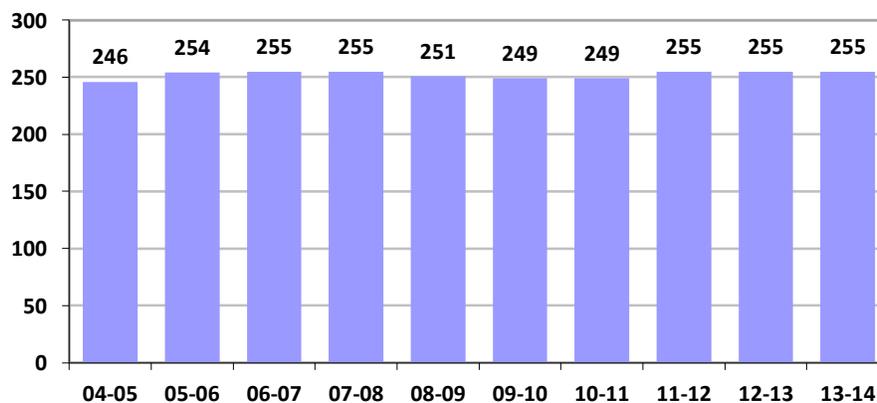


Fire - \$27,319,344

The mission of the Garland Fire Department is to protect the lives and property of Garland citizens by providing fire suppression, rescue operations, hazard mitigation, emergency medical assistance, fire inspections, and educational programs.

The City was able to fund six additional Firefighter positions beginning in FY 2011-12 through the Federal Staffing for Adequate Fire and Emergency Response (SAFER) Grant administered through the U.S. Department of Homeland Security and Federal Emergency Management Agency. While funding for this grant runs out at the end of FY 2012-13, the number of sworn positions within the Fire Department will be maintained at 255 for FY 2013-14. Two of the six positions will fill vacancies expected to open up during FY 2013-14. The remaining four positions will be absorbed as vacancies occur in future years.

**Fire Sworn Positions
10-Year History**



The Fire Department’s approved budget of \$27,319,344 for FY 2013-14 is \$361,400 (1.3%) higher than the adopted budget for FY 2012-13 and includes approximately \$10,300 in additional funding to address increased Firefighter State certification fees and a medical control contract associated with Emergency Medical Services.

Health - \$2,636,667

The Health Department provides basic public health services, such as inspections of food establishments, environmental investigations, and Animal Shelter operations.

The City entered into an agreement with Pawsabilities, a local nonprofit animal rescue organization, to continue this relationship and to fund building rental costs for a new adoption center located in retail space near Downtown. Pawsabilities assists the City’s Animal Shelter with placing adoptable pets in suitable homes and promoting the need for pet sterilization. The agreement increased Health’s revised budget for FY 2012-13 by \$17,000 and adds \$36,000 to its FY 2013-14 approved budget.

Also included in Health's FY 2013-14 approved budget is an additional \$12,100 for veterinary medical supplies required for the City's Animal Shelter. The budget for medical supplies has not kept pace with increased adoptions, sterilizations, and other Shelter operations.

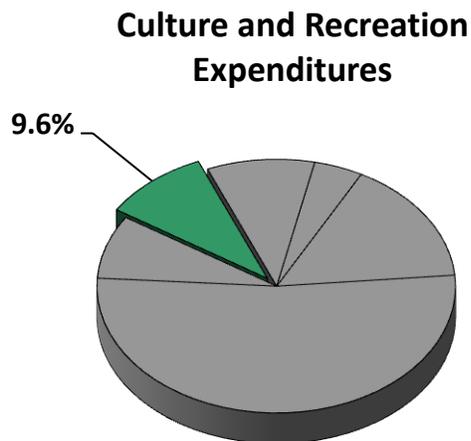
Office of Emergency Management - \$203,320

The Office of Emergency Management is responsible for ensuring the City's operational readiness to respond to and mitigate the effects of emergency situations such as natural or manmade disasters, including terrorist attacks. The department is also responsible for the management of several Emergency Management Grants that are included in the Public Safety Grant Fund.

The FY 2013-14 Adopted Budget includes no material changes from FY 2012-13.

CULTURE AND RECREATION

Culture and Recreation departments include Library and Parks, Recreation and Cultural Arts. Combined, these departments represent \$13.4 million or 9.6% of total General Fund Expenditures. Community Relations had previously been included within Culture and Recreation prior to the function being reconstituted as part of the City's Economic Development function.



Community Relations - \$0

The Community Relations Department was eliminated with the reorganization that took place in FY 2012-13. This department's primary responsibilities have been transferred to the Convention and Visitors Bureau. Additionally, nonprofit community group coordination, including Christmas on the Square, will now be a function of the Parks, Recreation and Cultural Arts Department.

Library - \$4,256,883

The Library Department operates four facilities in Garland, providing citizens with a variety of information, materials, and learning opportunities.

The approved budget continues the \$75,000 annual contribution to the IT Project Fund to build a Library IT sinking fund. The sinking fund will be used to fund the implementation of new technologies within the Library system that are too costly to fund in any one year. The approved budget also includes funding of \$59,000 for leasing of e-books. These books had previously been funded with Bond Funds as capital expenditures. Publishers of e-books have changed their pricing structure from a purchase to a lease model. E-books continue to increase in popularity since they were first introduced at Library facilities in 2005.

Parks, Recreation and Cultural Arts - \$9,118,146

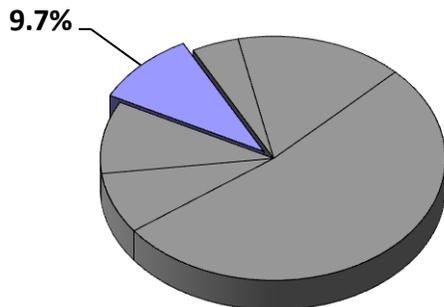
The Parks, Recreation and Cultural Arts Department is responsible for management and maintenance of all City parks and recreation facilities, the Granville Arts Center, and medians and rights-of-way for all City streets.

The approved budget includes funding of \$49,000 to offset increased costs of chemicals and pool maintenance at City pools and Surf & Swim plus an additional \$49,000 to replace certain equipment at the Granville Arts Center. The approved budget also continues charge-outs of approximately \$351,000 from the Parks Department to the Stormwater Management Fund to partially cover costs related to litter collection and control.

PUBLIC WORKS

Public Works departments and transfers include Engineering, EWS - Disposal (Landfill), Transfers to Landfill Sinking Fund, Transfers to Infrastructure Repair & Replacement Fund, and Transportation. Combined, these departments and transfers represent \$13.6 million or 9.7% of total General Fund Expenditures.

Public Works Expenditures



Engineering - \$1,046,588

The primary responsibility of the Engineering Department is the design and construction of major infrastructure projects within the city.

Engineering's approved expenditures for FY 2013-14 do not reflect material changes in funding levels from the prior year.

EWS - Disposal (Landfill) - \$4,459,859

The EWS - Disposal (Landfill) Department maintains and operates the City's solid waste disposal facilities, including the Charles M. Hinton Landfill and Wood Recycling Facility, the Castle Drive Landfill (in closure), and the City's Transfer Station.

The EWS - Disposal approved budget for FY 2013-14 includes an additional \$32,000 to update the Transfer Station's Site Development Plan required by the Texas Commission on Environmental Quality (TCEQ) and \$22,500 for alternative daily cover material that will save airspace and wear-and-tear on equipment. Also, an increase of \$15,000 is included to obtain engineering services to identify the construction costs and resulting available airspace for the remaining Phase I cells.

The cost per ton paid by EWS - Delivery and other internal City departments using the Landfill is increasing \$0.34 (1.3%) to \$26.71 in FY 2013-14. This internal rate increase is due to an anticipated decline in residential tonnage collection resulting from the continued success of the Single Stream Recycling Program.

It should be noted that the Landfill is a profit center for the General Fund. Revenues associated with fees collected from private waste haulers and charges to the City's EWS - Delivery Department more than offset the costs associated with operating the Landfill.

Transfers to Landfill Sinking Fund - \$1,196,000

A sinking fund is maintained to fund cell development and closure costs. This transfer is carried in Non-Departmental expenditures.

Transfers to Infrastructure Repair & Replacement Fund - \$4,433,158

The Infrastructure Repair & Replacement Fund is primarily funded each year by a transfer from the General Fund, Water Utility Fund, and Wastewater Utility Fund. The transfer from the General Fund is being held at FY 2010-11 levels.

Transportation - \$2,298,953

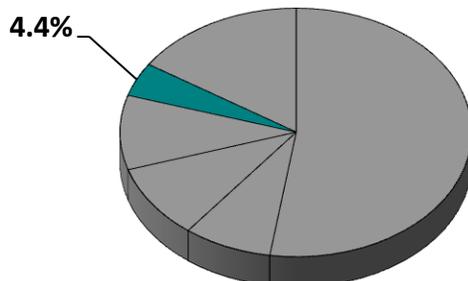
The Transportation Department designs, installs, and maintains traffic signals, signs, and pavement markings; plans thoroughfares; and reviews subdivisions and site plans to ensure traffic and parking needs are accommodated. The approved budget for FY 2013-14 includes additional funding of \$200,000 for a comprehensive update to the City Thoroughfare Plan.

Other Transfers - \$135,415

Transfers of \$25,000 from the General Fund and \$75,000 from the SafeLight Fund to the CIP are approved to continue the LED traffic signal replacements. In addition, a transfer of \$75,000 from the General Fund to the CIP is included to provide a protection shield to the Fire Department drill tower. The current protection panels have degraded over the past six years and need to be replaced. Also, a \$35,400 transfer from the General Fund to the Debt Service Fund is included to pay the Debt Service on a rock crusher utilized to recycle concrete.

NEIGHBORHOODS AND DEVELOPMENT

Neighborhoods and Development departments include Building Inspection, Code Compliance, Economic Development, and Planning and Community Development. Combined, these departments represent \$6.1 million or 4.4% of total General Fund Expenditures.

Neighborhoods & Development Expenditures**Building Inspection - \$1,147,548**

The Building Inspection Department is responsible for creating and maintaining a safe and healthy environment by confirming compliance with all local construction and zoning codes, reviewing permit requests, and inspecting new and existing structures. During the course of the year, two Building Inspectors, two Zoning Inspectors, and one Permit Assistant in Building Inspection were transferred to the Code Compliance Department, resulting in lower personnel and operating costs within Building Inspection.

The approved budget for FY 2013-14 is approximately \$300,000 less than the FY 2012-13 approved budget due to the employee transfer to Code Compliance.

Code Compliance - \$2,644,974

The Code Compliance Department is responsible for enforcing various ordinances governing the appearance and condition of single-family, multi-family, and other properties located within the city. Personnel perform on-site property inspections and address a wide range of concerns associated with neighborhood vitality and integrity.

Five positions were transferred during FY 2012-13 from Building Inspection to Code Compliance to enhance the City's ability to enforce commercial property standards. Vehicles, fuel, and other operational costs, along with the transferred positions, increased Code's FY 2012-13 revised budget by \$168,800. The FY 2013-14 approved budget for Code Compliance reflects a full year's costs for these positions.

Economic Development - \$1,048,279

In the spring of 2013, the City decided to create the Economic Development Department in an effort to seek out new opportunities for growth in the community. The Department is being staffed with a new Economic Development Director as well as the transfer of existing employees whose responsibilities are being redirected. All personnel and operational costs of the Department are being funded by a transfer from Garland Power & Light (GP&L).

The Department's mission is to attract new development and redevelopment by implementing initiatives that capitalize on Garland's unique competitive advantages, seize market opportunities, and remove barriers to investment, all aimed at creating jobs and enhancing the tax base. The Economic Development efforts are primarily funded by a transfer from GP&L, which has a significant stake in community growth.

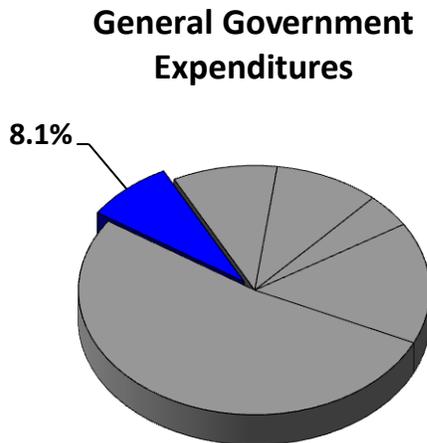
Planning and Community Development - \$1,267,352

The Planning and Community Development Department's primary function is to review and recommend development plans, standards, and activities within the city. In addition to Planning and Community Development, the Senior Managing Director oversees Economic Development, the Housing Funds (such as CASA, Housing Opportunities Made Equal [HOME] Grant, and Community Development Block Grant [CDBG]), Building Inspection, and the Convention and Visitors Bureau.

The approved budget for FY 2013-14 is approximately \$240,000 less than FY 2012-13 due to three Planning Department employees being transferred to the newly-established Economic Development Department.

GENERAL GOVERNMENT

General Government departments include Budget and Research, City Administration, Office of the City Attorney, City Council, City Secretary, Financial Services, Human Resources, Internal Audit, Municipal Court, Public and Media Relations, Purchasing, and Tax. Combined, these departments represent \$11.3 million or 8.1% of total General Fund Expenditures. They primarily provide traditional administrative support for other City departments and funds.



Budget and Research - \$586,812

The Budget and Research Department provides financial planning, strategy development, and information and analysis necessary for the compilation, implementation, and effective administration of the City's Operating and Capital Improvement Budgets.

Total approved expenditures include an additional \$13,000 for a Cost Allocation Study that will allow the City to charge grant funds for administrative overhead.

City Administration - \$972,544

The City Administration Department includes the City Manager, Deputy City Manager, Assistant City Manager, and associated support staff responsible for the supervision of all operations and activities within the City of Garland. City Administration is also responsible for coordinating City Council agenda items, interfacing with the public, and providing assistance to Council members as needed.

The FY 2013-14 approved budget for City Administration includes no material changes from the budget adopted for FY 2012-13.

City Attorney (Office of) - \$1,949,429

The Office of the City Attorney protects the interests of the City by providing legal representation and counsel to paid and elected City officials at all levels and by prosecuting offenses in Municipal Court. The Garland City Marshals Office (CMO), created within the Office of the City Attorney, provides security services at various City facilities including City Hall and the Duckworth Utility Services Building.

Approved expenditures within the CMO will increase approximately \$63,600 in FY 2013-14 from those approved for FY 2012-13 due to staffing changes made mid-year. The FY 2012-13 revised budget reflects the loss of three part-time Deputy City Marshals and the addition of two full-time Deputy City Marshals at an increased cost of \$41,400. These changes were made as part of the City's ongoing efforts to provide enhanced security for employees and visitors alike at various City facilities.

The Customer Service Fund shares funding responsibilities for CMO expenditures through an assessment to its annual General and Administrative transfer to the General Fund.

City Council - \$178,993

City Council is comprised of a Mayor and eight Council Members who serve as the policy-making and legislative body for the City of Garland. Its responsibilities include adopting ordinances, establishing City policies, approving major expenditure items, and adopting the Annual Operating and Capital Improvement Budgets.

No significant changes are included in the City Council budget for FY 2013-14.

City Secretary (Office of) - \$275,188

The Office of the City Secretary is responsible for recording, preserving, and exercising custodial authority over the City's official records and legislative activities. In addition to coordinating City-held elections, the City Secretary's Office also coordinates the City's various boards and commissions, provides timely updates to the Code of Ordinances, and processes various permits.

Overall, the FY 2013-14 approved budget for the Office of the City Secretary reflects a decrease of approximately \$92,500 from FY 2012-13 due to staffing changes within the department. The Deputy City Secretary position was reclassified to a Department Coordinator position, and a Records Technician position was transferred to Public and Media Relations to support the City's efforts in that area.

The approved budget for FY 2013-14 includes \$5,000 to rebind and further preserve some of the oldest records related to Garland's important legislative history dating back to the early 1900s. The Texas Library and Archives Act requires that such records be kept on a permanent basis, and this funding will help facilitate that action.

Financial Services - \$1,612,825

The Financial Services Department is responsible for providing accounting, payroll, debt issuance, and cash management services for the City.

No significant changes are included in the Financial Services budget from the prior year.

Human Resources - \$ 1,285,865

Human Resources is responsible for personnel functions such as compensation, job classification, benefits, and training. Human Resources also administers the Civil Service program for the City's Police and Fire Departments.

During FY 2012-13, Human Resources added a new internal (employee) communication function in response to an employee survey. Operational expenses of approximately \$20,000 have been added to the Human Resources budget to fund the new effort.

Internal Audit - \$517,425

The Internal Audit Department provides financial and operational audits and is responsible for ensuring adequate levels of internal controls.

Approved expenditures do not reflect material changes in funding levels from the prior year.

Municipal Court - \$2,016,062

Municipal Court provides administrative and judicial functions as defined within the City's Charter. The administrative functions include clerical and other administrative activities associated with processing all Class C misdemeanor violations, violations of City ordinances, case management, and fine and penalty collections. The judicial function includes both full-time and part-time Judges and a Secretary. The Judges have jurisdiction to interpret and apply State laws and municipal ordinances within the city and have the authority to issue search and seizure warrants.

Approved expenditures do not reflect material changes in funding levels from the prior year.

Public and Media Relations - \$564,612

The Public and Media Relations function handles media relations, press releases, and Channel 16 programming and broadcasts, as well as producing the content for the *Garland City Press*.

Expenditures are approved to increase approximately \$186,000 from FY 2012-13 primarily due to additional staff. Two vacant positions were transferred into this department during FY 2012-13 to supplement the external communications function. Additionally, a Video Production position was added in the revised budget to assist in producing content for Channel 16 programming.

Purchasing - \$586,217

The Purchasing Department acquires goods and services for City departments in a manner consistent with State law.

Approved expenditures do not reflect material changes in funding levels from the prior year.

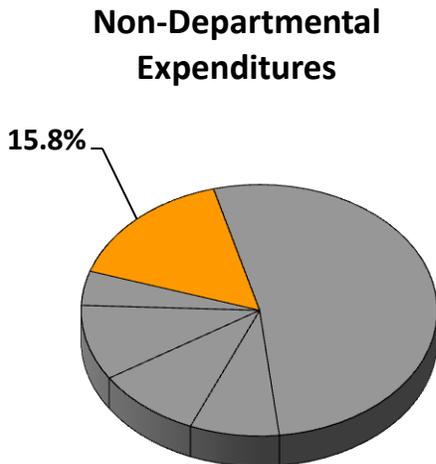
Tax - \$777,717

The Tax Department collects City Ad Valorem Taxes and maintains ownership and plat map records.

There are no material changes in the Tax Department's budget for FY 2013-14.

NON-DEPARTMENT

Non-Departmental expenditures include a variety of items that are generally not exclusive to one department. Excluding transfers to other funds, these expenditures total \$22.0 million or 15.8% of total General Fund Expenditures.



Approved Non-Departmental expenditures include the following:

- (1) 1% Base Salary Increase - \$272,500
- (2) Non-Civil Service Market Adjustment - \$117,400
- (3) Civil Service Structure Adjustment - \$581,400
- (4) One-Time Lump Sum Salary Payment - \$1,452,300
- (5) Salary Savings - (\$104,700)
- (6) Retiree Health Insurance - \$1,940,900
- (7) Employee Health Increase - \$566,400
- (8) Unemployment Claims - \$77,200
- (9) Dues and Memberships - \$139,700
- (10) Professional Fees - \$177,500
- (11) Street Lighting - \$228,300
- (12) Employee Tuition Reimbursement - \$60,000
- (13) Legislative Consultant - \$30,000
- (14) Transfer to Garland Healthcare Facilities Development Corporation (GHFDC) - \$20,000

Transfers to Other Funds and Support Services

The FY 2013-14 Adopted Budget includes transfers to other funds totaling \$3.3 million, which is an increase of \$248,000 (8.1%) from the for FY 2012-13 Adopted Budget. Included in this figure are transfers to the Self Insurance Fund and Long Term Disability Fund. Charges from Support Service departments total \$12.0 million in the FY 2013-14 Adopted Budget, representing an increase of \$179,000 (1.5%). Included in Support Service charges is a \$690,000 transfer to the IT Replacement Fund and a \$484,000 transfer to the IT Project Fund including \$75,000 for the Library IT sinking fund.

ENDING FUND BALANCE

The General Fund is projected to end FY 2013-14 with an Unassigned Fund Balance of \$10.7 million, \$23,500 over the 30 days requirement. A total of \$4.2 million is also in the Assigned Fund Balance which is a reserve to offset the impact of incentive payments to the developer of the Firewheel Town Center and to help maintain the City's tax-supported AAA Bond Rating.

**MAJOR CHANGES IN GENERAL FUND
FOR 2013-14**

	Change from 2012-13 Adopted
Changes in Resources	
Revenue	\$ 3,985,000
Fund Balance Requirement and Utilized Reserves	(677,000)
Total Change in Resources	<u>3,308,000</u>
Changes in Expenditures	
Last Year's Lump Sum Payment	\$(1,923,000)
Approved Lump Sum Payment	1,460,000
Civil Service Ongoing Increase - 1.5%	581,000
Civil Service Step Adjustments	188,000
General Employee Ongoing Increase - 1%	273,000
General Employee Market Adjustments	117,000
Full Year Impact of Previous Compensation Adjustment and Org. Changes	412,000
Salary Savings - 2 Firefighter Positions	(105,000)
TMRS Contribution Rate Adjustment	(164,000)
Employee/Retiree Health Insurance	705,000
Reduction in Salary Charge-Outs	168,000
Economic Development Department	947,000
Operating Expenditures and Capital Support Services and Transfers	373,000 16,000
Net Change in Expenditures	<u>3,048,000</u>
Change in Fund Balance Requirements	<u>236,000</u>
Available Fund Balance	<u>\$ 24,000</u>

GENERAL OBLIGATION (GO) DEBT SERVICE FUND

The General Obligation (GO) 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 has been held to 5.6 cents since FY 1998-99. In addition to covering GO Bond projects, the 5.6-cent increase has also covered the Debt Service related to tax-supported CO projects.

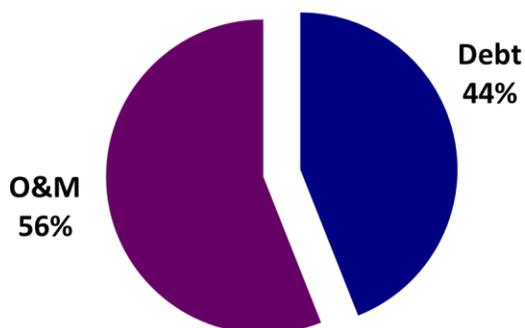
Commercial Paper Program and Short-Term Tax Note

Commercial Paper is issued as funds are required for 1997 and 2004 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. The Commercial Paper Program periodically 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 has the capacity to issue a TAN in 2013-14 in the amount of \$1.7 million.

Total Debt Service and Tax Rate

Total approved Tax-Supported Debt Service for FY 2013-14 equals \$55.6 million, representing an increase of approximately \$1.8 million (3.3%) from the FY 2012-13 Adopted Budget. The increase is due to a Tax Anticipation Note (TAN) issue of \$1.7 million in 2013-14. The approved Debt Service Tax rate remains 31.06 cents per \$100 of valuation. Details regarding the annual Debt Service requirements can be found in the Debt Service section of this document.

**Property Tax Revenue
Allocation**



Ending Fund Balance

The General Obligation Debt Service Fund is projected to end the FY 2013-14 budget year with an adequate fund balance of approximately \$4.6 million.

ELECTRIC UTILITY FUND

Garland Power & Light (GP&L) provides residential and commercial electric service to approximately 85% of Garland households and more than 5,700 commercial and industrial customers.

The Texas Electric Deregulation Bill passed during the 1999 Legislative Session opened the state's utility market to retail competition on January 1, 2002. GP&L had the option to participate in a deregulated market, but declined, a decision that was consistent with all other municipally-owned utilities in the state. GP&L has, however, worked continually to ensure that it is able to offer competitive market prices and reliable services in the deregulated market environment.

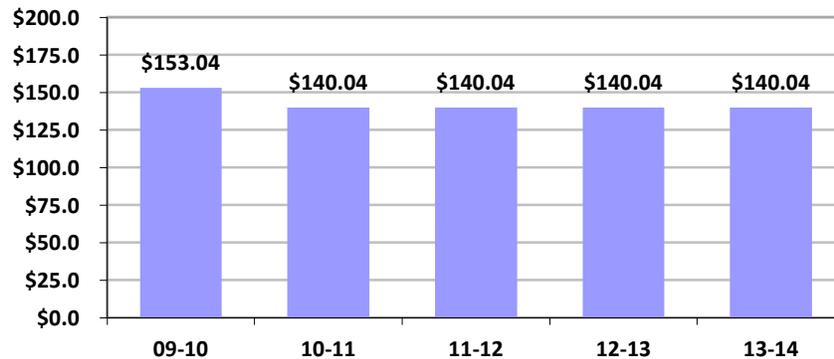
The City of Garland wholly owns electric generation facilities as well as a 47% interest in the Texas Municipal Power Agency (TMPA) 470-megawatt coal-fired generation plant at the Gibbons Creek Reservoir. The TMPA-operated facility supports GP&L's electric load obligation with remaining energy requirements purchased through the energy market. GP&L's generation units are used primarily to sell power into the market when prices exceed the Utility's cost of production.

Revenue

Projected revenue for FY 2013-14 is \$288.3 million and represents an increase of \$41.1 million (16.6%) from the 2012-13 Adopted Budget. The primary factors responsible for this change are a \$60.7 million increase to Sales of Electricity offset by a reduction in the transfer from the Rate Mitigation Fund of \$23.2 million.

The increase in Sales of Electricity is related to ongoing efforts to develop additional customers for Off-System Sales. The favorable impact to revenue from these additional customers is reflected in both the FY 2012-13 Revised Budget and the FY 2013-14 Adopted Budget. Miscellaneous revenue for FY 2013-14 shows an increase of approximately \$3.6 million related to reimbursements from TMPA for transmission services provided by GP&L.

GP&L rates are not set with the adoption of the Budget, rather the Recovery Adjustment Factor (RAF) may be modified as appropriate throughout the year to address changing market conditions and natural gas prices. GP&L's FY 2013-14 Adopted Budget maintains the current electric rates for residential users, including the temporary \$0.01/kWh reduction to the RAF implemented in June 2010. The average monthly cost for a residential GP&L customer using 1,300 kWh of electricity each month is expected to remain unchanged in FY 2013-14 at \$140.04.

Average Residential Monthly Bill**Expenditures**

Approved expenditures for FY 2013-14 total \$304.1 million and are \$58.7 million (23.9%) higher than those adopted for FY 2012-13. The change is primarily due to increased energy costs associated with Off-System Sales described above. TMPA Fuel for FY 2013-14 shows a modest increase of \$2.4 million (9.4%), while TMPA Demand costs are projected to decrease by \$5.7 million or 9.3%.

Also playing a role in the increased expenditures for FY 2013-14 is an additional \$2.6 million associated with Electric Transmission activities. GP&L entered into an agreement with TMPA in April 2013 to become responsible for transmission operations, maintenance, and construction services for that organization. In return, TMPA agreed to reimburse the City for all personnel, operations, and maintenance expenses at 100% plus overhead costs. The FY 2012-13 Revised Budget and the FY 2013-14 Adopted Budget include adjustments to both revenue and expenditures associated with this contract.

Submitted with the FY 2013-14 Adopted Budget are several additional items not previously funded, including two new positions approved at a cost of \$166,700 to support maintenance activities at substations, \$127,800 for new and/or upgraded vehicles and equipment trailers, and \$198,900 for heavy equipment upgrades required by Federal regulations.

Electric's approved transfer to the Utility's Capital Improvement Program (CIP) for FY 2013-14 is \$14.6 million, reflecting an increase of \$5.8 million (66.0%). This increase is in anticipation of projects that will be proposed in the 2014 CIP. In addition, Transfers to Other Funds include \$947,000 in support of the City's economic development activities.

GP&L's Return on Investment (ROI) transfer to the General Fund, discussed in the General Fund - Resources section, is approved to remain unchanged for the fifth consecutive year at \$19.5 million. Although the ROI dollar amount has not changed, the ROI percentage will increase slightly from 8.5% to 8.6%. The Electric Utility provides several additional subsidies to the General Fund, the largest being a subsidized electric rate and street light maintenance.

Fund Balance – Operating Fund

Effective with FY 2013-14, Electric proposes to increase its Fund Balance requirement from 45 to 75 days of operating expenditures to ensure an adequate cash position at the end of each fiscal year. The Electric Utility Fund is projected to end FY 2013-14 with a fund balance of approximately \$39.9 million or 75 days of working capital.

Fund Balance – Rate Mitigation Fund

The Rate Mitigation Fund is restricted by City Charter such that its funds may only be used by GP&L to pay down debt or mitigate anticipated rate increases. The transfer amount to GP&L from the Rate Mitigation Fund originally adopted for FY 2012-13 was \$31.2 million but was reduced to \$18.8 million due to better than expected operating results by the Electric Utility. For FY 2013-14, the approved transfer amount is \$8.0 million and will leave an estimated reserve balance of \$168.3 million at year’s end. Annual draw-downs remain anticipated through FY 2017-18.

WATER UTILITY FUND

The Water Utility purchases wholesale treated water from the North Texas Municipal Water District (NTMWD) which draws raw water from Lake Lavon, Lake Cooper, Lake Tawakoni, Lake Texoma, and the wetland project located near Kauffman. Garland's water system is capable of storing 46.9 million gallons of treated water with a pumping capacity of 221.04 million gallons per day. The water distribution system includes over 1,000 miles of water mains, 8,244 fire hydrants, and 67,822 metered service connections.

Revenue

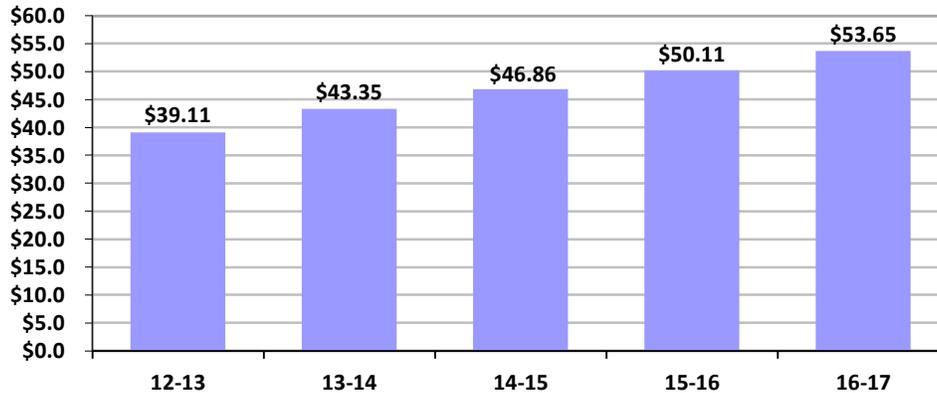
Projected Water revenues for FY 2013-14 are \$54.8 million, reflecting an increase of approximately \$4.7 million (9.5%) from the FY 2012-13 Adopted Budget. The increase is primarily due to a residential and commercial rate increase. The rate increase will have an impact of \$4.24 per month on the average residential account.

**Residential Base & Volume Charges
(Per Thousand Gallons)**

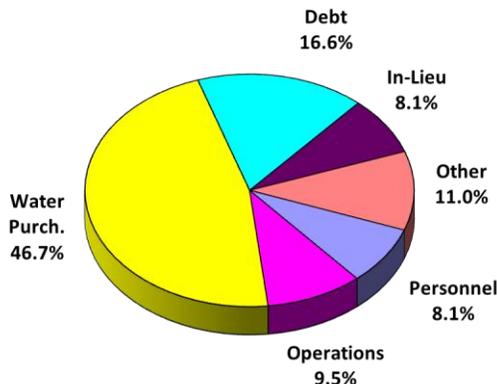
Gallons Used	2012-13 Adopted	2013-14 Adopted
Base Charge 5/8"	\$10.20	\$11.30
1 – 3,000	3.02	3.35
3,001 – 15,000	3.97	4.40
15,001 +	6.14	6.78

Rate adjustments are anticipated for the next several years due to significant increases scheduled for wholesale water by the NTMWD. Garland’s water rates are based on a three-tiered rate structure designed to encourage water conservation. Under the tiered rate structure, the cost per thousand gallons of water increases with increased usage. Changes to the base and volume charges are shown at the left.

**Forecasted Long-Term Water Rate Plan
Residential Monthly Charges – 8,000 Gallons**



**Water Utility Fund
Expenditures**



Expenditures

Approved expenditures for FY 2013-14 are \$55.2 million, an increase of \$4.2 million (8.2%) from FY 2012-13 approved levels. Expenditures include an additional \$2.3 million to cover an 11% rate increase imposed by the NTMWD for wholesale water purchases. The NTMWD rate increase is, in part, attributed to a 46-mile pipeline from Lake Texoma to the Water District's treatment plant. The pipeline had to be constructed due to a thriving population of zebra mussels being discovered at Lake Texoma. The NTMWD rate will increase from \$1.70 per thousand gallons to \$1.88. Wholesale water purchases represent 46.7% of the total FY 2013-14 Adopted Budget.

It should be noted that the City's annual cost of water is based on historical consumption, with the minimum volume charge tied to the highest usage in any given year. This minimum volume is referred to as the demand charge or "take or pay." As a result, the Water Utility anticipates having to pay for more water than it will be able to sell during FY 2012-13.

In FY 2009-10, a mandated Debt Service reserve fund for Water and Wastewater Revenue Bonds was established in case pledged revenues become insufficient to satisfy Debt Service requirements. In order to meet reserve requirements, approved transfers of \$487,900 in FY 2012-13 and \$504,400 in FY 2013-14 are scheduled.

Approved expenditures also include an additional \$401,000 in Debt Service related to various capital construction projects, \$124,000 for operating and capital expenditures related to an additional full-time Pump Maintenance Technician, and \$70,000 to begin a rebate program designed to promote water conservation.

The Water Utility Fund provides several subsidies to the General Fund including \$305,000 toward IT capital purchases and approximately \$220,400 for the maintenance and construction activities of Facilities Management. The Water Utility Fund also contributes \$465,000 to the Garland Chamber of Commerce for economic development activities as well as making a yearly transfer of \$713,500 to the Infrastructure Repair & Replacement Fund to offset the cost of street repairs made as a result of water line repairs and replacements. Additionally, in FY 2013-14, the Water Utility will fund \$197,300 for a position and consultant costs related to the new City Intranet and Workforce Engagement function added during FY 2012-13.

Fund Balance

The Water Utility Fund is projected to end the year with a fund balance of \$11.5 million (86 days) of working capital. Due to the volatility in weather patterns, a 60-day fund balance goal has been adopted – along with a 45-day requirement. This allows for the Utility to better deal with extreme weather conditions without having to place a surcharge on Water rates. Fund balance amounts that exceed the 60 days are used to cushion future rate increases.

WASTEWATER UTILITY FUND

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 1,000 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.

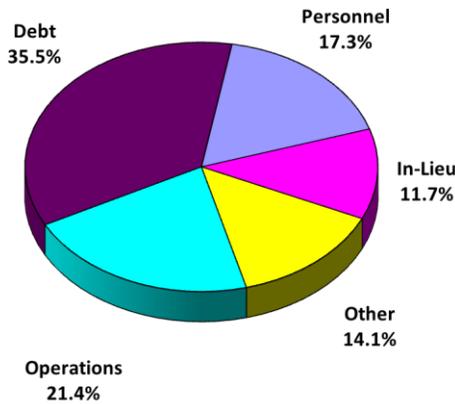
Revenue

Projected Wastewater revenues for FY 2013-14 are \$43.3 million, an increase of \$542,000 (1.3%) from the FY 2012-13 Adopted Budget primarily due to approved rate increases to residential and commercial accounts. These increases are needed to cover Debt Service costs related to significant capital investments in the City’s wastewater treatment plants and infrastructure. The rate increase for an average residential account will be \$0.81 per month. Based on the approved rates, a typical Garland resident will pay \$40.60 per month for Wastewater service.

**Adopted Wastewater Rate Plan
(Per Thousand Gallons)**

Volume Charge per 1,000 Gallons	2012-13 Adopted	2013-14 Adopted
Residential	\$4.31	\$4.40
Commercial	4.48	4.57

Wastewater Utility Fund Expenditures



Expenditures

Total approved expenditures for FY 2013-14 are \$42.5 million, a decrease of \$11.1 million (20.7%) from FY 2012-13 approved levels. This decrease is attributed to a one-time \$12 million transfer to the cash-funded Capital Improvement Program (CIP) for capital projects in FY 2012-13. The FY 2012-13 Revised Budget proposes to adjust this transfer to \$10 million to provide additional cash reserves to the operating fund while still providing adequate funding to the CIP program.

Approved transfers of \$775,500 in FY 2012-13 and \$607,700 in FY 2013-14 are scheduled to meet Debt Service reserve requirements mandated by bond covenants for Wastewater Revenue Bonds.

Also, the FY 2013-14 Adopted Budget includes additional funding in the amount of \$144,000 to rent belt filter presses that are needed to process Rowlett and Duck Creek biosolids until replacement dewatering equipment is permanently put in place.

Within Wastewater's approved expenditures are a \$305,000 subsidy to the General Fund for IT capital purchases and approximately \$220,400 for the maintenance and construction activities of Facilities Management. Also included is a transfer of \$713,500 to the Infrastructure Repair & Replacement Fund to contribute toward the cost of street repairs incurred in the process of repairing and replacing sewer lines and \$120,000 for legislative consulting services.

Fund Balance

The Wastewater Utility Fund is expected to end FY 2013-14 with a fund balance of \$7.7 million (81 days) of working capital. Like the Water Utility Fund, there is a 45-day fund balance requirement.

ENVIRONMENTAL WASTE SERVICES FUND

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.

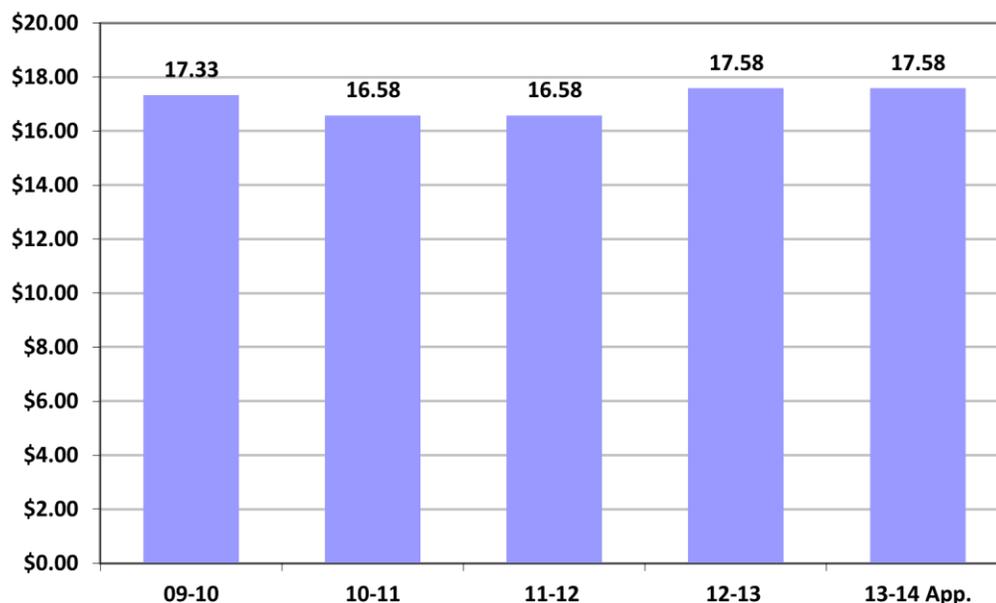
In FY 2011-12, The EWS - Delivery Department implemented a Single Stream Recycling Program. This program allows residents to recycle a wider range of commodities. Also, a phased implementation of automated collection for recyclables began in 2011 for customers in designated areas of the city. Under this program, residents are given a 95-gallon recycling container to replace the 18-gallon recycling bin previously used. The second phase of the program is projected to start in FY 2013-14 and will add approximately 12,500 homes to the 8,100 already participating.

Revenue

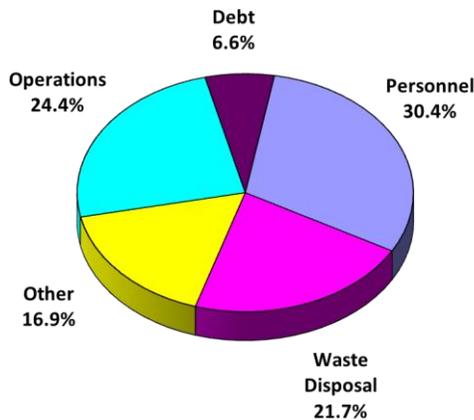
Projected EWS revenues for FY 2013-14 are \$17.6 million, a decrease of approximately \$86,200 (0.5%) from adopted FY 2012-13 figures. The modest decline in revenue is attributed to a decrease in market prices for recyclables experienced during FY 2012-13.

There is not an increase to residential or commercial rates in the FY 2013-14 Adopted Budget. However, mid-year adjustments may need to be made if fuel prices increase significantly.

**Environmental Waste Services
Monthly Residential Base Rates**



**Environmental Waste Services
Fund Expenditures**



Expenditures

Total approved EWS expenditures for FY 2013-14 are \$17.8 million, approximately \$176,600 (1.0%) higher than FY 2012-13 approved levels. Contributing to this change is an increase of \$81,500 to fleet service charges resulting from rising vehicle and equipment maintenance costs. Also, additional funding of \$38,000 is approved for anticipated increases in fuel cost resulting from implementation of the second phase of the Single Stream Recycling Program.

Fund Balance

The Environmental Waste Services Fund is projected to end the year with a fund balance of \$1.5 million (46 days) of working capital.

STORMWATER MANAGEMENT FUND

Stormwater Management is responsible for maintaining natural and manmade drainageways, thereby reducing the risk of stormwater flooding and pollution.

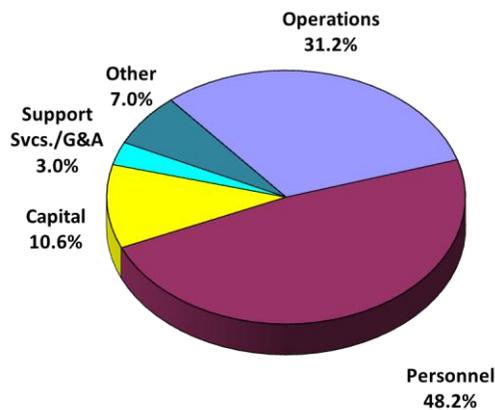
Revenue

Stormwater Management anticipates revenue of \$3.8 million for FY 2013-14, a slight decrease of \$200,000 (4.3%) from the amount adopted for FY 2012-13. Stormwater rates will remain at current levels for FY 2013-14. Mid-sized residential lots and commercial customers will continue to be billed at \$2.88 and \$0.072 per 100 square feet respectively. These rates compare favorably to other area cities. Garland’s rates are 56% less than the Metroplex average for mid-sized residential lots and 42% less than the Metroplex average for commercial customers.

Stormwater Rates

	2011-12 Adopted	2012-13 Adopted	2013-14 Adopted
Small Residential	\$1.44	\$1.44	\$1.44
Medium Residential	2.88	2.88	2.88
Large Residential	4.32	4.32	4.32
Commercial per 100 sq. ft.	0.072	0.072	0.072

Stormwater Management Fund Expenditures



Expenditures

Approved Stormwater Management expenditures are expected to be \$4.4 million for FY 2013-14, an increase of \$500,000 (12.6%) from the amount adopted for FY 2012-13. The increase is primarily due to the purchase of two large pieces of capital equipment and the removal of salary charge-outs to other City departments.

Fund Balance

The Stormwater Management Fund is projected to end the year with a fund balance of \$409,140 of working capital.

**COMBINED MONTHLY UTILITY COSTS
TYPICAL GARLAND RESIDENT**

	2012-13 Adopted	Change	2013-14 Adopted
Electric *	\$140.04	\$0.00	\$140.04
Water	39.11	4.24	43.35
Wastewater Service	39.79	0.81	40.60
Trash Collection	17.58	0.00	17.58
Stormwater Fee	2.88	0.00	2.88
Totals	\$239.40	\$5.05	\$244.45

*Electric rates are not set as part of the budget process but rather throughout the year based on market conditions.

INFRASTRUCTURE REPAIR & REPLACEMENT FUND

The Street Department is responsible for maintaining, repairing, and/or 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 historically 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.

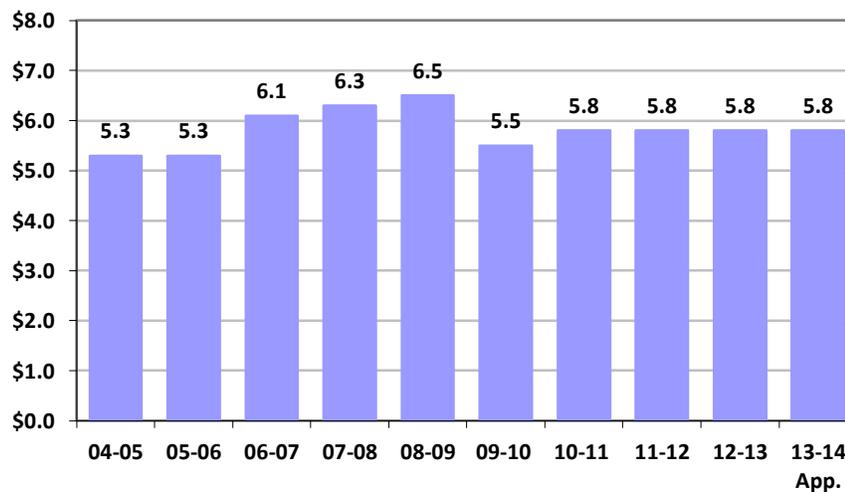
The Infrastructure Repair & Replacement Fund is funded each year by transfers from the General Fund, Water Utility Fund, and Wastewater Utility Fund. Approved transfers for FY 2013-14 total \$5.8 million, reflecting a modest increase of \$21,088 from the Water and Wastewater Utilities. Combined, transfers from the General Fund, Water Utility Fund, Wastewater Utility Fund, and Tax Note, as well as Interest Income, will provide approximately \$9.3 million in funding for street repairs and replacements in FY 2013-14. In FY 2012-13 Revised, revenue includes \$650,000 from the General Fund due to better than expected revenues for FY 2011-12.

Infrastructure Repair & Replacement Fund Transfers

General Fund	\$4,433,158
Water Utility Fund	713,489
Wastewater Utility Fund	<u>713,489</u>
Total Transfers	<u>\$5,860,136</u>

It should be noted that each year, funding for infrastructure repair is enhanced by approximately \$3.4 million. To provide these funds, a pool is maintained by the annual issuance of a Short-Term Tax Note. Additional information regarding Short-Term Tax Notes, as well as the City's Commercial Paper program, can be found in the Debt Service section of the Adopted Budget.

Infrastructure Repair & Replacement Fund
Funding Transfers - History
(In Millions)



The FY 2013-14 Adopted Budget includes a hydraulic excavator in the amount of \$170,000, which will be funded out of the Stormwater Management Department's fund balance.

The Infrastructure Repair & Replacement Fund is projected to end FY 2013-14 with a fund balance of \$49,709.

FIREWHEEL FUND

The Firewheel Golf Course is a premier facility that originally offered two 18-hole courses. In September 2001, 27 additional holes were added along with a second clubhouse, pro shop, driving range, and practice facility. Currently, the facility offers 63 holes of golf consisting of the Old Course (18 holes), Lakes Course (18 holes), Bridges Traditions (9 holes), Champions (9 holes), and Bridges Masters (9 holes).

Prior to the 2001 expansion, Firewheel was generally self-supporting through green fees and other revenues generated at the complex. Since the expansion, however, the course has incurred an operating deficit primarily due to a dramatic increase in the number of competing courses in the area. To address the growing deficit in the Firewheel Fund, the Debt Service related to the facility was absorbed within the Debt Service Tax rate, and Intra-City Utility and Support Service charges were reduced or eliminated. To begin reducing the accumulated fund deficit and help maintain the City's bond ratings, a transfer from the General Fund is included in each year's Revised Budget, provided the General Fund ends the year with excess reserves.

Up until 2011, operation of Firewheel was overseen through a contract with a Golf Professional who received the revenue, and paid the expenses, related to golf cart rentals, pro shop sales, range fees, and food and beverage service. The City received Green Fees and provided for the maintenance of the courses. In 2011, the City assumed complete financial and operational responsibility of all aspects of the Golf Park, including the Branding Iron restaurant and Grill 64 snack bar which serve alcoholic beverages. To provide liability protection to the City, the mixed beverage permits from the Texas Alcoholic Beverage Commission (TABC) were acquired by the Garland Foundation for Development Corporation (GFDC). To meet the TABC's permit requirements, all food and beverage services at the Golf Park must be provided under the GFDC.

As a result of operations being split between the City and GFDC, a Firewheel Golf Park Combined Fund Summary is included in *Appendix (H)*. This summary shows a complete financial picture of the Golf Park by combining both the City's and GFDC's revenues and expenditures related to Firewheel.

Since taking full responsibility for operations at Firewheel in July 2011, there have been aggressive efforts to improve the Course's financial results. The efforts have included improvements in general playing conditions, the renovation of the Bridges Traditions course, the reconstruction and elimination of bunkers on 36 holes, the hiring of an additional Superintendent to enhance maintenance oversight, and the creation of a management position to oversee food and beverage operations, thereby reducing food and labor costs. Additional efforts have included outsourcing course maintenance staffing, replacement of the point-of-sale computer system, restructuring of green fees and promotional programs, and the use of a web-based golf marketer to sell unused tee times. Furthermore, funds were allocated to replace equipment that was past its useful life and incurring significant maintenance costs and to hire a Master Mechanic to oversee equipment maintenance which contributed significantly to improvements in playing conditions.

As a result of these efforts, the Bridges at Firewheel was ranked as the "Most Improved" golf course of 2012 by *Avid Golfer* magazine. Firewheel also made the rankings for "Best Renovation" and was in the "Top 5 Mid-Priced Golf Courses." In spite of these efforts and accolades, Firewheel Golf Park remains financially challenging. While expenditures are declining, revenue has been hard hit by the recession and the reopening of several nearby courses that have undergone multi-million-dollar renovations. Net cash flow from combined Firewheel operations is projected to be a loss of \$189,000 for FY 2013-14 compared to a projected loss of \$495,000 in FY 2012-13. Combined, Firewheel Funds are projected to end the FY 2013-14 fiscal year with a fund balance deficit of \$1.5 million.

It should be noted that while the Firewheel Golf Course has struggled to fully fund its operating costs, the development of the golf complex has been the catalyst for bringing high-end residential development to North Garland. It is conservatively estimated that the courses are responsible for adding over \$400 million to the City's residential tax base, equating to approximately \$2.8 million in annual tax revenues.

RECREATION PERFORMANCE FUND

The Recreation Performance Fund is comprised of various self-supporting recreation center programs and activities conducted by the Parks, Recreation and Cultural Arts Department.

Projected Recreation Performance Fund revenues for FY 2013-14 are \$1.1 million, representing a \$136,000 (14.4%) increase from FY 2012-13 approved levels. Approved revenue increases over the prior year include additional revenue in the senior trip program and in class reservations. Approved expenditures for FY 2013-14 are approximately \$1.1 million, a decrease of \$28,000 (2.6%) from last year. A transfer to the General Fund of \$100,000 is included in approved expenditures and is funded from excess fund balance. Approved expenditures include \$9,000 for new fans at Gale Fields Recreation Center as well as \$2,000 for a new convection oven and \$1,000 for a new grill at the Hollabaugh Recreation Center. The grill and oven are anticipated to potentially increase usage and revenue at Hollabaugh.

The Recreation Performance Fund is projected to end FY 2013-14 with a fund balance of less than \$300 of working capital.

HOTEL/MOTEL TAX FUND

The Hotel/Motel Tax Fund receives revenue from the 7% room tax levied on hotel and motel stays in Garland. The use of these tax funds is restricted by the State and must be primarily used to attract visitors and promote tourism to the area.

The FY 2013-14 Adopted Budget includes estimated Hotel/Motel Tax receipts of \$618,000, a \$56,000 increase (9.9%) from FY 2012-13 approved levels.

Approved Hotel/Motel Tax expenditures for FY 2013-14 are \$749,000, which is a \$30,000 increase (4.2%) from FY 2012-13 approved levels. Marketing, business development, and advertising expenses account for approximately \$160,000 (21%) of the total budget. Business development efforts include trade shows and marketing opportunities geared towards meeting and tourism professionals. Advertising efforts are focused on regional and statewide publications like the *Texas State Travel Guide*, *Texas Bound for Golf*, *Texas Monthly Tour & Meeting Guide*, and *DFW & Beyond Magazine*.

The relocation of the Convention and Visitors Bureau staff to the Duckworth Building was accomplished in FY 2012-13 with the completion of renovated space on the ground floor.

During FY 2012-13, the Convention and Visitors Bureau absorbed duties from the Community Relations Department. Two employees from Community Relations, both previously having had a substantial portion of their salary charged to this fund, are now housed in the Convention and Visitors Bureau.

For FY 2013-14, funding to the Garland Cultural Arts Commission (GCAC) remains at 15% of the prior year's actual Hotel/Motel Tax revenue, which amounts to \$87,300. In addition, an economic development incentive agreement with the Hyatt Place Hotel on S.H. 190 stipulates a refund of the Hotel/Motel Tax generated at the facility. During FY 2013-14, approximately \$180,000 will be refunded.

The Hotel/Motel Tax Fund is projected to end FY 2013-14 with a fund balance of approximately \$1.5 million.

GARLAND HELIPORT FUND

The Garland Heliport facility includes a helicopter landing pad, refueling system, hangar, and office space. The City of Garland does not operate the Heliport but rather leases the facility to a private company.

Projected Heliport revenues for FY 2013-14 are approximately \$7,300 in lease and interest income with approved expenditures projected to be \$7,700.

The Garland Heliport Fund is projected to end the FY 2013-14 budget year with a fund balance of approximately \$144,700 of working capital.

SAFELIGHT FUND

The SafeLight Garland program began in 2003 as part of a traffic safety initiative to reduce the incidents of red light running. Violators who pass through the sensors after the lights turn red receive a notice of violation along with a photograph documenting the date and time the violation occurred. A "right turn on red" violation was added during 2009. The owner of the vehicle is liable for a \$75 civil penalty. The City's policy is that the use of SafeLight penalty fees be restricted to covering direct program expenditures and one-time expenditures related to traffic control enhancements and public safety.

Based on anticipated trends, SafeLight revenues are projected at \$1.0 million in FY 2013-14.

Approved expenditures for FY 2013-14 are \$997,000. Net program income of approximately \$3,000 is projected for FY 2013-14 of which one-half must be sent to the State of Texas.

The SafeLight vendor previously funded the equipment for three additional intersections. Installation costs of \$300,000 associated with these additional intersections are the City's responsibility and are being paid from Program Income at \$5,000 a month. These items are expected to be paid in full in 2014.

The collection of delinquent SafeLight fines has been enhanced with participation in Dallas County's Scofflaw Program. Increased revenues of \$350,000 (38.9%) are reflected in the FY 2012-13 Revised Budget due to the Scofflaw Program and "right turn on red" violations. The Scofflaw Program prevents individuals from renewing their automobile registration when they have unpaid fines.

The SafeLight Fund is projected to end the FY 2013-14 year with a fund balance of approximately \$365,000 of working capital, prior to potential payments to the State for FY 2012-13 year-end audited figures.

COMMUNITY AND NEIGHBORHOOD GRANTS

To provide a comprehensive approach to development and redevelopment within Garland and to reinforce the City's efforts to address the needs of aging neighborhoods, the CASA (Affordable Housing) Program, the Community Development Block Grant (CDBG), and the Housing Opportunities Made Equal (HOME) Grant are under the umbrella of the Planning and Community Development Department.

Community & Neighborhood Development**CASA Fund**

The CASA Program anticipates program income of approximately \$21,000 from the sale of rehabilitated properties and expenditures of \$98,000. The Program is expected to end the FY 2013-14 budget year with a fund balance of \$55,000.

CDBG Fund

In FY 2013-14, the City expects to receive \$2.0 million in new funding from the CDBG, with an additional \$47,000 from program income from revolving loans. The CDBG Program will again concentrate on infrastructure projects with \$542,000 of new funding dedicated to street improvements.

HOME Grant Fund

During FY 2013-14, the City expects to receive approximately \$438,000 in additional HOME Grant funds to construct affordable new housing within Garland neighborhoods, with an additional \$75,000 coming in from program income.

Fair Housing Grants

The Fair Housing Program promotes educational programs and services to increase awareness of laws designed to prevent discrimination in housing. The Office of Fair Housing also accepts and investigates complaints to determine if discrimination has occurred. HUD Fair Housing Grants of \$201,900 are anticipated in FY 2013-14 along with approximately \$128,000 from the Emergency Solutions Grant (ESG) program.

Summer Nutrition Program

The Summer Nutrition Program is projected to receive funding of approximately \$362,000 to provide lunches and snacks for school-age children at approximately 30 sites throughout Garland. In addition, \$20,000 will continue to be transferred from the General Fund to reduce the deficit created by high fuel and food prices.

Housing Assistance Fund

The Garland Housing Agency is projected to receive approximately \$11.4 million from HUD to administer and operate the Section 8 Housing Voucher Programs and the Disaster Housing Assistance Program. Total approved expenditures in FY 2013-14 are approximately \$11.6 million with the majority (83.2%) being allocated to Housing Voucher payments.

Housing Assistance Fund

- (1) HUD Section 8 Housing Vouchers
- (2) Section 8 Inspections
- (3) Disaster Housing Assistance Program (DHAP)
- (4) Disaster Voucher Program (DVP)

PUBLIC HEALTH / IMMUNIZATION GRANT FUND

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.

Both revenue and expenditures saw significant increases for the FY 2012-13 Revised Budget when compared to the adopted numbers due to unexpected increases in demand for vaccinations. While these types of increases are difficult to predict, the City is able to react appropriately and accommodate requests for services received from the community.

Approved revenue for FY 2013-14 totals approximately \$912,000 and is \$39,000 (4.5%) more than the amount approved for FY 2012-13 due to increased reimbursements received from private insurance companies for immunizations and other services. Of the total anticipated revenue, \$482,000 is derived from a grant through the Texas Department of State Health Services and \$405,000 is expected from fee-based services. Contributions of \$25,000 are also expected.

The FY 2013-14 Adopted Budget includes \$25,600 in additional funding for a Records Management System to be purchased from excess fund balance available through revenue from fee-based services.

PUBLIC SAFETY GRANT FUND

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. These specific grants are separate from any amounts that may become available through Federal stimulus efforts.

Projected revenue for the Public Safety Grant Fund in FY 2013-14 totals approximately \$44,700 and includes the following:

Public Safety Grants

Justice Assistance Grant (JAG)	\$31,100
Internet Crimes Against Children (ICAC) Grant	7,000
Youth Programs	<u>6,600</u>
Total	<u>\$44,700</u>

Due to Federal budget constraints, funding for the Metropolitan Medical Response System (MMRS) Grant and the Urban Areas Security Initiative (UASI) Grant will not be available for FY 2013-14, but City initiatives and programs in those areas will continue as long as remaining unspent grant funds are available.

Approved expenditures for the Public Safety Grant Fund are \$251,700, and the Fund is expected to end FY 2013-14 with a balance of approximately \$168,500.

STIMULUS GRANT FUND

On February 17, 2009, Congress enacted and President Obama signed into law the American Recovery and Reinvestment Act (ARRA). This Act provided funds and programs intended to stimulate the U.S. economy in the wake of the economic downturn. The Stimulus Grant Fund is used to account for and track all funds received by the City of Garland as a result of the ARRA.

The City secured \$3.9 million in funding in the five areas listed below and expects these programs to be completed by the end of FY 2012-13.

Stimulus Grant Funds

- (1) CDBG - Recovery
- (2) Byrne JAG National & State
- (3) Homeless Prevention Rapid Re-Housing
- (4) Energy Efficiency & Conservation Block Grant (EECBG)
- (5) Clean Cities - Petrol Reduction

COMBINED GRANT FUND BALANCE

The grant funds are projected to end FY 2013-14 with a total combined fund balance of approximately \$2.1 million.

NARCOTIC SEIZURE FUNDS

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 forfeited property can only be used for law enforcement activities.

Narcotic Seizure Funds expenditures for the FY 2013-14 Adopted Budget total \$601,000 and include \$310,000 to replace Tasers, \$30,000 for a live scan fingerprint machine, and \$261,000 for various operating expenses.

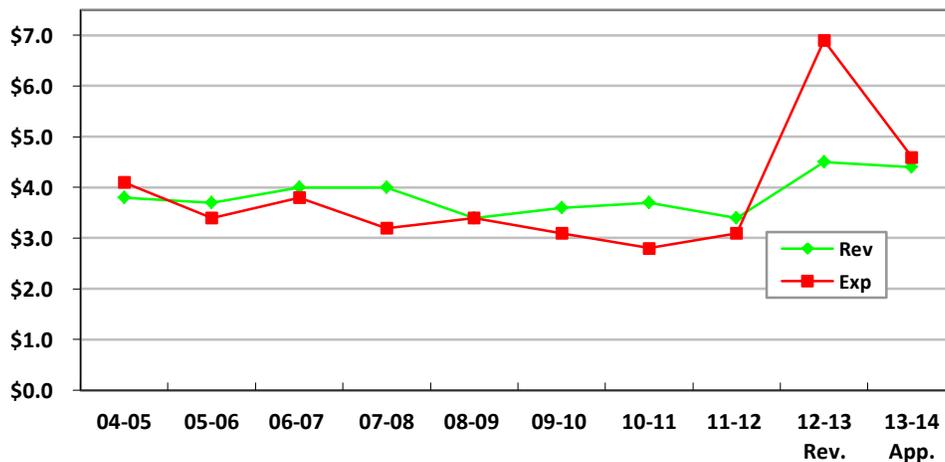
The Narcotic Seizure Funds are expected to end FY 2013-14 with a balance on hand of \$143,000.

EQUIPMENT REPLACEMENT FUND

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 2013-14 are approximately \$4.4 million, consisting mostly of transfers from the major operating funds. Approved expenditures for FY 2013-14 are \$4.3 million for the replacement of vehicles, an additional \$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.

**Equipment Replacement Fund
Revenue and Expenditures
(In Millions)**



The ERF is expected to have \$7.5 million in reserves for future vehicle replacements by the end of FY 2013-14. This represents a decrease of \$1.6 million (17.5%) from FY 2012-13 approved levels. The cost of vehicle replacement is projected to exceed annual contributions in certain years, which will lower future fund balance reserves.

SELF INSURANCE FUND

The Self Insurance Fund provides a means for funding liability and property claims against the City. The Fund also includes the Risk Management Department and its related programs.

Revenue in the Self Insurance Fund is comprised of transfers from other City funds and from Interest Income. Total revenue approved for FY 2013-14 is \$6.2 million.

Approved expenditures for FY 2013-14 are approximately \$6.3 million, representing a 14.6% increase from FY 2012-13 approved levels. This increase is related to escalation in Workers' Compensation claims and insurance premiums based on past history and current information. The transfer of one position from the Self Insurance Fund to the Group Health Insurance Fund mitigated some of the impact of these increases.

The Self Insurance Fund is projected to end FY 2013-14 with a fund balance of \$2.9 million, which represents 27.4% of the actuarially determined claims liability.

GROUP HEALTH INSURANCE FUND

The City's Group Health Insurance Fund was established as a mechanism for funding health and dental coverage for employees and retirees. The Fund also includes the City-operated Health Clinic for employees and retirees. The City's Group Health Insurance is self-funded by contributions from other City funds and premiums from employees and retirees.

To mitigate the potential impact of catastrophic claims, the City pays premiums for a stop-loss policy that goes into effect once the City's claims for an employee reach \$200,000 or, in the case of a retiree, \$150,000. Claims in excess of these figures are paid by the stop-loss policy. Claims for FY 2012-13 will exceed the adopted budget for the year. Claims exceeding the stop-loss thresholds, however, have fallen. The result is a shortfall in stop-loss reimbursement revenue without a corresponding decrease in claims expenditures. In order to offset these factors and keep the fund whole, other City funds will make an additional \$1.2 million transfer to the Group Health Insurance Fund in the FY 2012-13 Revised Budget.

The FY 2013-14 Adopted Budget includes increases to the City's monthly contributions for both employee health and dental insurance as well as retiree health insurance. The City's contribution for employees' health insurance is approved to increase \$40.75 (6.75%) from \$605 to \$645.75 a month. Dental insurance is approved to increase \$0.45 (1.8%) from \$24.50 to \$24.95 a month. Monthly contributions for retiree health insurance will increase \$13.00 (3.3%) from \$395 to \$408. The increase in City contributions for employee and retiree coverage is projected at \$1.4 million (7.6%) above FY 2012-13 adopted figures.

In addition to escalating claims and reductions in stop-loss reimbursements, implementation of the Affordable Care Act (ACA) will impact healthcare cost in FY 2013-14. ACA imposes fees on healthcare policies and stipulates certain parameters for the design of health plans. The impact to the City’s plan includes annual fees of \$307,000 and limits the total amount an employee can pay for co-pays, deductibles, and co-insurance to \$6,350 per year. The plan changes result in moving approximately \$620,000 in expenses from employees to the City. Other cost increases include premiums for Retiree Medicare coverage, Guardian Dental coverage, and Stop-Loss coverage. The total impact of premium increases in FY 2013-14 is \$300,000 (5%).

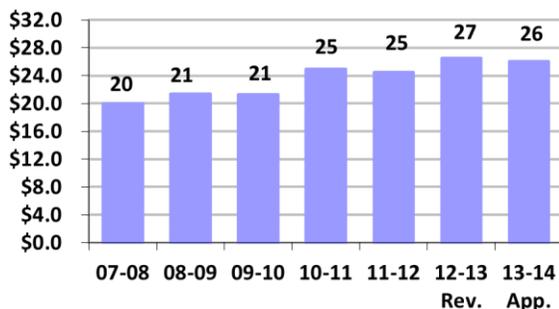
No increase in health insurance premiums is approved for those employees who participate in the City’s Commit to Wellness (C2W) program. The City will continue to absorb health insurance premium increases in light of the fact that meaningful and ongoing salary increases have not been given in several years. The FY 2013-14 Adopted Budget does, however, include a modest rate increase for retirees.

While premium increases for employees is being absorbed, plan changes are necessary to comply with the ACA and to mitigate significant increases in healthcare cost. Plan changes for single coverage in the City’s Core Plan are outlined below:

**Employee Core Plan
(Single Coverage)**

Plan Features	Current	2013-14	Change
Deductible	\$500	\$1,000	\$500
Doctor Visit Co-Pays:			
Primary Care	\$30	\$35	\$5
Specialist	\$50	\$55	\$5
Urgent Care	\$75	\$100	\$25
Emergency Room Visit	\$250 + 20%	\$500 + 20%	\$250
Rx Co-Pays:			
Generic	\$10	\$10	\$0
Preferred Brand	\$40	\$45	\$5
Non-Preferred Brand	\$80	\$90	\$10
Cap on Out-of-Pocket	None	\$6,350	

**Group Health Insurance Fund
Net Health Cost
(In Millions)**



After plan changes and employee/retiree premium adjustments, the City’s annual cost of providing healthcare benefits has increased \$6.0 million (30%) over the past seven years. Through a variety of measures, such as the City’s in-house Clinic, the City’s healthcare costs have been held to an average increase of \$860,000 (4.3%) a year.

The Group Health Insurance Fund is projected to end the year with a fund balance reserve of \$959,100.

LONG TERM DISABILITY FUND

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 Long Term Disability Fund is projected to end FY 2013-14 with a fund balance of \$851,000.

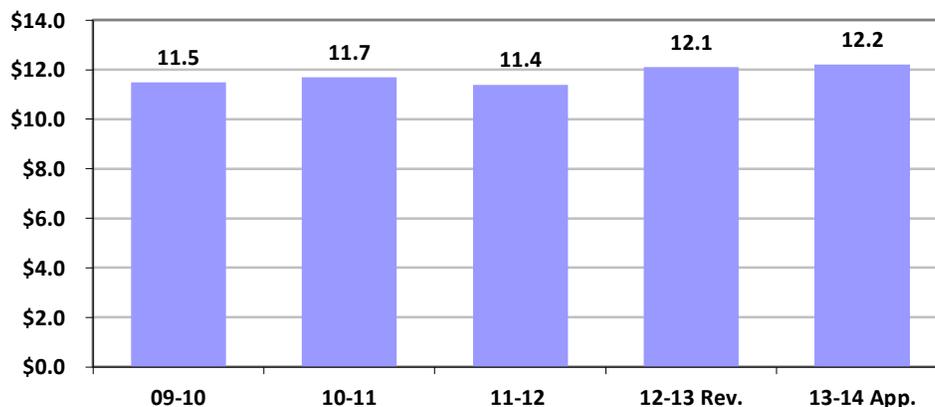
CUSTOMER SERVICE FUND

The Customer Service Fund is responsible for the collection of all revenues due the City for utility and certain other services. Costs related to the Fund are allocated to other City departments – primarily the City’s utilities.

Anticipated revenue for Customer Service in FY 2013-14 is \$12.1 million and reflects an increase of \$517,000 (4.5%) from the amount approved for FY 2012-13. Of the \$12.1 million, \$10.5 million is from transfers 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 2013-14 are \$12.2 million, \$58,000 (0.5%) higher than those adopted for FY 2012-13. Customer Service will continue to help fund security services provided by the City Marshals Office through its General and Administrative transfer to the General Fund.

**Customer Service Department
Total Expenditures
(In Millions)**

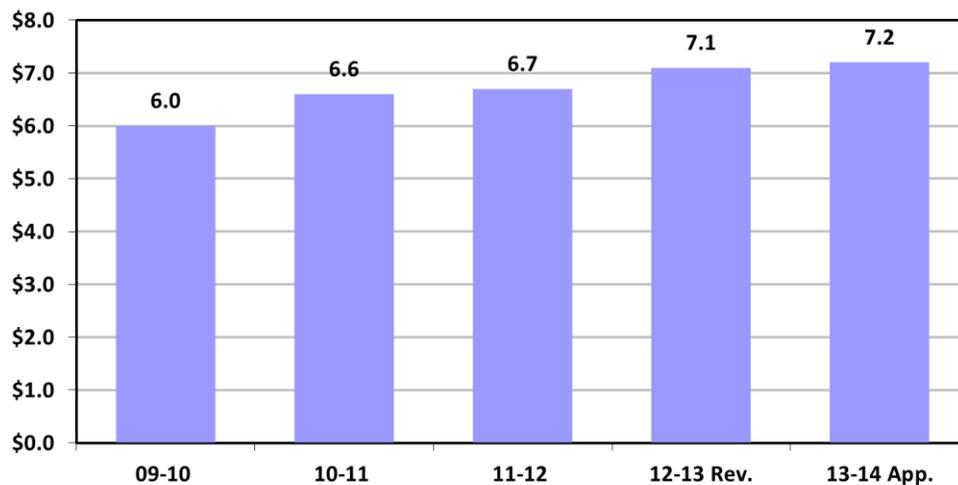


The Customer Service Fund is expected to end FY 2013-14 with a fund balance of approximately \$168,000.

FACILITIES MANAGEMENT FUND

The Facilities Management Department is responsible for the maintenance and management of all construction activities related to City facilities. The department also pays for the electric, water, wastewater, solid waste collection, and stormwater costs for General Fund and mixed-occupant facilities. As an Internal Service Fund, Facilities Management recovers its costs through allocations to user departments.

**Facilities Management Fund
Total Expenditures
(In Millions)**



The FY 2013-14 approved expenditures for Facilities Management are \$7.2 million, a \$136,200 (1.9%) increase from FY 2012-13 approved levels.

Facilities Management costs have increased over the past several years due to the opening of several new City facilities and an increase in cash-funding of renovation projects that previously had been debt-funded.

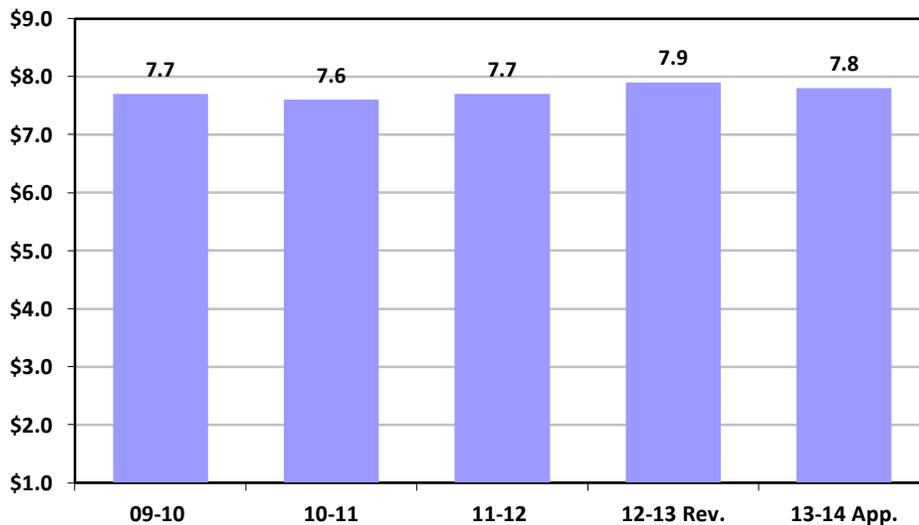
Facilities Management is currently housed in trailers and lacks an adequate shop area for repair work. Additionally, with Downtown Redevelopment and other changes, existing storage space utilized by Facilities Management will be eliminated. To address this situation, the department proposes to lease space in FY 2013-14.

The Facilities Management Fund is projected to end FY 2013-14 with a \$137,000 fund balance.

FLEET SERVICES FUND

The Fleet Services Department is responsible for the acquisition, maintenance, and disposal of City vehicles and heavy equipment. As an Internal Service Fund, Fleet Services recovers its costs through charges to other City departments. Fleet Services bills user departments based on an annual billing structure that is, in part, tied to actual maintenance costs incurred during the previous year.

Fleet Services Department
Total Expenditures
(In Millions)



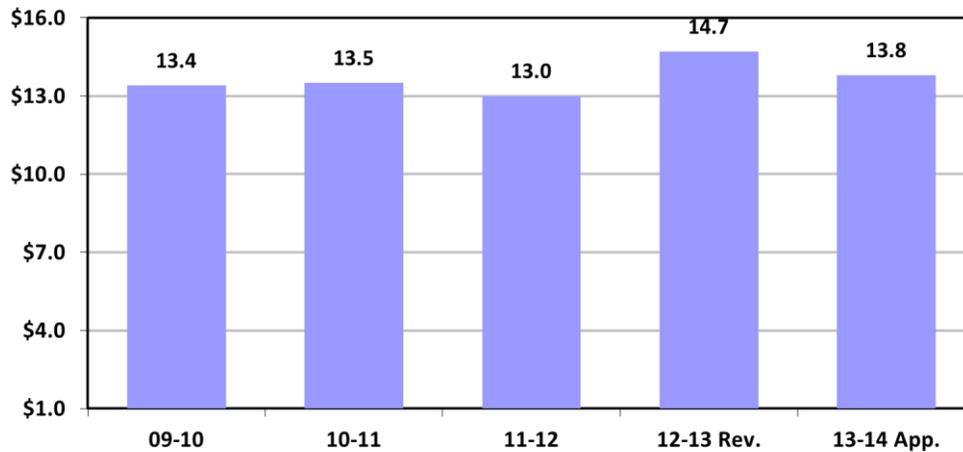
FY 2013-14 approved expenditures are \$7.8 million, an increase of \$194,000 (2.5%) from the FY 2012-13 Adopted Budget. The approved budget includes funding of \$57,500 for various items including diagnostic software, miscellaneous shop tools and equipment, a mobile fume extractor, and shop lighting.

The Fleet Services Fund is projected to end FY 2013-14 with a fund balance of approximately \$62,000.

INFORMATION TECHNOLOGY FUND

The Information Technology (IT) Fund is an Internal Service Fund supported through cost allocations to other City funds. The IT Fund includes Information Technology (IT), Organizational Development (OD), Geographical Information Systems (GIS), and Communications. The IT Division provides development of computer software, hardware support, and network administration to City departments. OD provides internal consulting services such as management studies, facilitation, software design, and project management. GIS provides the employees and citizens with a wide variety of information and reports using digital data that is tied to geographic locations throughout the city. And finally, Communications consolidates all of the City’s communications functions into one area, including telephone and radio systems, line and long distance charges, system maintenance contracts, and operating and repair costs.

**Information Technology Fund
Total Expenditures
(In Millions)**



Approved expenditures for FY 2013-14 are \$13.8 million, which is a \$399,500 (2.8%) decrease from FY 2012-13 approved levels, largely attributed to a 10.5% reduction in the Debt Service cost. While reflecting an overall decrease, the approved budget includes additional funding to outsource the Neighborhood Benchmarking Program (NBP) Survey (\$19,300) and hire two temporary employees to support the City Center Project (\$31,100).

The Information Technology Fund is projected to end FY 2013-14 with a fund balance of approximately \$103,500.

IT PROJECT FUND

The IT Project Fund was created to provide more effective financial oversight for technology-related project costs. All projects included in the Fund have successfully completed a comprehensive review, cost analysis, and approval process administered by the internal Information Technology Board (ITB).

Approved expenditures for FY 2013-14 total \$3.1 million and include approximately \$1.2 million for new projects and another \$1.9 million for previously approved projects not yet completed. Mid-year revisions approved by the ITB and requiring additional funding in FY 2012-13 include the Interactive Training Module for the Fire Department (\$23,000), the Risk Management Information System (\$30,000), the Class Upgrade Project (\$15,000), and the City Intranet (\$276,482). Projects approved by the ITB for the FY 2013-14 Adopted Budget are listed below and are funded by a combination of available fund balance and interfund transfers. Also included in the IT Project Fund is a \$75,000 transfer from the General Fund for future Library IT initiatives.

Approved IT Projects

Projects	Costs
Advanced Metering Pilot (GP&L)	\$ 80,800
Apartment & Suite Inventory (IT)	15,000
Clinical Services Records Management (Public Health)	21,600
Guest Internet Access (IT)	25,000
IDS IPS (Police)	70,000
Intergraph Upgrade (Police/Fire)	276,100
Mobile Device Management (IT)	10,000
POSS & PARS Upgrade (Police)	23,000
SharePoint Workflow Automation (OD/IT)	150,000
Intergraph Address Updates (Fire)	27,000
ePersonality Upgrade (HR)	20,000
Irrigation Software (Parks)	10,300
Netscaler Upgrade (IT Replacement Fund)	50,000
Water SCADA Virtual Servers (Water)	40,600
Internet Service Provider Improvements (IT)	25,000
Sub-Total – New Projects	\$844,400
Projects Previously Approved	2,237,500
Total Project Funding	\$3,081,900

IT REPLACEMENT FUND

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 replacements, enhancements, and upgrades.

The transfer from the General Fund is approved to be \$690,000 for FY 2013-14. Future transfers will have to be approximately \$800,000 a year to sustain the General Fund's replacement schedule. The \$690,000 represents a decrease of \$110,000 (13.8%) from FY 2012-13 approved levels. The General Fund's FY 2013-14 contributions were lowered due to budget constraints.

Approved funding for FY 2013-14, received through transfers from other City funds, is \$1.5 million, and approved expenditures total \$1.9 million. The Fund is expected to end FY 2013-14 with a fund balance of approximately \$1,033,000.

WAREHOUSE FUND

The Warehouse stocks and supplies materials needed by City departments for day-to-day operations and maintenance. All expenditures associated with management of the Warehouse are recaptured through a cost allocation to user departments. The City's utility departments are the biggest users of the Warehouse. This Fund also includes certain Mail Service Operations and the City's Day Labor Center.

Approved Warehouse expenditures for FY 2013-14 are approximately \$866,000, a decrease of \$36,000 (4%) from FY 2012-13 approved levels. The Warehouse budget includes \$69,600 for operation of the Day Labor Center, which is charged to the General Fund through Support Service allocations.

The Warehouse Fund is projected to end FY 2013-14 with a fund balance of approximately \$59,000.

Fund Summaries

**CITY OF GARLAND
COMBINED FUND SUMMARY
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE & TRANSFERS IN					
General Fund	\$136,593,055	\$133,984,188	\$136,674,347	\$137,968,650	3.0%
Electric Utility Fund	222,952,675	247,194,448	316,241,495	288,278,501	16.6%
Rate Mitigation Fund	37,314,019	1,025,000	800,000	700,000	-31.7%
Water Utility Fund	46,861,967	50,090,227	49,706,571	54,835,210	9.5%
Wastewater Utility Fund	42,301,395	42,765,017	41,723,689	43,306,734	1.3%
Environmental Waste Services Fund	17,060,329	17,670,484	17,594,880	17,584,288	-0.5%
All Other Funds	62,332,464	62,765,148	67,117,008	63,906,058	1.8%
Sub-Total	<u>\$565,415,904</u>	<u>\$555,494,512</u>	<u>\$629,857,990</u>	<u>\$606,579,441</u>	<u>9.2%</u>
G.O. Debt Service Fund	\$54,365,561	\$54,050,649	\$54,359,897	\$54,257,787	0.4%
TOTAL REVENUE & TRANSFERS IN	<u>\$619,781,465</u>	<u>\$609,545,161</u>	<u>\$684,217,887</u>	<u>\$660,837,228</u>	<u>8.4%</u>
Less Interfund Transfers	(\$85,366,587)	(\$80,809,539)	(\$71,002,727)	(\$60,015,697)	-25.7%
NET BUDGET REVENUE	<u>\$534,414,878</u>	<u>\$528,735,622</u>	<u>\$613,215,160</u>	<u>\$600,821,531</u>	<u>13.6%</u>
APPROPRIATIONS & TRANSFERS OUT					
General Fund	\$133,867,534	\$136,361,880	\$140,442,646	\$139,410,162	2.2%
Electric Utility Fund	224,511,800	245,394,565	315,290,929	304,142,854	23.9%
Rate Mitigation Fund	0	31,150,000	18,750,000	8,000,000	-74.3%
Water Utility Fund	45,917,164	51,034,267	51,361,903	55,243,438	8.2%
Wastewater Utility Fund	42,085,427	53,624,215	52,723,235	42,526,706	-20.7%
Environmental Waste Services Fund	17,429,026	17,673,012	17,704,232	17,849,578	1.0%
All Other Funds	65,985,107	64,270,782	67,438,379	66,403,619	3.3%
Sub-Total	<u>\$529,796,058</u>	<u>\$599,508,721</u>	<u>\$663,711,324</u>	<u>\$633,576,357</u>	<u>5.7%</u>
G.O. Debt Service Fund	\$55,390,291	\$53,795,293	\$53,702,715	\$55,566,133	3.3%
TOTAL APPROPRIATIONS & TRANSFERS OUT	<u>\$585,186,349</u>	<u>\$653,304,014</u>	<u>\$717,414,039</u>	<u>\$689,142,490</u>	<u>5.5%</u>
Less Interfund Transfers Out	(\$85,366,587)	(\$80,809,539)	(\$71,002,727)	(\$60,015,697)	-25.7%
NET BUDGET APPROPRIATIONS	<u>\$499,819,762</u>	<u>\$572,494,475</u>	<u>\$646,411,312</u>	<u>\$629,126,793</u>	<u>9.9%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$34,595,116	(\$43,758,853)	(\$33,196,152)	(\$28,305,262)	35.3%
BEGINNING BALANCE	\$275,275,332	\$268,064,888	\$309,870,448	\$276,674,296	3.2%
Change in Fund Balance	34,595,116	(43,758,853)	(33,196,152)	(28,305,262)	35.3%
ENDING BALANCE	<u>\$309,870,448</u>	<u>\$224,306,035</u>	<u>\$276,674,296</u>	<u>\$248,369,034</u>	<u>10.7%</u>
Assigned General Fund Balance	\$4,730,000	\$4,480,000	\$4,480,000	\$4,230,000	-5.6%
TOTAL FUND BALANCE	<u>\$314,600,448</u>	<u>\$228,786,035</u>	<u>\$281,154,296</u>	<u>\$252,599,034</u>	<u>10.4%</u>

**CITY OF GARLAND
COMBINED FUND SUMMARY
2013-14**

DETAIL SCHEDULES:

	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED	% CHG APPRV
REVENUE - ALL OTHER FUNDS					
Infrastructure Repair & Replcmt. Fund	\$9,440,156	\$9,347,933	\$10,090,837	\$9,276,276	-0.8%
Stormwater Management Fund	3,839,319	3,971,209	3,811,409	3,799,196	-4.3%
Firewheel Fund	3,685,676	3,277,915	3,546,537	3,101,342	-5.4%
Recreation Performance Fund	1,147,609	942,901	1,044,127	1,078,603	14.4%
Hotel/Motel Tax Fund	778,729	567,254	728,688	624,188	10.0%
Garland Heliport Fund	57,188	7,197	7,132	7,289	1.3%
SafeLight Fund	1,140,405	900,000	1,250,000	1,000,000	11.1%
Combined Grant Funds	16,418,425	15,995,142	18,042,157	15,960,796	-0.2%
Narcotic Seizure Funds	575,502	0	188,376	0	0.0%
Group Health Insurance Fund	25,249,455	27,755,597	28,407,745	29,058,368	4.7%
TOTAL REVENUE	\$62,332,464	\$62,765,148	\$67,117,008	\$63,906,058	1.8%
APPROPRIATIONS - ALL OTHER FUNDS					
Infrastructure Repair & Replcmt. Fund	\$9,695,208	\$9,369,093	\$9,640,330	\$10,036,126	7.1%
Stormwater Management Fund	3,462,178	3,912,394	3,976,257	4,404,267	12.6%
Firewheel Fund	3,630,500	3,509,411	3,541,448	3,299,191	-6.0%
Recreation Performance Fund	1,133,640	1,116,457	1,229,371	1,087,883	-2.6%
Hotel/Motel Tax Fund	591,896	719,462	762,291	749,449	4.2%
Garland Heliport Fund	55,025	7,700	7,700	7,700	0.0%
SafeLight Fund	1,143,620	845,418	888,427	996,785	17.9%
Combined Grant Funds	18,878,664	16,317,061	18,123,137	16,421,323	0.6%
Narcotic Seizure Funds	917,433	491,782	322,382	601,175	22.2%
Group Health Insurance Fund	26,476,943	27,982,004	28,947,036	28,799,720	2.9%
TOTAL APPROPRIATIONS	\$65,985,107	\$64,270,782	\$67,438,379	\$66,403,619	3.3%

**CITY OF GARLAND
COMBINED FUND SUMMARY
2013-14**

DETAIL SCHEDULES:

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance					
General Fund	\$2,725,521	(\$2,377,692)	(\$3,768,299)	(\$1,441,512)	39.4%
Electric Utility Fund	(1,559,125)	1,799,883	950,566	(15,864,353)	
Rate Mitigation Fund	37,314,019	(30,125,000)	(17,950,000)	(7,300,000)	75.8%
Water Utility Fund	944,803	(944,040)	(1,655,332)	(408,228)	56.8%
Wastewater Utility Fund	215,968	(10,859,198)	(10,999,546)	780,028	
Environmental Waste Services Fund	(368,697)	(2,528)	(109,352)	(265,290)	-10395.7%
Infrastructure Repair & Replcmt. Fund	(255,052)	(21,160)	450,507	(759,850)	-3491.0%
Stormwater Management Fund	377,141	58,815	(164,848)	(605,071)	
Firewheel Fund	55,176	(231,496)	5,089	(197,849)	14.5%
Recreation Performance Fund	13,969	(173,556)	(185,244)	(9,280)	94.7%
Hotel/Motel Tax Fund	186,833	(152,208)	(33,603)	(125,261)	17.7%
Garland Heliport Fund	2,163	(503)	(568)	(411)	18.3%
SafeLight Fund	(3,215)	54,582	361,573	3,215	-94.1%
Combined Grant Funds	(2,460,239)	(321,919)	(80,980)	(460,527)	-43.1%
Narcotic Seizure Funds	(341,931)	(491,782)	(134,006)	(601,175)	-22.2%
Group Health Insurance Fund	(1,227,488)	(226,407)	(539,291)	258,648	
Sub-Total	<u>\$35,619,846</u>	<u>(\$44,014,209)</u>	<u>(\$33,853,334)</u>	<u>(\$26,996,916)</u>	<u>38.7%</u>
G.O. Debt Service Fund	(\$1,024,730)	\$255,356	\$657,182	(\$1,308,346)	
TOTAL CHANGE IN FUND BALANCE	<u>\$34,595,116</u>	<u>(\$43,758,853)</u>	<u>(\$33,196,152)</u>	<u>(\$28,305,262)</u>	<u>35.3%</u>

**CITY OF GARLAND
COMBINED FUND SUMMARY
2013-14**

DETAIL SCHEDULES:

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
BEGINNING BALANCE					
General Fund	\$13,219,850	\$12,932,566	\$15,945,371	\$12,177,072	-5.8%
Electric Utility Fund	56,326,685	21,424,550	54,767,560	55,718,126	160.1%
Rate Mitigation Fund	156,263,832	193,403,832	193,577,851	175,627,851	-9.2%
Water Utility Fund	12,641,704	12,291,431	13,586,507	11,931,175	-2.9%
Wastewater Utility Fund	17,733,913	17,536,941	17,949,881	6,950,335	-60.4%
Environmental Waste Services Fund	2,238,547	1,483,925	1,869,850	1,760,498	18.6%
Infrastructure Repair & Replcmt. Fund	614,104	21,160	359,052	809,559	3725.9%
Stormwater Management Fund	801,918	659,990	1,179,059	1,014,211	53.7%
Firewheel Fund	(1,417,855)	(1,297,063)	(1,362,679)	(1,357,590)	-4.7%
Recreation Performance Fund	180,794	175,824	194,763	9,519	-94.6%
Hotel/Motel Tax Fund	1,429,362	1,229,246	1,616,195	1,582,592	28.7%
Garland Heliport Fund	143,531	142,964	145,694	145,126	1.5%
SafeLight Fund	3,158	68,509	(57)	361,516	427.7%
Combined Grant Funds	5,143,134	1,164,539	2,682,895	2,601,915	123.4%
Narcotic Seizure Funds	1,219,701	517,371	877,770	743,764	43.8%
Group Health Insurance Fund	2,467,191	1,604,857	1,239,703	700,412	-56.4%
Sub-Total	<u>\$269,009,569</u>	<u>\$263,360,642</u>	<u>\$304,629,415</u>	<u>\$270,776,081</u>	<u>2.8%</u>
G.O. Debt Service Fund	\$6,265,763	\$4,704,246	\$5,241,033	\$5,898,215	25.4%
TOTAL BEGINNING BALANCE	<u>\$275,275,332</u>	<u>\$268,064,888</u>	<u>\$309,870,448</u>	<u>\$276,674,296</u>	<u>3.2%</u>
ENDING BALANCE					
General Fund	\$15,945,371	\$10,554,874	\$12,177,072	\$10,735,560	1.7%
Electric Utility Fund	54,767,560	23,224,433	55,718,126	39,853,773	71.6%
Rate Mitigation Fund	193,577,851	163,278,832	175,627,851	168,327,851	3.1%
Water Utility Fund	13,586,507	11,347,391	11,931,175	11,522,946	1.5%
Wastewater Utility Fund	17,949,881	6,677,743	6,950,335	7,730,363	15.8%
Environmental Waste Services Fund	1,869,850	1,481,397	1,760,498	1,495,208	0.9%
Infrastructure Repair & Replcmt. Fund	359,052	0	809,559	49,709	0.0%
Stormwater Management Fund	1,179,059	718,805	1,014,211	409,140	-43.1%
Firewheel Fund	(1,362,679)	(1,528,559)	(1,357,590)	(1,555,439)	-1.8%
Recreation Performance Fund	194,763	2,268	9,519	239	-89.5%
Hotel/Motel Tax Fund	1,616,195	1,077,038	1,582,592	1,457,331	35.3%
Garland Heliport Fund	145,694	142,461	145,126	144,715	1.6%
SafeLight Fund	(57)	123,091	361,516	364,731	196.3%
Combined Grant Funds	2,682,895	842,620	2,601,915	2,141,388	154.1%
Narcotic Seizure Funds	877,770	25,589	743,764	142,589	457.2%
Group Health Insurance Fund	1,239,703	1,378,450	700,412	959,060	-30.4%
Sub-Total	<u>\$304,629,415</u>	<u>\$219,346,433</u>	<u>\$270,776,081</u>	<u>\$243,779,164</u>	<u>11.1%</u>
G.O. Debt Service Fund	\$5,241,033	\$4,959,602	\$5,898,215	\$4,589,869	-7.5%
TOTAL ENDING BALANCE	<u>\$309,870,448</u>	<u>\$224,306,035</u>	<u>\$276,674,296</u>	<u>\$248,369,034</u>	<u>10.7%</u>

**CITY OF GARLAND
GENERAL FUND SUMMARY
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Taxes	\$61,866,264	\$61,217,106	\$62,378,858	\$62,554,791	2.2%
Franchise Fees	7,252,813	7,288,310	7,525,260	7,640,217	4.8%
Sanitation Services	10,240,103	9,543,459	9,444,332	9,452,784	-1.0%
Service Charges	9,347,623	8,612,362	9,503,708	9,429,365	9.5%
Earnings on Investments	212,103	108,313	249,313	241,298	122.8%
Intergovernmental	641,141	663,538	668,283	272,617	-58.9%
Intragovernmental	29,022,660	29,455,411	29,343,340	29,818,322	1.2%
Licenses & Permits	4,047,167	3,305,244	3,392,880	3,722,393	12.6%
Fines & Forfeitures	5,038,737	4,957,544	5,114,543	5,023,143	1.3%
Rents & Concessions	788,958	759,524	779,852	763,524	0.5%
Sub-Total	<u>\$128,457,569</u>	<u>\$125,910,811</u>	<u>\$128,400,369</u>	<u>\$128,918,453</u>	<u>2.4%</u>
Intragovernmental Transfers	\$296,494	\$210,000	\$410,599	\$1,047,338	398.7%
General & Administrative Revenue	7,838,992	7,863,377	7,863,377	8,002,859	1.8%
TOTAL REVENUE & TRANSFERS	<u>\$136,593,055</u>	<u>\$133,984,188</u>	<u>\$136,674,345</u>	<u>\$137,968,650</u>	<u>3.0%</u>
EXPENDITURES					
Personnel	\$97,079,262	\$100,272,820	\$101,031,655	\$102,322,963	2.0%
Salary Charge-Outs	0	(1,831,462)	(1,766,420)	(1,663,363)	9.2%
Operations	14,961,759	15,529,421	16,496,514	16,458,404	6.0%
Capital	122,705	170,505	645,867	55,895	-67.2%
Sub-Total	<u>\$112,163,726</u>	<u>\$114,141,284</u>	<u>\$116,407,616</u>	<u>\$117,173,899</u>	<u>2.7%</u>
Support Services	\$12,516,069	\$13,318,498	\$13,725,370	\$13,156,573	-1.2%
Total Operating Expenditures	<u>\$124,679,795</u>	<u>\$127,459,782</u>	<u>\$130,132,986</u>	<u>\$130,330,472</u>	<u>2.3%</u>
Transfers to Other Funds	\$9,187,739	\$8,902,098	\$10,309,660	\$9,079,690	2.0%
TOTAL EXPENDITURES	<u>\$133,867,534</u>	<u>\$136,361,880</u>	<u>\$140,442,646</u>	<u>\$139,410,162</u>	<u>2.2%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$2,725,521	(\$2,377,692)	(\$3,768,301)	(\$1,441,512)	39.4%
UNASSIGNED BEGINNING BALANCE	\$13,219,850	\$12,932,566	\$15,945,371	\$12,177,070	-5.8%
Change in Unassigned Fund Balance	2,725,521	(2,377,692)	(3,768,301)	(1,441,512)	39.4%
UNASSIGNED ENDING BALANCE	<u>\$15,945,371</u>	<u>\$10,554,874</u>	<u>\$12,177,070</u>	<u>\$10,735,558</u>	<u>1.7%</u>
Assigned Fund Balance	\$4,730,000	\$4,480,000	\$4,480,000	\$4,230,000	-5.6%
TOTAL FUND BALANCE	<u>\$20,675,371</u>	<u>\$15,034,874</u>	<u>\$16,657,070</u>	<u>\$14,965,558</u>	<u>-0.5%</u>
Days of Operating Expenditures	47	30	34	30	-0.5%
30-Day Fund Balance Requirement	\$10,247,654	\$10,476,146	\$10,695,862	\$10,712,094	2.3%
Over (Short of) Requirement	\$5,697,717	\$78,728	\$1,481,208	\$23,465	-70.2%

**CITY OF GARLAND
GENERAL FUND
REVENUE BY SOURCE
2013-14**

SOURCE OF INCOME	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED	% CHG APPRV
<u>Taxes</u>					
Ad Valorem - Current Year	\$39,170,501	\$38,339,821	\$38,768,110	\$38,827,179	1.3%
Ad Valorem - Prior Year / Int. & Penalty	607,429	614,778	558,958	595,696	-3.1%
Sales Tax	22,656,306	22,612,337	23,372,712	23,489,576	3.9%
FTC Sales Tax Reserve Transfer	0	250,000	250,000	250,000	0.0%
Sales Tax Incentive	(910,635)	(923,738)	(923,738)	(951,450)	-3.0%
Mixed Drink Tax	238,486	234,160	239,970	239,970	2.5%
Bingo Gross Receipts Tax	104,177	89,748	112,847	103,821	15.7%
TOTAL TAXES	\$61,866,264	\$61,217,106	\$62,378,858	\$62,554,791	2.2%
<u>Franchise Fees</u>					
Time Warner Cable Franchise Fee	\$957,147	\$753,917	\$1,019,205	\$1,029,397	36.5%
TXU Electric Franchise Fee	1,254,579	1,239,910	1,223,539	1,268,493	2.3%
Atmos Gas Franchise Fee	1,568,488	1,662,558	1,605,094	1,629,171	-2.0%
Telecommunications Franchise Fees	3,244,090	3,390,977	3,418,570	3,451,716	1.8%
Commercial Sanitation Franchise Fee	228,509	240,948	258,852	261,441	8.5%
TOTAL FRANCHISE FEES	\$7,252,813	\$7,288,310	\$7,525,260	\$7,640,217	4.8%
<u>Sanitation Services</u>					
Landfill Fees / Transfer Station	\$6,137,217	\$5,630,068	\$5,625,511	\$5,587,926	-0.7%
Disposal Fees	4,102,737	3,913,391	3,818,821	3,864,858	-1.2%
Other Sanitation Fees	149	0	0	0	0.0%
TOTAL SANITATION CHARGES	\$10,240,103	\$9,543,459	\$9,444,332	\$9,452,784	-1.0%
<u>Service Charges</u>					
EMS - Ambulance Fees	\$2,446,256	\$2,186,357	\$2,509,905	\$2,458,303	12.4%
EMS - Monthly Fee	1,512,105	1,470,924	1,499,563	1,499,563	1.9%
Impound Vehicles	160,338	154,685	160,977	164,211	6.2%
E-911 Fees	1,746,186	1,757,647	1,704,659	1,734,164	-1.3%
False Alarm Fees	134,389	151,989	132,305	132,305	-13.0%
Police Services	1,344,470	1,281,789	1,321,629	1,344,774	4.9%
Swimming Pool Fees	467,316	509,000	467,800	535,200	5.1%
Mowing Liens	363,498	282,818	390,887	461,400	63.1%
Salvage	475,093	300,000	465,652	475,000	58.3%
Other Service Charges	697,972	517,153	850,332	624,445	20.7%
TOTAL SERVICE CHARGES	\$9,347,623	\$8,612,362	\$9,503,708	\$9,429,365	9.5%
<u>Earnings on Investments</u>					
Interest Income	\$212,103	\$108,313	\$249,313	\$241,298	122.8%
TOTAL EARNINGS ON INVESTMENTS	\$212,103	\$108,313	\$249,313	\$241,298	122.8%

**CITY OF GARLAND
GENERAL FUND
REVENUE BY SOURCE
2013-14**

SOURCE OF INCOME	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED	% CHG APPRV
<u>Intergovernmental</u>					
State Grants	\$30,188	\$23,000	\$22,617	\$22,617	-1.7%
Federal Grants	610,953	640,538	645,666	250,000	-61.0%
TOTAL INTERGOVERNMENTAL	\$641,141	\$663,538	\$668,283	\$272,617	-58.9%
<u>Intragovernmental</u>					
GP&L Return on Investment	\$19,451,298	\$19,451,298	\$19,451,298	\$19,451,298	0.0%
Water Ad Valorem	1,731,319	1,826,439	1,826,439	1,903,055	4.2%
Wastewater Ad Valorem	3,163,183	3,234,960	3,234,959	3,298,262	2.0%
Environmental Waste Svcs. Ad Valorem	46,051	49,386	49,385	56,803	15.0%
Water Franchise Fee	2,189,577	2,410,323	2,308,323	2,568,110	6.5%
Wastewater Franchise Fee	1,626,542	1,638,189	1,624,721	1,691,607	3.3%
Env. Waste Svcs. Franchise Fee	814,690	844,816	848,215	849,187	0.5%
General & Administrative	7,838,992	7,863,377	7,863,377	8,002,859	1.8%
Indirect Cost / Transfers In	296,494	210,000	410,599	1,047,338	398.7%
TOTAL INTRAGOVERNMENTAL	\$37,158,146	\$37,528,788	\$37,617,316	\$38,868,519	3.6%
<u>Licenses & Permits</u>					
Building Permits	\$851,972	\$575,636	\$564,700	\$665,201	15.6%
Rezoning Fees	64,453	54,655	78,017	71,235	30.3%
Public Works Inspection Fee	102,370	35,000	22,528	51,500	47.1%
Electric & Plumbing Permits	524,943	504,609	502,697	516,740	2.4%
Sign Permits	134,056	134,839	126,083	120,128	-10.9%
Animal License	77,255	70,500	71,683	72,848	3.3%
Animal Pound	235,541	215,300	260,005	247,773	15.1%
Inspection Fees	254,866	254,422	245,729	273,697	7.6%
Rental Registration Fees	293,588	318,300	305,993	305,800	-3.9%
Other Permits and Licenses	1,508,123	1,141,983	1,215,445	1,397,471	22.4%
TOTAL LICENSES & PERMITS	\$4,047,167	\$3,305,244	\$3,392,880	\$3,722,393	12.6%
<u>Fines & Forfeitures</u>					
Court Fines and Fees	\$4,608,569	\$4,401,168	\$4,520,633	\$4,564,602	3.7%
Warrant Fees	267,765	251,787	304,665	271,314	7.8%
Technology Fee Transfer	0	148,089	148,089	30,727	-79.3%
Library Fines	162,403	156,500	141,156	156,500	0.0%
TOTAL FINES & FORFEITURES	\$5,038,737	\$4,957,544	\$5,114,543	\$5,023,143	1.3%
<u>Rents & Concessions</u>					
Surf & Swim Concessions	\$90,293	\$94,000	\$90,500	\$90,500	-3.7%
Park Concessions	155,057	151,000	182,611	159,000	5.3%
Granville Arts Center Fees	136,137	122,000	108,917	115,000	-5.7%
Other Rentals	407,471	392,524	397,824	399,024	1.7%
TOTAL RENTS & CONCESSIONS	\$788,958	\$759,524	\$779,852	\$763,524	0.5%
TOTAL GENERAL FUND REVENUE	\$136,593,055	\$133,984,188	\$136,674,345	\$137,968,650	3.0%

**CITY OF GARLAND
GENERAL FUND
EXPENDITURES BY AREA
2013-14**

AREA	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED	% CHG APPRV
Budget & Research	\$570,008	\$558,436	\$558,436	\$586,812	5.1%
Building Inspection	1,455,906	1,448,217	1,291,909	1,147,548	-20.8%
City Administration	1,000,332	941,425	941,425	972,544	3.3%
City Attorney	1,866,018	1,855,200	1,902,370	1,949,429	5.1%
City Council	155,636	178,993	178,993	178,993	0.0%
City Secretary	321,167	367,673	367,673	275,188	-25.2%
Code Compliance	2,199,534	2,251,920	2,428,359	2,644,974	17.5%
Community Relations	150,220	104,214	30,489	0	-100.0%
Economic Development	0	0	232,967	1,048,279	0.0%
Engineering	982,670	1,032,305	1,048,602	1,046,588	1.4%
Financial Services	1,443,958	1,625,977	1,625,977	1,612,825	-0.8%
Fire	28,253,524	26,957,960	26,986,277	27,319,344	1.3%
Health	2,507,095	2,472,188	2,490,113	2,636,667	6.7%
Human Resources	1,088,195	1,104,912	1,147,352	1,285,865	16.4%
Internal Audit	485,900	471,972	471,972	517,425	9.6%
EWS - Disposal (<i>formerly Landfill</i>)	4,410,495	4,339,277	4,605,035	4,459,859	2.8%
Library	3,923,315	4,115,102	4,116,947	4,256,883	3.4%
Municipal Court	1,957,459	1,982,671	2,160,341	2,016,062	1.7%
Office of Emergency Management	203,964	202,352	202,352	203,320	0.5%
Parks, Recreation and Cultural Arts	8,876,466	8,896,724	9,422,710	9,118,146	2.5%
Planning and Community Development	1,483,215	1,506,935	1,519,817	1,267,352	-15.9%
Police	42,429,479	42,207,148	42,351,356	42,843,513	1.5%
Public and Media Relations	355,576	378,257	378,257	564,612	49.3%
Purchasing	642,355	544,460	545,385	586,217	7.7%
Tax	754,907	774,402	774,402	777,717	0.4%
Transportation	2,071,267	2,078,120	2,202,864	2,298,953	10.6%
Non-Departmental	2,575,065	5,744,444	6,425,236	5,558,784	-3.2%
Department Totals	\$112,163,726	\$114,141,284	\$116,407,616	\$117,173,899	2.7%
Support Services					
Customer Service	\$192,859	\$203,991	\$203,991	\$207,115	1.5%
Facilities Management	3,007,183	3,743,691	3,843,691	4,068,957	8.7%
Information Technology	7,855,845	7,571,078	7,571,078	7,483,228	-1.2%
IT Replacement Fund	850,000	800,000	800,000	690,000	-13.8%
IT Project Fund	320,767	714,872	1,021,744	483,988	-32.3%
Warehouse	289,415	284,866	284,866	223,285	-21.6%
Sub-Total	\$12,516,069	\$13,318,498	\$13,725,370	\$13,156,573	-1.2%
Transfers to Other Funds	\$9,187,739	\$8,902,098	\$10,309,660	\$9,079,690	2.0%
TOTAL EXPENDITURES	\$133,867,534	\$136,361,880	\$140,442,646	\$139,410,162	2.2%

**CITY OF GARLAND
GENERAL FUND
2013-14**

NON-DEPARTMENTAL EXPENDITURES

	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED	% CHG APPRV
1% Base Salary Increase	\$0	\$0	\$0	\$272,463	0.0%
Market Adjustment - Non-Civil Service	0	160,620	160,620	117,395	-26.9%
Civil Service Adjustment - Police	0	264,105	264,105	345,471	30.8%
Civil Service Adjustment - Fire	0	217,154	217,154	235,912	8.6%
Salary Savings	0	0	0	(104,706)	0.0%
One-Time Lump Sum Payment	0	1,922,665	1,922,665	1,452,263	-24.5%
Retiree Insurance	1,594,165	1,802,487	1,802,487	1,940,918	7.7%
City Insurance Adjustment	313,894	701,352	1,382,144	566,445	-19.2%
Unemployment Claims	80,444	69,000	69,000	77,200	11.9%
Sub-Total Personnel Costs	<u>\$1,988,503</u>	<u>\$5,137,383</u>	<u>\$5,818,175</u>	<u>\$4,903,361</u>	<u>-4.6%</u>
Dues & Memberships	\$88,052	\$111,306	\$111,306	\$139,668	25.5%
Professional Services	126,557	177,504	177,504	177,504	0.0%
Tuition Reimbursement / Training	36,551	60,000	60,000	60,000	0.0%
Legislative Lobbyist	0	30,000	30,000	30,000	0.0%
Transfer to GHFDC	0	0	0	20,000	0.0%
Other (Prior Period Adjustmt., Bad Debt)	107,151	0	0	0	0.0%
Street Lighting	228,251	228,251	228,251	228,251	0.0%
Sub-Total Operations Costs	<u>\$586,562</u>	<u>\$607,061</u>	<u>\$607,061</u>	<u>\$655,423</u>	<u>8.0%</u>
 Total Non-Departmental	 <u>\$2,575,065</u>	 <u>\$5,744,444</u>	 <u>\$6,425,236</u>	 <u>\$5,558,784</u>	 <u>-3.2%</u>

TRANSFERS TO OTHER FUNDS

	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED	% CHG APPRV
Long Term Disability Fund	\$173,604	\$173,833	\$173,833	\$173,409	-0.2%
Infrastructure Repair & Replcmt. Fund	4,433,158	4,433,158	5,083,158	4,433,158	0.0%
Self Insurance Fund	2,723,107	2,873,108	3,130,670	3,121,708	8.7%
Transfer to Landfill Interest & Sinking Fd.	1,217,870	1,266,584	1,266,584	1,196,000	-5.6%
Transfer to Firewheel Fund	500,000	0	500,000	0	0.0%
Transfer to Summer Nutrition Fund	20,000	20,000	20,000	20,000	0.0%
Transfer to CIP	100,000	100,000	100,000	100,000	0.0%
Transfer to Debt Service	0	35,415	35,415	35,415	0.0%
Transfer to Fair Housing	20,000	0	0	0	0.0%
Total Transfers to Other Funds	<u>\$9,187,739</u>	<u>\$8,902,098</u>	<u>\$10,309,660</u>	<u>\$9,079,690</u>	<u>2.0%</u>

**CITY OF GARLAND
ELECTRIC UTILITY FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Sales of Electricity	\$220,811,764	\$214,426,466	\$292,904,440	\$275,108,079	28.3%
Transfer from Rate Mitigation Fund	0	31,150,000	18,750,000	8,000,000	-74.3%
Miscellaneous Revenue	2,904,555	2,539,372	5,488,002	6,083,155	139.6%
Interest Income	62,445	60,000	60,000	60,000	0.0%
Bad Debt	(826,089)	(981,390)	(960,947)	(972,733)	0.9%
TOTAL REVENUE	<u>\$222,952,675</u>	<u>\$247,194,448</u>	<u>\$316,241,495</u>	<u>\$288,278,501</u>	<u>16.6%</u>
EXPENDITURES					
Personnel	\$23,329,851	\$26,292,880	\$27,235,626	\$27,509,691	4.6%
Operations	97,977,214	152,921,043	221,778,234	202,863,408	32.7%
Capital	0	272,138	292,138	307,267	12.9%
Sub-Total	<u>\$121,307,065</u>	<u>\$179,486,061</u>	<u>\$249,305,998</u>	<u>\$230,680,366</u>	<u>28.5%</u>
Support Services	\$7,676,537	\$8,007,320	\$8,007,320	\$8,287,786	3.5%
IT Replacement Fund	350,000	250,000	250,000	500,000	100.0%
IT Project Fund	0	0	0	89,108	0.0%
Debt Service	13,419,831	13,432,527	13,432,527	13,518,586	0.6%
Revenue Bonds	10,473,270	10,367,300	10,141,608	9,929,481	-4.2%
Total Operating Expenditures	<u>\$153,226,703</u>	<u>\$211,543,208</u>	<u>\$281,137,453</u>	<u>\$263,005,327</u>	<u>24.3%</u>
General & Administrative	\$3,164,239	\$3,164,239	\$3,164,239	\$3,244,774	2.5%
Return on Investment	19,451,298	19,451,298	19,451,298	19,451,298	0.0%
Inventory Adjustment	13,369	0	0	0	0.0%
Transfer to Multi-Year Capital	9,945,079	8,778,000	8,778,000	14,570,000	66.0%
Transfer to Other Funds	38,711,112	2,457,820	2,759,939	3,871,455	57.5%
TOTAL EXPENDITURES	<u>\$224,511,800</u>	<u>\$245,394,565</u>	<u>\$315,290,929</u>	<u>\$304,142,854</u>	<u>23.9%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$1,559,125)	\$1,799,883	\$950,566	(\$15,864,353)	
BEGINNING FUND BALANCE	\$56,326,685	\$21,424,550	\$54,767,560	\$55,718,126	160.1%
Change in Fund Balance	(1,559,125)	1,799,883	950,566	(15,864,353)	
ENDING FUND BALANCE	<u>\$54,767,560</u>	<u>\$23,224,433</u>	<u>\$55,718,126</u>	<u>\$39,853,773</u>	<u>71.6%</u>
Days of Operating Expenditures	143	45	101	75	67.1%
45-Day Fund Balance Requirement	\$17,201,506	\$23,206,070	\$24,797,767	\$23,833,443	2.7%
Over (Short of) Requirement	\$37,566,054	\$18,363	\$30,920,359	\$16,020,330	87142.3%

**CITY OF GARLAND
RATE MITIGATION FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Transfer from Electric Utility Fund	\$36,350,000	\$0	\$0	\$0	0.0%
Interest and Amortization	964,019	1,025,000	800,000	700,000	-31.7%
TOTAL REVENUE	<u>\$37,314,019</u>	<u>\$1,025,000</u>	<u>\$800,000</u>	<u>\$700,000</u>	<u>-31.7%</u>
EXPENDITURES					
Transfer to Electric Utility Fund	\$0	\$31,150,000	\$18,750,000	\$8,000,000	-74.3%
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$31,150,000</u>	<u>\$18,750,000</u>	<u>\$8,000,000</u>	<u>-74.3%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$37,314,019	(\$30,125,000)	(\$17,950,000)	(\$7,300,000)	75.8%
BEGINNING FUND BALANCE	\$156,263,832	\$193,403,832	\$193,577,851	\$175,627,851	-9.2%
Change in Fund Balance	<u>37,314,019</u>	<u>(30,125,000)</u>	<u>(17,950,000)</u>	<u>(7,300,000)</u>	<u>75.8%</u>
ENDING FUND BALANCE	<u>\$193,577,851</u>	<u>\$163,278,832</u>	<u>\$175,627,851</u>	<u>\$168,327,851</u>	<u>3.1%</u>

**CITY OF GARLAND
WATER UTILITY FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Residential Water Service	\$28,512,955	\$30,758,013	\$29,985,018	\$33,904,075	10.2%
Commercial Water Service	14,503,292	16,151,716	15,955,948	17,215,029	6.6%
Intra-City Water Service	1,169,311	1,252,445	1,352,445	1,397,646	11.6%
Construction Water Service	200,661	195,503	195,503	213,098	9.0%
Water Taps	49,399	30,000	30,000	30,000	0.0%
Temporary Water Service	13,090	0	0	0	0.0%
Penalty	365,056	390,000	310,000	310,000	-20.5%
Interest Income	23,480	22,000	40,000	37,000	68.2%
Bad Debt	(155,819)	(305,149)	(170,000)	(180,000)	41.0%
Effluent Sales	1,838,157	1,390,000	1,722,239	1,642,663	18.2%
Miscellaneous	342,385	205,699	285,418	265,699	29.2%
TOTAL REVENUE	<u>\$46,861,967</u>	<u>\$50,090,227</u>	<u>\$49,706,571</u>	<u>\$54,835,210</u>	<u>9.5%</u>
EXPENDITURES					
Personnel	\$4,390,878	\$4,822,874	\$4,860,894	\$4,955,532	2.8%
Salary Charge-Outs	0	(367,479)	(367,479)	(464,194)	-26.3%
Operations	4,314,603	4,881,742	4,963,938	5,259,198	7.7%
Purchased Water	19,890,333	23,464,543	23,327,323	25,797,275	9.9%
Capital	0	0	0	24,700	0.0%
Sub-Total	<u>\$28,595,814</u>	<u>\$32,801,680</u>	<u>\$32,784,676</u>	<u>\$35,572,511</u>	<u>8.4%</u>
Support Services	\$3,423,335	\$3,845,283	\$3,872,147	\$3,999,014	4.0%
Debt Service Transfer	1,261,614	1,282,543	1,282,543	1,254,095	-2.2%
Revenue Bond Debt	6,894,281	7,478,041	7,402,036	7,907,603	5.7%
Total Operating Expenditures	<u>\$40,175,044</u>	<u>\$45,407,547</u>	<u>\$45,341,402</u>	<u>\$48,733,223</u>	<u>7.3%</u>
General & Administrative	\$533,796	\$533,796	\$533,796	\$588,998	10.3%
In-Lieu-of Ad Valorem Taxes	1,731,319	1,826,439	1,826,439	1,903,055	4.2%
In-Lieu-of Franchise Fees	2,189,577	2,410,323	2,308,323	2,568,110	6.5%
Transfer to Other Funds	1,287,428	856,162	1,351,943	1,450,052	69.4%
TOTAL EXPENDITURES	<u>\$45,917,164</u>	<u>\$51,034,267</u>	<u>\$51,361,903</u>	<u>\$55,243,438</u>	<u>8.2%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$944,803	(\$944,040)	(\$1,655,332)	(\$408,228)	56.8%
BEGINNING FUND BALANCE	\$12,641,704	\$12,291,431	\$13,586,507	\$11,931,175	-2.9%
Change in Fund Balance	944,803	(944,040)	(1,655,332)	(408,228)	56.8%
ENDING FUND BALANCE	<u>\$13,586,507</u>	<u>\$11,347,391</u>	<u>\$11,931,175</u>	<u>\$11,522,946</u>	<u>1.5%</u>
Days of Operating Expenditures	123	91	96	86	-5.4%
45-Day Fund Balance Requirement	\$4,953,088	\$5,598,191	\$5,590,036	\$6,008,206	7.3%
Over (Short of) Requirement	\$8,633,419	\$5,749,200	\$6,341,139	\$5,514,741	-4.1%

**CITY OF GARLAND
WATER UTILITY FUND
2013-14**

NON-DEPARTMENTAL EXPENDITURES

	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED	% CHG APPRV
1% Base Salary Increase	\$0	\$0	\$0	\$32,145	0.0%
Market Adjustment	0	13,966	13,966	9,669	-30.8%
Step Adjustments	0	28,655	28,655	29,515	3.0%
One-Time Lump Sum Payment	0	113,043	113,043	81,713	-27.7%
Retiree Insurance	86,246	97,517	97,517	108,393	11.2%
City Insurance Adjustment	16,982	37,944	75,964	31,634	-16.6%
Unemployment Claims	0	1,412	1,412	1,492	5.7%
Sub-Total Personnel Costs	<u>\$103,228</u>	<u>\$292,537</u>	<u>\$330,557</u>	<u>\$294,561</u>	<u>0.7%</u>
Employee Assistance Program	\$1,819	\$1,488	\$1,488	\$1,536	3.2%
Economic Development Partnership	465,000	465,000	465,000	465,000	0.0%
Economic Development/Incentives	43,094	36,321	43,094	43,094	18.6%
Other Outside Services	135,550	138,750	171,750	244,850	76.5%
Sub-Total Operations Costs	<u>\$645,464</u>	<u>\$641,559</u>	<u>\$681,332</u>	<u>\$754,480</u>	<u>17.6%</u>
Total Non-Departmental	<u><u>\$748,692</u></u>	<u><u>\$934,096</u></u>	<u><u>\$1,011,889</u></u>	<u><u>\$1,049,041</u></u>	<u><u>12.3%</u></u>

TRANSFERS TO OTHER FUNDS

	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED	% CHG APPRV
Infrastructure Repair & Replcmt. Fund	\$692,557	\$702,945	\$702,945	\$713,489	1.5%
Long Term Disability Fund	9,391	9,405	9,405	9,684	3.0%
Transfer to Water Debt Reserve	449,177	0	487,895	504,433	0.0%
Transfer to OPEB Trust	0	0	0	61,185	0.0%
Self Insurance Fund	136,303	143,812	151,698	161,261	12.1%
Total Transfer to Other Funds	<u>\$1,287,428</u>	<u>\$856,162</u>	<u>\$1,351,943</u>	<u>\$1,450,052</u>	<u>69.4%</u>

SUPPORT SERVICES

	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED	% CHG APPRV
Customer Service	\$1,716,506	\$1,922,454	\$1,922,454	\$2,084,151	8.4%
Facilities Management	92,223	145,743	145,743	157,429	8.0%
Facilities Mgmt. - Maint. & Construction	220,365	220,365	220,365	220,365	0.0%
Information Technology	938,704	1,009,004	1,009,004	989,845	-1.9%
IT Capital	305,000	305,000	305,000	305,000	0.0%
IT Replacement Fund	43,534	87,069	87,069	75,796	-12.9%
IT Project Fund	1,150	56,600	83,464	89,328	57.8%
Warehouse	105,853	99,048	99,048	77,100	-22.2%
Total Support Services	<u>\$3,423,335</u>	<u>\$3,845,283</u>	<u>\$3,872,147</u>	<u>\$3,999,014</u>	<u>4.0%</u>

**CITY OF GARLAND
WASTEWATER UTILITY FUND
2013-14**

	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED	% CHG APPRV
REVENUE					
Residential Sewer Service	\$20,591,834	\$21,871,274	\$21,371,274	\$21,306,052	-2.6%
Customer Cities	9,311,603	9,488,380	8,888,380	9,153,452	-3.5%
Commercial Sewer Service	5,005,960	4,447,808	4,447,808	4,898,479	10.1%
Major Industrial Sewer Service	3,090,692	2,798,040	2,798,040	3,409,309	21.8%
Apartment Sewer Service	3,861,182	3,857,715	3,857,715	4,200,300	8.9%
Intra-City Sewer Service	122,174	119,741	119,741	118,327	-1.2%
Duplex Sewer Service	17,995	19,586	19,586	18,015	-8.0%
Sewer Taps	120	1,500	0	0	-100.0%
Sub-Total Operating Revenue	\$42,002,483	\$42,604,044	\$41,502,544	\$43,103,934	1.2%
Penalty	\$242,226	\$249,102	\$200,000	\$200,000	-19.7%
Interest Income	46,120	42,800	42,800	42,800	0.0%
Miscellaneous	129,574	124,000	109,345	100,000	-19.4%
Bad Debt	(119,008)	(254,929)	(131,000)	(140,000)	45.1%
Sub-Total Other Revenue	\$298,912	\$160,973	\$221,145	\$202,800	26.0%
TOTAL REVENUE	\$42,301,395	\$42,765,017	\$41,723,689	\$43,306,734	1.3%
EXPENDITURES					
Personnel	\$6,878,827	\$7,284,964	\$7,342,588	\$7,452,322	2.3%
Salary Charge-Outs	0	(101,285)	(101,285)	(93,561)	7.6%
Operations	8,281,915	9,223,034	9,429,244	9,102,170	-1.3%
Capital	50,919	0	0	0	0.0%
Sub-Total	\$15,211,661	\$16,406,713	\$16,670,547	\$16,460,931	0.3%
Support Services	\$3,000,842	\$3,306,127	\$3,513,138	\$3,405,725	3.0%
Debt Service Transfer	3,371,199	3,357,327	3,357,327	\$3,341,804	-0.5%
Revenue Bond Debt	11,939,184	11,857,271	11,710,151	\$11,745,722	-0.9%
Total Operating Expenditures	\$33,522,886	\$34,927,438	\$35,251,163	\$34,954,182	0.1%
General & Administrative	\$863,890	\$863,890	\$863,890	\$882,948	2.2%
In-Lieu-of Ad Valorem Taxes	3,163,183	3,234,960	3,234,960	3,298,262	2.0%
In-Lieu-of Franchise Fees	1,626,542	1,638,189	1,624,721	1,691,607	3.3%
Transfer to Other Funds	2,908,926	12,959,738	11,748,501	1,699,707	-86.9%
TOTAL EXPENDITURES	\$42,085,427	\$53,624,215	\$52,723,235	\$42,526,706	-20.7%
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$215,968	(\$10,859,198)	(\$10,999,546)	\$780,028	
BEGINNING FUND BALANCE	\$17,733,913	\$17,536,941	\$17,949,881	\$6,950,335	-60.4%
Change in Fund Balance	215,968	(10,859,198)	(10,999,546)	780,028	
ENDING FUND BALANCE	\$17,949,881	\$6,677,743	\$6,950,335	\$7,730,363	15.8%
Days of Operating Expenditures	195	70	72	81	15.7%
45-Day Fund Balance Requirement	\$4,132,958	\$4,306,122	\$4,346,034	\$4,309,420	0.1%
Over (Short of) Requirement	\$13,816,923	\$2,371,621	\$2,604,301	\$3,420,943	44.2%

**CITY OF GARLAND
WASTEWATER UTILITY FUND
2013-14**

NON-DEPARTMENTAL EXPENDITURES

	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED	% CHG APPRV
1% Base Salary Increase	\$0	\$0	\$0	\$45,763	0.0%
Market Adjustment	0	3,781	3,781	4,618	22.1%
Step Adjustments	0	86,746	86,746	89,348	3.0%
One-Time Lump Sum Payment	0	170,926	170,926	115,326	-32.5%
Retiree Insurance	137,716	155,712	155,712	164,284	5.5%
City Insurance Adjustment	27,117	60,588	118,212	47,945	-20.9%
Unemployment Claims	7,737	14,500	14,500	11,090	-23.5%
Sub-Total Personnel Costs	<u>\$172,570</u>	<u>\$492,253</u>	<u>\$549,877</u>	<u>\$478,374</u>	<u>-2.8%</u>
Employee Assistance Program	\$2,376	\$2,376	\$2,376	\$2,328	-2.0%
Economic Development/Incentives	100,493	57,374	100,493	100,493	75.2%
Legal and Professional	48,423	120,000	120,000	120,000	0.0%
Sub-Total Operations Costs	<u>\$151,292</u>	<u>\$179,750</u>	<u>\$222,869</u>	<u>\$222,821</u>	<u>24.0%</u>
 Total Non-Departmental	 <u>\$323,862</u>	 <u>\$672,003</u>	 <u>\$772,746</u>	 <u>\$701,195</u>	 <u>4.3%</u>

TRANSFERS TO OTHER FUNDS

	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED	% CHG APPRV
Infrastructure Repair & Replcmt. Fund	\$692,557	\$702,945	\$702,945	\$713,489	1.5%
Long Term Disability Fund	14,995	15,017	15,017	14,678	-2.3%
Transfer to Wastewater Debt Reserve	772,220	0	775,504	607,695	0.0%
Transfer to OPEB Trust	0	0	0	92,734	0.0%
Multi-Year Capital Fund	1,200,000	12,000,000	10,000,000	0	-100.0%
Self Insurance Fund	229,154	241,776	255,035	271,111	12.1%
 Total Transfer to Other Funds	 <u>\$2,908,926</u>	 <u>\$12,959,738</u>	 <u>\$11,748,501</u>	 <u>\$1,699,707</u>	 <u>-86.9%</u>

SUPPORT SERVICES

	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED	% CHG APPRV
Customer Service	\$1,559,147	\$1,795,414	\$1,795,414	\$1,997,840	11.3%
Facilities Management	255,679	236,397	236,397	255,263	8.0%
Facilities Mgmt. - Maint. & Construction	220,365	220,365	220,365	220,365	0.0%
Information Technology	543,006	576,000	576,000	506,040	-12.1%
IT Capital	305,000	305,000	305,000	305,000	0.0%
IT Replacement Fund	18,535	37,069	37,069	26,752	-27.8%
IT Project Fund	8,725	56,746	263,757	43,421	-23.5%
Warehouse	90,385	79,136	79,136	51,044	-35.5%
 Total Support Services	 <u>\$3,000,842</u>	 <u>\$3,306,127</u>	 <u>\$3,513,138</u>	 <u>\$3,405,725</u>	 <u>3.0%</u>

**CITY OF GARLAND
ENVIRONMENTAL WASTE SERVICES FUND
2013-14**

	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED	% CHG APPRV
REVENUE					
Residential Collection	\$12,149,816	\$12,824,258	\$12,805,272	\$12,821,094	0.0%
Commercial Collection	2,621,282	2,560,092	2,660,248	2,661,233	4.0%
Roll-Off Containers	703,428	666,400	669,359	670,028	0.5%
Premium Brush Collection	5,753	4,809	10,192	7,698	60.1%
Recycling	318,605	360,000	217,326	264,104	-26.6%
Intra-City Collection	124,837	123,244	117,776	118,981	-3.5%
Penalty Charges	137,225	135,000	140,000	140,000	3.7%
Extra Containers	1,036,637	1,035,139	977,544	957,993	-7.5%
Bad Debt	(93,934)	(117,361)	(104,307)	(103,985)	11.4%
Miscellaneous	42,778	56,403	68,110	42,342	-24.9%
Auction Revenue	11,693	20,000	31,360	2,800	-86.0%
Interest	2,209	2,500	2,000	2,000	-20.0%
TOTAL REVENUE	\$17,060,329	\$17,670,484	\$17,594,880	\$17,584,288	-0.5%
EXPENDITURES					
Personnel	\$5,042,120	\$5,341,422	\$5,343,105	\$5,450,625	2.0%
Salary Charge-Outs	0	(31,411)	(31,411)	(31,411)	0.0%
Operations	4,474,678	4,289,550	4,380,240	4,361,637	1.7%
Capital	0	0	0	0	0.0%
Sub-Total	\$9,516,798	\$9,599,561	\$9,691,934	\$9,780,851	1.9%
Support Services	\$925,801	\$993,240	\$1,007,040	\$1,025,708	3.3%
Debt Service Transfer	1,062,929	1,297,245	1,297,245	1,183,315	-8.8%
Total Operating Expenditures	\$11,505,528	\$11,890,046	\$11,996,219	\$11,989,874	0.8%
General & Administrative	\$666,449	\$666,449	\$666,449	\$660,908	-0.8%
In-Lieu-of Ad Valorem Taxes	46,051	49,386	49,386	56,803	15.0%
In-Lieu-of Franchise Fees	814,692	844,816	848,215	849,187	0.5%
Transfer to Other Funds	293,617	308,924	325,142	427,948	38.5%
Disposal Transfer	4,102,689	3,913,391	3,818,821	3,864,858	-1.2%
TOTAL EXPENDITURES	\$17,429,026	\$17,673,012	\$17,704,232	\$17,849,578	1.0%
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$368,697)	(\$2,528)	(\$109,352)	(\$265,290)	-10395.7%
BEGINNING FUND BALANCE	\$2,238,547	\$1,483,925	\$1,869,850	\$1,760,498	18.6%
Change in Fund Balance	(368,697)	(2,528)	(109,352)	(265,290)	-10395.7%
ENDING FUND BALANCE	\$1,869,850	\$1,481,397	\$1,760,498	\$1,495,208	0.9%
Days of Operating Expenditures	59	45	54	46	0.1%
45-Day Fund Balance Requirement	\$1,418,490	\$1,465,896	\$1,478,986	\$1,478,204	0.8%
Over (Short of) Requirement	\$451,360	\$15,501	\$281,512	\$17,004	9.7%

**CITY OF GARLAND
ENVIRONMENTAL WASTE SERVICES FUND
2013-14**

NON-DEPARTMENTAL EXPENDITURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
1% Base Salary Increase	\$0	\$0	\$0	\$31,954	0.0%
Market Adjustment	0	16,111	16,111	18,629	15.6%
Salary Savings Adjustment	0	0	(50,000)	0	0.0%
One-Time Lump Sum Payment	0	121,337	121,337	82,817	-31.7%
Retiree Insurance	122,414	136,838	136,838	147,347	7.7%
City Insurance Adjustment	23,830	53,244	104,927	43,002	-19.2%
Unemployment Claims	12,335	14,331	14,331	11,608	-19.0%
 Sub-Total Personnel Costs	<u>\$158,579</u>	<u>\$341,861</u>	<u>\$343,544</u>	<u>\$335,357</u>	<u>-1.9%</u>
 Employee Assistance Program	\$2,307	\$2,088	\$2,088	\$2,088	0.0%
 Sub-Total Operations Costs	<u>\$2,307</u>	<u>\$2,088</u>	<u>\$2,088</u>	<u>\$2,088</u>	<u>0.0%</u>
 Total Non-Departmental	<u>\$160,886</u>	<u>\$343,949</u>	<u>\$345,632</u>	<u>\$337,445</u>	<u>-1.9%</u>

TRANSFERS TO OTHER FUNDS

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
Long Term Disability Fund	\$13,329	\$13,197	\$13,197	\$13,165	-0.2%
Self Insurance Fund	280,288	295,727	311,945	331,609	12.1%
Transfer to OPEB Trust	0	0	0	83,174	0.0%
 Total Transfer to Other Funds	<u>\$293,617</u>	<u>\$308,924</u>	<u>\$325,142</u>	<u>\$427,948</u>	<u>38.5%</u>

SUPPORT SERVICES

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
Customer Service	\$182,346	\$200,004	\$200,004	\$203,730	1.9%
Facilities Management	53,373	74,087	74,087	84,203	13.7%
Information Technology	636,300	674,997	674,997	686,043	1.6%
IT Replacement Fund	11,638	23,276	23,276	23,036	-1.0%
IT Project Fund	5,342	0	13,800	3,562	0.0%
Warehouse	36,802	20,876	20,876	25,134	20.4%
 Total Support Services	<u>\$925,801</u>	<u>\$993,240</u>	<u>\$1,007,040</u>	<u>\$1,025,708</u>	<u>3.3%</u>

**CITY OF GARLAND
INFRASTRUCTURE REPAIR & REPLACEMENT FUND
2013-14**

	<u>2011-12</u> <u>ACTUAL</u>	<u>2012-13</u> <u>APPROVED</u>	<u>2012-13</u> <u>REVISED</u>	<u>2013-14</u> <u>APPROVED</u>	<u>% CHG</u> <u>APPRV</u>
<u>REVENUE</u>					
Transfer from General Fund	\$4,433,158	\$4,433,158	\$5,083,158	\$4,433,158	0.0%
Transfer from Water Utility Fund	692,557	702,945	702,945	713,489	1.5%
Transfer from Wastewater Utility Fund	692,557	702,945	702,945	713,489	1.5%
Transfer from CIP (Tax Note Proceeds)	3,400,000	3,400,000	3,400,000	3,400,000	0.0%
Street Assessment	250	160	315	140	-12.5%
Recovery of Expenditures	174,600	0	0	0	0.0%
Recycling - Concrete	0	15,000	15,000	0	-100.0%
Auction Proceeds	35,489	78,725	169,474	0	-100.0%
Interest Income	11,545	15,000	17,000	16,000	6.7%
TOTAL REVENUE	<u>\$9,440,156</u>	<u>\$9,347,933</u>	<u>\$10,090,837</u>	<u>\$9,276,276</u>	<u>-0.8%</u>
<u>EXPENDITURES</u>					
Personnel	\$4,322,057	\$4,993,623	\$5,036,395	\$5,018,676	0.5%
Salary Charge-Outs	0	(355,514)	(355,514)	(311,502)	12.4%
Operations	5,175,632	4,629,769	4,858,234	5,306,911	14.6%
Capital	179,007	80,100	80,100	0	-100.0%
Sub-Total	<u>\$9,676,696</u>	<u>\$9,347,978</u>	<u>\$9,619,215</u>	<u>\$10,014,085</u>	<u>7.1%</u>
IT Replacement Fund	\$5,172	\$10,345	\$10,345	\$11,146	7.7%
IT Project Fund	2,435	0	0	0	0.0%
Total Operating Expenditures	<u>\$9,684,303</u>	<u>\$9,358,323</u>	<u>\$9,629,560</u>	<u>\$10,025,231</u>	<u>7.1%</u>
Transfer to Other Funds	\$10,905	\$10,770	\$10,770	\$10,895	1.2%
TOTAL EXPENDITURES	<u>\$9,695,208</u>	<u>\$9,369,093</u>	<u>\$9,640,330</u>	<u>\$10,036,126</u>	<u>7.1%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	<u>(\$255,052)</u>	<u>(\$21,160)</u>	<u>\$450,507</u>	<u>(\$759,850)</u>	<u>-3491.0%</u>
BEGINNING FUND BALANCE	\$614,104	\$21,160	\$359,052	\$809,559	3725.9%
Change in Fund Balance	<u>(255,052)</u>	<u>(21,160)</u>	<u>450,507</u>	<u>(759,850)</u>	<u>-3491.0%</u>
ENDING FUND BALANCE	<u><u>\$359,052</u></u>	<u><u>\$0</u></u>	<u><u>\$809,559</u></u>	<u><u>\$49,709</u></u>	<u><u>0.0%</u></u>

**CITY OF GARLAND
INFRASTRUCTURE REPAIR & REPLACEMENT FUND
2013-14**

NON-DEPARTMENTAL EXPENDITURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
1% Base Salary Increase	\$0	\$0	\$0	\$31,043	0.0%
Market Adjustment	0	20,236	20,236	9,184	-54.6%
One-Time Lump Sum Payment	0	109,558	109,558	77,115	-29.6%
Retiree Insurance	100,157	111,672	111,672	121,943	9.2%
City Insurance Adjustment	19,447	43,452	86,224	35,588	-18.1%
Unemployment Claims	2,229	4,500	4,500	4,500	0.0%
Sub-Total Personnel Costs	<u>\$121,833</u>	<u>\$289,418</u>	<u>\$332,190</u>	<u>\$279,373</u>	<u>-3.5%</u>
Employee Assistance Program	\$1,301	\$1,704	\$1,704	\$1,728	1.4%
Sub-Total Operations Costs	<u>\$1,301</u>	<u>\$1,704</u>	<u>\$1,704</u>	<u>\$1,728</u>	<u>1.4%</u>
Total Non-Departmental	<u><u>\$123,134</u></u>	<u><u>\$291,122</u></u>	<u><u>\$333,894</u></u>	<u><u>\$281,101</u></u>	<u><u>-3.4%</u></u>

TRANSFERS TO OTHER FUNDS

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
Long Term Disability Fund	\$10,905	\$10,770	\$10,770	\$10,895	1.2%
Total Transfer to Other Funds	<u><u>\$10,905</u></u>	<u><u>\$10,770</u></u>	<u><u>\$10,770</u></u>	<u><u>\$10,895</u></u>	<u><u>1.2%</u></u>

**CITY OF GARLAND
STORMWATER MANAGEMENT FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Residential	\$2,090,927	\$2,184,855	\$2,077,575	\$2,079,653	-4.8%
Commercial/Industrial	1,649,945	1,698,392	1,623,050	1,624,673	-4.3%
Intra-City	76,370	72,429	76,370	76,370	5.4%
Bad Debt	(12,670)	(17,267)	(12,670)	(13,000)	24.7%
Auction Proceeds	0	0	10,284	0	0.0%
Miscellaneous Income	34,749	32,800	36,800	31,500	-4.0%
TOTAL REVENUE	<u>\$3,839,319</u>	<u>\$3,971,209</u>	<u>\$3,811,409</u>	<u>\$3,799,196</u>	<u>-4.3%</u>
EXPENDITURES					
Personnel	\$1,891,368	\$2,100,858	\$2,115,115	\$2,124,507	1.1%
Salary Charge-Outs	0	(39,014)	(39,014)	0	100.0%
Operations	1,042,089	1,360,833	1,364,924	1,380,234	1.4%
Capital	165,690	86,000	128,145	470,000	446.5%
Sub-Total	<u>\$3,099,147</u>	<u>\$3,508,677</u>	<u>\$3,569,170</u>	<u>\$3,974,741</u>	<u>13.3%</u>
Support Services	\$97,392	\$117,071	\$118,059	\$130,204	11.2%
Debt Service Transfer	6,578	25,313	25,313	24,484	-3.3%
Total Operating Expenditures	<u>\$3,203,117</u>	<u>\$3,651,061</u>	<u>\$3,712,542</u>	<u>\$4,129,429</u>	<u>13.1%</u>
General & Administrative	\$214,118	\$214,118	\$214,118	\$199,569	-6.8%
Transfer to Other Funds	44,943	47,215	49,597	75,269	59.4%
TOTAL EXPENDITURES	<u>\$3,462,178</u>	<u>\$3,912,394</u>	<u>\$3,976,257</u>	<u>\$4,404,267</u>	<u>12.6%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	<u>\$377,141</u>	<u>\$58,815</u>	<u>(\$164,848)</u>	<u>(\$605,071)</u>	
BEGINNING FUND BALANCE	\$801,918	\$659,990	\$1,179,059	\$1,014,211	53.7%
Change in Fund Balance	<u>377,141</u>	<u>58,815</u>	<u>(164,848)</u>	<u>(605,071)</u>	
ENDING FUND BALANCE	<u>\$1,179,059</u>	<u>\$718,805</u>	<u>\$1,014,211</u>	<u>\$409,140</u>	<u>-43.1%</u>

**CITY OF GARLAND
STORMWATER MANAGEMENT FUND
2013-14**

NON-DEPARTMENTAL EXPENDITURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
1% Base Salary Increase	\$0	\$0	\$0	\$10,264	0.0%
Market Adjustment	0	5,831	5,831	2,721	-53.3%
One-Time Lump Sum Payment	0	37,986	37,986	27,104	-28.6%
Retiree Insurance	34,777	39,321	39,321	40,648	3.4%
City Insurance Adjustment	6,848	15,300	29,557	11,863	-22.5%
Sub-Total Personnel Costs	<u>\$41,625</u>	<u>\$98,438</u>	<u>\$112,695</u>	<u>\$92,600</u>	<u>-5.9%</u>
Employee Assistance Program	\$452	\$600	\$600	\$576	-4.0%
Sub-Total Operations Costs	<u>\$452</u>	<u>\$600</u>	<u>\$600</u>	<u>\$576</u>	<u>-4.0%</u>
Total Non-Departmental	<u><u>\$42,077</u></u>	<u><u>\$99,038</u></u>	<u><u>\$113,295</u></u>	<u><u>\$93,176</u></u>	<u><u>-5.9%</u></u>

TRANSFERS TO OTHER FUNDS

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
Long Term Disability Fund	\$3,787	\$3,792	\$3,792	\$3,632	-4.2%
Self Insurance Fund	41,156	43,423	45,805	48,692	12.1%
Transfer to OPEB Trust	0	0	0	22,945	0.0%
Total Transfer to Other Funds	<u>\$44,943</u>	<u>\$47,215</u>	<u>\$49,597</u>	<u>\$75,269</u>	<u>59.4%</u>

SUPPORT SERVICES

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
Customer Service	\$41,260	\$45,777	\$45,777	\$45,786	0.0%
Facilities Management	10,002	16,871	16,871	16,347	-3.1%
Information Technology	33,436	48,307	48,307	63,265	31.0%
IT Replacement Fund	1,293	2,586	2,586	2,229	-13.8%
IT Project Fund	6,709	0	988	0	0.0%
Warehouse	4,692	3,530	3,530	2,577	-27.0%
Total Support Services	<u>\$97,392</u>	<u>\$117,071</u>	<u>\$118,059</u>	<u>\$130,204</u>	<u>11.2%</u>

**CITY OF GARLAND
FIREWHEEL FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Green Fees	\$1,864,205	\$1,889,330	\$1,840,868	\$1,849,890	-2.1%
Golf Carts	946,537	987,249	902,412	937,032	-5.1%
Range	153,811	160,598	118,283	124,197	-22.7%
Merchandise	179,869	220,738	174,974	180,223	-18.4%
Miscellaneous Revenue	41,254	20,000	10,000	10,000	-50.0%
Transfer from General Fund	500,000	0	500,000	0	0.0%
TOTAL REVENUE	<u>\$3,685,676</u>	<u>\$3,277,915</u>	<u>\$3,546,537</u>	<u>\$3,101,342</u>	<u>-5.4%</u>
EXPENDITURES					
Personnel	\$1,943,300	\$1,190,498	\$1,254,090	\$1,005,604	-15.5%
Operations	945,559	1,478,162	1,351,509	1,538,194	4.1%
Capital	0	48,000	15,956	0	-100.0%
Total Operating Expenditures	<u>\$2,888,859</u>	<u>\$2,716,660</u>	<u>\$2,621,555</u>	<u>\$2,543,798</u>	<u>-6.4%</u>
Transfer to Other Funds	\$4,241	\$1,062	\$1,062	\$2,421	128.0%
Transfer to GFDC	722,004	775,000	902,142	750,000	-3.2%
Interfund Loan Payment - Electric	14,103	14,103	14,103	0	-100.0%
IT Replacement Fund	1,293	2,586	2,586	2,972	14.9%
TOTAL EXPENDITURES	<u>\$3,630,500</u>	<u>\$3,509,411</u>	<u>\$3,541,448</u>	<u>\$3,299,191</u>	<u>-6.0%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$55,176	(\$231,496)	\$5,089	(\$197,849)	14.5%
BEGINNING FUND BALANCE	(\$1,417,855)	(\$1,297,063)	(\$1,362,679)	(\$1,357,590)	-4.7%
Change in Fund Balance	55,176	(231,496)	5,089	(197,849)	14.5%
ENDING FUND BALANCE	<u>(\$1,362,679)</u>	<u>(\$1,528,559)</u>	<u>(\$1,357,590)</u>	<u>(\$1,555,439)</u>	<u>-1.8%</u>

*Complete Firewheel/GFDC Fund Summary is Available in Appendix G.

**CITY OF GARLAND
FIREWHEEL FUND
2013-14**

NON-DEPARTMENTAL EXPENDITURES

	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED	% CHG APPRV
1% Base Salary Increase	\$0	\$0	\$0	\$6,039	0.0%
Market Adjustment	0	0	0	4,293	0.0%
One-Time Lump Sum Payment	0	12,508	12,508	15,832	26.6%
Retiree Insurance	38,950	23,498	23,498	27,098	15.3%
City Insurance Adjustment	0	9,180	9,180	7,908	-13.9%
Unemployment Claims	2,740	20,000	15,000	0	-100.0%
 Sub-Total Personnel Costs	<u>\$41,690</u>	<u>\$65,186</u>	<u>\$60,186</u>	<u>\$61,170</u>	<u>-6.2%</u>
 Employee Assistance Program	\$506	\$360	\$360	\$384	6.7%
 Sub-Total Operations Costs	<u>\$506</u>	<u>\$360</u>	<u>\$360</u>	<u>\$384</u>	<u>6.7%</u>
 Total Non-Departmental	<u><u>\$42,196</u></u>	<u><u>\$65,546</u></u>	<u><u>\$60,546</u></u>	<u><u>\$61,554</u></u>	<u><u>-6.1%</u></u>

TRANSFERS TO OTHER FUNDS

	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED	% CHG APPRV
Long Term Disability Fund	\$4,241	\$1,062	\$1,062	\$2,421	128.0%
 Total Transfer to Other Funds	<u>\$4,241</u>	<u>\$1,062</u>	<u>\$1,062</u>	<u>\$2,421</u>	<u>128.0%</u>

**CITY OF GARLAND
RECREATION PERFORMANCE FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Recreation Center Programs	\$250,676	\$199,551	\$226,635	\$194,551	-2.5%
Recreation Activities	27,769	27,050	29,932	30,300	12.0%
Senior Events	310,487	211,500	257,538	287,730	36.0%
Garland Swim Program	138,753	127,000	133,000	133,000	4.7%
Tennis Program	21,791	22,000	20,000	21,000	-4.5%
Reservations	272,476	234,800	301,022	333,022	41.8%
Membership ID Cards	98,715	120,000	75,000	75,000	-37.5%
Other	26,942	1,000	1,000	4,000	300.0%
TOTAL REVENUE	<u>\$1,147,609</u>	<u>\$942,901</u>	<u>\$1,044,127</u>	<u>\$1,078,603</u>	<u>14.4%</u>
EXPENDITURES					
Personnel	\$135,957	\$133,184	\$154,184	\$161,567	21.3%
Operations	850,295	778,196	863,852	824,586	6.0%
Capital	8,123	70,000	76,258	0	-100.0%
Sub-Total	<u>\$994,375</u>	<u>\$981,380</u>	<u>\$1,094,294</u>	<u>\$986,153</u>	<u>0.5%</u>
Support Services	\$1,214	\$22,026	\$22,026	\$312	-98.6%
Total Operating Expenditures	<u>\$995,589</u>	<u>\$1,003,406</u>	<u>\$1,116,320</u>	<u>\$986,465</u>	<u>-1.7%</u>
General & Administrative	\$13,051	\$13,051	\$13,051	\$1,418	-89.1%
Transfer to General Fund	125,000	100,000	100,000	100,000	0.0%
TOTAL EXPENDITURES	<u>\$1,133,640</u>	<u>\$1,116,457</u>	<u>\$1,229,371</u>	<u>\$1,087,883</u>	<u>-2.6%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	<u>\$13,969</u>	<u>(\$173,556)</u>	<u>(\$185,244)</u>	<u>(\$9,280)</u>	<u>94.7%</u>
BEGINNING FUND BALANCE	\$180,794	\$175,824	\$194,763	\$9,519	-94.6%
Change in Fund Balance	<u>13,969</u>	<u>(173,556)</u>	<u>(185,244)</u>	<u>(9,280)</u>	<u>94.7%</u>
ENDING FUND BALANCE	<u>\$194,763</u>	<u>\$2,268</u>	<u>\$9,519</u>	<u>\$239</u>	<u>-89.5%</u>

**CITY OF GARLAND
RECREATION PERFORMANCE FUND
2013-14**

SUPPORT SERVICES

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
Warehouse	\$1,214	\$861	\$861	\$312	-63.8%
IT Project Fund	0	21,165	21,165	0	-100.0%
 Total Support Services	<u>\$1,214</u>	<u>\$22,026</u>	<u>\$22,026</u>	<u>\$312</u>	<u>-98.6%</u>

**CITY OF GARLAND
HOTEL/MOTEL TAX FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Hotel/Motel Tax	\$773,753	\$562,254	\$618,188	\$618,188	9.9%
Recovery of Expenditures	0	0	104,000	0	0.0%
Miscellaneous	4,976	5,000	6,500	6,000	20.0%
TOTAL REVENUE	<u>\$778,729</u>	<u>\$567,254</u>	<u>\$728,688</u>	<u>\$624,188</u>	<u>10.0%</u>
EXPENDITURES					
Personnel	\$102,000	\$249,134	\$253,211	\$265,819	6.7%
Operations	485,644	465,924	469,676	468,406	0.5%
Capital	0	0	35,000	0	0.0%
Total Operating Expenditures	<u>\$587,644</u>	<u>\$715,058</u>	<u>\$757,887</u>	<u>\$734,225</u>	<u>2.7%</u>
General & Administrative	\$4,101	\$4,101	\$4,101	\$14,921	263.8%
Transfer to Long Term Disability Fund	151	303	303	303	0.0%
TOTAL EXPENDITURES	<u>\$591,896</u>	<u>\$719,462</u>	<u>\$762,291</u>	<u>\$749,449</u>	<u>4.2%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$186,833	(\$152,208)	(\$33,603)	(\$125,261)	17.7%
BEGINNING FUND BALANCE	\$1,429,362	\$1,229,246	\$1,616,195	\$1,582,592	28.7%
Change in Fund Balance	186,833	(152,208)	(33,603)	(125,261)	17.7%
ENDING FUND BALANCE	<u>\$1,616,195</u>	<u>\$1,077,038</u>	<u>\$1,582,592</u>	<u>\$1,457,331</u>	<u>35.3%</u>

**CITY OF GARLAND
HOTEL/MOTEL TAX FUND
2013-14**

NON-DEPARTMENTAL EXPENDITURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
1% Base Salary Increase	\$0	\$0	\$0	\$1,998	0.0%
Market Adjustment	0	0	0	518	0.0%
One-Time Lump Sum Payment	0	0	2,889	5,384	0.0%
Retiree Insurance	1,391	3,146	3,146	3,387	7.7%
City Insurance Adjustment	548	1,224	2,412	989	-19.2%
Sub-Total Personnel Costs	<u>\$1,939</u>	<u>\$4,370</u>	<u>\$8,447</u>	<u>\$12,276</u>	<u>180.9%</u>
Employee Assistance Program	\$18	\$48	\$48	\$48	0.0%
Sub-Total Operations Costs	<u>\$18</u>	<u>\$48</u>	<u>\$48</u>	<u>\$48</u>	<u>0.0%</u>
Total Non-Departmental	<u><u>\$1,957</u></u>	<u><u>\$4,418</u></u>	<u><u>\$8,495</u></u>	<u><u>\$12,324</u></u>	<u><u>178.9%</u></u>

**CITY OF GARLAND
GARLAND HELIPORT FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Terminal/Hangar Lease Space	\$6,713	\$6,778	\$6,713	\$6,865	1.3%
Interest/Miscellaneous Income	475	419	419	424	1.2%
State Grant Revenue	50,000	0	0	0	0.0%
TOTAL REVENUE	<u>\$57,188</u>	<u>\$7,197</u>	<u>\$7,132</u>	<u>\$7,289</u>	<u>1.3%</u>
EXPENDITURES					
Personnel	\$0	\$0	\$0	\$0	0.0%
Operations	55,025	7,700	7,700	7,700	0.0%
Capital	0	0	0	0	0.0%
TOTAL EXPENDITURES	<u>\$55,025</u>	<u>\$7,700</u>	<u>\$7,700</u>	<u>\$7,700</u>	<u>0.0%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$2,163	(\$503)	(\$568)	(\$411)	18.3%
BEGINNING FUND BALANCE	\$143,531	\$142,964	\$145,694	\$145,126	1.5%
Change in Fund Balance	<u>2,163</u>	<u>(503)</u>	<u>(568)</u>	<u>(411)</u>	<u>18.3%</u>
ENDING FUND BALANCE	<u>\$145,694</u>	<u>\$142,461</u>	<u>\$145,126</u>	<u>\$144,715</u>	<u>1.6%</u>

**CITY OF GARLAND
SAFELIGHT FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
SafeLight Revenue	\$1,140,405	\$900,000	\$1,250,000	\$1,000,000	11.1%
TOTAL REVENUE	<u>\$1,140,405</u>	<u>\$900,000</u>	<u>\$1,250,000</u>	<u>\$1,000,000</u>	<u>11.1%</u>
EXPENDITURES					
Personnel	\$106,629	\$101,208	\$101,802	\$103,830	2.6%
Operations	1,024,719	731,937	774,352	806,187	10.1%
Capital	0	0	0	0	0.0%
Total Operating Expenditures	<u>\$1,131,348</u>	<u>\$833,145</u>	<u>\$876,154</u>	<u>\$910,017</u>	<u>9.2%</u>
General & Administrative	\$12,121	\$12,121	\$12,121	\$11,617	-4.2%
Transfer to Long Term Disability Fund	151	152	152	151	-0.7%
Transfer to Multi-Year Capital Fund	0	0	0	75,000	0.0%
TOTAL EXPENDITURES	<u>\$1,143,620</u>	<u>\$845,418</u>	<u>\$888,427</u>	<u>\$996,785</u>	<u>17.9%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$3,215)	\$54,582	\$361,573	\$3,215	-94.1%
BEGINNING FUND BALANCE	\$3,158	\$68,509	(\$57)	\$361,516	427.7%
Change in Fund Balance	<u>(3,215)</u>	<u>54,582</u>	<u>361,573</u>	<u>3,215</u>	<u>-94.1%</u>
ENDING FUND BALANCE	<u><u>(\$57)</u></u>	<u><u>\$123,091</u></u>	<u><u>\$361,516</u></u>	<u><u>\$364,731</u></u>	<u><u>196.3%</u></u>

*50% of fines that exceed direct program cost will be sent to the State of Texas.

**CITY OF GARLAND
SAFELIGHT FUND
2013-14**

NON-DEPARTMENTAL EXPENDITURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
1% Base Salary Increase	\$0	\$0	\$0	\$620	0.0%
Market Adjustment	0	2,017	2,017	0	-100.0%
One-Time Lump Sum Payment	0	2,258	2,258	1,669	-26.1%
Retiree Insurance	1,391	1,573	1,573	1,694	7.7%
City Insurance Adjustment	274	612	1,206	494	-19.3%
Sub-Total Personnel Costs	<u>\$1,665</u>	<u>\$6,460</u>	<u>\$7,054</u>	<u>\$4,477</u>	<u>-30.7%</u>
Employee Assistance Program	\$18	\$24	\$24	\$24	0.0%
Sub-Total Operations Costs	<u>\$18</u>	<u>\$24</u>	<u>\$24</u>	<u>\$24</u>	<u>0.0%</u>
Total Non-Departmental	<u><u>\$1,683</u></u>	<u><u>\$6,484</u></u>	<u><u>\$7,078</u></u>	<u><u>\$4,501</u></u>	<u><u>-30.6%</u></u>

**CITY OF GARLAND
CASA FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Miscellaneous Program Income	\$95,842	\$105,581	\$105,581	\$21,184	-79.9%
Interest Income	289	0	0	0	0.0%
TOTAL REVENUE	<u>\$96,131</u>	<u>\$105,581</u>	<u>\$105,581</u>	<u>\$21,184</u>	<u>-79.9%</u>
EXPENDITURES					
Personnel	\$0	\$0	\$0	\$0	0.0%
Operations	8,962	119,336	119,336	98,111	-17.8%
TOTAL EXPENDITURES	<u>\$8,962</u>	<u>\$119,336</u>	<u>\$119,336</u>	<u>\$98,111</u>	<u>-17.8%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$87,169	(\$13,755)	(\$13,755)	(\$76,927)	-459.3%
BEGINNING FUND BALANCE	\$58,646	\$58,646	\$145,815	\$132,060	125.2%
Change in Fund Balance	87,169	(13,755)	(13,755)	(76,927)	-459.3%
ENDING FUND BALANCE	<u><u>\$145,815</u></u>	<u><u>\$44,891</u></u>	<u><u>\$132,060</u></u>	<u><u>\$55,133</u></u>	<u><u>22.8%</u></u>

**CITY OF GARLAND
COMMUNITY DEVELOPMENT BLOCK GRANT FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Community Develop. Block Grant Funds	\$2,089,868	\$1,944,341	\$1,939,671	\$2,027,725	4.3%
Reprogrammed CDBG Funds	0	0	0	325,152	0.0%
Program Income - Revolving Loans	130,601	46,000	46,000	47,000	2.2%
TOTAL REVENUE	<u>\$2,220,470</u>	<u>\$1,990,341</u>	<u>\$1,985,671</u>	<u>\$2,399,877</u>	<u>20.6%</u>
EXPENDITURES					
By Category:					
Personnel	\$867,792	\$735,733	\$685,550	\$639,140	-13.1%
Operations	1,330,076	1,254,608	1,300,121	1,760,737	40.3%
Capital	0	0	0	0	0.0%
Sub-Total	<u>\$2,197,868</u>	<u>\$1,990,341</u>	<u>\$1,985,671</u>	<u>\$2,399,877</u>	<u>20.6%</u>
By Area:					
Public Services	\$281,574	\$269,526	\$269,526	\$272,333	1.0%
Infrastructure Projects	741,026	612,000	612,000	542,000	-11.4%
Other CDBG Projects	396,337	606,615	606,615	1,195,794	97.1%
Administration & Planning	329,125	359,368	354,698	363,111	1.0%
Neighborhood Stabilization Program	449,806	142,832	142,832	26,639	-81.3%
Total Operating Expenditures	<u>\$2,197,868</u>	<u>\$1,990,341</u>	<u>\$1,985,671</u>	<u>\$2,399,877</u>	<u>20.6%</u>
Transfer to General Fund	\$25,194	\$0	\$0	\$0	0.0%
TOTAL EXPENDITURES	<u>\$2,223,062</u>	<u>\$1,990,341</u>	<u>\$1,985,671</u>	<u>\$2,399,877</u>	<u>20.6%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$2,592)	\$0	\$0	\$0	0.0%
BEGINNING FUND BALANCE	\$17,105	\$17,105	\$14,513	\$14,513	-15.2%
Change in Fund Balance	(2,592)	0	0	0	0.0%
ENDING FUND BALANCE	<u>\$14,513</u>	<u>\$17,105</u>	<u>\$14,513</u>	<u>\$14,513</u>	<u>-15.2%</u>

**CITY OF GARLAND
FAIR HOUSING GRANT FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Fair Housing Assistance Program	\$299,467	\$204,568	\$166,900	\$201,890	-1.3%
Emergency Solutions Grant	0	163,368	163,368	128,271	-21.5%
Transfer from General Fund	20,000	0	0	0	0.0%
Interest Income	66	0	0	0	0.0%
TOTAL REVENUE	<u>\$319,533</u>	<u>\$367,936</u>	<u>\$330,268</u>	<u>\$330,161</u>	<u>-10.3%</u>
EXPENDITURES					
By Category:					
Personnel	\$161,883	\$186,817	\$186,817	\$181,375	-2.9%
Operations	153,850	186,526	186,526	129,598	-30.5%
Capital	0	0	0	0	0.0%
Sub-Total	<u>\$315,733</u>	<u>\$373,343</u>	<u>\$373,343</u>	<u>\$310,973</u>	<u>-16.7%</u>
By Area:					
Fair Housing Assistance Program	\$190,461	\$209,975	\$209,975	\$182,702	-13.0%
Community Planning Challenge Grant	916	0	0	0	0.0%
Emergency Solutions Grant	124,356	163,368	163,368	128,271	-21.5%
TOTAL EXPENDITURES	<u>\$315,733</u>	<u>\$373,343</u>	<u>\$373,343</u>	<u>\$310,973</u>	<u>-16.7%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$3,800	(\$5,407)	(\$43,075)	\$19,188	
BEGINNING FUND BALANCE	\$39,984	\$39,984	\$43,784	\$709	-98.2%
Change in Fund Balance	3,800	(5,407)	(43,075)	19,188	
ENDING FUND BALANCE	<u>\$43,784</u>	<u>\$34,577</u>	<u>\$709</u>	<u>\$19,897</u>	<u>-42.5%</u>

**CITY OF GARLAND
HOME GRANT FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
HOME Grant	\$606,230	\$461,266	\$1,061,266	\$438,202	-5.0%
Interest Income	258	0	0	0	0.0%
Miscellaneous Program Income	99,551	80,000	74,893	75,000	-6.3%
TOTAL REVENUE	<u>\$706,039</u>	<u>\$541,266</u>	<u>\$1,136,159</u>	<u>\$513,202</u>	<u>-5.2%</u>
EXPENDITURES					
Personnel	\$90,482	\$53,511	\$53,511	\$56,620	5.8%
Operations	594,280	487,755	1,087,755	459,029	-5.9%
Total Operating Expenditures	<u>\$684,762</u>	<u>\$541,266</u>	<u>\$1,141,266</u>	<u>\$515,649</u>	<u>-4.7%</u>
Transfer to General Fund	\$20,970	\$0	\$0	\$0	0.0%
TOTAL EXPENDITURES	<u>\$705,732</u>	<u>\$541,266</u>	<u>\$1,141,266</u>	<u>\$515,649</u>	<u>-4.7%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$307	\$0	(\$5,107)	(\$2,447)	0.0%
BEGINNING FUND BALANCE	\$314,589	\$314,589	\$314,896	\$309,789	-1.5%
Change in Fund Balance	307	0	(5,107)	(2,447)	0.0%
ENDING FUND BALANCE	<u>\$314,896</u>	<u>\$314,589</u>	<u>\$309,789</u>	<u>\$307,342</u>	<u>-2.3%</u>

**CITY OF GARLAND
HOUSING ASSISTANCE FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
HUD Grant	\$9,252,388	\$10,706,749	\$10,990,880	\$10,515,457	-1.8%
Voucher Expense Recovery	694,869	645,000	900,043	836,225	29.6%
Miscellaneous Income	21,072	4,000	6,000	6,000	50.0%
TOTAL REVENUE	<u>\$9,968,329</u>	<u>\$11,355,749</u>	<u>\$11,896,923</u>	<u>\$11,357,682</u>	<u>0.0%</u>
EXPENDITURES					
Personnel	\$934,626	\$1,039,641	\$1,049,146	\$1,053,261	1.3%
Operations	11,326,925	10,428,075	10,665,850	10,497,609	0.7%
Capital	0	36,654	36,654	0	-100.0%
Total Operating Expenditures	<u>\$12,261,551</u>	<u>\$11,504,370</u>	<u>\$11,751,650</u>	<u>\$11,550,870</u>	<u>0.4%</u>
Transfer to General Fund	\$110,000	\$110,000	\$110,000	\$0	-100.0%
TOTAL EXPENDITURES	<u>\$12,371,551</u>	<u>\$11,614,370</u>	<u>\$11,861,650</u>	<u>\$11,550,870</u>	<u>-0.5%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$2,403,222)	(\$258,621)	\$35,273	(\$193,188)	25.3%
BEGINNING FUND BALANCE	\$4,126,130	\$260,110	\$1,722,908	\$1,758,181	575.9%
Change in Fund Balance	(2,403,222)	(258,621)	35,273	(193,188)	25.3%
ENDING FUND BALANCE	<u>\$1,722,908</u>	<u>\$1,489</u>	<u>\$1,758,181</u>	<u>\$1,564,993</u>	<u>105003.6%</u>

**CITY OF GARLAND
SUMMER NUTRITION FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Summer Nutrition	\$205,969	\$355,000	\$349,500	\$362,110	2.0%
Transfer from General Fund	20,000	20,000	20,000	20,000	0.0%
Miscellaneous Income	3,973	0	0	0	0.0%
TOTAL REVENUE	<u>\$229,942</u>	<u>\$375,000</u>	<u>\$369,500</u>	<u>\$382,110</u>	<u>1.9%</u>
EXPENDITURES					
Personnel	\$64,230	\$103,082	\$103,082	\$110,437	7.1%
Operations	165,970	251,918	251,918	251,673	-0.1%
Capital	0	0	0	0	0.0%
TOTAL EXPENDITURES	<u>\$230,200</u>	<u>\$355,000</u>	<u>\$355,000</u>	<u>\$362,110</u>	<u>2.0%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$258)	\$20,000	\$14,500	\$20,000	0.0%
BEGINNING FUND BALANCE	(\$58,000)	(\$38,001)	(\$58,258)	(\$43,758)	-15.1%
Change in Fund Balance	(258)	20,000	14,500	20,000	0.0%
ENDING FUND BALANCE	<u>(\$58,258)</u>	<u>(\$18,001)</u>	<u>(\$43,758)</u>	<u>(\$23,758)</u>	<u>-32.0%</u>

**CITY OF GARLAND
LIBRARY GRANT FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
State Grant	\$133,741	\$0	\$76,236	\$0	0.0%
Federal Grant	0	0	0	0	0.0%
Other	0	0	13,129	0	0.0%
TOTAL REVENUE	<u>\$133,741</u>	<u>\$0</u>	<u>\$89,365</u>	<u>\$0</u>	<u>0.0%</u>
EXPENDITURES					
Personnel	\$144,746	\$0	\$0	\$0	0.0%
Operations	115,286	0	0	0	0.0%
Capital	0	0	0	0	0.0%
Total Operating Expenditures	<u>\$260,032</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.0%</u>
Transfer to General Fund	\$15,318	\$0	\$0	\$0	0.0%
TOTAL EXPENDITURES	<u>\$275,350</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.0%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$141,609)	\$0	\$89,365	\$0	0.0%
BEGINNING FUND BALANCE	\$52,244	\$0	(\$89,365)	\$0	0.0%
Change in Fund Balance	(141,609)	0	89,365	0	0.0%
ENDING FUND BALANCE	<u>(\$89,365)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.0%</u>

**CITY OF GARLAND
PUBLIC HEALTH / IMMUNIZATION GRANT FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Public Health Fees	\$321,286	\$300,000	\$495,000	\$350,000	16.7%
Texas DSHS Grant Revenue	462,411	481,929	481,929	481,929	0.0%
Other Contributions	21,950	25,000	25,000	25,000	0.0%
Miscellaneous Program Income	63,451	66,000	66,000	55,000	-16.7%
Credit Card Fees	(1,880)	0	0	0	0.0%
TOTAL REVENUE	<u>\$867,218</u>	<u>\$872,929</u>	<u>\$1,067,929</u>	<u>\$911,929</u>	<u>4.5%</u>
EXPENDITURES					
By Category:					
Personnel	\$597,175	\$644,328	\$649,080	\$631,223	-2.0%
Operations	257,232	229,528	369,379	300,789	31.0%
Capital	0	0	0	0	0.0%
Sub-Total	<u>\$854,407</u>	<u>\$873,856</u>	<u>\$1,018,459</u>	<u>\$932,012</u>	<u>6.7%</u>
By Area:					
Texas DSHS Grant	\$526,957	\$478,393	\$482,551	\$552,724	15.5%
Clinical Services	327,450	395,463	535,908	379,288	-4.1%
TOTAL EXPENDITURES	<u>\$854,407</u>	<u>\$873,856</u>	<u>\$1,018,459</u>	<u>\$932,012</u>	<u>6.7%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$12,811	(\$927)	\$49,470	(\$20,083)	-2066.5%
BEGINNING FUND BALANCE	(\$8,710)	\$2,127	\$4,101	\$53,571	2418.6%
Change in Fund Balance	12,811	(927)	49,470	(20,083)	-2066.5%
ENDING FUND BALANCE	<u>\$4,101</u>	<u>\$1,200</u>	<u>\$53,571</u>	<u>\$33,488</u>	<u>2690.7%</u>

**CITY OF GARLAND
PUBLIC SAFETY GRANT FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
<u>REVENUE</u>					
Criminal Justice (421) Grant	\$0	\$80,000	\$0	\$0	-100.0%
GREAT Program Grant	25,248	50,000	0	0	-100.0%
Justice Assistance Grant	42,649	42,554	31,051	31,051	-27.0%
Youth Program Income	29,779	6,600	6,600	6,600	0.0%
Victim Assistance Advocate	0	51,498	0	0	-100.0%
ICAC - Juvenile Justice	1,567	10,000	7,000	7,000	-30.0%
Emergency Management Grants	694,155	145,688	218,688	0	-100.0%
Fire Grants	0	0	579,665	0	0.0%
Recovery of Expenditures	0	0	134,459	0	0.0%
Transfer from IT Project Fund	0	0	83,298	0	0.0%
Interest Income	784	0	0	0	0.0%
TOTAL REVENUE	<u>\$794,182</u>	<u>\$386,340</u>	<u>\$1,060,761</u>	<u>\$44,651</u>	<u>-88.4%</u>
<u>EXPENDITURES</u>					
By Category:					
Personnel	\$132,527	\$255,696	\$199,796	\$206,998	-19.0%
Operations	250,100	61,762	13,600	13,672	-77.9%
Capital	458,861	111,051	901,474	31,051	-72.0%
Sub-Total	<u>\$841,488</u>	<u>\$428,509</u>	<u>\$1,114,870</u>	<u>\$251,721</u>	<u>-41.3%</u>
By Area:					
<u>Police Grants</u>					
State Training Grant	\$5,872	\$0	\$0	\$0	0.0%
State Boxing-Karate-Tutoring Grant	11,582	0	0	0	0.0%
Criminal Justice (421) Grant	0	80,000	0	0	-100.0%
GREAT Program Grant	25,248	50,000	0	0	-100.0%
Justice Assistance Grant	74,363	31,051	31,051	31,051	0.0%
Youth Programs	0	6,600	6,600	6,600	0.0%
Victim Assistance Advocate	0	52,844	0	0	-100.0%
ICAC - Juvenile Justice	1,566	10,000	7,000	7,000	-30.0%
Sub-Total	<u>\$118,631</u>	<u>\$230,495</u>	<u>\$44,651</u>	<u>\$44,651</u>	<u>-80.6%</u>
<u>Emergency Management Grants</u>					
Metro Medical Response Sys. (MMRS)	\$523,847	\$76,463	\$77,057	\$77,256	1.0%
Urban Areas Security Initiative (UASI)	181,762	64,669	64,669	129,814	100.7%
UASI - Law Enf. Assist. & P'ship (LEAP)	17,248	56,882	131,070	0	-100.0%
Sub-Total	<u>\$722,857</u>	<u>\$198,014</u>	<u>\$272,796</u>	<u>\$207,070</u>	<u>4.6%</u>
<u>Fire</u>					
Assistance to Firefighters	\$0	\$0	\$476,160	\$0	0.0%
Interactive Training	0	0	321,263	0	0.0%
Sub-Total	<u>\$0</u>	<u>\$0</u>	<u>\$797,423</u>	<u>\$0</u>	<u>0.0%</u>
TOTAL EXPENDITURES	<u>\$841,488</u>	<u>\$428,509</u>	<u>\$1,114,870</u>	<u>\$251,721</u>	<u>-41.3%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$47,306)	(\$42,169)	(\$54,109)	(\$207,070)	-391.0%
BEGINNING FUND BALANCE	\$477,027	\$488,939	\$429,721	\$375,612	-23.2%
Change in Fund Balance	(47,306)	(42,169)	(54,109)	(207,070)	-391.0%
ENDING FUND BALANCE	<u>\$429,721</u>	<u>\$446,770</u>	<u>\$375,612</u>	<u>\$168,542</u>	<u>-62.3%</u>

**CITY OF GARLAND
STIMULUS GRANT FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Stimulus Grant Funds	\$1,082,496	\$0	\$0	\$0	0.0%
Program Income	344	0	0	0	0.0%
TOTAL REVENUE	<u>\$1,082,840</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.0%</u>
EXPENDITURES					
By Category:					
Personnel	\$95,503	\$20,864	\$23,215	\$0	-100.0%
Operations	433,215	176	130,327	0	-100.0%
Capital	523,461	0	0	0	0.0%
Sub-Total	<u>\$1,052,179</u>	<u>\$21,040</u>	<u>\$153,542</u>	<u>\$0</u>	<u>-100.0%</u>
By Area:					
Housing and Community Development	\$309,137	\$0	\$0	\$0	0.0%
Public Safety	44,399	21,040	30,279	0	-100.0%
Natural Resources and Energy	698,643	0	123,263	0	0.0%
TOTAL EXPENDITURES	<u>\$1,052,179</u>	<u>\$21,040</u>	<u>\$153,542</u>	<u>\$0</u>	<u>-100.0%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$30,661	(\$21,040)	(\$153,542)	\$0	100.0%
BEGINNING FUND BALANCE	\$124,119	\$21,040	\$154,780	\$1,238	-94.1%
Change in Fund Balance	30,661	(21,040)	(153,542)	0	100.0%
ENDING FUND BALANCE	<u>\$154,780</u>	<u>\$0</u>	<u>\$1,238</u>	<u>\$1,238</u>	<u>0.0%</u>

**CITY OF GARLAND
NARCOTIC SEIZURE FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Narcotic Seizure	\$573,188	\$0	\$161,587	\$0	0.0%
Interest Income	2,302	0	0	0	0.0%
Miscellaneous Revenue	12	0	26,789	0	0.0%
TOTAL REVENUE	<u>\$575,502</u>	<u>\$0</u>	<u>\$188,376</u>	<u>\$0</u>	<u>0.0%</u>
EXPENDITURES					
Personnel	\$0	\$0	\$0	\$0	0.0%
Operations	197,433	262,730	322,382	546,175	107.9%
Capital	0	229,052	0	55,000	-76.0%
Total Operating Expenditures	<u>\$197,433</u>	<u>\$491,782</u>	<u>\$322,382</u>	<u>\$601,175</u>	<u>22.2%</u>
Transfer to Multi-Year Capital Fund	\$720,000	\$0	\$0	\$0	0.0%
TOTAL EXPENDITURES	<u>\$917,433</u>	<u>\$491,782</u>	<u>\$322,382</u>	<u>\$601,175</u>	<u>22.2%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$341,931)	(\$491,782)	(\$134,006)	(\$601,175)	-22.2%
BEGINNING FUND BALANCE	\$1,219,701	\$517,371	\$877,770	\$743,764	43.8%
Change in Fund Balance	<u>(341,931)</u>	<u>(491,782)</u>	<u>(134,006)</u>	<u>(601,175)</u>	<u>-22.2%</u>
ENDING FUND BALANCE	<u><u>\$877,770</u></u>	<u><u>\$25,589</u></u>	<u><u>\$743,764</u></u>	<u><u>\$142,589</u></u>	<u><u>457.2%</u></u>

**CITY OF GARLAND
EQUIPMENT REPLACEMENT FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Vehicle Replacement Charges:					
General Fund	\$1,399,359	\$1,659,554	\$1,659,554	\$1,778,420	7.2%
Electric Utility Fund	889,304	1,084,029	1,084,029	1,281,062	18.2%
Water Utility Fund	146,092	249,653	249,653	323,979	29.8%
Wastewater Utility Fund	428,498	494,051	494,051	483,273	-2.2%
Environmental Waste Services Fund	26,535	54,524	54,524	38,670	-29.1%
Infrastructure Repair & Replcmt. Fund	25,431	36,506	36,506	40,924	12.1%
Stormwater Management Fund	18,703	18,703	18,703	20,589	10.1%
Self Insurance Fund	2,853	2,853	2,853	0	-100.0%
Fleet Services Fund	20,040	32,702	32,702	27,402	-16.2%
Recreation Performance Fund	8,131	8,131	8,131	8,131	0.0%
Support Service Funds	115,214	153,749	153,749	172,619	12.3%
Sub-Total	<u>\$3,080,160</u>	<u>\$3,794,455</u>	<u>\$3,794,455</u>	<u>\$4,175,069</u>	<u>10.0%</u>
Transfers In:					
Other Funds	\$16,000	\$0	\$410,151	\$0	0.0%
Total Transfers	<u>\$3,096,160</u>	<u>\$3,794,455</u>	<u>\$4,204,606</u>	<u>\$4,175,069</u>	<u>10.0%</u>
Auction Revenues	\$296,444	\$125,000	\$247,228	\$234,000	87.2%
Interest	31,644	40,000	39,000	35,000	-12.5%
TOTAL REVENUE	<u>\$3,424,248</u>	<u>\$3,959,455</u>	<u>\$4,490,834</u>	<u>\$4,444,069</u>	<u>12.2%</u>
EXPENDITURES					
General Fund	\$1,528,169	\$1,485,951	\$2,154,209	\$1,640,651	10.4%
Electric Utility Fund	627,696	1,393,116	2,545,444	1,535,841	10.2%
Water Utility Fund	212,105	616,808	905,903	287,634	-53.4%
Wastewater Utility Fund	492,432	88,649	467,103	383,232	332.3%
Environmental Waste Services Fund	38,357	0	101,070	0	0.0%
Infrastructure Repair & Replcmt. Fund	0	82,332	82,332	130,897	59.0%
Firewheel Fund	15,201	34,252	59,561	0	-100.0%
Stormwater Fund	0	0	19,246	27,000	0.0%
Internal Service Funds	64,102	148,727	263,438	246,369	65.7%
Transfer to Self Insurance Fund	99,360	99,360	99,360	99,360	0.0%
Transfer to Multi-Year Capital Fund	16,450	0	0	0	0.0%
Emergency Replacements	0	250,000	250,000	250,000	0.0%
TOTAL EXPENDITURES	<u>\$3,093,872</u>	<u>\$4,199,195</u>	<u>\$6,947,666</u>	<u>\$4,600,984</u>	<u>9.6%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	<u>\$330,376</u>	<u>(\$239,740)</u>	<u>(\$2,456,832)</u>	<u>(\$156,915)</u>	<u>34.5%</u>
BEGINNING FUND BALANCE	\$9,743,334	\$9,276,826	\$10,073,710	\$7,616,878	-17.9%
Change in Fund Balance	<u>330,376</u>	<u>(239,740)</u>	<u>(2,456,832)</u>	<u>(156,915)</u>	<u>34.5%</u>
ENDING FUND BALANCE	<u>\$10,073,710</u>	<u>\$9,037,086</u>	<u>\$7,616,878</u>	<u>\$7,459,963</u>	<u>-17.5%</u>

**CITY OF GARLAND
SELF INSURANCE FUND
2013-14**

	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED	% CHG APPRV
REVENUE					
Transfer from General Fund	\$2,723,107	\$2,873,108	\$3,130,670	\$3,121,708	8.7%
Transfer from Electric Utility Fund	1,754,538	1,851,185	1,952,705	2,075,793	12.1%
Transfer from Water Utility Fund	136,303	143,812	151,698	161,261	12.1%
Transfer from Wastewater Utility Fund	229,154	241,776	255,035	271,111	12.1%
Transfer from Env. Waste Svcs. Fund	280,288	295,727	311,945	331,609	12.1%
Transfer from Stormwater Mgmt. Fund	41,156	43,423	45,805	48,692	12.1%
Transfer from Equip. Replacement Fund	99,360	99,360	99,360	99,360	0.0%
Interest Income	9,647	10,000	8,500	8,000	-20.0%
Miscellaneous	31,681	30,000	40,000	40,000	33.3%
TOTAL REVENUE	\$5,305,234	\$5,588,391	\$5,995,718	\$6,157,534	10.2%
EXPENDITURES					
Personnel	\$869,875	\$630,120	\$633,684	\$535,852	-15.0%
Operations	70,060	129,322	129,322	131,841	1.9%
Capital	0	0	0	0	0.0%
Sub-Total	\$939,935	\$759,442	\$763,006	\$667,693	-12.1%
Liability & Property Claims	\$476,272	\$700,000	\$830,994	\$650,000	-7.1%
Litigation Expense	0	580,000	580,000	650,000	12.1%
Workers Compensation Claims	1,777,008	1,400,000	1,900,000	2,000,000	42.9%
Insurance Premiums	1,083,328	1,627,000	1,627,000	1,887,860	16.0%
Administration Expense	730,410	72,000	72,000	74,500	3.5%
Support Services	32,525	35,110	65,110	32,002	-8.9%
Total Operating Expenditures	\$5,039,478	\$5,173,552	\$5,838,110	\$5,962,055	15.2%
General & Administrative	\$88,259	\$88,259	\$88,259	\$52,846	-40.1%
Transfer to Other Funds	1,212	256,318	256,318	309,993	20.9%
TOTAL EXPENDITURES	\$5,128,949	\$5,518,129	\$6,182,687	\$6,324,894	14.6%
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$176,285	\$70,262	(\$186,969)	(\$167,360)	
BEGINNING FUND BALANCE	\$3,080,684	\$2,914,075	\$3,256,969	\$3,070,000	5.4%
Change in Fund Balance	176,285	70,262	(186,969)	(167,360)	
ENDING FUND BALANCE	\$3,256,969	\$2,984,337	\$3,070,000	\$2,902,640	-2.7%
Fund Balance Target	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	0.0%
Over (Short of) Requirement	\$256,969	(\$15,663)	\$70,000	(\$97,360)	-521.6%

**CITY OF GARLAND
SELF INSURANCE FUND
2013-14**

NON-DEPARTMENTAL EXPENDITURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
1% Base Salary Increase	\$0	\$0	\$0	\$3,477	0.0%
Market Adjustment	0	0	0	2,069	0.0%
One-Time Lump Sum Payment	0	16,548	16,548	9,365	-43.4%
Retiree Insurance	11,129	9,438	9,438	10,162	7.7%
City Insurance Adjustment	2,191	3,672	7,236	2,966	-19.2%
Unemployment Claims	0	1,273	1,273	1,273	0.0%
Sub-Total Personnel Costs	<u>\$13,320</u>	<u>\$30,931</u>	<u>\$34,495</u>	<u>\$29,312</u>	<u>-5.2%</u>
Employee Assistance Program	\$126	\$144	\$144	\$144	0.0%
Sub-Total Operations Costs	<u>\$126</u>	<u>\$144</u>	<u>\$144</u>	<u>\$144</u>	<u>0.0%</u>
Total Non-Departmental	<u><u>\$13,446</u></u>	<u><u>\$31,075</u></u>	<u><u>\$34,639</u></u>	<u><u>\$29,456</u></u>	<u><u>-5.2%</u></u>

TRANSFERS TO OTHER FUNDS

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
Long Term Disability Fund	\$1,212	\$913	\$913	\$908	-0.5%
Group Health Insurance Fund	0	255,405	255,405	309,085	21.0%
Total Transfer to Other Funds	<u>\$1,212</u>	<u>\$256,318</u>	<u>\$256,318</u>	<u>\$309,993</u>	<u>20.9%</u>

SUPPORT SERVICES

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
Facilities Management	\$24,234	\$25,874	\$25,874	\$25,085	-3.0%
Information Technology	2,356	2,138	2,138	1,844	-13.8%
IT Replacement Fund	2,586	5,172	5,172	4,459	-13.8%
IT Project Fund	1,217	0	30,000	0	0.0%
Warehouse	2,132	1,926	1,926	614	-68.1%
Total Support Services	<u>\$32,525</u>	<u>\$35,110</u>	<u>\$65,110</u>	<u>\$32,002</u>	<u>-8.9%</u>

**CITY OF GARLAND
GROUP HEALTH INSURANCE FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Employee Contributions	\$4,294,892	\$4,231,306	\$4,584,479	\$4,697,905	11.0%
Retiree Contributions	2,544,534	2,694,046	2,507,812	2,710,660	0.6%
City Contributions - Employees	14,821,962	15,398,952	16,641,541	16,546,974	7.5%
City Contributions - Retirees	2,797,439	3,140,888	3,140,888	3,407,616	8.5%
Transfer from Self Insurance	0	255,405	255,405	309,085	21.0%
Stop Loss	707,383	2,025,000	1,100,000	1,200,000	-40.7%
Miscellaneous Income	83,245	10,000	177,620	186,128	1761.3%
TOTAL REVENUE	<u>\$25,249,455</u>	<u>\$27,755,597</u>	<u>\$28,407,745</u>	<u>\$29,058,368</u>	<u>4.7%</u>
EXPENDITURES					
Personnel	\$592,121	\$901,920	\$901,920	\$965,202	7.0%
Operations	251,674	258,218	258,218	344,166	33.3%
Capital	0	0	0	0	0.0%
Sub-Total	<u>\$843,795</u>	<u>\$1,160,138</u>	<u>\$1,160,138</u>	<u>\$1,309,368</u>	<u>12.9%</u>
Claims	\$18,941,026	\$19,563,030	\$20,528,062	\$19,620,525	0.3%
Life Insurance Premiums	46,114	48,000	48,000	48,000	0.0%
Insurance Premiums	5,543,926	5,982,994	5,982,994	6,282,800	5.0%
Administrative Fees and ACA	1,002,047	1,022,800	1,022,800	1,362,000	33.2%
Support Services	53,275	57,526	57,526	57,579	0.1%
Total Operating Expenditures	<u>\$26,430,183</u>	<u>\$27,834,488</u>	<u>\$28,799,520</u>	<u>\$28,680,272</u>	<u>3.0%</u>
General & Administrative	\$46,154	\$46,154	\$46,154	\$117,935	155.5%
Transfer to Long Term Disability Fund	606	1,362	1,362	1,513	11.1%
Transfer to OPEB Trust	0	100,000	100,000	0	-100.0%
TOTAL EXPENDITURES	<u>\$26,476,943</u>	<u>\$27,982,004</u>	<u>\$28,947,036</u>	<u>\$28,799,720</u>	<u>2.9%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$1,227,488)	(\$226,407)	(\$539,291)	\$258,648	
BEGINNING FUND BALANCE	\$2,467,191	\$1,604,857	\$1,239,703	\$700,412	-56.4%
Change in Fund Balance	(1,227,488)	(226,407)	(539,291)	258,648	
ENDING FUND BALANCE	<u>\$1,239,703</u>	<u>\$1,378,450</u>	<u>\$700,412</u>	<u>\$959,060</u>	<u>-30.4%</u>

**CITY OF GARLAND
GROUP HEALTH INSURANCE FUND
2013-14**

NON-DEPARTMENTAL EXPENDITURES

	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED	% CHG APPRV
1% Base Salary Increase	\$0	\$0	\$0	\$6,236	0.0%
Market Adjustment	0	402	402	985	145.0%
One-Time Lump Sum Payment	0	23,540	23,540	16,758	-28.8%
Retiree Insurance	5,564	14,155	14,155	16,936	19.6%
City Insurance Adjustment	0	5,508	5,508	4,943	-10.3%
Sub-Total Personnel Costs	<u>\$5,564</u>	<u>\$43,605</u>	<u>\$43,605</u>	<u>\$45,858</u>	<u>5.2%</u>
Employee Assistance Program	\$72	\$216	\$216	\$240	11.1%
Sub-Total Operations Costs	<u>\$72</u>	<u>\$216</u>	<u>\$216</u>	<u>\$240</u>	<u>11.1%</u>
Total Non-Departmental	<u><u>\$5,636</u></u>	<u><u>\$43,821</u></u>	<u><u>\$43,821</u></u>	<u><u>\$46,098</u></u>	<u><u>5.2%</u></u>

SUPPORT SERVICES

	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED	% CHG APPRV
Warehouse	\$39	\$73	\$73	\$619	747.9%
Facilities Management	52,058	55,582	55,582	53,887	-3.0%
Information Technology	1,178	1,871	1,871	3,073	64.2%
Total Support Services	<u><u>\$53,275</u></u>	<u><u>\$57,526</u></u>	<u><u>\$57,526</u></u>	<u><u>\$57,579</u></u>	<u><u>0.1%</u></u>

**CITY OF GARLAND
LONG TERM DISABILITY FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
City Contributions	\$310,197	\$307,318	\$310,200	\$310,049	0.9%
Employee Contributions	151,298	157,044	157,044	157,044	0.0%
Interest Income	2,914	2,500	4,000	3,500	40.0%
TOTAL REVENUE	<u>\$464,409</u>	<u>\$466,862</u>	<u>\$471,244</u>	<u>\$470,593</u>	<u>0.8%</u>
EXPENDITURES					
Claims Paid	\$414,216	\$490,000	\$490,000	\$490,000	0.0%
Administrative Fees	0	16,000	16,000	16,000	0.0%
TOTAL EXPENDITURES	<u>\$414,216</u>	<u>\$506,000</u>	<u>\$506,000</u>	<u>\$506,000</u>	<u>0.0%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$50,193	(\$39,138)	(\$34,756)	(\$35,407)	9.5%
BEGINNING FUND BALANCE	\$870,739	\$834,683	\$920,932	\$886,176	6.2%
Change in Fund Balance	50,193	(39,138)	(34,756)	(35,407)	9.5%
ENDING FUND BALANCE	<u>\$920,932</u>	<u>\$795,545</u>	<u>\$886,176</u>	<u>\$850,769</u>	<u>6.9%</u>

**CITY OF GARLAND
CUSTOMER SERVICE FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Transfer from Electric Utility Fund	\$5,407,918	\$5,652,081	\$5,652,081	\$5,991,629	6.0%
Transfer from Other Funds	3,499,259	3,963,649	3,963,648	4,331,507	9.3%
Transfer from General Fund	192,859	203,991	203,991	207,115	1.5%
Account Establishment Fees	590,487	575,000	575,000	575,000	0.0%
Reconnect Charges	758,679	800,000	750,000	750,000	-6.3%
Collection on Bad Debts	175,607	330,000	150,000	150,000	-54.5%
Tampering Fees	120,895	120,000	100,000	100,000	-16.7%
Interest Income	37,598	50,000	48,000	46,000	-8.0%
Credit Card Fees	(877)	0	0	0	0.0%
Bad Debt	(181,691)	(225,000)	(150,000)	(150,000)	33.3%
Miscellaneous Revenue	132,939	142,400	127,900	127,900	-10.2%
TOTAL REVENUE	<u>\$10,733,673</u>	<u>\$11,612,121</u>	<u>\$11,420,620</u>	<u>\$12,129,151</u>	<u>4.5%</u>
EXPENDITURES					
Personnel	\$5,362,210	\$5,707,859	\$5,664,295	\$5,843,639	2.4%
Operations	1,569,385	1,777,821	1,777,821	1,817,396	2.2%
Capital	0	0	0	0	0.0%
Sub-Total	<u>\$6,931,595</u>	<u>\$7,485,680</u>	<u>\$7,442,116</u>	<u>\$7,661,035</u>	<u>2.3%</u>
Support Services	\$2,090,958	\$2,258,715	\$2,292,372	\$2,127,155	-5.8%
Debt Service Transfer	2,205,494	2,205,238	2,205,238	2,203,721	-0.1%
In-Lieu-of Debt Transfer from Electric	(570,525)	(570,533)	(570,533)	(570,533)	0.0%
In-Lieu-of Debt Transfer from Debt Svc.	(86,443)	(86,444)	(86,444)	(86,408)	0.0%
Total Operating Expenditures	<u>\$10,571,079</u>	<u>\$11,292,656</u>	<u>\$11,282,749</u>	<u>\$11,334,970</u>	<u>0.4%</u>
General & Administrative	\$811,503	\$835,887	\$835,887	\$851,788	1.9%
Transfer to Long Term Disability Fund	14,692	14,410	14,410	14,375	-0.2%
TOTAL EXPENDITURES	<u>\$11,397,274</u>	<u>\$12,142,953</u>	<u>\$12,133,046</u>	<u>\$12,201,133</u>	<u>0.5%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$663,601)	(\$530,832)	(\$712,426)	(\$71,982)	86.4%
BEGINNING FUND BALANCE	\$1,616,318	\$544,980	\$952,717	\$240,291	-55.9%
Change in Fund Balance	(663,601)	(530,832)	(712,426)	(71,982)	86.4%
ENDING FUND BALANCE	<u>\$952,717</u>	<u>\$14,148</u>	<u>\$240,291</u>	<u>\$168,309</u>	<u>1089.6%</u>

**CITY OF GARLAND
CUSTOMER SERVICE FUND
2013-14**

NON-DEPARTMENTAL EXPENDITURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
1% Base Salary Increase	\$0	\$0	\$0	\$36,379	0.0%
Market Adjustment	0	54,331	54,331	22,491	-58.6%
Salary Savings	0	0	(100,000)	0	0.0%
One-Time Lump Sum Payment	0	133,565	133,565	96,647	-27.6%
Retiree Insurance	134,934	149,421	149,421	160,896	7.7%
City Insurance Adjustment	26,021	58,140	114,576	46,957	-19.2%
Sub-Total Personnel Costs	<u>\$160,647</u>	<u>\$395,457</u>	<u>\$351,893</u>	<u>\$363,370</u>	<u>-8.1%</u>
Employee Assistance Program	\$1,788	\$2,280	\$2,280	\$2,280	0.0%
Sub-Total Operations Costs	<u>\$1,788</u>	<u>\$2,280</u>	<u>\$2,280</u>	<u>\$2,280</u>	<u>0.0%</u>
Total Non-Departmental	<u><u>\$162,435</u></u>	<u><u>\$397,737</u></u>	<u><u>\$354,173</u></u>	<u><u>\$365,650</u></u>	<u><u>-8.1%</u></u>

SUPPORT SERVICES

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
Facilities Management	\$467,254	\$512,333	\$512,333	\$496,717	-3.0%
Information Technology	1,568,066	1,646,282	1,646,282	1,532,987	-6.9%
IT Replacement Fund	43,966	87,931	87,931	87,686	-0.3%
IT Project Fund	0	0	33,657	178	0.0%
Warehouse	11,672	12,169	12,169	9,587	-21.2%
Total Support Services	<u><u>\$2,090,958</u></u>	<u><u>\$2,258,715</u></u>	<u><u>\$2,292,372</u></u>	<u><u>\$2,127,155</u></u>	<u><u>-5.8%</u></u>

**CITY OF GARLAND
FACILITIES MANAGEMENT FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Transfer from General Fund	\$3,007,183	\$3,743,691	\$3,843,691	\$4,068,957	8.7%
Transfer from Other Funds	1,107,821	1,291,315	1,291,315	1,290,172	-0.1%
Transfer from Electric Utility Fund	832,661	902,983	902,983	975,641	8.0%
Transfer from Wastewater Utility Fund	476,044	456,762	456,762	475,628	4.1%
Transfer from Water Utility Fund	312,588	366,108	366,108	377,794	3.2%
Miscellaneous Revenue	3,073	5,000	5,500	1,500	-70.0%
TOTAL REVENUE	<u>\$5,739,370</u>	<u>\$6,765,859</u>	<u>\$6,866,359</u>	<u>\$7,189,692</u>	<u>6.3%</u>
EXPENDITURES					
Personnel	\$1,831,669	\$2,059,098	\$2,078,702	\$2,038,893	-1.0%
Salary Charge-Outs	0	(110,000)	(110,000)	(100,000)	9.1%
Operations	4,464,277	4,644,561	4,641,940	4,781,394	2.9%
Capital	0	0	13,000	0	0.0%
Sub-Total	<u>\$6,295,946</u>	<u>\$6,593,659</u>	<u>\$6,623,642</u>	<u>\$6,720,287</u>	<u>1.9%</u>
Support Services	\$175,535	\$173,925	\$176,348	\$172,099	-1.0%
Total Operating Expenditures	<u>\$6,471,481</u>	<u>\$6,767,584</u>	<u>\$6,799,990</u>	<u>\$6,892,386</u>	<u>1.8%</u>
General & Administrative	\$246,701	\$246,701	\$246,701	\$258,107	4.6%
Transfer to Long Term Disability Fund	4,998	5,006	5,006	4,993	-0.3%
TOTAL EXPENDITURES	<u>\$6,723,180</u>	<u>\$7,019,291</u>	<u>\$7,051,697</u>	<u>\$7,155,486</u>	<u>1.9%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$983,810)	(\$253,432)	(\$185,338)	\$34,206	
BEGINNING FUND BALANCE	\$1,271,521	\$377,159	\$287,711	\$102,373	-72.9%
Change in Fund Balance	(983,810)	(253,432)	(185,338)	34,206	
ENDING FUND BALANCE	<u>\$287,711</u>	<u>\$123,727</u>	<u>\$102,373</u>	<u>\$136,579</u>	<u>10.4%</u>

**CITY OF GARLAND
FACILITIES MANAGEMENT FUND
2013-14**

NON-DEPARTMENTAL EXPENDITURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
1% Base Salary Increase	\$0	\$0	\$0	\$12,267	0.0%
Market Adjustment	0	2,456	2,456	2,306	-6.1%
One-Time Lump Sum Payment	0	48,618	48,618	32,388	-33.4%
Retiree Insurance	45,905	51,904	51,904	55,890	7.7%
City Insurance Adjustment	9,039	20,196	39,800	16,311	-19.2%
Unemployment Claims	0	2,100	2,100	2,100	0.0%
Sub-Total Personnel Costs	<u>\$54,944</u>	<u>\$125,274</u>	<u>\$144,878</u>	<u>\$121,262</u>	<u>-3.2%</u>
Employee Assistance Program	\$560	\$792	\$792	\$792	0.0%
Sub-Total Operations Costs	<u>\$560</u>	<u>\$792</u>	<u>\$792</u>	<u>\$792</u>	<u>0.0%</u>
Total Non-Departmental	<u>\$55,504</u>	<u>\$126,066</u>	<u>\$145,670</u>	<u>\$122,054</u>	<u>-3.2%</u>

SUPPORT SERVICES

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
Information Technology	\$106,442	\$118,521	\$118,521	\$141,756	19.6%
IT Replacement Fund	52,308	10,345	10,345	20,064	93.9%
IT Project Fund	2,435	30,270	32,693	0	-100.0%
Warehouse	14,350	14,789	14,789	10,279	-30.5%
Total Support Services	<u>\$175,535</u>	<u>\$173,925</u>	<u>\$176,348</u>	<u>\$172,099</u>	<u>-1.0%</u>

**CITY OF GARLAND
FLEET SERVICES FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Fleet Departmental Charges	\$7,023,799	\$6,876,100	\$7,107,100	\$7,192,643	4.6%
Fuel and Lube	348,267	340,000	340,000	340,000	0.0%
Work Order Revenue	358,520	300,000	338,000	350,000	16.7%
Miscellaneous/Interest Income	1,823	0	0	0	0.0%
Recovery of Expenditures	0	0	0	0	0.0%
TOTAL REVENUE	<u>\$7,732,409</u>	<u>\$7,516,100</u>	<u>\$7,785,100</u>	<u>\$7,882,643</u>	<u>4.9%</u>
EXPENDITURES					
Personnel	\$2,090,198	\$2,207,593	\$2,228,385	\$2,254,851	2.1%
Operations	358,811	315,520	316,853	354,920	12.5%
Capital	0	112,965	112,965	5,766	-94.9%
Sub-Total	<u>\$2,449,009</u>	<u>\$2,636,078</u>	<u>\$2,658,203</u>	<u>\$2,615,537</u>	<u>-0.8%</u>
Parts Cost/Inventory	\$2,730,649	\$2,618,000	\$2,618,000	\$2,700,000	3.1%
Parts Administrative Cost	307,382	300,000	300,000	300,000	0.0%
Commercial Repairs	1,607,713	1,370,000	1,645,155	1,500,000	9.5%
Support Services	310,626	348,569	348,569	331,426	-4.9%
Debt Service Transfer	50,145	62,639	62,639	88,191	40.8%
Total Operating Expenditures	<u>\$7,455,524</u>	<u>\$7,335,286</u>	<u>\$7,632,566</u>	<u>\$7,535,154</u>	<u>2.7%</u>
General & Administrative	\$287,838	\$287,838	\$287,838	\$281,513	-2.2%
Transfer to Long Term Disability Fund	5,453	5,309	5,309	5,296	-0.2%
Inventory Adjustment	560	0	0	0	0.0%
TOTAL EXPENDITURES	<u>\$7,749,375</u>	<u>\$7,628,433</u>	<u>\$7,925,713</u>	<u>\$7,821,963</u>	<u>2.5%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$16,966)	(\$112,333)	(\$140,613)	\$60,680	
BEGINNING FUND BALANCE	\$158,720	\$127,290	\$141,754	\$1,141	-99.1%
Change in Fund Balance	(16,966)	(112,333)	(140,613)	60,680	
ENDING FUND BALANCE	<u>\$141,754</u>	<u>\$14,957</u>	<u>\$1,141</u>	<u>\$61,821</u>	<u>313.3%</u>

**CITY OF GARLAND
FLEET SERVICES FUND
2013-14**

NON-DEPARTMENTAL EXPENDITURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
1% Base Salary Increase	\$0	\$0	\$0	\$13,826	0.0%
Market Adjustment	0	4,835	4,835	448	-90.7%
One-Time Lump Sum Payment	0	53,437	53,437	36,684	-31.4%
Retiree Insurance	50,078	55,050	55,050	59,278	7.7%
City Insurance Adjustment	9,587	21,420	42,212	17,300	-19.2%
Unemployment Claims	0	3,000	3,000	3,000	0.0%
 Sub-Total Personnel Costs	<u>\$59,665</u>	<u>\$137,742</u>	<u>\$158,534</u>	<u>\$130,536</u>	<u>-5.2%</u>
 Employee Assistance Program	<u>\$650</u>	<u>\$840</u>	<u>\$840</u>	<u>\$840</u>	<u>0.0%</u>
 Sub-Total Operations Costs	<u>\$650</u>	<u>\$840</u>	<u>\$840</u>	<u>\$840</u>	<u>0.0%</u>
 Total Non-Departmental	<u>\$60,315</u>	<u>\$138,582</u>	<u>\$159,374</u>	<u>\$131,376</u>	<u>-5.2%</u>

SUPPORT SERVICES

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
Facilities Management	\$115,340	\$156,274	\$156,274	\$170,297	9.0%
Information Technology	184,347	174,444	174,444	145,826	-16.4%
IT Replacement Fund	8,190	16,379	16,379	14,119	-13.8%
Warehouse	2,749	1,472	1,472	1,184	-19.6%
 Total Support Services	<u>\$310,626</u>	<u>\$348,569</u>	<u>\$348,569</u>	<u>\$331,426</u>	<u>-4.9%</u>

**CITY OF GARLAND
INFORMATION TECHNOLOGY FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Transfer from General Fund	\$7,855,845	\$7,571,078	\$7,571,078	\$7,483,228	-1.2%
Transfer from Electric Utility Fund	1,049,208	1,083,644	1,083,644	1,007,232	-7.1%
Transfer from Customer Service Fund	1,568,066	1,646,282	1,646,282	1,532,987	-6.9%
Transfer from Water Utility Fund	1,243,704	1,314,004	1,314,004	1,294,845	-1.5%
Transfers from Other Funds	1,819,255	1,908,649	1,908,649	1,875,666	-1.7%
Miscellaneous/Interest Income	77,487	74,646	79,899	79,240	6.2%
TOTAL REVENUE	<u>\$13,613,565</u>	<u>\$13,598,303</u>	<u>\$13,603,556</u>	<u>\$13,273,198</u>	<u>-2.4%</u>
EXPENDITURES					
Personnel	\$5,266,155	\$5,999,509	\$6,036,341	\$5,833,986	-2.8%
Operations	4,819,366	5,150,581	5,637,160	5,213,023	1.2%
Capital	53,713	31,987	31,987	0	-100.0%
Sub-Total	<u>\$10,139,234</u>	<u>\$11,182,077</u>	<u>\$11,705,488</u>	<u>\$11,047,009</u>	<u>-1.2%</u>
Support Services	\$394,906	\$807,091	\$807,091	\$733,698	-9.1%
Debt Service Transfer	1,378,660	1,377,116	1,377,116	1,232,419	-10.5%
Total Operating Expenditures	<u>\$11,912,800</u>	<u>\$13,366,284</u>	<u>\$13,889,695</u>	<u>\$13,013,126</u>	<u>-2.6%</u>
General & Administrative	\$803,877	\$803,877	\$803,877	\$757,549	-5.8%
Transfer to Long Term Disability Fund	9,391	9,405	9,405	9,382	-0.2%
Transfer to Multi-Year Capital Fund	250,000	0	0	0	0.0%
TOTAL EXPENDITURES	<u>\$12,976,068</u>	<u>\$14,179,566</u>	<u>\$14,702,977</u>	<u>\$13,780,057</u>	<u>-2.8%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$637,497	(\$581,263)	(\$1,099,421)	(\$506,859)	12.8%
BEGINNING FUND BALANCE	\$1,072,250	\$625,404	\$1,709,747	\$610,326	-2.4%
Change in Fund Balance	637,497	(581,263)	(1,099,421)	(506,859)	12.8%
ENDING FUND BALANCE	<u>\$1,709,747</u>	<u>\$44,141</u>	<u>\$610,326</u>	<u>\$103,467</u>	<u>134.4%</u>

**CITY OF GARLAND
INFORMATION TECHNOLOGY FUND
2013-14**

NON-DEPARTMENTAL EXPENDITURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
1% Base Salary Increase	\$0	\$0	\$0	\$36,606	0.0%
Market Adjustment	0	21,640	21,640	9,342	-56.8%
One-Time Lump Sum Payment	0	151,134	151,134	97,401	-35.6%
Retiree Insurance	86,246	97,517	97,517	105,006	7.7%
City Insurance Adjustment	27,798	37,944	74,776	30,645	-19.2%
Unemployment Claims	20,330	25,398	25,398	25,398	0.0%
 Sub-Total Personnel Costs	<u>\$134,374</u>	<u>\$333,633</u>	<u>\$370,465</u>	<u>\$304,398</u>	<u>-8.8%</u>
 Employee Assistance Program	\$1,174	\$1,488	\$1,488	\$1,488	0.0%
 Sub-Total Operations Costs	<u>\$1,174</u>	<u>\$1,488</u>	<u>\$1,488</u>	<u>\$1,488</u>	<u>0.0%</u>
 Total Non-Departmental	<u>\$135,548</u>	<u>\$335,121</u>	<u>\$371,953</u>	<u>\$305,886</u>	<u>-8.7%</u>

SUPPORT SERVICES

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
Facilities Management	\$295,487	\$363,295	\$363,295	\$352,214	-3.1%
IT Replacement Fund	55,172	110,345	110,345	75,053	-32.0%
IT Project Fund	42,291	331,869	331,869	305,366	-8.0%
Warehouse	1,956	1,582	1,582	1,065	-32.7%
 Total Support Services	<u>\$394,906</u>	<u>\$807,091</u>	<u>\$807,091</u>	<u>\$733,698</u>	<u>-9.1%</u>

**CITY OF GARLAND
INFORMATION TECHNOLOGY (IT) PROJECT FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Transfer from General Fund	\$320,767	\$714,872	\$1,021,744	\$483,988	-32.3%
Transfer from Electric Utility Fund	0	0	0	89,108	0.0%
Transfer from Water Utility Fund	1,150	56,600	83,464	89,328	57.8%
Transfer from Wastewater Utility Fund	8,725	56,746	263,757	43,421	-23.5%
Transfer from Env. Waste Svcs. Fund	5,342	0	13,800	3,562	0.0%
Transfer from Stormwater Mgmt. Fund	6,709	0	988	0	0.0%
Transfer from Info. Technology Fund	42,291	331,869	331,869	305,366	-8.0%
Transfer from Customer Service Fund	0	0	33,657	178	0.0%
Transfer from Self Insurance Fund	1,217	0	30,000	0	0.0%
Transfer from Warehouse Fund	1,623	0	0	0	0.0%
Transfer from Infrastructure R&R Fund	2,435	0	0	0	0.0%
Transfer from Rec. Performance Fund	0	21,165	21,165	0	-100.0%
Transfer from Facilities Mgmt. Fund	2,435	30,270	32,693	0	-100.0%
Transfer from Public Health Fund	0	0	0	25,595	0.0%
Interest Income	13,149	20,000	18,000	17,000	-15.0%
Miscellaneous Income	3,250	0	0	0	0.0%
TOTAL REVENUE	<u>\$409,093</u>	<u>\$1,231,522</u>	<u>\$1,851,137</u>	<u>\$1,057,546</u>	<u>-14.1%</u>
EXPENDITURES					
Personnel	\$18,650	\$0	\$0	\$0	0.0%
Operations	0	0	0	0	0.0%
Capital	1,025,120	2,891,732	2,653,764	3,081,861	6.6%
Total Operating Expenditures	<u>\$1,043,770</u>	<u>\$2,891,732</u>	<u>\$2,653,764</u>	<u>\$3,081,861</u>	<u>6.6%</u>
Transfer to General Fund	\$0	\$0	\$177,670	\$0	0.0%
Transfer to Public Safety Grant Fund	0	0	83,298	0	0.0%
TOTAL EXPENDITURES	<u>\$1,043,770</u>	<u>\$2,891,732</u>	<u>\$2,914,732</u>	<u>\$3,081,861</u>	<u>6.6%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$634,677)	(\$1,660,210)	(\$1,063,595)	(\$2,024,315)	-21.9%
BEGINNING FUND BALANCE	\$4,331,747	\$2,386,946	\$3,697,070	\$2,633,475	10.3%
Change in Fund Balance	(634,677)	(1,660,210)	(1,063,595)	(2,024,315)	-21.9%
ENDING FUND BALANCE	<u>\$3,697,070</u>	<u>\$726,736</u>	<u>\$2,633,475</u>	<u>\$609,160</u>	<u>-16.2%</u>

**CITY OF GARLAND
INFORMATION TECHNOLOGY (IT) REPLACEMENT FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Transfer from General Fund	\$850,000	\$800,000	\$800,000	\$690,000	-13.8%
Transfer from Electric Utility Fund	350,000	250,000	250,000	500,000	100.0%
Transfer from Water Utility Fund	43,534	87,069	87,069	75,796	-12.9%
Transfer from Wastewater Utility Fund	18,535	37,069	37,069	26,752	-27.8%
Transfer from Env. Waste Svcs. Fund	11,638	23,276	23,276	23,036	-1.0%
Transfer from Stormwater Mgmt. Fund	1,293	2,586	2,586	2,229	-13.8%
Transfer from Facilities Mgmt. Fund	52,308	10,345	10,345	20,064	93.9%
Transfer from Customer Service Fund	43,966	87,931	87,931	87,686	-0.3%
Transfer from Fleet Services Fund	8,190	16,379	16,379	14,119	-13.8%
Transfer from Info. Technology Fund	55,172	110,345	110,345	75,053	-32.0%
Transfer from Self Insurance Fund	2,586	5,172	5,172	4,459	-13.8%
Transfer from Warehouse Fund	3,448	6,897	6,897	6,688	-3.0%
Transfer from Firewheel Fund	1,293	2,586	2,586	2,972	14.9%
Transfer from Infrastructure R&R Fund	5,172	10,345	10,345	11,146	7.7%
Interest Income	7,238	10,000	7,500	7,000	-30.0%
Miscellaneous Income	21,974	0	0	0	0.0%
TOTAL REVENUE	<u>\$1,476,347</u>	<u>\$1,460,000</u>	<u>\$1,457,500</u>	<u>\$1,547,000</u>	<u>6.0%</u>
EXPENDITURES					
Personnel	\$0	\$0	\$0	\$0	0.0%
Operations	985,902	317,050	564,120	474,358	49.6%
Capital	665,491	1,479,972	1,702,047	1,464,492	-1.0%
TOTAL EXPENDITURES	<u>\$1,651,393</u>	<u>\$1,797,022</u>	<u>\$2,266,167</u>	<u>\$1,938,850</u>	<u>7.9%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$175,046)	(\$337,022)	(\$808,667)	(\$391,850)	-16.3%
BEGINNING FUND BALANCE	\$2,408,533	\$1,088,206	\$2,233,487	\$1,424,820	30.9%
Change in Fund Balance	(175,046)	(337,022)	(808,667)	(391,850)	-16.3%
ENDING FUND BALANCE	<u>\$2,233,487</u>	<u>\$751,184</u>	<u>\$1,424,820</u>	<u>\$1,032,970</u>	<u>37.5%</u>

**CITY OF GARLAND
WAREHOUSE FUND
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
REVENUE					
Transfer from Electric Utility Fund	\$386,750	\$368,612	\$368,612	\$313,284	-15.0%
Transfer from General Fund	289,415	284,866	284,866	223,285	-21.6%
Transfer from Other Funds	271,844	235,464	235,464	179,515	-23.8%
Recovery of Expenditures	19,972	22,800	19,000	19,000	-16.7%
Miscellaneous Revenue	336	0	0	0	0.0%
TOTAL REVENUE	<u>\$968,317</u>	<u>\$911,742</u>	<u>\$907,942</u>	<u>\$735,084</u>	<u>-19.4%</u>
EXPENDITURES					
Personnel	\$535,483	\$623,856	\$630,391	\$574,246	-8.0%
Operations	130,282	90,365	100,309	84,429	-6.6%
Capital	70,279	0	32,265	0	0.0%
Sub-Total	<u>\$736,044</u>	<u>\$714,221</u>	<u>\$762,965</u>	<u>\$658,675</u>	<u>-7.8%</u>
Support Services	\$102,334	\$101,267	\$101,267	\$120,928	19.4%
Debt Service Transfer	6,950	1,900	1,900	6,800	257.9%
Total Operating Expenditures	<u>\$845,328</u>	<u>\$817,388</u>	<u>\$866,132</u>	<u>\$786,403</u>	<u>-3.8%</u>
General & Administrative	\$82,895	\$82,895	\$82,895	\$77,967	-5.9%
Transfer to Long Term Disability Fund	1,666	1,669	1,669	1,664	-0.3%
Inventory/Salvage Adjustment	(1,381)	0	0	0	0.0%
TOTAL EXPENDITURES	<u>\$928,508</u>	<u>\$901,952</u>	<u>\$950,696</u>	<u>\$866,034</u>	<u>-4.0%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	\$39,809	\$9,790	(\$42,754)	(\$130,950)	
BEGINNING FUND BALANCE	\$192,775	\$125,375	\$232,584	\$189,830	51.4%
Change in Fund Balance	39,809	9,790	(42,754)	(130,950)	
ENDING FUND BALANCE	<u>\$232,584</u>	<u>\$135,165</u>	<u>\$189,830</u>	<u>\$58,881</u>	<u>-56.4%</u>

**CITY OF GARLAND
WAREHOUSE FUND
2013-14**

NON-DEPARTMENTAL EXPENDITURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
1% Base Salary Increase	\$0	\$0	\$0	\$3,299	0.0%
Market Adjustment	0	4,879	4,879	951	-80.5%
One-Time Lump Sum Payment	0	14,037	14,037	8,626	-38.5%
Retiree Insurance	15,302	17,301	17,301	18,630	7.7%
City Insurance Adjustment	3,013	6,732	13,267	5,437	-19.2%
Sub-Total Personnel Costs	<u>\$18,315</u>	<u>\$42,949</u>	<u>\$49,484</u>	<u>\$36,943</u>	<u>-14.0%</u>
Employee Assistance Program	\$199	\$264	\$264	\$264	0.0%
Sub-Total Operations Costs	<u>\$199</u>	<u>\$264</u>	<u>\$264</u>	<u>\$264</u>	<u>0.0%</u>
Total Non-Departmental	<u><u>\$18,514</u></u>	<u><u>\$43,213</u></u>	<u><u>\$49,748</u></u>	<u><u>\$37,207</u></u>	<u><u>-13.9%</u></u>

SUPPORT SERVICES

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
Facilities Management	\$90,073	\$86,999	\$86,999	\$91,422	5.1%
Information Technology	7,190	7,371	7,371	22,818	209.6%
IT Replacement Fund	3,448	6,897	6,897	6,688	-3.0%
IT Project Fund	1,623	0	0	0	0.0%
Total Support Services	<u><u>\$102,334</u></u>	<u><u>\$101,267</u></u>	<u><u>\$101,267</u></u>	<u><u>\$120,928</u></u>	<u><u>19.4%</u></u>

**CITY OF GARLAND
GENERAL OBLIGATION BOND DEBT SERVICE
REVENUES/EXPENDITURES
2013-14**

	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED	% CHG APPRV
REVENUE					
Current Ad Valorem Tax	\$30,879,078	\$30,224,235	\$30,561,867	\$30,608,431	1.3%
Prior Year Ad Valorem Tax	478,851	485,004	449,185	471,644	-2.8%
Ad Valorem Transfer from I-30 TIF	232,467	249,916	255,661	271,369	8.6%
Miscellaneous Revenue	0	35,415	35,415	35,415	0.0%
Interest Earnings	12,326	14,231	15,921	17,513	23.1%
Ad Valorem & Interest Revenue	\$31,602,722	\$31,008,801	\$31,318,049	\$31,404,372	1.3%
Transfer from Electric Utility Fund	\$13,419,831	\$13,432,527	\$13,432,527	\$13,518,586	0.6%
Transfer from Water Utility Fund	1,261,614	1,282,543	1,282,543	1,254,095	-2.2%
Transfer from Wastewater Utility Fund	3,371,199	3,357,327	3,357,327	3,341,804	-0.5%
Transfer from Env. Waste Svcs. Fund	1,060,751	1,297,245	1,297,245	1,183,315	-8.8%
Transfer from Stormwater Mgmt. Fund	6,249	25,313	25,313	24,484	-3.3%
Transfer from Fleet Services Fund	52,091	62,639	62,639	88,191	40.8%
Transfer from Information Technology Fund	1,378,660	1,377,116	1,377,116	1,232,419	-10.5%
Transfer from Customer Service Fund	2,205,494	2,205,238	2,205,238	2,203,721	-0.1%
Transfer from Warehouse Fund	6,950	1,900	1,900	6,800	257.9%
TOTAL REVENUE	\$54,365,561	\$54,050,649	\$54,359,897	\$54,257,787	0.4%
DEBT SERVICE PAYMENTS					
General Obligation Bonds - Tax Paid					
Principal	\$12,320,000	\$14,790,000	\$14,790,000	\$15,460,000	4.5%
Interest	6,821,282	9,914,261	9,914,261	7,784,213	-21.5%
Principal - Firewheel Golf	590,000	740,000	740,000	790,000	6.8%
Interest - Firewheel Golf	343,240	312,343	312,343	274,160	-12.2%
Principal - Harbor Point	232,725	230,398	230,398	228,094	-1.0%
Interest - Harbor Point	440,779	470,000	470,000	750,000	59.6%
	\$20,748,026	\$26,457,002	\$26,457,002	\$25,286,467	-4.4%
Certificates of Obligation - Tax Paid					
Principal	\$4,695,000	\$2,350,000	\$2,350,000	\$3,340,000	42.1%
Interest	1,273,606	1,253,021	1,253,021	1,356,399	8.3%
Principal - Downtown TIF	0	0	0	55,000	0.0%
Interest - Downtown TIF	0	0	0	98,716	0.0%
Principal - Firewheel Golf	85,000	115,000	115,000	235,000	104.3%
Interest - Firewheel Golf	54,195	63,477	63,477	105,529	66.2%
	\$6,107,801	\$3,781,498	\$3,781,498	\$5,190,644	37.3%
Less Wireless Utility Transfers	\$256,204	\$255,128	\$255,128	\$253,539	-0.6%
Net Certificates of Obligation	\$5,851,597	\$3,526,370	\$3,526,370	\$4,937,105	40.0%
Transfer to Customer Svc. - Utility Bldg.	\$86,443	\$86,444	\$86,444	\$86,408	0.0%
Commercial Paper - Tax Paid					
Interest	\$44,649	\$158,629	\$66,051	\$156,438	-1.4%
Short-Term Tax Note - Tax Paid					
Principal	\$5,440,000	\$0	\$0	\$1,700,000	0.0%
Interest	27,109	0	0	15,300	0.0%
	\$5,467,109	\$0	\$0	\$1,715,300	0.0%
Bond Issue / Paying Agent Maint. Fee	\$429,628	\$525,000	\$525,000	\$531,000	1.1%
Total General Expenditures	\$32,627,452	\$30,753,445	\$30,660,867	\$32,712,718	6.4%

**CITY OF GARLAND
GENERAL OBLIGATION BOND DEBT SERVICE
REVENUES/EXPENDITURES
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
GO Bonds - Utility Paid					
Electric	\$6,997,872	\$6,966,701	\$6,966,701	\$6,995,267	0.4%
Water	1,061,245	1,251,430	1,251,430	1,223,176	-2.3%
Wastewater	2,987,453	3,332,436	3,332,436	3,317,068	-0.5%
	<u>\$11,046,570</u>	<u>\$11,550,567</u>	<u>\$11,550,567</u>	<u>\$11,535,511</u>	<u>-0.1%</u>
COs - Utility Paid					
Electric	\$6,259,488	\$6,304,038	\$6,304,038	\$6,362,538	0.9%
Water	169,125	0	0	0	0.0%
Wastewater	358,750	0	0	0	0.0%
Stormwater Management	0	19,090	19,090	18,300	-4.1%
	<u>\$6,787,363</u>	<u>\$6,323,128</u>	<u>\$6,323,128</u>	<u>\$6,380,838</u>	<u>0.9%</u>
In-Lieu-of Wireless Communication					
Electric	\$162,471	\$161,788	\$161,788	\$160,781	-0.6%
Water	31,244	31,113	31,113	30,919	-0.6%
Wastewater	24,996	24,891	24,891	24,736	-0.6%
Environmental Waste Svcs. - Delivery	31,244	31,113	31,113	30,919	-0.6%
Stormwater Management	6,249	6,223	6,223	6,184	-0.6%
	<u>\$256,204</u>	<u>\$255,128</u>	<u>\$255,128</u>	<u>\$253,539</u>	<u>-0.6%</u>
EWS - Delivery Expenditures					
Principal	\$930,000	\$1,180,000	\$1,180,000	\$1,055,000	-10.6%
Interest	99,507	86,132	86,132	97,396	13.1%
	<u>\$1,029,507</u>	<u>\$1,266,132</u>	<u>\$1,266,132</u>	<u>\$1,152,396</u>	<u>-9.0%</u>
Fleet Services Expenditures					
Principal	\$30,000	\$40,000	\$40,000	\$65,000	62.5%
Interest	22,091	22,639	22,639	23,191	2.4%
	<u>\$52,091</u>	<u>\$62,639</u>	<u>\$62,639</u>	<u>\$88,191</u>	<u>40.8%</u>
Information Technology Expenditures					
Principal	\$1,035,000	\$1,070,000	\$1,070,000	\$945,000	-11.7%
Interest	343,660	307,116	307,116	287,419	-6.4%
	<u>\$1,378,660</u>	<u>\$1,377,116</u>	<u>\$1,377,116</u>	<u>\$1,232,419</u>	<u>-10.5%</u>
Customer Service Expenditures					
Principal	\$1,080,000	\$1,115,000	\$1,115,000	\$1,150,000	3.1%
Interest	1,125,494	1,090,238	1,090,238	1,053,721	-3.3%
	<u>\$2,205,494</u>	<u>\$2,205,238</u>	<u>\$2,205,238</u>	<u>\$2,203,721</u>	<u>-0.1%</u>
Warehouse Expenditures					
Principal	\$5,000	\$0	\$0	\$5,000	0.0%
Interest	1,950	1,900	1,900	1,800	-5.3%
	<u>\$6,950</u>	<u>\$1,900</u>	<u>\$1,900</u>	<u>\$6,800</u>	<u>257.9%</u>
TOTAL EXPENDITURES	<u>\$55,390,291</u>	<u>\$53,795,293</u>	<u>\$53,702,715</u>	<u>\$55,566,133</u>	<u>3.3%</u>
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$1,024,730)	\$255,356	\$657,182	(\$1,308,346)	
BEGINNING FUND BALANCE	\$6,265,763	\$4,704,246	\$5,241,033	\$5,898,215	25.4%
Change in Fund Balance	(1,024,730)	255,356	657,182	(1,308,346)	
ENDING FUND BALANCE	<u>\$5,241,033</u>	<u>\$4,959,602</u>	<u>\$5,898,215</u>	<u>\$4,589,869</u>	<u>-7.5%</u>

**CITY OF GARLAND
GENERAL OBLIGATION BOND DEBT SERVICE
EXPENDITURE DETAIL
2013-14**

	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED	% CHG APPRV
<u>GENERAL FUND</u>					
General Obligation Bonds:					
Principal	\$12,320,000	\$14,790,000	\$14,790,000	\$15,460,000	4.5%
Interest	6,821,282	9,914,261	9,914,261	7,784,213	-21.5%
Principal - Firewheel Golf	590,000	740,000	740,000	790,000	6.8%
Interest - Firewheel Golf	343,240	312,343	312,343	274,160	-12.2%
Principal - Harbor Point	232,725	230,398	230,398	228,094	-1.0%
Interest - Harbor Point	440,779	470,000	470,000	750,000	59.6%
	<u>\$20,748,026</u>	<u>\$26,457,002</u>	<u>\$26,457,002</u>	<u>\$25,286,467</u>	<u>-4.4%</u>
Certificates of Obligation:					
Principal	\$4,695,000	\$2,350,000	\$2,350,000	\$3,340,000	42.1%
Interest	1,273,606	1,253,021	1,253,021	1,356,399	8.3%
Principal - Downtown TIF	0	0	0	55,000	0.0%
Interest - Downtown TIF	0	0	0	98,716	0.0%
Principal - Firewheel Golf	85,000	115,000	115,000	235,000	104.3%
Interest - Firewheel Golf	54,195	63,477	63,477	105,529	66.2%
	<u>\$6,107,801</u>	<u>\$3,781,498</u>	<u>\$3,781,498</u>	<u>\$5,190,644</u>	<u>37.3%</u>
Less Wireless Utility Transfers	\$256,204	\$255,128	\$255,128	\$253,539	-0.6%
Net Certificates of Obligation	<u>\$5,851,597</u>	<u>\$3,526,370</u>	<u>\$3,526,370</u>	<u>\$4,937,105</u>	<u>40.0%</u>
Transfer to Customer Svc. - Utility Bldg.	\$86,443	\$86,444	\$86,444	\$86,408	0.0%
Commercial Paper:					
Interest	\$44,649	\$158,629	\$66,051	\$156,438	-1.4%
Short-Term Tax Note:					
Principal	\$5,440,000	\$0	\$0	\$1,700,000	0.0%
Interest	27,109	0	0	15,300	0.0%
	<u>\$5,467,109</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,715,300</u>	<u>0.0%</u>
Bond Issue / Paying Agent Maint. Fee	\$429,628	\$525,000	\$525,000	\$531,000	1.1%
<u>ELECTRIC UTILITY FUND</u>					
General Obligation Bonds:					
Principal	\$4,640,000	\$4,820,000	\$4,820,000	\$5,095,000	5.7%
Interest	2,357,872	2,146,701	2,146,701	1,900,267	-11.5%
	<u>\$6,997,872</u>	<u>\$6,966,701</u>	<u>\$6,966,701</u>	<u>\$6,995,267</u>	<u>0.4%</u>
Certificates of Obligation:					
Principal	\$0	\$45,000	\$45,000	\$105,000	133.3%
Interest	6,259,488	6,259,038	6,259,038	6,257,538	0.0%
	<u>\$6,259,488</u>	<u>\$6,304,038</u>	<u>\$6,304,038</u>	<u>\$6,362,538</u>	<u>0.9%</u>
In-Lieu-of Wireless Communication	\$162,471	\$161,788	\$161,788	\$160,781	-0.6%
<u>WATER UTILITY FUND</u>					
General Obligation Bonds:					
Principal	\$705,000	\$925,000	\$925,000	\$935,000	1.1%
Interest	356,245	326,430	326,430	288,176	-11.7%
	<u>\$1,061,245</u>	<u>\$1,251,430</u>	<u>\$1,251,430</u>	<u>\$1,223,176</u>	<u>-2.3%</u>
Certificates of Obligation:					
Principal	\$165,000	\$0	\$0	\$0	0.0%
Interest	4,125	0	0	0	0.0%
	<u>\$169,125</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.0%</u>
In-Lieu-of Wireless Communication	\$31,244	\$31,113	\$31,113	\$30,919	-0.6%

**CITY OF GARLAND
GENERAL OBLIGATION BOND DEBT SERVICE
EXPENDITURE DETAIL
2013-14**

	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED	% CHG APPRV
<u>WASTEWATER UTILITY FUND</u>					
General Obligation Bonds:					
Principal	\$1,920,000	\$2,350,000	\$2,350,000	\$2,440,000	3.8%
Interest	1,067,453	982,436	982,436	877,068	-10.7%
	<u>\$2,987,453</u>	<u>\$3,332,436</u>	<u>\$3,332,436</u>	<u>\$3,317,068</u>	<u>-0.5%</u>
Certificates of Obligation:					
Principal	\$350,000	\$0	\$0	\$0	0.0%
Interest	8,750	0	0	0	0.0%
	<u>\$358,750</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.0%</u>
In-Lieu-of Wireless Communication	\$24,996	\$24,891	\$24,891	\$24,736	-0.6%
<u>EWS FUND</u>					
Certificates of Obligation:					
Principal	\$930,000	\$1,180,000	\$1,180,000	\$1,055,000	-10.6%
Interest	99,507	86,132	86,132	97,396	13.1%
	<u>\$1,029,507</u>	<u>\$1,266,132</u>	<u>\$1,266,132</u>	<u>\$1,152,396</u>	<u>-9.0%</u>
In-Lieu-of Wireless Communication	\$31,244	\$31,113	\$31,113	\$30,919	-0.6%
<u>STORMWATER MANAGEMENT FUND</u>					
Certificates of Obligation:					
Principal	\$0	\$15,000	\$15,000	\$15,000	0.0%
Interest	0	4,090	4,090	3,300	-19.3%
	<u>\$0</u>	<u>\$19,090</u>	<u>\$19,090</u>	<u>\$18,300</u>	<u>-4.1%</u>
In-Lieu-of Wireless Communication	\$6,249	\$6,223	\$6,223	\$6,184	-0.6%
<u>FLEET SERVICES FUND</u>					
General Obligation Bonds:					
Principal	\$20,000	\$25,000	\$25,000	\$10,000	-60.0%
Interest	3,760	3,006	3,006	2,127	-29.2%
	<u>\$23,760</u>	<u>\$28,006</u>	<u>\$28,006</u>	<u>\$12,127</u>	<u>-56.7%</u>
Certificates of Obligation:					
Principal	\$10,000	\$15,000	\$15,000	\$55,000	266.7%
Interest	18,331	19,633	19,633	21,064	7.3%
	<u>\$28,331</u>	<u>\$34,633</u>	<u>\$34,633</u>	<u>\$76,064</u>	<u>119.6%</u>
<u>INFORMATION TECHNOLOGY FUND</u>					
General Obligation Bonds:					
Principal	\$0	\$25,000	\$25,000	\$25,000	0.0%
Interest	3,410	2,988	2,988	2,238	-25.1%
	<u>\$3,410</u>	<u>\$27,988</u>	<u>\$27,988</u>	<u>\$27,238</u>	<u>-2.7%</u>
Certificates of Obligation:					
Principal	\$1,035,000	\$1,045,000	\$1,045,000	\$920,000	-12.0%
Interest	340,250	304,128	304,128	285,181	-6.2%
	<u>\$1,375,250</u>	<u>\$1,349,128</u>	<u>\$1,349,128</u>	<u>\$1,205,181</u>	<u>-10.7%</u>

**CITY OF GARLAND
GENERAL OBLIGATION BOND DEBT SERVICE
EXPENDITURE DETAIL
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
<u>CUSTOMER SERVICE FUND</u>					
General Obligation Bonds:					
Principal	\$15,000	\$5,000	\$5,000	\$10,000	100.0%
Interest	35,323	34,847	34,847	34,531	-0.9%
	<u>\$50,323</u>	<u>\$39,847</u>	<u>\$39,847</u>	<u>\$44,531</u>	<u>11.8%</u>
Certificates of Obligation:					
Principal	\$1,065,000	\$1,110,000	\$1,110,000	\$1,140,000	2.7%
Interest	1,090,171	1,055,391	1,055,391	1,019,190	-3.4%
	<u>\$2,155,171</u>	<u>\$2,165,391</u>	<u>\$2,165,391</u>	<u>\$2,159,190</u>	<u>-0.3%</u>
<u>WAREHOUSE FUND</u>					
General Obligation Bonds:					
Principal	\$5,000	\$0	\$0	\$5,000	0.0%
Interest	1,950	1,900	1,900	1,800	-5.3%
	<u>\$6,950</u>	<u>\$1,900</u>	<u>\$1,900</u>	<u>\$6,800</u>	<u>257.9%</u>
<u>SUMMARY</u>					
General Obligation Bonds:					
Principal	\$20,447,725	\$23,910,398	\$23,910,398	\$24,998,094	4.5%
Interest	11,431,314	14,194,912	14,194,912	11,914,580	-16.1%
	<u>\$31,879,039</u>	<u>\$38,105,310</u>	<u>\$38,105,310</u>	<u>\$36,912,674</u>	<u>-3.1%</u>
Certificates of Obligation:					
Principal	\$8,335,000	\$5,875,000	\$5,875,000	\$6,920,000	17.8%
Interest	9,148,423	9,044,910	9,044,910	\$9,244,313	2.2%
	<u>\$17,483,423</u>	<u>\$14,919,910</u>	<u>\$14,919,910</u>	<u>\$16,164,313</u>	<u>8.3%</u>
Less Wireless Utility Transfers	\$256,204	\$255,128	\$255,128	\$253,539	-0.6%
Transfer to Customer Service	86,443	86,444	86,444	86,408	0.0%
Net Certificates of Obligation	<u>\$17,313,662</u>	<u>\$14,751,226</u>	<u>\$14,751,226</u>	<u>\$15,997,182</u>	<u>8.4%</u>
Commercial Paper:					
Interest	\$44,649	\$158,629	\$66,051	\$156,438	-1.4%
Short-Term Tax Note:					
Principal	\$5,440,000	\$0	\$0	\$1,700,000	0.0%
Interest	27,109	0	0	15,300	0.0%
	<u>\$5,467,109</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,715,300</u>	<u>0.0%</u>
In-Lieu-of Wireless Communication	\$256,204	\$255,128	\$255,128	\$253,539	-0.6%
Bond Issue / Paying Agent Maint. Fee	\$429,628	\$525,000	\$525,000	\$531,000	1.1%
TOTAL DEBT	<u><u>\$55,390,291</u></u>	<u><u>\$53,795,293</u></u>	<u><u>\$53,702,715</u></u>	<u><u>\$55,566,133</u></u>	<u><u>3.3%</u></u>

**CITY OF GARLAND
REVENUE BOND DEBT SERVICE
REVENUES/EXPENDITURES
2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 PROPOSED</u>	<u>% CHG APPRV</u>
<u>REVENUE</u>					
Transfer from Electric Utility Fund	\$10,473,270	\$10,367,300	\$10,141,608	\$9,929,481	-4.2%
Transfer from Water Utility Fund	6,894,281	7,478,041	7,402,036	7,907,603	5.7%
Transfer from Wastewater Utility Fund	11,939,184	11,857,271	11,710,151	11,745,722	-0.9%
TOTAL REVENUE	<u>\$29,306,735</u>	<u>\$29,702,612</u>	<u>\$29,253,795</u>	<u>\$29,582,806</u>	<u>-0.4%</u>
<u>DEBT SERVICE PAYMENTS</u>					
Electric Revenue Bonds					
Principal	\$5,735,000	\$5,985,000	\$5,985,000	\$6,140,000	2.6%
Interest	4,705,480	4,382,300	4,156,608	3,789,481	-13.5%
Bond Cost	32,790	0	0	0	
Sub-Total	<u>\$10,473,270</u>	<u>\$10,367,300</u>	<u>\$10,141,608</u>	<u>\$9,929,481</u>	<u>-4.2%</u>
Water Revenue Bonds					
Principal	\$3,242,079	\$3,780,000	\$3,780,000	\$4,420,000	16.9%
Interest	3,647,696	3,698,041	3,622,036	3,487,603	-5.7%
Bond Cost	4,506	0	0	0	
Sub-Total	<u>\$6,894,281</u>	<u>\$7,478,041</u>	<u>\$7,402,036</u>	<u>\$7,907,603</u>	<u>5.7%</u>
Wastewater Revenue Bonds					
Principal	\$6,307,921	\$6,585,000	\$6,585,000	\$6,965,000	5.8%
Interest	5,598,177	5,272,271	5,125,151	4,780,722	-9.3%
Bond Cost	33,086	0	0	0	
Sub-Total	<u>\$11,939,184</u>	<u>\$11,857,271</u>	<u>\$11,710,151</u>	<u>\$11,745,722</u>	<u>-0.9%</u>
TOTAL EXPENDITURES	<u>\$29,306,735</u>	<u>\$29,702,612</u>	<u>\$29,253,795</u>	<u>\$29,582,806</u>	<u>-0.4%</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>

**CITY OF GARLAND
DETAIL OF INTERGOVERNMENTAL TRANSFERS
2013-14**

	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED	% CHG APPRV
TO GENERAL FUND FROM:					
Recreation Performance Fund	\$125,000	\$100,000	\$100,000	\$100,000	0.0%
Indirect Costs - Housing Assistance	110,000	110,000	110,000	0	-100.0%
Indirect Costs - CDBG	25,194	0	0	0	0.0%
Indirect Costs - HOME	20,970	0	0	0	0.0%
Indirect Costs - NETLS	15,318	0	0	0	0.0%
Electric Utility Fund	0	0	200,599	947,338	
Sub-Total	\$296,482	\$210,000	\$410,599	\$1,047,338	398.7%
G&A TO THE GENERAL FUND FROM:					
Electric Utility Fund	\$3,164,239	\$3,164,239	\$3,164,239	\$3,244,774	2.5%
Water Utility Fund	533,796	533,796	533,796	588,998	10.3%
Wastewater Utility Fund	863,890	863,890	863,890	882,948	2.2%
Environmental Waste Services Fund	666,449	666,449	666,449	660,908	-0.8%
Stormwater Management Fund	214,118	214,118	214,118	199,569	-6.8%
Hotel/Motel Tax Fund	4,101	4,101	4,101	14,921	263.8%
SafeLight Fund	12,121	12,121	12,121	11,617	-4.2%
Recreation Performance Fund	13,051	13,051	13,051	1,418	-89.1%
Self Insurance Fund	88,259	88,259	88,259	52,846	-40.1%
Group Health Insurance Fund	46,154	46,154	46,154	117,935	155.5%
Sub-Total	\$5,606,178	\$5,606,178	\$5,606,178	\$5,775,934	3.0%
TO ELECTRIC UTILITY FUND FROM:					
Rate Mitigation Fund	\$0	\$31,150,000	\$18,750,000	\$8,000,000	-74.3%
Firewheel Fund	14,103	14,103	14,103	0	-100.0%
Sub-Total	\$14,103	\$31,164,103	\$18,764,103	\$8,000,000	-74.3%
TO FIREWHEEL FUND FROM:					
General Fund	\$500,000	\$0	\$500,000	\$0	0.0%
Sub-Total	\$500,000	\$0	\$500,000	\$0	0.0%
TO INFRASTRUCTURE R&R FUND FROM:					
General Fund	\$4,433,158	\$4,433,158	\$5,083,158	\$4,433,158	0.0%
Water Utility Fund	692,557	702,945	702,945	713,489	1.5%
Wastewater Utility Fund	692,557	702,945	702,945	713,489	1.5%
Sub-Total	\$5,818,272	\$5,839,048	\$6,489,048	\$5,860,136	0.4%
TO SUMMER NUTRITION FUND FROM:					
General Fund	\$20,000	\$20,000	\$20,000	\$20,000	0.0%
Sub-Total	\$20,000	\$20,000	\$20,000	\$20,000	0.0%
TO DEBT SERVICE FUND FROM:					
General Fund	\$0	\$35,415	\$35,415	\$35,415	0.0%
Electric Utility Fund	13,419,831	13,432,527	13,432,527	13,518,586	0.6%
Water Utility Fund	1,261,614	1,282,543	1,282,543	1,254,095	-2.2%
Wastewater Utility Fund	3,371,199	3,357,327	3,357,327	3,341,804	-0.5%
Environmental Waste Services Fund	1,062,929	1,297,245	1,297,245	1,183,315	-8.8%
Stormwater Management Fund	6,578	25,313	25,313	24,484	-3.3%
Sub-Total	\$19,122,151	\$19,430,370	\$19,430,370	\$19,357,699	-0.4%

**CITY OF GARLAND
 DETAIL OF INTERGOVERNMENTAL TRANSFERS
 2013-14**

	<u>2011-12 ACTUAL</u>	<u>2012-13 APPROVED</u>	<u>2012-13 REVISED</u>	<u>2013-14 APPROVED</u>	<u>% CHG APPRV</u>
TO GROUP HEALTH INSURANCE FUND FROM:					
All Funds	\$17,619,401	\$18,539,840	\$19,782,429	\$19,954,590	7.6%
Sub-Total	<u>\$17,619,401</u>	<u>\$18,539,840</u>	<u>\$19,782,429</u>	<u>\$19,954,590</u>	<u>7.6%</u>
TO RATE MITIGATION FUND FROM:					
Electric Utility Fund	\$36,350,000	\$0	\$0	\$0	0.0%
Sub-Total	<u>\$36,350,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.0%</u>
TO FAIR HOUSING GRANT FUND FROM:					
General Fund	\$20,000	\$0	\$0	\$0	0.0%
Sub-Total	<u>\$20,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.0%</u>
GRAND TOTAL	<u><u>\$85,366,587</u></u>	<u><u>\$80,809,539</u></u>	<u><u>\$71,002,727</u></u>	<u><u>\$60,015,697</u></u>	<u><u>-25.7%</u></u>

Department Detail

DEPARTMENT MISSION

The Budget and 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 Council's priorities and goals. In preparing the annual Capital Improvement Program, the department seeks to develop a coordinated plan for the funding of the construction of infrastructure and municipal facilities and the acquisition of large or specialized equipment.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Developed and presented to Council the 2012-13 Annual Operating Budget.
- (B) Developed and presented to Council the 2013 Capital Improvement Program (CIP).
- (C) Developed a 5-year Budget Forecast.
- (D) Developed a Fee Schedule for the City.
- (E) Redesigned and enhanced the Quarterly Budget Report.
- (F) Assisted Firewheel in their management strategy.
- (G) Continued to expand and improve the monthly Dashboard Reports.
- (H) Produced and distributed monthly financial reports for all departments.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Develop and present to Council the 2013-14 Annual Operating Budget.
- (B) Develop and present to Council the 2014 Capital Improvement Program.
- (C) Closely monitor local and national economic conditions.
- (D) Continue to improve City Council and Management reports.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Receipt of Government Finance Officers Association (GFOA) Distinguished Budget Award	Yes	Yes	Yes
(2) Combined Operating and CIP Budget per Budget Employee	\$115.0 million	\$146.4 million	TBD
(3) Actual General Fund Expenditures as Percent of Revised Budget	98.4%	100%	100%
(4) Actual General Fund Revenues as Percent of Revised Budget	100.6%	100%	100%

General Fund

BUDGET AND RESEARCH

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$554,668	\$539,974	\$539,974	\$555,350
Operations	15,340	18,462	18,462	31,462
Charge-Outs	0	0	0	0
Capital	0	0	0	0
TOTAL EXPENDITURES	<u>\$570,008</u>	<u>\$558,436</u>	<u>\$558,436</u>	<u>\$586,812</u>

BY OPERATIONAL AREA:

Budget	\$570,008	\$558,436	\$558,436	\$586,812
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TOTAL EXPENDITURES	<u>\$570,008</u>	<u>\$558,436</u>	<u>\$558,436</u>	<u>\$586,812</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$28,376
Percentage Change	5%

STAFFING

Full-Time Positions	6	6	6	6
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>

SIGNIFICANT CHANGES AND NOTES

The FY 2013-14 Adopted Budget includes an additional \$13,000 for a Cost Allocation Study that will allow the City to charge grant funds for administrative overhead.

DEPARTMENT MISSION

To protect the health, safety, and welfare of the construction community in Garland through examination and inspection of commercial properties in addition to new and remodeled residential structures. This is accomplished by providing greater customer service through practical Zoning and International Code compliance, marketing, communication, and education to ensure that Garland is a safer environment for all.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) In December 2011, the City Council voted to adopt seven of the latest International Construction Codes; the 2009 Edition, which included the 2009 International Property Maintenance Code for commercial property maintenance.
- (B) The code adoption not only included implementation of the latest version of energy codes, but it positioned Garland to be in compliance by January 2012 with the State-mandated 2009 IECC (International Energy Conservation Code) for all residential and commercial compliance of all Texas cities.
- (C) By adopting the 2009 IECC, the City of Garland will strive to meet the latest standards and practices by exceeding the previous 2006 International Energy Conservation Code by 15%, again meeting the State mandate by January 2012.
- (D) In the last 14 months, department Building Inspectors have obtained the proper State-mandated certifications to perform the plan reviews and inspections related to the 2009 commercial and residential energy practices.
- (E) Building inspection has revised and updated numerous construction-related handouts and continues to place commercial property maintenance bulletins at the construction counter and on the website. The latter documents help with the ongoing Commercial Property Maintenance Program and its efforts which are coordinated with City Administration. Also, to better educate our citizens, the developmental group at MSMB has installed 41-inch digital monitors in the front and rear lobbies on the first floor. These monitors will stream videos and data related to construction and community development.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) After the North Central Texas Council of Governments (NCTCOG) processes and finalizes the local amendments to the 2012 International Energy Conservation Code, the Garland Building Inspection Department will work on adopting it to maintain actions and practices in line with State mandates which require all Texas cities to adopt codes by January 2013 that are 50% above requirements of the 2006 Energy Conservation Code. This mandate can be met by adopting the 2012 IECC prior to the deadline.
- (B) Building Inspection is working to adopt the 2011 version of the National Electric Code (NEC).
- (C) Building Inspection will host periodic onsite workshops to educate the public on the importance of obtaining building permits as well as short sessions pertaining to framing, mechanical, electrical, and plumbing inspections. In conjunction with these workshops, Building Inspection would like to partner with other developmental departments to present workshops which will benefit the citizens and present a cooperative effort to promote Garland community development.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) All Construction Permits Issued	8,383	7,118	7,118
(2) Average Number of Days to Complete Plan Reviews	4.49	10.85	10.85
(3) Total Number of Construction Inspections Made	31,167	34,713	34,713
(4) Average Inspections per Day per Inspector	40	41	41
(5) Environmental Protection Agency (EPA) Stormwater Inspections for Construction Sites	2,832	5,534	5,534
(6) Total Number of Zoning Inspections Made*	52,232		
(7) Number of Zoning Violations Corrected*	330		
(8) Number of Follow-Up Inspections*	879		

* These functions are no longer performed by the Building Inspection Department.

General Fund

BUILDING INSPECTION

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$1,323,647	\$1,334,691	\$1,193,906	\$1,059,407
Operations	132,259	137,526	122,003	112,141
Charge-Outs	0	(24,000)	(24,000)	(24,000)
Capital	0	0	0	0
TOTAL EXPENDITURES	<u>\$1,455,906</u>	<u>\$1,448,217</u>	<u>\$1,291,909</u>	<u>\$1,147,548</u>

BY OPERATIONAL AREA:

Inspections & Permits	\$1,455,906	\$1,448,217	\$1,291,909	\$1,147,548
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TOTAL EXPENDITURES	<u>\$1,455,906</u>	<u>\$1,448,217</u>	<u>\$1,291,909</u>	<u>\$1,147,548</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget				(\$300,669)
Percentage Change				-21%

STAFFING

Full-Time Positions	19	19	14	14
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>19</u>	<u>19</u>	<u>14</u>	<u>14</u>

SIGNIFICANT CHANGES AND NOTES

The FY 2012-13 Revised Budget includes the transfer of two Building Inspectors, two Zoning Inspectors, and a Permit Assistant to the Code Compliance Department and \$18,300 in operating expenditures.

DEPARTMENT MISSION

The mission of Housing and Community Neighborhood Services is: "To partner with the community to coordinate neighborhood initiatives." Housing initiatives are responsible for improving the economic aspects of neighborhoods through affordable home ownership 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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Help stabilize existing housing in the city of Garland by increasing repair services that promote decent and safe housing.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Increase loan portfolio to promote a self-sustaining loan program.

KEY PERFORMANCE MEASURES

	2011-12 <u>ACTUAL</u>	2012-13 <u>PROJECTED</u>	2013-14 <u>PROJECTED</u>
(1) Substandard Homes Acquired	0	0	1
(2) Substandard Homes Rehabilitated	0	0	1
(3) Substandard Homes Sold	0	0	1
(4) Newly Constructed Houses Sold	0	0	0

CASA Fund

CASA PROGRAM

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$0	\$0	\$0	\$0
Operations	8,962	119,336	119,336	98,111
Charge-Outs	0	0	0	0
Capital	0	0	0	0
Non-Departmental	0	0	0	0
TOTAL EXPENDITURES	<u>\$8,962</u>	<u>\$119,336</u>	<u>\$119,336</u>	<u>\$98,111</u>

BY OPERATIONAL AREA:

CASA	\$8,962	\$119,336	\$119,336	\$98,111
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TOTAL EXPENDITURES	<u>\$8,962</u>	<u>\$119,336</u>	<u>\$119,336</u>	<u>\$98,111</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	(\$21,225)
Percentage Change	-18%

STAFFING

Full-Time Positions	0	0	0	0
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

SIGNIFICANT CHANGES AND NOTES

DEPARTMENT MISSION

City Administration is responsible for the overall supervision of operations and activities within the City of Garland and includes the City Manager, Deputy City Manager, and Assistant City Manager. 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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Submitted the City’s Annual Operating Budget and Capital Improvement Program.
- (B) Provided information to the Mayor and Council as to the City’s financial needs and condition at all times.
- (C) Continued Green Initiative.
- (D) Began City Center project.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Continue Green Initiative.
- (B) Maximize employee resources.
- (C) Enhance financial accountability.
- (D) Strengthen management focus on results.
- (E) Ensure responsiveness to Council and citizens.
- (F) Utilize technology to keep pace with increasing citizen expectations.

KEY PERFORMANCE MEASURES

	2011-12 <u>ACTUAL</u>	2012-13 <u>PROJECTED</u>	2013-14 <u>PROJECTED</u>
(1) Combined Operating Budget	\$499,819,762	\$646,411,312	\$629,126,793
(2) Number of Employees	2,053	2,056	2,058
(3) Tax Rate (cents per \$100 value)	70.46	70.46	70.46

General Fund

CITY ADMINISTRATION

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$961,413	\$894,237	\$894,237	\$922,912
Operations	38,919	47,188	47,188	49,632
Charge-Outs	0	0	0	0
Capital	0	0	0	0
TOTAL EXPENDITURES	<u>\$1,000,332</u>	<u>\$941,425</u>	<u>\$941,425</u>	<u>\$972,544</u>

BY OPERATIONAL AREA:

Administration	\$1,000,332	\$941,425	\$941,425	\$972,544
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TOTAL EXPENDITURES	<u>\$1,000,332</u>	<u>\$941,425</u>	<u>\$941,425</u>	<u>\$972,544</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$31,119
Percentage Change	3%

STAFFING

Full-Time Positions	5	5	5	5
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>

SIGNIFICANT CHANGES AND NOTES

DEPARTMENT MISSION

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 Services Building, and the Municipal Court.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Continued to reduce costs both within and outside the department by utilizing online training resources and by providing continuing legal education classes to City personnel.
- (B) Continued to minimize outside counsel expenses by increasing the handling of cases and transactions in-house.
- (C) Proactively sought to reduce legal expenses through risk reduction strategies such as increased City training and legal awareness and revamping usage of legal resources.
- (D) Reorganized City Marshals Office; provided enhanced training, supervision, and compliance with State and Federal laws and regulations. Expanded coverage to include City Hall and Duckworth Utility Services Building.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Continue to take a proactive role in reducing potential litigation exposure and liability, which ultimately translates into cost-effectiveness and tax dollar savings.
- (B) Continue to favorably resolve a large number of cases during the year through in-house efforts at current budget levels.
- (C) Continue to identify areas of recurrent litigation exposure, communicate with the departments that may be involved, and provide opportunities for training or other support either to avoid lawsuits entirely or to ensure that the City has taken a legally defensible position in the event of litigation.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Percentage of Matters Handled Exclusively or Chiefly In-House	90	95	95
(2) Percentage of Contracts and Other Standard Documents Reviewed, Edited, and Modified within 5 Working Days	95	95	95
(3) Percentage of Time Attorneys Are Available for Consultation within 24 Hours	98	98	98
(4) Number of Public Information Requests Processed	1,000	1,000	1,000

General Fund

CITY ATTORNEY (OFFICE OF)

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$1,679,412	\$1,681,217	\$1,722,641	\$1,782,641
Operations	186,606	173,983	179,729	166,788
Charge-Outs	0	0	0	0
Capital	0	0	0	0
TOTAL EXPENDITURES	<u>\$1,866,018</u>	<u>\$1,855,200</u>	<u>\$1,902,370</u>	<u>\$1,949,429</u>

BY OPERATIONAL AREA:

Legal	\$1,541,403	\$1,494,200	\$1,494,200	\$1,524,797
Garland City Marshals Office	324,615	361,000	408,170	424,632

TOTAL EXPENDITURES	<u>\$1,866,018</u>	<u>\$1,855,200</u>	<u>\$1,902,370</u>	<u>\$1,949,429</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$94,229
Percentage Change	5%

STAFFING

Full-Time Positions	14	14	16	16
Part-Time Positions	5	7	4	4
TOTAL STAFFING	<u>19</u>	<u>21</u>	<u>20</u>	<u>20</u>

SIGNIFICANT CHANGES AND NOTES

The FY 2012-13 Revised Budget includes the elimination of three part-time City Marshal positions and the addition of two full-time City Marshal positions as part of the City's ongoing efforts to provide enhanced security for employees and visitors at various City facilities.

DEPARTMENT MISSION

With its mission, "Community of One People Working Together," the Garland City Council is the governmental body for the City of Garland. Council represents citizens by enacting legislation, establishing City policies, adopting the Annual Operating Budget, and performing a wide variety of other activities, and consists of eight members elected from single-member districts and a Mayor elected at-large.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Promoted interlocal cooperation with Dallas County and other municipalities and governmental agencies.
- (B) Actively represented the City with the Texas Municipal League, United States Conference of Mayors, and other municipal organizations.
- (C) Were actively involved in various community functions and projects.
- (D) Promoted positive image for the City of Garland.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Continue efforts to promote interlocal cooperation with Dallas County, local municipalities, and other governmental agencies.
- (B) Continue to actively represent the City with the Texas Municipal League, United States Conference of Mayors, and other municipal organizations.
- (C) Remain actively involved with the community.
- (D) Continue to promote a positive image for the City of Garland.
- (E) Continue efforts to promote neighborhood vitality and targeted economic development.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Council Work Sessions	24	24	24
(2) Council Meetings	24	24	24
(3) Special Work Sessions/Meetings	4	2	2

General Fund

CITY COUNCIL

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$53,364	\$118,691	\$118,691	\$118,601
Operations	102,272	129,905	129,905	129,905
Charge-Outs	0	(69,603)	(69,603)	(69,513)
Capital	0	0	0	0
TOTAL EXPENDITURES	<u>\$155,636</u>	<u>\$178,993</u>	<u>\$178,993</u>	<u>\$178,993</u>

BY OPERATIONAL AREA:

Council	\$155,636	\$178,993	\$178,993	\$178,993
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TOTAL EXPENDITURES	<u>\$155,636</u>	<u>\$178,993</u>	<u>\$178,993</u>	<u>\$178,993</u>
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CHANGE FROM PRIOR YEAR:

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

STAFFING

Full-Time Positions	1	1	1	1
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

SIGNIFICANT CHANGES AND NOTES

DEPARTMENT MISSION

The City Secretary's Office 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; and processes alcohol permits.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Worked with individual departments to assess records management needs.
- (B) Destroyed 53,000 pounds of paper records (past required retention limits) stored at the Retention Center and other departmental storage spaces.
- (C) Continued the scanning and indexing of documents into the City's OnBase Program.
- (D) Developed accounting system for collecting TABC license fees more efficiently.
- (E) Conducted City Council Election.
- (F) Hired and trained a City Secretary Department Coordinator.
- (G) Continued transition of Regular City Council Meeting Agenda preparation to City Secretary's Office.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Continue to work with individual departments to ensure Records Liaisons are knowledgeable in records management efforts and to serve as a records management advisor and educator as well as to coordinate records storage and destruction methods.
- (B) Continue to refine a system to maximize potential revenue from alcohol permits and collection of delinquent fees.
- (C) Continue Texas Municipal Clerks certification training.
- (D) Independently prepare all City Council Regular Agendas.
- (E) Further train a City Secretary Department Coordinator to serve as back-up for the City Secretary.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Cubic Feet of Records Accessioned to Records Center	400	450	500
(2) Cubic Feet of Records Destroyed	750	1,400	1,600
(3) Permit Requests Processed within 2 Business Days of Receipt from Other Departments Involved	100%	100%	100%

General Fund

CITY SECRETARY

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$206,921	\$246,096	\$246,096	\$150,511
Operations	114,246	121,577	121,577	124,677
Charge-Outs	0	0	0	0
Capital	0	0	0	0
TOTAL EXPENDITURES	<u>\$321,167</u>	<u>\$367,673</u>	<u>\$367,673</u>	<u>\$275,188</u>

BY OPERATIONAL AREA:

Office Operations	\$321,167	\$367,673	\$367,673	\$275,188
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TOTAL EXPENDITURES	<u>\$321,167</u>	<u>\$367,673</u>	<u>\$367,673</u>	<u>\$275,188</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	(\$92,485)
Percentage Change	-25%

STAFFING

Full-Time Positions	3	3	2	2
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>3</u>	<u>3</u>	<u>2</u>	<u>2</u>

SIGNIFICANT CHANGES AND NOTES

The FY 2012-13 Revised Budget reflects the reclassification of the Deputy City Secretary position to a Department Coordinator and the transfer of the Records Technician position to Public and Media Relations to support activities in that area. The FY 2013-14 Adopted Budget includes \$5,000 in additional funding to rebind and further preserve some of the City's oldest legislative records in accordance with the Texas Library and Archives Act.

DEPARTMENT MISSION

The Code Compliance Department’s mission is to enforce State legislation and City ordinances that involve residential properties and multifamily complexes in order to ensure healthy, vital neighborhoods. The department attempts to prevent and eliminate aesthetic problems and ensure that residents have 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 housing and addressing instances of nuisance and substandard housing.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Neighborhood Standards recorded 71,799 inspections requiring enforcement actions as a result of the proactive inspection process (+29%). Nuisance Code violations decreased from 1.22 to 1.00 violation per address, achieving the long-term goal set in 2006.
- (B) Provided a 5.3-hour response time on citizen service requests (down slightly from 5.6 hours).
- (C) Performed 3,004 nuisance abatement work orders and maintained approximately 105 properties acquired by the City through foreclosure. Costs incurred were kept at \$142,000 for these abatement activities through the continuation of improved annual notice procedures and scrutiny of contractor completed work and charges.
- (D) The Single-Family Rental Inspection Program was completely self-funded and, through the continued addition of new permits, funded a new Inspector position to offset the increasing workloads. Staff conducted 1,191 change-in-tenancy inspections on the 8,371 active single-family rental residences and, through the addition to staffing, increased recheck rates and violation corrections.
- (E) The Multi-Family Inspection Program conducted 6,259 exterior inspections and 4,475 interior inspections.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Implement Commercial Property Maintenance Program via reorganization. Establish success criteria and performance measures for the newly acquired program.
- (B) Pursue ordinance adoption and implementation of a Hotel/Motel Inspection Program.
- (C) Fully implement Section 32.07 of the Code of Ordinances in relation to the assessment of applicable penalties and comprehensive inspections for multi-family properties with excessive violations.
- (D) Reduce the average code violations per address to below 1.00.

KEY PERFORMANCE MEASURES

	2011-12 ACTUAL	2012-13 PROJECTED	2013-14 PROJECTED
(1) Average Code Violations per Address	1.00	0.98	0.95
(2) Percent of Homes with >1 Nuisance Violation	12%	11%	10%
(3) Percent of Homes with >1 Min. Housing Violation	11%	10%	9%
(4) Percent of Homes with a Nuisance Violation	35%	33%	30%
(5) Percent of Homes with a Min. Housing Violation	35%	33%	30%
(6) Total Citizen Complaints	12,334	12,000	19,000
(7) Total Inspections Requiring Enforcement	71,799	68,800	85,000
(8) Total Number of Citations	2,673	1,900	2,000
(9) Total Single-Family Change-in-Tenancy Insp.	1,191	1,200	1,500
(10) Total Multi-Family Inspections	10,734	7,200	8,000

General Fund

CODE COMPLIANCE

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$1,709,656	\$1,921,753	\$2,062,538	\$2,259,564
Operations	489,878	512,167	547,821	567,410
Charge-Outs	0	(182,000)	(182,000)	(182,000)
Capital	0	0	0	0
TOTAL EXPENDITURES	<u>\$2,199,534</u>	<u>\$2,251,920</u>	<u>\$2,428,359</u>	<u>\$2,644,974</u>

BY OPERATIONAL AREA:

Administration	\$855,602	\$836,179	\$842,713	\$881,955
Environmental Code	982,373	931,384	932,220	959,686
Commercial Property	0	0	168,841	305,661
Rental Inspection	184,371	276,692	276,746	283,047
Citizens Relations Representative	270	0	0	0
Multi-Family Housing	176,918	207,665	207,839	214,625

TOTAL EXPENDITURES	<u>\$2,199,534</u>	<u>\$2,251,920</u>	<u>\$2,428,359</u>	<u>\$2,644,974</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$393,054
Percentage Change	17%

STAFFING

Full-Time Positions	29	30	35	35
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>29</u>	<u>30</u>	<u>35</u>	<u>35</u>

SIGNIFICANT CHANGES AND NOTES

The FY 2012-13 Revised Budget includes the transfer of five positions from Building Inspection to Code Compliance to enhance the City's ability to enforce commercial property standards. Vehicles, fuel, and other operational costs, along with the transferred positions, increased Code's FY 2012-13 Revised Budget by \$168,800. The FY 2013-14 Adopted Budget for Code Compliance reflects a full year for the costs associated with these positions.

DEPARTMENT MISSION

The mission of Housing and Community Neighborhood Services is: "To partner with the community to coordinate neighborhood initiatives." Housing initiatives are responsible for improving the economic aspects of neighborhoods through affordable home ownership 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 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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Improved service delivery to low to moderate income citizens while stabilizing the housing stock of Garland.
- (B) Increased decent, safe, and sanitary housing in the city of Garland.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Assist low and moderate income homeowners in maintaining safe and affordable housing.
- (B) Foster healthy, stable, and physically attractive neighborhoods.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Minor Home Repair Grant Program Units Completed	9	10	30
(2) Single-Family Rehabilitation Units Completed	2	8	4
(3) Sidewalks	2 (projects)	3 (projects)	0
(4) Sidewalk Volunteer Hours	300	300	0
(5) Speed Humps Installed	2	2	0
(6) Speed Humps Volunteer Hours Donated	100	100	0

DEPARTMENT MISSION

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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Provided general administrative services for CDBG, HOME, ESG, NSP, and HPRP grants that ensure compliance with Federal regulations and with the City of Garland's 2010-2015 Consolidated Plan.
- (B) Increased opportunities for Garland citizens to be involved in the development and implementation of activities prescribed in the Consolidated Plan and sought citizen input on evaluation of the performance of implemented programs.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Provide general administrative services for CDBG, HOME, and ESG grants to ensure compliance with Federal regulations and with the City of Garland's 2010-2015 Consolidated Plan.
- (B) Review and redesign sub-grantee and sub-recipient management and monitoring procedures.
- (C) Expand partnerships with nonprofit agencies to work toward citizen-identified goals.
- (D) Expand interaction with citizen organizations working toward Consolidated Plan priorities.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Nonprofits Monitored	6	10	6
(2) Projects Monitored	15	15	5
(3) Site Visits	6	9	6
(4) Reports Submitted to HUD	7	7	7
(5) Completed Draw-Downs	12	12	12
(6) Technical Assistance Sessions for Nonprofits	3	3	3
(7) Project Eligibility Methods/Studies	4	4	4
(8) Invoices Desk-Monitored	150	150	150
(9) Invoices Approved	150	150	150

Community Development Grant Fund

COMM. DEV. BLOCK GRANT

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$867,793	\$817,661	\$767,478	\$673,459
Operations	1,330,075	1,254,608	1,300,121	1,760,737
Charge-Outs	0	(81,928)	(81,928)	(34,319)
Capital	0	0	0	0
Indirect	25,194	0	0	0
TOTAL EXPENDITURES	<u>\$2,223,062</u>	<u>\$1,990,341</u>	<u>\$1,985,671</u>	<u>\$2,399,877</u>

BY OPERATIONAL AREA:

Public Service	\$281,572	\$269,526	\$269,526	\$272,333
Infrastructure Projects	741,026	612,000	612,000	542,000
Other CDBG Projects	396,337	606,615	606,615	1,195,794
Administration & Planning	329,127	359,368	354,698	363,111
Neighborhood Stabilization Program	449,806	142,832	142,832	26,639
Indirect	25,194	0	0	0

TOTAL EXPENDITURES	<u>\$2,223,062</u>	<u>\$1,990,341</u>	<u>\$1,985,671</u>	<u>\$2,399,877</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$409,536
Percentage Change	21%

STAFFING

Full-Time Positions	6	7	7	7
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>6</u>	<u>7</u>	<u>7</u>	<u>7</u>

SIGNIFICANT CHANGES AND NOTES

General Fund

COMMUNITY RELATIONS

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$94,245	\$174,443	\$105,358	\$0
Operations	55,975	64,288	48,947	0
Charge-Outs	0	(134,517)	(123,816)	0
Capital	0	0	0	0
TOTAL EXPENDITURES	<u>\$150,220</u>	<u>\$104,214</u>	<u>\$30,489</u>	<u>\$0</u>

BY OPERATIONAL AREA:

Special Events	\$123,377	\$99,214	\$48,812	\$0
Sanctioned Events	26,843	5,000	(18,323)	0

TOTAL EXPENDITURES	<u>\$150,220</u>	<u>\$104,214</u>	<u>\$30,489</u>	<u>\$0</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget				(\$104,214)
Percentage Change				-100%

STAFFING

Full-Time Positions	2	2	0	0
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>2</u>	<u>2</u>	<u>0</u>	<u>0</u>

SIGNIFICANT CHANGES AND NOTES

The Community Relations Department was eliminated with the reorganization that took place in FY 2012-13. This department's primary responsibility, as well as the two positions, have been transferred to the Convention and Visitors Bureau. Additionally, nonprofit community group coordination, including Christmas on the Square, will now be a function of the Parks, Recreation and Cultural Arts Department.

DEPARTMENT MISSION

The primary mission of the Convention and Visitors Bureau (CVB) is to promote Garland as a destination for conferences, business travelers, leisure travelers, sporting events, and other visitor-based events. Programs include marketing, advertising, convention and tourism promotion, convention and tourism services, and public relations. The Bureau develops and distributes marketing materials that promote Garland.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Initiated and received funding from Texas Events Trust Fund for SWAC 2013 Tournament.
- (B) Exhibited at Southwest Showcase.
- (C) Exhibited at Society of Government Meeting Planners Show.
- (D) Relocation of office.
- (E) Advertising in *DFW Visitor Guide*.
- (F) Advertising in *Texas State Travel Guide*.
- (G) Advertising in *Texas Meeting Planner Guide*.
- (H) Advertising in *DFW Area Map* and *Texas Lakes Trail Map*.
- (I) Advertising in *Texas Bound for Golf*.
- (J) Advertising in *Texas Sports Facility Guide*.
- (K) Booked Lady Bass Angler Association Tournament.
- (L) Exhibited at DFW Association Day and DFW Area Tourism Council Marketplace.
- (M) Promotion on TourTex and TravelTex web sites.
- (N) Developed visitor brochure.
- (O) Developed visitor maps.
- (P) TAMIO Award for COTS.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Exhibit at meeting planner shows and events: Southwest Showcase, Association Day, SGMP, and others.
- (B) Advertising in selected publications: *DFW Visitor Guide*, *TX Travel Guide*, *Texas Monthly*, *Dallas Map*, and others.
- (C) Increase online presence and social media for CVB.
- (D) Explore destination packaging with hotels and area attractions.
- (E) Ongoing marketing and branding.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Exhibit Shows Attended	3	5	7
(2) Advertising – Magazines, Maps, etc.	3	11	10

Hotel/Motel Tax Fund

CONVENTION AND VISITORS BUREAU

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$100,061	\$244,764	\$244,764	\$253,543
Operations	485,626	465,876	469,628	468,358
Charge-Outs	0	0	0	0
Capital	0	0	35,000	0
Non-Departmental	6,209	8,822	12,899	27,548
TOTAL EXPENDITURES	<u>\$591,896</u>	<u>\$719,462</u>	<u>\$762,291</u>	<u>\$749,449</u>

BY OPERATIONAL AREA:

Convention & Visitors Bureau	\$520,416	\$710,640	\$749,392	\$721,901
Arts & Tourism	65,271	0	0	0
Non-Departmental	6,209	8,822	12,899	27,548

TOTAL EXPENDITURES	<u>\$591,896</u>	<u>\$719,462</u>	<u>\$762,291</u>	<u>\$749,449</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$29,987
Percentage Change	4%

STAFFING

Full-Time Positions	2	2	4	4
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>2</u>	<u>2</u>	<u>4</u>	<u>4</u>

SIGNIFICANT CHANGES AND NOTES

The Citywide reorganization during FY 2012-13 resulted in the Convention and Visitors Bureau absorbing duties from the Community Relations Department. Two employees from Community Relations, both previously having had a substantial portion of their salaries charged to the Hotel/Motel Tax Fund, are now housed in the Convention and Visitors Bureau.

DEPARTMENT MISSION

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, and Stormwater Management Departments. Customer Service 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. We will strive to exceed customer expectations by providing customers with 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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Implemented a real-time payment processing system at off-site locations.
- (B) Successfully developed and introduced an electronic monthly utility statement (e-bill).
- (C) Completed 311 cost study and facilitated vendor demonstrations.
- (D) Began advanced metering pilot project.
- (E) Completed upgrade of utility customer information and payment systems.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Analyze advanced metering pilot project to determine cost benefits of expanding the pilot to facilitate additional real-time connecting, disconnecting, and reading of customer's electric and water metered services. Develop and implement a customer pre-pay service option.
- (B) Redesign customer self-service website and all related web-based forms and documents to improve customer communications and website clarity.
- (C) Develop process to effectively utilize real-time payment enhancements to improve service connection efficiency and reduce overall customer calls.
- (D) Conduct a vendor Request for Proposal related to a 311 software system and finalize a citywide business transition plan.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Total Calls (annual)	271,387	260,530	260,000
(2) Average Length of Customer Hold Time	127 seconds	195 seconds	150 seconds
(3) Total Meters Read (annual)	1,715,107	1,725,107	1,735,107
(4) Meter Reading Accuracy	99.982%	99.982%	99.985%
(5) Total Annual Revenue Collected	\$283,439,348	\$284,100,000	\$285,000,000
(6) Total Annual Utility Net Write-offs	\$1,350,387	\$1,250,000	\$1,200,000
(7) Customer Field Operations Work Orders Completed per Employee (annually)	7,861	7,910	8,025

Customer Service Fund

CUSTOMER SERVICE

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$5,201,564	\$5,312,402	\$5,312,402	\$5,480,269
Operations	1,567,597	1,775,541	1,775,541	1,815,116
Charge-Outs	0	0	0	0
Capital	0	0	0	0
Non-Departmental	4,628,113	5,055,010	5,045,103	4,905,748
TOTAL EXPENDITURES	<u>\$11,397,274</u>	<u>\$12,142,953</u>	<u>\$12,133,046</u>	<u>\$12,201,133</u>

BY OPERATIONAL AREA:

Administration	\$681,926	\$586,674	\$586,674	\$609,066
Office Operations	575,439	577,098	577,098	591,772
Technical Quality Assurance	1,627,395	1,770,255	1,770,255	1,842,675
City Press	155,936	167,165	167,165	167,165
Meter Reading	793,469	854,607	854,607	885,790
Revenue Recovery	159,415	196,461	196,461	200,823
Credit Office	728,083	769,738	769,738	775,714
Field Operations/Dispatch	932,839	1,011,519	1,011,519	1,028,139
Customer Relations/New Accounts	1,114,658	1,154,426	1,154,426	1,194,241
Non-Departmental	4,628,114	5,055,010	5,045,103	4,905,748
TOTAL EXPENDITURES	<u>\$11,397,274</u>	<u>\$12,142,953</u>	<u>\$12,133,046</u>	<u>\$12,201,133</u>

CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$58,180
Percentage Change	0.5%

STAFFING

Full-Time Positions	95	95	95	95
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>95</u>	<u>95</u>	<u>95</u>	<u>95</u>

SIGNIFICANT CHANGES AND NOTES

DEPARTMENT MISSION

The Economic Development Department's mission is to attract new development and redevelopment by implementing policies and initiatives that capitalize on Garland's unique competitive advantages, to take advantage of near 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 (GEDP) in three key ways: (1) fill and/or support strategic retail, office, residential, and industrial niches; (2) create vibrant commercial and residential districts through wise public investment that leverages private investment; and (3) 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.

2012-13 DEPARTMENT ACCOMPLISHMENTS**(A) Department Formation/Administration**

- Commenced budgetary operations as its own department (1520) independent of the Planning and Community Development Department on June 1, 2013, with 1.5 full-time employees.
- Commenced recruitment for an additional three full-time positions – two professional and one administrative.
- Commenced identification and renovation of new office space for the department.

(B) Downtown Redevelopment Plan Implementation

- Commenced interdepartmental revision of the Downtown capital improvements plan through the Infrastructure Steering Committee process facilitated by Organizational Development.
- Assisted two potential investors in identifying investment opportunities in Downtown.
- Applied retail strategy and recruitment (see "Retail" below).

(C) Forest-Jupiter Sustainable Redevelopment Plan

- Assisted two prospective developers in identifying investment opportunities in the Study Area.

(D) Centerville Marketplace Repositioning Strategy

- Continued implementing the work program of the Repositioning Strategy as approved by HUD and the City, including the sponsorship of an Open House on April 11, 2013; a series of one-on-one key stakeholder interviews and focus groups; and infrastructure planning with the Infrastructure Steering Committee/Core Team.

(E) Retail

- Initiated a retail patron survey of residents and patrons. The survey instrument will be used as a template for future retail center patronage studies.
- Assist redevelopment interest in the former Power Station property.

(F) Real Estate Asset Management

- Negotiated the option agreement for the private sale of tax-foreclosed property located at 2000 North First Street and 111 and 121 East Buckingham Road.
- Continued working with Organizational Development and the Real Property Group on process improvements and draft policy development. In partnership with Housing and Community Services, assumed management of Public Purpose Property.

2012-13 DEPARTMENT ACCOMPLISHMENTS (Continued)

- (G) Community and Resource Development
 - Continued coordinating the City’s Federal advocacy efforts with the assistance of FaegreBD Consulting.
 - Submitted a Technical Assistance Grant Request to the Economic Development Administration (EDA) for the development of a Recruitment and Retention Strategy that specifies Garland's targeted industries.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Establish an office location for the department and hire a full complement of staff.
- (B) Continue implementation of Downtown Redevelopment Plan by identifying additional redevelopment projects, selecting the final design for the Downtown Square, and recruiting high priority retailers that fill retail voids.
- (C) Launch the department website upgrades that will enhance the treatment of the Catalyst and Targeted Investment Areas and integrate information with the GEDP and Convention and Visitors Bureau.
- (D) Continue implementation of the Forest-Jupiter Transit-Oriented Development (TOD) Redevelopment Strategy.
- (E) Substantially complete the Centerville Marketplace Repositioning Strategy.
- (F) Continue the implementation of the Economic Development Strategy by executing the joint Economic Development Work Program with the GEDP/Chamber of Commerce.
- (G) Continue expanding resources for economic development and community development in partnership with the Garland Small Business Development Center (SBDC) and other partners.
- (H) Develop a recruitment/retention strategy based on Garland’s targeted industries.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Number of Projects Receiving Entitlements in Strategic Areas	N/A	N/A	3
(2) Number of Projects Receiving Incentives	N/A	N/A	5
(3) Private Investment Pledged for Council-Approved Incentive Agreements	N/A	N/A	\$1,000,000
(4) New Jobs Pledged for Council-Approved Incentive Agreements	N/A	N/A	40
(5) Number of Developer/Real Estate Investor Visitations/Tours Made	N/A	N/A	5
(6) Number of Businesses Actively being Recruited	N/A	N/A	20
(7) Square Feet of New Space Occupied and/or Absorbed from Facilitated Projects	N/A	N/A	250,000

General Fund

ECONOMIC DEVELOPMENT

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$0	\$0	\$100,497	\$606,707
Operations	0	0	132,470	441,572
Charge-Outs	0	0	0	0
Capital	0	0	0	0
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$232,967</u>	<u>\$1,048,279</u>

BY OPERATIONAL AREA:

Economic Development	\$0	\$0	\$232,967	\$1,048,279
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TOTAL EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$232,967</u>	<u>\$1,048,279</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$1,048,279
Percentage Change	100%

STAFFING

Full-Time Positions	0	0	2	5
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>0</u>	<u>0</u>	<u>2</u>	<u>5</u>

SIGNIFICANT CHANGES AND NOTES

The FY 2012-13 Revised Budget marked the creation of the Economic Development (ED) Department, which includes the transfer of two positions from the Planning and Community Development Department. The FY 2013-14 Adopted Budget includes three additional positions being transferred to the ED Department, one from Planning and Community Development, one from GP&L, and one from Information Technology (IT). Personnel and operational costs of the Department will be funded by a transfer from GP&L of approximately \$200,600 in FY 2012-13 and \$947,300 in FY 2013-14.

DEPARTMENT MISSION

The Office of Emergency Management's mission is to preserve, maintain, or otherwise reconstitute the City Government's ability to carry out executive, legislative, and judicial processes when threatened by or following a major emergency or disaster. This department plays a primary role in identifying and mitigating hazards and prepares for, responds to, and manages the recovery from emergency situations that affect our community.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Purchased and installed Outdoor Warning System.
- (B) Implemented Continuity of Operations (COOP) Improvement Plan.
- (C) Conducted a discussion-based Tabletop Exercise and After Action Report in conjunction with Environmental Waste Services to test the Debris Management Plan.
- (D) Developed EOC Direction and Control Plan.
- (E) Continued to manage and administer the Homeland Security Grant Program (HSGP).
- (F) Maintained Advanced Planning status.
- (G) Implemented an Assessment and Improvement Plan for disaster responses and exercises.
- (H) Developed a Disaster Response Team to address command and control in the Emergency Operations Center.
- (I) Maintained compliance with annual National Incident Management System (NIMS) standards.
- (J) Conducted discussion-based exercise and training for Damage Assessment.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Maintain Advanced Planning status.
- (B) Implement Year Two objectives of the Multi-Year Training and Exercise Plan (MTEP); including developing, conducting and evaluating a tabletop exercise.
- (C) Develop a Joint Information System Plan.
- (D) Achieve Storm Ready recertification from the National Weather Service.
- (E) Develop a Volunteer and Donations Management Plan.
- (F) Complete Elected Officials Guide.
- (G) Coordinate City of Garland's participation in regional full-scale Urban Shield Exercise to test capabilities gained through Homeland Security funding.
- (H) Coordinate with County partners to address planning for special populations with functional needs.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Duty Officer Responses / Hours	2/90	5/80	5/80
(2) Disaster Training (personnel trained)	0	150	150
(3) Percent of Citizen Requests Addressed within 24 Hours	98%	98%	98%
(4) Participation in Functional, Tabletop, Full-Scale Drills	1	5	4
(5) Public Education Presentations / # of Attendees	11/500	10/650	6/500
(6) Public Outreach - Publications, Media Interviews	18	12	15
(7) State-Required Planning Reviews and Updates	5	6	6

General Fund

EMERGENCY MANAGEMENT (OFFICE OF)

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$185,677	\$176,104	\$176,104	\$177,439
Operations	18,287	26,248	26,248	25,881
Charge-Outs	0	0	0	0
Capital	0	0	0	0
TOTAL EXPENDITURES	<u>\$203,964</u>	<u>\$202,352</u>	<u>\$202,352</u>	<u>\$203,320</u>

BY OPERATIONAL AREA:

Planning & Operations	\$203,964	\$202,352	\$202,352	\$203,320
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TOTAL EXPENDITURES	<u>\$203,964</u>	<u>\$202,352</u>	<u>\$202,352</u>	<u>\$203,320</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$968
Percentage Change	0%

STAFFING

Full-Time Positions	2	2	2	2
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

SIGNIFICANT CHANGES AND NOTES

Public Safety Grant Fund

EMERGENCY MANAGEMENT GRANTS

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$130,144	\$198,014	\$199,796	\$206,998
Operations	208,215	0	0	72
Charge-Outs	0	0	0	0
Capital	384,498	0	73,000	0
Non-Departmental	0	0	0	0
TOTAL EXPENDITURES	<u>\$722,857</u>	<u>\$198,014</u>	<u>\$272,796</u>	<u>\$207,070</u>

BY OPERATIONAL AREA:

Metro Medical Response Sys. (MMRS)	\$523,847	\$76,463	\$77,057	\$77,256
Urban Areas Security Initiative (UASI)	181,762	64,669	64,669	129,814
UASI - Law Enforcement Assistance & Partnership	17,248	56,882	131,070	0
TOTAL EXPENDITURES	<u>\$722,857</u>	<u>\$198,014</u>	<u>\$272,796</u>	<u>\$207,070</u>

CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$9,056
Percentage Change	5%

STAFFING

Full-Time Positions	3	3	3	3
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>

SIGNIFICANT CHANGES AND NOTES

Although additional Federal funding to purchase specialized equipment was received as reflected in the FY 2012-13 Revised Budget, continued funding of this type is in jeopardy as Federal dollars become more scarce and these types of grant programs become reoriented towards a more regional focus and away from funding provided to individual cities. Further reductions and/or changes in the scope of these and similar grant programs will negatively impact the City's future ability to acquire additional specialized training and equipment related to Emergency Management and will result in the loss of grant-funded positions.

DEPARTMENT MISSION

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 Engineering 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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Completed construction of the following public works projects: Sixth Street Crossing at DART/DGNO Railroads and Walnut intersection, Jupiter-Shiloh VI Sanitary Relief Sewer, and the Spring Park HOA Drainage Improvements along Spring Creek.
- (B) Began construction on Fifth Street from Avenue D to Cedar Drive, Pleasant Valley Road from Firewheel Parkway to Richfield Drive, and various Water and Wastewater improvement projects.
- (C) Accepted the public works improvements associated with the DART Blue Line extension.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Should begin construction of Dairy Road from Celeste Drive to Broadway Boulevard, Pleasant Valley Road Bridge from Richfield Drive to Miles Road, Northwest Highway from Centerville Road to La Prada Drive, Miller Road Bridge over Rowlett Creek, Lyons II Sanitary Relief Sewer, Club Creek Lift Station removal, and North/South Bikeway bridge connections.

KEY PERFORMANCE MEASURES

	2011-12 <u>ACTUAL</u>	2012-13 <u>PROJECTED</u>	2013-14 <u>PROJECTED</u>
(1) Project Management & Design - Ongoing Projects	26	32	25
(2) Flood Plain Management:			
• Administration of Flood Map Revision Requests	2	2	2
• Elevation Certificates Issued	5	12	20
• Letters of Map Amendment	3	7	10
(3) Development:			
• Review of Public Works Development Projects	85	85	85
• Technical Review Comments	67	65	65
• Presubmittal Meetings Attended	217	176	175
(4) Inspection Services:			
• Private Development	64	80	85
• Capital Improvement Projects	17	24	28
(5) Ongoing Local Flooding Projects	11	12	10
(6) Right-of-Way Permits	1,614	1,266	1,270

General Fund

ENGINEERING

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$836,670	\$1,907,885	\$1,907,885	\$1,955,844
Operations	146,000	157,463	173,760	144,636
Charge-Outs	0	(1,033,043)	(1,033,043)	(1,053,892)
Capital	0	0	0	0
TOTAL EXPENDITURES	<u>\$982,670</u>	<u>\$1,032,305</u>	<u>\$1,048,602</u>	<u>\$1,046,588</u>

BY OPERATIONAL AREA:

Office Operations	\$158,640	\$155,040	\$155,040	\$151,319
Design & Development	276,564	353,336	369,633	376,462
Field Operations	462,320	451,247	451,247	442,821
Geographic Info. Systems (GIS) Oper.	85,146	72,682	72,682	75,986

TOTAL EXPENDITURES	<u>\$982,670</u>	<u>\$1,032,305</u>	<u>\$1,048,602</u>	<u>\$1,046,588</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$14,283
Percentage Change	1%

STAFFING

Full-Time Positions	21	21	21	21
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>21</u>	<u>21</u>	<u>21</u>	<u>21</u>

SIGNIFICANT CHANGES AND NOTES

DEPARTMENT MISSION

The Environmental Waste Services (EWS) Department's mission: Keeping our community clean, beautiful, and safe.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Implemented Phase II of the Automated Collection Single Stream Recycling Program.
- (B) Received Greater DFW Recycling Alliance 2013 Recycling Leadership Award for "Outstanding Environmental Public Education and Outreach Programs."
- (C) Received Texas Lone Star Chapter of Solid Waste Association of North America (TxSWANA) Finest Award. EWS was selected for the implementation of an effective Public Information Program related to the Automated and Manual Collection Single Stream Recycling Program.
- (D) Implemented "My Waste" application for smartphones and tablets. This application allows customers to quickly access Service Delivery Operations and Disposal Operations information as well as report non-emergency solid waste problems or make inquiries. Funding in the amount of \$6,950 was received from the North Central Texas Council of Governments for this program.
- (E) Developed a comprehensive Environmental Waste Services Guide that includes an overview of Residential Solid Waste Collection, Brush & Bulky Goods Collection, Recycling Collection, Commercial Collection Services, Disposal Operations, and Community Outreach. The Guide will be disseminated at community outreach events and homeowner association meetings and to new residents. The Guide is funded through a \$13,000 grant from the North Central Texas Council of Governments and Texas Commission on Environmental Quality.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Implement a three to five-year Strategic Plan.
- (B) Update certain sections of the Code of Ordinances, Chapters 50 and 52.

KEY PERFORMANCE MEASURES

	2011-12 ACTUAL	*2012-13 PROJECTED	**2013-14 PROJECTED
(1) Total Tons Collected	149,896	142,265	142,265
(2) Missed Collections	3,803	3,264	3,264
(3) Total Accidents (vehicle)	49	39	39
(4) Total Injuries	14	9	9

* FY 2012-13 – Tons projected based on actuals through April 2013 and estimated throughout remainder of fiscal year.

** FY 2013-14 – Projected assumes same level as current year projections.

Environmental Waste Services Fund

EWS - DELIVERY

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$4,883,540	\$4,999,561	\$4,999,561	\$5,115,268
Operations	4,472,372	4,287,462	4,378,152	4,359,549
Charge-Outs	0	(31,411)	(31,411)	(31,411)
Capital	0	0	0	0
Non-Departmental	8,073,114	8,417,400	8,357,930	8,406,172
TOTAL EXPENDITURES	<u>\$17,429,026</u>	<u>\$17,673,012</u>	<u>\$17,704,232</u>	<u>\$17,849,578</u>

BY OPERATIONAL AREA:

Administration	\$1,527,230	\$1,299,449	\$1,338,934	\$1,343,725
Brush Collection	2,891,413	2,805,089	2,805,089	2,845,911
Residential Collection	2,474,427	2,448,379	2,448,379	2,491,647
Commercial Collection	1,657,524	1,796,118	1,815,742	1,855,504
Recycling Services	805,318	906,577	938,158	906,619
Non-Departmental	8,073,114	8,417,400	8,357,930	8,406,172

TOTAL EXPENDITURES	<u>\$17,429,026</u>	<u>\$17,673,012</u>	<u>\$17,704,232</u>	<u>\$17,849,578</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$176,566
Percentage Change	1%

STAFFING

Full-Time Positions	87	87	87	87
Part-Time Positions	1	1	1	1
TOTAL STAFFING	<u>88</u>	<u>88</u>	<u>88</u>	<u>88</u>

SIGNIFICANT CHANGES AND NOTES

The FY 2013-14 Adopted Budget includes additional funds of \$81,500 for fleet services charges and \$38,000 for a projected increase in fuel cost due to the implementation of Phase II of the Single Stream Recycling Program.

DEPARTMENT MISSION

The Environmental Waste Services (EWS) Department’s mission: Keeping our community clean, beautiful, and safe.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Obtained Texas Commission on Environmental Quality (TCEQ) authorization for the daily use of Alternative Daily Cover (ADC) in lieu of soil to cover the Landfill working face. The use of ADC will result in airspace savings.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Obtain a 50% reduction in soil utilization at the Landfill working face through the utilization of Alternative Daily Cover (ADC).
- (B) Construct a new waste cell at the Hinton Landfill.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>*2012-13 PROJECTED</u>	<u>**2013-14 PROJECTED</u>
(1) Tonnage Disposed	490,681	358,454	358,454
(2) Total Revenue	10,232,741	9,053,585	9,053,585
(3) Total Tonnage Transferred from Transfer Station	104,279	104,737	104,737

* FY 2012-13 – Projected based on actuals through April 2013 and estimated throughout remainder of fiscal year.

** FY 2013-14 – Projected assumes same level as current year projections.

General Fund

EWS - DISPOSAL

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$1,780,305	\$1,806,453	\$1,806,453	\$1,896,724
Operations	2,630,190	2,532,824	2,798,582	2,563,135
Charge-Outs	0	0	0	0
Capital	0	0	0	0
TOTAL EXPENDITURES	<u>\$4,410,495</u>	<u>\$4,339,277</u>	<u>\$4,605,035</u>	<u>\$4,459,859</u>

BY OPERATIONAL AREA:

Castle Landfill	\$168,675	\$138,900	\$138,900	\$132,460
Hinton Landfill	3,152,495	3,256,168	3,521,926	3,098,467
Wood Waste Recycling	13,450	0	0	0
Transfer Station	1,075,875	944,209	944,209	1,228,932

TOTAL EXPENDITURES	<u>\$4,410,495</u>	<u>\$4,339,277</u>	<u>\$4,605,035</u>	<u>\$4,459,859</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$120,582
Percentage Change	3%

STAFFING

Full-Time Positions	29	29	29	29
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>29</u>	<u>29</u>	<u>29</u>	<u>29</u>

SIGNIFICANT CHANGES AND NOTES

The FY 2013-14 Adopted Budget includes an additional \$32,000 to update the Transfer Station's Site Development Plan required by the Texas Commission on Environmental Quality (TCEQ) and \$22,500 for alternative daily cover material that will save airspace and wear-and-tear on equipment. Also, an increase of \$15,000 is approved to obtain engineering services to identify the construction costs and resulting available airspace for the remaining Phase I cells.

DEPARTMENT MISSION

Facilities Management’s mission is to construct and maintain safe, comfortable environments for citizens and employees while minimizing public inconvenience and disruption of City business and to ensure proper use of City facilities through the development of a long-range facility plan. This plan will look at facility life cycle costs as well as cost-benefit analysis of the City-owned facilities to determine the proper use of present and future City facilities.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Successfully completed the following construction projects: Police Shooting Range reconstruction, Convention & Visitors Bureau build-out, relocation of the Pace and Lyles Houses, City Hall UPS replacement and electrical service upgrade, Carver 3 foundation stabilization, Water Department’s Pipe Storage Barn, and several other projects for Garland Power & Light and the Water Department.
- (B) Importation of additional data sets into the Facilities Management software system, i.e. City-owned property, appliances, etc.
- (C) Continued development of processes and procedures to deliver a consistent and reliable level of service.
- (D) Realignment of responsibilities among other City departments to increase efficiencies and capture cost savings.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Completion of various construction projects including the Rowlett Creek Analytical Lab, Fire Station No. 5, installation of the Outdoor Sirens, and the Heritage Park building relocations, as well as significant progress on several Downtown Redevelopment Phase 2 projects including the City Hall Parking Garage and demolition of the City Hall Annex and the former Garland Power & Light Administration building.
- (B) Development of a Citywide security plan with a focus on long-term strategies, policies, and procedures while standardizing system designs, technologies, and components in collaboration with IT.
- (C) Continue to populate the Facilities Management software system with institutional knowledge from our staff members.
- (D) Continue to develop policies and procedures in order to deliver a consistent and reliable level of service to the citizens and employees of Garland.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Number of Facilities Maintained	230	233	231
(2) Square Footage Maintained	1,684,000	1,695,000	1,700,000
(3) Total Work Order Requests	7,349	8,500	9,000
(4) Percent of Work Orders Completed by Target Date	77%	75%	75%

Facilities Management Fund

FACILITIES MANAGEMENT

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$1,776,725	\$1,933,824	\$1,933,824	\$1,917,631
Operations	4,463,717	4,643,769	4,641,148	4,780,602
Charge-Outs	0	(110,000)	(110,000)	(100,000)
Capital	0	0	13,000	0
Non-Departmental	482,738	551,698	573,725	557,253
TOTAL EXPENDITURES	<u>\$6,723,180</u>	<u>\$7,019,291</u>	<u>\$7,051,697</u>	<u>\$7,155,486</u>

BY OPERATIONAL AREA:

Custodial	\$1,186,320	\$1,285,219	\$1,285,219	\$1,318,059
Building Services	2,076,282	2,623,660	2,634,039	2,523,387
Utilities	2,748,000	2,531,862	2,531,862	2,668,963
Planning & Development	72,339	0	0	0
Carver Center	70,075	44,468	44,468	0
Construction Services	87,426	(17,616)	(17,616)	87,824
Non-Departmental	482,738	551,698	573,725	557,253

TOTAL EXPENDITURES	<u>\$6,723,180</u>	<u>\$7,019,291</u>	<u>\$7,051,697</u>	<u>\$7,155,486</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$136,195
Percentage Change	2%

STAFFING

Full-Time Positions	33	33	33	33
Part-Time Positions	1	1	1	1
TOTAL STAFFING	<u>34</u>	<u>34</u>	<u>34</u>	<u>34</u>

SIGNIFICANT CHANGES AND NOTES

Facilities Management is currently housed in trailers and lacks an adequate shop area for repair work. Additionally, with Downtown Redevelopment and other changes, existing storage space utilized by Facilities Management will be eliminated. To address this situation, the department will lease space in FY 2013-14.

DEPARTMENT MISSION

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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Investigated 54 complaints with a high resolution rate.
- (B) Investigated complaints in a timely manner (90% HUD efficiency ratio).
- (C) Provided information and education to residents regarding Fair Housing laws.
- (D) Implemented Partnership Grant.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Expand community partnerships to address housing outreach and awareness.
- (B) Improve educational and promotional materials and new media usage.
- (C) Implement third year strategy of Analysis of Impediments study.
- (D) Seek new HUD Partnership Grant.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Number of Fair Housing Complaints Filed	54	75	77
(2) Percent of Complaints Processed (investigated or conciliated) within 100 Days	90	94	95
(3) Number of Fair Housing Inquiries	416	635	655
(4) Clients Who Receive Fair Housing Information	1,062	1,875	2,156
(5) Citizens Who Learn about Housing Rights and Responsibilities	23,500	24,750	25,245

Fair Housing Grant Fund

FAIR HOUSING

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$161,883	\$227,853	\$227,853	\$231,221
Operations	153,850	186,526	186,526	139,052
Charge-Outs	0	(41,036)	(41,036)	(59,300)
Capital	0	0	0	0
Non-Departmental	0	0	0	0
TOTAL EXPENDITURES	<u>\$315,733</u>	<u>\$373,343</u>	<u>\$373,343</u>	<u>\$310,973</u>

BY OPERATIONAL AREA:

Fair Housing Assistance Program	\$190,461	\$209,975	\$209,975	\$182,702
Community Planning Challenge Grant	916	0	0	0
Emergency Solutions Grant	124,356	163,368	163,368	128,271

TOTAL EXPENDITURES	<u>\$315,733</u>	<u>\$373,343</u>	<u>\$373,343</u>	<u>\$310,973</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget				(\$62,370)
Percentage Change				-17%

STAFFING

Full-Time Positions	3	3	3	3
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>

SIGNIFICANT CHANGES AND NOTES

DEPARTMENT MISSION

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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Created Electric Revenue Utility System Commercial Paper program to finance Competitive Renewable Energy Zone transmission project.
- (B) Selected a commercial paper dealer and liquidity facility providers for the Tax-Exempt Electric Utility System Commercial Paper program.
- (C) Sold \$12,280,000 General Obligation Refunding Bonds, Series 2013, which achieved \$760,000 present value savings.
- (D) Sold \$12,725,000 Combination Tax and Revenue Certificates of Obligation, Series 2013, to fund projects in the Capital Improvement Program.
- (E) Sold \$11,790,000 Electric Utility System Revenue Refunding Bonds, Series 2013, which achieved \$2,020,000 present value savings.
- (F) Sold \$29,925,000 Water & Sewer System Utility Revenue Refunding and Improvement Bonds, Series 2013, which achieved \$3,300,000 present value savings.
- (G) Created a task force to explore and gather initial information on ERP system.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Enhance transparency of financial information and annual reporting.
- (B) Identify and execute bond refunding opportunities to achieve Debt Service savings.
- (C) Begin ePersonality software upgrade.

KEY PERFORMANCE MEASURES

	2011-12 <u>ACTUAL</u>	2012-13 <u>PROJECTED</u>	2013-14 <u>PROJECTED</u>
(1) Establish Appropriate Cash and Investment Controls to Protect Against Loss of Public Funds	No losses	No losses	No losses
(2) Treasury Portfolio Benchmark Yield and Income Variances	(0.12)% (\$315,000)	0.045% \$110,000	0.20% \$350,000
(3) Receive Auditor Sign-Off on the CAFR No Later Than February 15	March 29	March 14	March 6
(4) Establish Debt Policies and Manage Debt Issuance to Maintain or Improve the City's Bond Rating	GO – AAA Water/Sewer–AA+ Electric – AA- GO CP – A1+ Electric CP – A1+	GO – AAA Water/Sewer–AA+ Electric – AA- GO CP – A1+ Electric CP – A1+	GO – AAA Water/Sewer–AA+ Electric – AA- GO CP – A1+ Electric CP – A1+

General Fund

FINANCIAL SERVICES

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$1,139,743	\$1,316,694	\$1,316,694	\$1,283,542
Operations	304,215	309,283	309,283	329,283
Charge-Outs	0	0	0	0
Capital	0	0	0	0
TOTAL EXPENDITURES	<u>\$1,443,958</u>	<u>\$1,625,977</u>	<u>\$1,625,977</u>	<u>\$1,612,825</u>

BY OPERATIONAL AREA:

Administration	\$207,538	\$189,488	\$189,488	\$187,641
Cash Management	10,557	106,363	106,363	253,737
Accounting	1,225,863	1,330,126	1,330,126	1,171,447

TOTAL EXPENDITURES	<u>\$1,443,958</u>	<u>\$1,625,977</u>	<u>\$1,625,977</u>	<u>\$1,612,825</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	(\$13,152)
Percentage Change	-1%

STAFFING

Full-Time Positions	15	15	14	14
Part-Time Positions	0	0	1	1
TOTAL STAFFING	<u>15</u>	<u>15</u>	<u>15</u>	<u>15</u>

SIGNIFICANT CHANGES AND NOTES

During FY 2012-13, a vacant part-time administrative position was transferred from the Purchasing Department to Financial Services and a Business Process Analyst position was eliminated.

DEPARTMENT MISSION

The Garland Fire Department's mission is to protect and serve the citizens of Garland through proactive and reactive efforts within the economic capabilities of the City. Fire personnel are dedicated to providing the community with the highest standards of service through education, training, prevention, suppression, and emergency medical services (EMS). Fire personnel will provide these services with integrity, loyalty, professionalism, and teamwork.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Successfully pursued State legislative remedy to allow Garland Fire Department Safety Surveys of Garland businesses by GFD District Officers. Safety Surveys have been reinstated in the department.
- (B) The Garland Fire Department expanded its position as a recognized regional training center. Local and regional agencies hosted include Rowlett, Sachse, Wylie, Murphy, Rockwall, Richardson, Coppell, Collin County Community College, University of Texas Southwest Medical Center, Baylor Garland, North Central Texas Trauma Regional Advisory Council, and the Biotel System. State agencies include Texas A&M Extension Service, Texas Department of Emergency Management, and the Texas Fire Chief's Academy.
- (C) An interactive video training system has been installed to allow interactive continuing education and training between the Fire Training Division and all 11 fire stations.
- (D) A formal Fire Officer Development, Incident Safety Officer, and National Incident Management System program was developed and delivered to numerous Fire Officers and EOC staff.
- (E) A DART readiness exercise was performed in October in cooperation with DART and the Rowlett Fire Department for the new DART extension into Rowlett.
- (F) EMS data and technology were integrated on all ambulances between new Zoll heart monitors and new computer tablets to integrate all patient care data electronically.
- (G) Created digital integration for the Fire Marshals Office inspectors and investigators.
- (H) Enabled Code Compliance and Dispatch to access Fire Department data for contact information for the rental and multi-family properties in the city.
- (I) Partnered EMS training with Baylor Garland to improve positive outcomes for cardiac patients identified in the field for specialized emergency room treatments.
- (J) Partnered with Baylor Garland to produce a film segment for "America Now," promoting a program called "Survive Don't Drive."

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Expand High Risk Facility Inspection Program to ensure further development and implementation of annual inspections for those facilities identified as a high risk occupancy.
- (B) Improve Public Education and Fire Prevention Programs to reach target audiences through media, public events, and GISD.
- (C) Improve Computer-Aided Dispatch mapping to provide incident integration with Fire Department business and multi-family dwelling Pre-Fire Plans systems.

2013-14 DEPARTMENT GOALS AND INITIATIVES (Continued)

- (D) Develop and implement an improved Firefighter Rehabilitation Program to increase the health and safety of Firefighters during and immediately following large-scale incidents.
- (E) Expand Fire Officer Development and Incident Safety Officer courses to include more Firefighters and to provide for departmental succession planning.
- (F) Develop and implement an EMT-Paramedic Development Program based on the success of last year's Fire Officer Development Program.
- (G) Develop additional training programs with city and regional agency partners for large-scale events.
- (H) Provide the National Fallen Firefighters Foundation "Courage to be Safe Program" training to all Fire personnel.
- (I) Develop a "Lock Box" program for special populations and at-risk Garland citizens to provide faster access to persons in need of Fire Department responders.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Total Fire Unit Responses and Calls for Service	20,852	21,186	21,822
(2) Total Fire Responses	4,842	5,085	5,237
(3) Total EMS Responses	16,010	16,101	16,585
(4) Average Response Time	4:44	4:44	< 4:44
(5) Patients Evaluated	17,057	16,318	16,563
(6) EMS Patients Transported	8,846	9,122	9,259
(7) Total Number of Training Hours	37,578	27,542	28,093
(8) Business Inspections	3,231	3,554	3,910
(9) Public Education Audience	6,286	7,581	8,339

General Fund

FIRE

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$25,898,815	\$24,755,316	\$24,755,316	\$25,147,919
Operations	2,354,709	2,171,139	2,199,456	2,171,425
Charge-Outs	0	0	0	0
Capital	0	31,505	31,505	0
TOTAL EXPENDITURES	<u>\$28,253,524</u>	<u>\$26,957,960</u>	<u>\$26,986,277</u>	<u>\$27,319,344</u>

BY OPERATIONAL AREA:

Administration	\$1,871,320	\$1,573,513	\$1,573,720	\$1,932,809
Operations	17,637,714	16,655,501	16,666,563	17,061,913
Prevention & Investigation	996,482	1,102,134	1,116,216	977,617
Emergency Medical Services	7,417,491	7,237,562	7,240,528	7,347,005
SAFER Grant	330,517	389,250	389,250	0

TOTAL EXPENDITURES	<u>\$28,253,524</u>	<u>\$26,957,960</u>	<u>\$26,986,277</u>	<u>\$27,319,344</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$361,384
Percentage Change	1%

STAFFING

Full-Time Positions	262	262	262	262
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>262</u>	<u>262</u>	<u>262</u>	<u>262</u>

SIGNIFICANT CHANGES AND NOTES

Federal funding for the Staffing for Adequate Fire and Emergency Response (SAFER) Grant will run out near the end of FY 2012-13, but sworn positions within the Fire Department will be maintained at 255 in FY 2013-14. Two of the six positions will fill vacancies expected to open up during FY 2013-14. The remaining four positions will be absorbed as future vacancies occur.

Public Safety Grant Fund

FIRE GRANTS

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$0	\$0	\$0	\$0
Operations	0	0	0	0
Charge-Outs	0	0	0	0
Capital	0	0	797,423	0
Non-Departmental	0	0	0	0
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$797,423</u>	<u>\$0</u>

BY OPERATIONAL AREA:

Assistance to Firefighters	\$0	\$0	\$476,160	\$0
Interactive Training	0	0	321,263	0

TOTAL EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$797,423</u>	<u>\$0</u>
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CHANGE FROM PRIOR YEAR:

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

STAFFING

Full-Time Positions	0	0	0	0
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

SIGNIFICANT CHANGES AND NOTES

No grants related to the Fire Department were originally budgeted for FY 2012-13. However, Federal grants to purchase heart monitors and interactive training equipment were received during the year and are reflected in the FY 2012-13 Revised Budget. No additional grants are anticipated for FY 2013-14.

DEPARTMENT MISSION

The mission of the Firewheel Golf Park is to provide a premier golf facility for the enjoyment of Garland residents and to be a catalyst for economic development by attracting visitors to the city and providing the aesthetics to attract high-end development.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) The Bridges at Firewheel Golf Park was ranked in *Avid Golfer* magazine as “Most Improved” golf course in 2012, #4 for “Best Renovation,” and in the Top 5 mid-priced golf courses.
- (B) The Bridges was included in the *Dallas Morning News*' “Top 25 Mid-Priced Courses.”
- (C) Hosted the Adams Golf Pro Tour Series Gateway Buick GMC Classic.
- (D) Hosting USGA Pub Links Qualifier.
- (E) Major renovation of all sand traps on 36 holes of the Champions, Masters, and Lakes courses.
- (F) Hired a professional Food and Beverage Manager and Executive Chef.
- (G) Completed restructuring of the Food and Beverage labor and staffing.
- (H) Development and implementation of new menu and restaurant promotional campaign.
- (I) Implemented a new, more automated Point-of-Sale system.
- (J) Developed and implemented new financial and personnel policies.
- (K) Outsourced the Golf Course Maintenance staff for a savings of \$170,000.
- (L) Restructure health benefits for Garland Foundation workers for a 10% savings.
- (M) Partnered with "Golf Now," a web-based golf marketer, to sell vacant tee times resulting in approximately a 10% increase in rounds and revenue.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Host major Men’s, Women’s, and Juniors' tournaments or qualifying tournaments.
- (B) Develop master plan for renovation of the Old Course – 18 holes.
- (C) Continue partnership with “Golf Now” and seek further business development opportunities to increase rounds.
- (D) Introduce and capture new customers at the Branding Iron restaurant by using marketing strategies as well as menu selections.
- (E) Launch catering business from Food and Beverage service.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Rounds of Golf at the Old and Lakes Courses	59,410	48,717	50,179
(2) Rounds of Golf at the Bridges Course	38,741	31,767	32,720
(3) Number of Tournament Rounds	8,528	8,900	9,300

Firewheel Fund

FIREWHEEL GOLF PARK

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$1,901,610	\$1,125,312	\$1,193,904	\$944,434
Operations	1,667,057	1,477,802	1,351,149	1,537,810
Charge-Outs	0	0	0	0
Capital	0	48,000	15,956	0
Non-Departmental	61,833	858,297	980,439	816,947
TOTAL EXPENDITURES	<u>\$3,630,500</u>	<u>\$3,509,411</u>	<u>\$3,541,448</u>	<u>\$3,299,191</u>

BY OPERATIONAL AREA:

Firewheel Operations	\$3,042,272	\$2,441,075	\$2,427,970	\$2,273,656
Pro Shops	185,878	147,000	70,000	145,000
Golf Restaurants	1,488	0	0	0
Golf Administration	339,029	63,039	63,039	63,588
Non-Departmental	61,833	858,297	980,439	816,947

TOTAL EXPENDITURES	<u>\$3,630,500</u>	<u>\$3,509,411</u>	<u>\$3,541,448</u>	<u>\$3,299,191</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	(\$210,220)
Percentage Change	-6%

STAFFING

Full-Time Positions	28	16	17	16
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>28</u>	<u>16</u>	<u>17</u>	<u>16</u>

SIGNIFICANT CHANGES AND NOTES

The reorganization of the Maintenance staff approved in FY 2012-13 was intended to bring the total number of City-funded positions to 16 while outsourcing the rest of the Maintenance staff to an outside agency. However, one Groundskeeper position is approved to be retained until the end of FY 2012-13 and then outsourced in FY 2013-14. Total savings from this reorganization is projected to be \$170,000 or \$35,000 higher than originally anticipated for FY 2012-13.

DEPARTMENT MISSION

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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Expanded our alternative fuels program to include propane.
- (B) Reviewed and updated service intervals of fleet vehicles and equipment to meet the changing technical advances of new equipment.
- (C) Tracking costs outside normal service and repairs.
- (D) Renegotiated our contract with NAPA to terms more favorable for the City of Garland.
- (E) Worked with the Texas Commission on Environmental Quality to streamline our reporting requirements for fuel sites, reducing time and paperwork needed for reports.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Continue to expand wireless automation of fueling locations.
- (B) Update service waiting area and provide better restroom access to improve working conditions for fleet employees and customers.
- (C) Expand Fleet vehicle pool to include equipment.
- (D) Establish Fleet Service as a Blue Seal certified shop, by meeting ASE requirements.
- (E) Improve our operational efficiency with improvements to the Fleet System Software.

KEY PERFORMANCE MEASURES

	2011-12 ACTUAL	2012-13 PROJECTED	2013-14 PROJECTED
(1) Customer Satisfaction Index	76%	80%	85%
(2) Work Order Cycle Time	5 days	4.8 Days	4.5 Days
(3) Parts Availability	88%	87%	90%
(4) Downtime Percentage	1%	2%	1%
(5) Work Order Expense Hours	72%	72%	80%
(6) Percent of Work Completed In-House	83%	84%	85%
(7) Equipment-to-Mechanic Ratio	82:1	73:1	73:1
(8) Repairs Found by Preventive Maintenance	351	361	400

Fleet Services Fund

FLEET SERVICES

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$2,030,534	\$2,069,851	\$2,069,851	\$2,124,315
Operations	5,003,904	4,602,680	4,879,168	4,854,080
Charge-Outs	0	0	0	0
Capital	0	112,965	112,965	5,766
Non-Departmental	714,937	842,937	863,729	837,802
TOTAL EXPENDITURES	<u>\$7,749,375</u>	<u>\$7,628,433</u>	<u>\$7,925,713</u>	<u>\$7,821,963</u>

BY OPERATIONAL AREA:

Administration and Support	\$669,906	\$736,361	\$737,694	\$636,063
Light Equipment Shop	1,676,377	1,725,736	1,725,736	1,818,877
Parts and Fuel	4,688,155	4,323,399	4,598,554	4,529,221
Non-Departmental	714,937	842,937	863,729	837,802

TOTAL EXPENDITURES	<u>\$7,749,375</u>	<u>\$7,628,433</u>	<u>\$7,925,713</u>	<u>\$7,821,963</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$193,530
Percentage Change	3%

STAFFING

Full-Time Positions	35	35	35	35
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>35</u>	<u>35</u>	<u>35</u>	<u>35</u>

SIGNIFICANT CHANGES AND NOTES

The FY 2013-14 Adopted Budget includes funding of \$57,500 for the following items: \$21,000 for diagnostic software, \$5,800 for a mobile fume extractor, \$3,100 for a replacement plasma cutter, \$2,300 for replacement welding tools, \$3,100 for new and replacement shop lighting, \$3,100 for replacement impact wrenches and jacks, \$2,000 for replacement grease pumps, and \$17,100 for various shop tools and equipment.

DEPARTMENT MISSION

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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Established forum to recruit new participants for FSS and homeownership monthly to reach wider audience.
- (B) Increased participation in Financial Literacy Program that allows families to save money toward homeownership and education.
- (C) Located new resources for working participants who are underinsured to assist with medical expenses.
- (D) Two families have achieved their GED through referral resources by FSS Program.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Increase participation of FSS families to maximum participation allowed of 75 families.
- (B) Establish working relationship with local work force to increase employment training opportunities.
- (C) Hold fundraiser to raise money for "Emergency Fund" account for participations.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Number of Families Graduated from Program	1	5	6
(2) Number of Families Enrolled in Self-Sufficiency	60	75	75
(3) Number of Families Employed	33	55	60
(4) Number of Families in Educational Curriculum	14	25	25
(5) Number of FSS Families into Home Ownership	0	1	1
(6) Number of Homeowners	21	26	31

DEPARTMENT MISSION

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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) 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.
- (B) 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.
- (C) The Inspections Division initiated and oftentimes followed up on information regarding unauthorized occupants.
- (D) Schedule inspections in a shorter time frame to accommodate both landlords and tenants.
- (E) The GHA uses an online rent reasonable database that has greatly improved the rent reasonableness calculations for units.
- (F) Scheduled inspection based on the annual anniversary of the last inspection rather than the annual recertification of the client. This reduced those months that had a high number of recertifications.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Continue working with and educating both tenants and landlords. Decrease the number of repeat inspections through educational workshops.
- (B) Increase efficiency by grouping inspections by geographical location.
- (C) Allow Inspectors more opportunity to verify a passed inspection through means other than onsite visits, reducing time spent in the field.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Number of Initial Inspections	696	542	600
(2) Number of Initial Inspections Failed	246	200	220
(3) Number of Recertification Inspections	2,392	2,080	2,100
(4) Number of Recertification Inspections Failed	891	900	850
(5) Number of Special Inspections	78	50	50
(6) Number of Special Inspections Failed	31	28	27
(7) Total Number of Inspections	3,169	2,672	2,700
(8) Total Number of Inspections Failed	1,170	1,122	900
(9) Number of Landlord Educational Forums	1	1	1

DEPARTMENT MISSION

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

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) 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 occupancy rate at 95% and was able to keep staff personnel without layoffs.
- (B) The City of Garland Housing Agency participated in and hosted a special project of reconnecting families with fathers on our Fathers Day Out. The efforts put into this project were successful.
- (C) The City of Garland Housing Agency was able to develop a partnership with Fair Housing in creating three (3) part-time positions for our housing-assisted families that were without income.
- (D) Created a Money Makers Program for families with zero (0) income and provided information for families to find employment, educational opportunities, and other sources of income.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) 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.
- (B) Increase the number of family participations in working toward economic independence and homeownership.
- (C) Continue to maintain occupancy rates between 94 and 97 percent in order to receive the highest amount of operating funds for the Housing Choice Voucher Program.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Number of Families Pulled from Waiting List	100	120	125
(2) Number of Families Leased Up from Waiting List	93	54	75
(3) Number of Assisted Families	1,523	1,523	1,490

Housing Assistance Fund

GARLAND HOUSING AGENCY

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$934,626	\$1,039,641	\$1,049,146	\$1,053,261
Operations	11,326,925	10,428,075	10,665,850	10,497,609
Charge-Outs	0	0	0	0
Capital	0	36,654	36,654	0
Indirect	110,000	110,000	110,000	0
TOTAL EXPENDITURES	<u>\$12,371,551</u>	<u>\$11,614,370</u>	<u>\$11,861,650</u>	<u>\$11,550,870</u>

BY OPERATIONAL AREA:

Excess Section 8	\$0	\$0	\$0	\$0
Housing Voucher Administration	1,071,065	1,151,967	1,151,967	1,139,253
Housing Voucher Portability Payments	11,181,123	10,315,749	10,563,029	10,411,617
Disaster Housing Assistance Program	9,363	36,654	36,654	0
Indirect	110,000	110,000	110,000	0

TOTAL EXPENDITURES	<u>\$12,371,551</u>	<u>\$11,614,370</u>	<u>\$11,861,650</u>	<u>\$11,550,870</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	(\$63,500)
Percentage Change	-1%

STAFFING

Full-Time Positions	16	16	16	16
Part-Time Positions	1	1	1	1
TOTAL STAFFING	<u>17</u>	<u>17</u>	<u>17</u>	<u>17</u>

SIGNIFICANT CHANGES AND NOTES

In the FY 2013-14 Adopted Budget, the indirect charge transfer to the General Fund is being eliminated due to Housing and Urban Development (HUD) regulations.

DEPARTMENT MISSION

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 finance, planning, marketing, information technology, asset and workforce management, and safety/training.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Developed and managed the Annual Operating Budget, Capital Improvement Program, and long-range financial forecast.
- (B) Maintained one-cent (\$.01) Revenue Adjustment Factor reduction component of the rate for electric service.
- (C) Worked with TMPA to reduce operations and maintenance costs including the renegotiation of TMPA's rail and coal contracts.
- (D) Transitioned TMPA transmission operations, maintenance, and construction activities, as well as TMPA transmission employees, to GP&L.
- (E) Served on industry-related boards and committees to promote and protect City of Garland interests.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Develop short and long-range strategic plans and ten-year financial forecasts, including an Annual Operating Budget and Capital Improvement Program.
- (B) Retain our employees with competitive compensation and complete succession plan for organization.
- (C) Continue Power Marketing strategy to enhance leveraging generation resources in market opportunities, acquiring market energy at cost lower than native generation, and promoting QSE and power marketing services.
- (D) Pursue new transmission investment opportunities.
- (E) Develop strategic plan for the transition of TMPA after the fulfillment of the Power Sales Contract.
- (F) Evaluate opportunities to build, own, and/or operate new power production resources.
- (G) Serve on industry boards and committees to promote and defend positions key to the City of Garland's success.
- (H) Participate in TPPA and APPA programs to help improve operations.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Electric Fund Expenditures as a Percent of Revised Budget	92.2%	100%	100%
(2) Electric Fund Revenue as a Percent of Revised Budget	104.5%	100%	100%

DEPARTMENT MISSION

The mission of the Energy Operations Division of Garland Power & Light is to monitor, control, and analyze TMPA and GP&L's transmission and distribution systems, consistent with NERC reliability standards and ERCOT Protocols and Operating Guide requirements.

Garland Power & Light Operations personnel's mission is to ensure safe, reliable, and economic transmission and distribution for the City of Garland and other entities they represent through the management and leadership of training highly experienced technical and operational personnel to provide "Best in Class" service while complying with stringent regulatory standards such as FERC, NERC, Texas RE, PUCT, and ERCOT. They are dedicated to the emphasis of Best Utility Practices in service to our customers.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) The 2013 Audit schedule was released and GP&L successfully passed the NERC Transmission Operator Audit, prepared for a CIP audit that is currently ongoing, and also assisted Denton Municipal Electric in their audit per services contract.
- (B) Energy Operations was represented well in various committees, participating in seminars both with the Texas RE and SPP regions. Energy Operations has a representative on the ERCOT Reliability Operations Subcommittee, the NOGRR Task Force, Network Data Support Working Group, Performance Disturbance and Compliance Working Group, Critical Infrastructure Protection Working Group, Black Start Task Force, Training Seminar Working Group, Operations Working Group, and Outage Coordinators Group.
- (C) Energy Operations monitored Garland's Transmission and Distribution Systems for outages and provided fast reliable response to our customers. The division also continued to serve as Transmission Operator for TMPA, Denton Municipal Electric, and Sharyland Utilities for the City of Farmersville and, to date, has an excellent performance record. Energy Operations began negotiations with the City of Weatherford and City of Georgetown to represent them as their ERCOT Transmission Operator. They are also beginning negotiations with six other cities for the same services. All these services bring in additional revenue for the City of Garland.
- (D) Ensured System Operators were trained on NERC PER-005 Reliability Related Task by April 1, 2013, deadline to meet compliance with the NERC Standard requirements.
- (E) Ensured System Operators met their NERC Certification Credential Maintenance to remain certified to operate the electric system.
- (F) Upgraded the EMS system to a .NET platform.
- (G) Installed a Weather Station to provide System Operators with localized weather information that would affect the impact on the local electric grid.
- (H) Upgraded and integrated two software packages (Responder and an IVR) to improve the trouble shooter dispatch function enhancing the restoration service to the GP&L customers.
- (I) Implemented network Firewall upgrade.
- (J) Implemented Log and Event Management system for the System Operations network.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Continue to meet the energy demands of the system on a daily basis in the most economical manner.
- (B) Continue updating and being highly responsive to matters of FERC, NERC, Texas RE, PUCT, and ERCOT compliance through attendance at workshops, conferences, and meetings.
- (C) Upgrade EMS to latest version of hardware and software including Operation Training Simulator (OTS) to improve functionality of system and assist in meeting NERC requirements.
- (D) Implement a new inventory system to replace the current inventory system.
- (E) Implement a new Work Order system.
- (F) Continue implementing network Firewall upgrade.
- (G) Implement a new physical access system for CIP compliance.
- (H) Implement a new Log and Event Management system for the EMS and Security networks.
- (I) Implement SharePoint document management system for compliance data retention.
- (J) Implement CIP Cyber Access control documentation software.
- (K) Integrate the TMPA network into Garland’s network.
- (L) Implement MPLS infrastructure to provide redundancy communications between Garland generating sites and the Operations Control Center(s).

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Garland Peak Demand	511	490	515
(2) Implement MPLS Infrastructure to Provide Redundancy Communications Between Garland Generating Sites and the Operations Control Center(s)			Measured by implementing and testing of MPLS communication circuits

DEPARTMENT MISSION

The mission of Key Accounts & Energy Efficiency (a division of Energy Services) is to coordinate electric service, billing, ancillary services, contracts, agreements, and relationships with GP&L's Industrial and Commercial Customers. Additionally, the department is responsible for directing the overall strategy and management of all electric commercial accounts. The department is also responsible for providing GP&L's residential customers energy saving opportunities through continued promotion of the EnergySaver Program. Additionally, the department has responsibility for the City's Sustainability initiative.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Competitively negotiated Electricity Contracts for GP&L's 12 largest customers.
- (B) Developed volunteer DR Program for largest customers.
- (C) Expanded the Commercial Lighting Retrofit Program to include large commercial and industrial customers.
- (D) Assumed responsibility for the City's Sustainability efforts.
- (E) Executed a fixed rate contract for the Duck Creek WWTP which saved the Plant \$432,000 a year.
- (F) Executed a fixed rate contract for all City-owned facilities behind Oncor (48) which saved the City \$71,000.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Enhance the City's Sustainability Program.
- (B) Promote volunteer DR Program to large industrial and commercial customers.
- (C) Promote ERCOT's ERS programs to largest industrial customers.
- (D) Develop new EnergySaver Programs to replace existing programs that have been saturated.
- (E) Become more involved in the Chamber's Large Manufacturer's Association.
- (F) Explore the possibility of alternative rate structure for residential and commercial customers including time of use.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
<u>EnergySaver Program Details:</u>			
(1) Number of Customers Participating in Program	548	500	450
(2) Estimated Annual Energy Savings	1,039 MWH	1,000 MWH	750 MWH

DEPARTMENT MISSION

The mission of the Production Division of Garland Power & Light, which includes the Olinger Plant, Spencer Plant, and Lewisville Hydro, is to safely and reliably produce electric power for our customers in a cost-effective and environmentally responsible way while maintaining the facilities in a manner that protects the value of the assets and enhances a working environment of which both the employees and the citizens of Garland can be proud.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Completed Phase 2 of the Reverse Osmosis water treatment system to supply ultra pure water for the boilers.
- (B) Refurbishment of the Olinger Unit 1 flue gas recirculation fan was completed.
- (C) Olinger Unit 1 control valve inspection and repair were completed.
- (D) The Olinger Unit 3 generator rewind, turbine overhaul, and stator wedging were completed.
- (E) Phase 1 and 2 of the Olinger auxiliary cooling water piping replacement were completed.
- (F) Refurbishment of the Olinger Fire Protection System piping was completed.
- (G) The Human Machine Interface (HMI) for Olinger boiler controls was updated to a terminal style server system.
- (H) The Lewisville Hydro 60" valve actuators were installed.
- (I) Employees continued to cross-train in operations and maintenance positions.
- (J) Remodeling of the Olinger Administration building was completed.
- (K) Marketed carbon credits from the Hinton Landfill Gas Collection and Control System for the period of July 2011 through June 2012.
- (L) Remained in compliance with all Federal, State, and local environmental requirements.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Resource Plans:
 - 1) Continue to evaluate long-term resource plans.
 - 2) Operate Production resources in a reliable and cost-effective manner.
 - 3) Maintain high availability of resources to serve customer base.
- (B) Perform maintenance on equipment utilizing in-house personnel to reduce O&M costs:
 - 1) Conduct cost-effective preventative maintenance.
 - 2) Complete Phase II of Olinger Plant controls tuning.
 - 3) Complete Turbine Water Induction Protection CIP project.
- (C) Projects that improve unit efficiencies, reliability, and operability:
 - 1) Install additional Compressed Air capacity at Olinger and Spencer Plants.
 - 2) Conduct assessment for replacement of the Lewisville Hydro PLC.
 - 3) Continue repairs on Spencer Cooling Towers.
 - 4) Upgrade the Olinger and Spencer Continuous Emission Monitoring Systems (CEMS) with hardware and software.

2013-14 DEPARTMENT GOALS AND INITIATIVES (Continued)

- (D) Employee development:
 - 1) Evaluate and implement an Operator Training Program to improve overall proficiency.
 - 2) Continue to cross-train employees in operations and maintenance positions.
 - 3) Develop and implement a Production Safety Committee.

- (E) Environmental:
 - 1) Remain in compliance with all Federal, State, and local environmental requirements.
 - 2) Finalize the Industrial Wastewater Permit Renewal for Olinger Plant.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Online and Rated Time as Requested by Systems Operations as a Percentage of Time Requested	99	95	95
(2) Units on Automatic Generator Control (AGC) as a Percentage of Operating Time	98	90	90
(3) Unit Forced Outage Factor	0.2	4	4
(4) Unit Availability Factor (future years to be based on actual run and availability to dispatch)	84	85	85

DEPARTMENT MISSION

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

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Reconstructed part of the 138 kV transmission line from Greenville Substation to Olinger Substation. **Completed on time and under budget.**
- (B) Reduce substation and transmission line construction and maintenance costs by cultivating and utilizing internal resources. Success will be measured by the difference between internal and external unit costs for projects completed during the year.
- (C) Maintain single-phase underground loop replacements at 100,000 feet/year. Success will be measured by the number of completed designs submitted for construction. **Approximately 60,000 feet of underground loops were replaced and brought up to present operating standards. Major construction projects prevented a full completion of this goal.**
- (D) Continue to improve project management practices and procedures to optimize resource utilization. **We continue to recognize the importance of effective project management. Joe Cherri successfully managed the Olinger-Greenville project to achieve the results in (A). We have added a new Project Manager position to further enhance this process.**
- (E) Identify and design three overhead feeder upgrades. **Four (4) overhead feeders were upgraded this year.**

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Integrate the TMPA transmission facilities and workforce into the GP&L system, ensuring that previous performance levels are met or improved and that synergies are developed in the overall operation and maintenance of the combined transmission systems.
- (B) Complete all planned TMPA CIP construction projects.
- (C) Construct the new Nevada Substation.
- (D) Complete substation improvements at Rosehill, Wynn Joyce, and Wylie Switchyard.
- (E) Ensure that all NERC compliance standards are met.
- (F) Maintain single-phase underground loop replacements at 100,000 feet per year. Success will be measured by the number of completed designs submitted for construction.
- (G) Identify and design three overhead feeder upgrades.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) <u>Substation Upgrades</u>			
New Station Construction	0	1	1
Existing Station Upgrade (Rosehill, Wynn Joyce, and Wylie switch)	3	2	3
(2) <u>Transmission Line Improvements (miles)</u>			
69 kV to 138 kV Reconstruction	4.7	3.5	2.8
(3) <u>Underground Distribution Cable</u>			
Miles of Single-Phase Cable Replaced	15	15	12
Miles of Three-Phase Cable Replaced	2	5	3
(4) <u>Overhead Distribution Line</u>			
Miles of Three-Phase Line	4.5	5	7

Electric Utility Fund

GP&L

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$22,907,454	\$25,035,391	\$25,829,622	\$26,227,902
Operations	97,634,221	152,592,690	221,349,881	202,304,546
Charge-Outs	0	0	0	0
Capital	0	272,138	292,138	307,267
Non-Departmental	103,970,125	67,494,346	67,819,288	75,303,139
TOTAL EXPENDITURES	<u>\$224,511,800</u>	<u>\$245,394,565</u>	<u>\$315,290,929</u>	<u>\$304,142,854</u>

BY OPERATIONAL AREA:

Administration	\$5,175,754	\$5,702,694	\$5,630,168	\$6,154,095
Transmission & Distribution	12,097,203	12,949,533	14,474,372	15,769,846
Production	10,254,974	11,298,602	11,575,075	10,413,919
Operations	93,013,744	147,949,390	215,792,026	196,501,855
Non-Departmental	103,970,125	67,494,346	67,819,288	75,303,139

TOTAL EXPENDITURES	<u>\$224,511,800</u>	<u>\$245,394,565</u>	<u>\$315,290,929</u>	<u>\$304,142,854</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$58,748,289
Percentage Change	24%

STAFFING

Full-Time Positions	238	238	249	251
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>238</u>	<u>238</u>	<u>249</u>	<u>251</u>

SIGNIFICANT CHANGES AND NOTES

DEPARTMENT MISSION

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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Streamlined check-in and check-out process to improve efficiency and reduce wait times.
- (B) Began update of policies and procedures and completed staff regulatory training.
- (C) Developed an RFP to explore outsourcing new hire exam and testing services.
- (D) Engaged Clinic audit from outside vendor.
- (E) Implemented pilot Weight Management Program.
- (F) Developed tracking of health advocacy activity within patient software system.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Prepare for conversion to new mandatory ICD-10 coding system.
- (B) Continue update of policies, procedures, and protocol manuals.
- (C) Complete historical medical records imaging project.
- (D) Use analyses of patient care data to evaluate and guide therapeutic interventions.
- (E) Reduce average patient wait times and scheduling times.
- (F) Develop financial and clinical reporting and benchmark tools.
- (G) Continue to expand employee health education through departmental meetings and one-on-one coaching.
- (H) Develop Executive Wellness Program.
- (I) Explore implementation of a patient portal to allow on-line appointments and secure access to patient information.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Average Number of Patients per Day	34	36	40
(2) Average Wait Times:			
15 Minutes or Less	79%	85%	90%
30 Minutes or Less	93%	96%	96%

Group Health Insurance Fund

GROUP HEALTH CLINIC

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$586,557	\$858,315	\$858,315	\$919,344
Operations	251,603	258,002	258,002	343,926
Charge-Outs	0	0	0	0
Capital	0	0	0	0
Non-Departmental	5,635	43,821	43,821	46,098
TOTAL EXPENDITURES	<u>\$843,795</u>	<u>\$1,160,138</u>	<u>\$1,160,138</u>	<u>\$1,309,368</u>

BY OPERATIONAL AREA:

Group Health Clinic	\$838,160	\$1,116,317	\$1,116,317	\$1,263,270
Non-Departmental	5,635	43,821	43,821	46,098

TOTAL EXPENDITURES	<u>\$843,795</u>	<u>\$1,160,138</u>	<u>\$1,160,138</u>	<u>\$1,309,368</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$149,230
Percentage Change	13%

STAFFING

Full-Time Positions	8	10	11	11
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>8</u>	<u>10</u>	<u>11</u>	<u>11</u>

SIGNIFICANT CHANGES AND NOTES

Personnel changes made during FY 2012-13 included the conversion of the assigned Wellness Coordinator position to Wellness/Benefits Specialist. Also done during the year was the transfer into Group Health Clinic of a Benefits Coordinator from Risk Management and then conversion of that position to a Benefits Specialist.

DEPARTMENT MISSION

The mission of the Animal Services Division 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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Worked with the Animal Services Advisory Committee to develop a proposed ordinance requiring sterilization for all impounded animals in an effort to address pet overpopulation.
- (B) Received \$82,000 in grant funding over two years to provide free dog sterilizations for Garland citizens living in the 75041 zip code. The contractor selected to provide services uses Garland Pawsibilities as a volunteer resource to coordinate the clinics.
- (C) Staff identified and secured lease space near Downtown for use by Garland Pawsibilities and for other Animal Services related activities. Staff anticipates utilizing this space to the greatest extent possible with the resources available.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Promote adoptions and rescues using the recently leased offsite adoption center at 813 Main Street. Continue to support Garland Pawsibilities volunteer efforts and use them as a resource to place as many animals as possible.
- (B) Continue to administer the sterilization grant that provides free sterilization services for Garland residents in the 75041 zip code. Utilize all resources to promote this opportunity to the public and attempt to identify positive impacts of grant activities to help secure future funding.
- (C) Research ways to effectively manage sterilization services for adopted animals. Adoption rates are near the limit of a single Veterinarian's ability to sterilize with the current facility. Staff must find ways to improve the efficiency of the sterilization process or secure funding to supplement Veterinary services.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Average Response Time per Priority 1 Call (min.)	15.59	15.5	15.0
(2) Average Response Time per Priority 2 Call (min.)	48.63	45.0	45.0
(3) Percent of Animals Leaving Shelter	46.7	52.0	52.0
(4) Animals Registered with Animal Services	9,937	10,400	11,000
(5) Total Calls for Service	25,543	26,500	26,700
(6) Stray Calls per 1,000 Population	41.1	43.2	43.5

DEPARTMENT MISSION

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 and rodent 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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Successfully managed West Nile Virus (WNV) outbreak from July to October of 2012. Revised mosquito abatement policies and modified Surveillance Program to meet recommendations made by CDC after a regional evaluation of response activities to the WNV outbreak. Worked with Public & Media Relations to produce a WNV informational video targeting elementary school children to promote personal protection and prevention.
- (B) Conducted 1,987 unannounced food service inspections, inspected each public or semi-public swimming pool at least twice (680), screened/sampled 170 sites for stormwater pollutants, and conducted 635 stormwater inspections at regulated facilities.
- (C) Responded to major industrial fire at Nexeo Solutions, supported the Garland Fire Department in public safety efforts, and led the environmental mitigation response. Staff supervised the construction of a temporary dam in a nearby creek to contain pollution and monitored clean-up activities through completion.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Secure funding to fully implement changes to Mosquito Surveillance and Abatement Program. Provide maximum WNV surveillance and prevention and coordinate activities with Dallas County and other local jurisdictions. Promote public awareness by attending neighborhood meetings or providing informational literature or presentations at other public venues.
- (B) Conduct 2,000 unannounced food service inspections, inspect each public or semi-public swimming pool at least twice, screen/sample 170 sites for stormwater pollutants, and conduct 900 stormwater inspections at regulated facilities.
- (C) Investigate and intervene in all reported communicable disease case reports within 48 hours of receipt.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Average Food Establishment Inspection Score	81.6	82.0	83.0
(2) Critical Violations per Food Service Inspection	2.04	2.00	1.80
(3) Critical Violations per Day Care Inspection	0.90	0.90	0.85
(4) Safety Violations per Public Pool Inspection	0.55	0.50	0.45
(5) Average Industrial Stormwater Inspection Score	93.6	94.0	95.0
(6) Percent of Dry Weather Flows Free of Pollution	97.4	95.0	96.0

General Fund

HEALTH

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$2,201,525	\$2,186,858	\$2,186,858	\$2,282,812
Operations	297,360	309,613	327,538	378,138
Charge-Outs	0	(24,283)	(24,283)	(24,283)
Capital	8,210	0	0	0
TOTAL EXPENDITURES	<u>\$2,507,095</u>	<u>\$2,472,188</u>	<u>\$2,490,113</u>	<u>\$2,636,667</u>

BY OPERATIONAL AREA:

Administration	\$417,897	\$396,586	\$413,708	\$420,074
Environmental Health	664,276	653,411	653,634	669,033
Animal Services	1,423,839	1,422,191	1,422,771	1,547,560
Environmental Investigations	1,083	0	0	0

TOTAL EXPENDITURES	<u>\$2,507,095</u>	<u>\$2,472,188</u>	<u>\$2,490,113</u>	<u>\$2,636,667</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$164,479
Percentage Change	7%

STAFFING

Full-Time Positions	32	32	32	32
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>32</u>	<u>32</u>	<u>32</u>	<u>32</u>

SIGNIFICANT CHANGES AND NOTES

The FY 2012-13 Revised Budget includes an additional \$17,000 for office rental expenses to assist Pawsabilities, a local nonprofit animal rescue group which previously occupied a closed fire station, with retail space near Downtown. This group assists the City's Animal Shelter with placing adoptable pets in suitable homes and promotes pet sterilization. Included in the FY 2013-14 Adopted Budget is \$12,100 in additional funding for veterinary medical supplies to support the City's animal care at its Shelter as well as the adoption and pet sterilization programs.

DEPARTMENT MISSION

The mission of the Clinical Services Department is to provide basic public health services – including immunizations and well-child exams – and surveillance, investigation, and control services related to communicable diseases, directed primarily towards 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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Deputy Director of Health Vikki Yeatts was given the top award (James E Peavy Award) from the Texas Public Health Association recognizing her making “significant contributions to the advancement of public health.”
- (B) Staff successfully managed an intensive flu season and, through planning and forethought, was able to maintain vaccine supplies when other area providers ran out.
- (C) Revenue total for the year is projected at \$500,000 (fees + GHFDC contributions) for the self-funded portion of Clinical Services. Staff continued to maximize insurance billable services and expanded meningitis vaccine services due to increased demand.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Deputy Director of Health Vikki Yeatts will continue in her appointed role on the State of Texas’ Public Health Funding and Policy Committee.
- (B) Management will take steps to begin the lengthy process of accreditation through the Public Health Accreditation Board. The future of grant funding will likely be tied to the accreditation of the department.
- (C) Continue patient care services to the community by immunizing 14,500 patients; monitor Garland’s immunization rate for children in an attempt to match the CDC’s national goal of 90%.
- (D) Staff will separate the budgets of grant-funded services and self-funded services in order to better track, budget for, and respond to service demands.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Individuals Immunized	13,345	14,000	14,500
(2) Well-Child Exams	144	150	100
(3) International Travel Vaccines Administered	1,612	1,650	1,700
(4) Communicable Disease Investigations	89	100	110
(5) Revenue Collected Exclusive of DSHS Grant	\$404,807	\$500,000	\$475,000
(6) Percent of Two-Year-Olds Who Are Age-Appropriately Immunized in the Community	82%	83%	84%

Public Health / Immuniz. Grant Fund CLINICAL SVCS./ HEALTH GRANTS

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$597,175	\$644,328	\$649,080	\$631,223
Operations	257,232	229,528	369,379	300,789
Charge-Outs	0	0	0	0
Capital	0	0	0	0
Non-Departmental	0	0	0	0
TOTAL EXPENDITURES	<u>\$854,407</u>	<u>\$873,856</u>	<u>\$1,018,459</u>	<u>\$932,012</u>

BY OPERATIONAL AREA:

Texas DSHS Grant	\$526,957	\$563,750	\$567,908	\$552,724
Clinical Services	327,450	310,106	450,551	379,288

TOTAL EXPENDITURES	<u>\$854,407</u>	<u>\$873,856</u>	<u>\$1,018,459</u>	<u>\$932,012</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$58,156
Percentage Change	7%

STAFFING

Full-Time Positions	8	8	8	8
Part-Time Positions	1	1	1	1
TOTAL STAFFING	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>

SIGNIFICANT CHANGES AND NOTES

All positions and activities within the Public Health / Immunization Grant Fund are supported by a combination of grant revenue and associated program income. The FY 2012-13 Revised Budget includes an increase for vaccine purchases due to unexpected demand. These increased expenditures, however, are offset by additional revenue associated with providing the vaccine to the public.

DEPARTMENT MISSION

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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

(A) The mission was accomplished through a contract with Sky Helicopters, Inc., to operate the Heliport.

2013-14 DEPARTMENT GOALS AND INITIATIVES

(A) Continue contract with Sky Helicopters, Inc., to operate the Heliport.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Heliport Terminal Rental	\$7,188	\$7,132	\$7,289

Heliport Fund

HELIPORT

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$0	\$0	\$0	\$0
Operations	55,025	7,700	7,700	7,700
Charge-Outs	0	0	0	0
Capital	0	0	0	0
Non-Departmental	0	0	0	0
TOTAL EXPENDITURES	<u>\$55,025</u>	<u>\$7,700</u>	<u>\$7,700</u>	<u>\$7,700</u>

BY OPERATIONAL AREA:

Operations	\$55,025	\$7,700	\$7,700	\$7,700
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TOTAL EXPENDITURES	<u>\$55,025</u>	<u>\$7,700</u>	<u>\$7,700</u>	<u>\$7,700</u>
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CHANGE FROM PRIOR YEAR:

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

STAFFING

Full-Time Positions	0	0	0	0
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

SIGNIFICANT CHANGES AND NOTES

DEPARTMENT MISSION

The mission of Housing and Community Neighborhood Services is: “To partner with the community to coordinate neighborhood initiatives.” Housing initiatives are responsible for improving the economic aspects of neighborhoods through affordable home ownership and rehabilitation strategies. Funding for these initiatives is included in the HOME Program. This program includes home ownership 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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Increased home ownership of low to moderate income persons.
- (B) Provided decent, sanitary, and safe housing for Garland’s low to moderate income homeowners.
- (C) Increased energy efficiency of HOME Infill properties while decreasing construction costs.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Expand the availability of affordable housing in the city of Garland.
- (B) Increase tax revenues through homeownership.
- (C) Increase the energy efficiency of new construction HOME Infill properties.
- (D) Taylor new construction home plans to complement existing housing within the neighborhood.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Neighborhood Services New Homes Constructed	4	7	3
(2) CHDO New Homes Constructed	1	3	1
(3) Habitat for Humanity Volunteer Hours	100,000	100,000	80,000
(4) First-Time Home Buyer Down-Payments Assisted	22	20	8
(5) HOME Funding Drawn (PI, EN)	743,561	875,000	675,000

HOME Grant Fund

HOME PROGRAM

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$90,482	\$83,759	\$84,353	\$81,610
Operations	594,280	487,755	1,087,161	459,029
Charge-Outs	0	(30,248)	(30,248)	(24,990)
Capital	0	0	0	0
Indirect	20,970	0	0	0
TOTAL EXPENDITURES	<u>\$705,732</u>	<u>\$541,266</u>	<u>\$1,141,266</u>	<u>\$515,649</u>

BY OPERATIONAL AREA:

HOME	\$684,762	\$541,266	\$1,141,266	\$515,649
Indirect	20,970	0	0	0

TOTAL EXPENDITURES	<u>\$705,732</u>	<u>\$541,266</u>	<u>\$1,141,266</u>	<u>\$515,649</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget				(\$25,617)
Percentage Change				-5%

STAFFING

Full-Time Positions	1	1	1	1
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

SIGNIFICANT CHANGES AND NOTES

The FY 2012-13 Revised Budget shows an increase of \$600,000 from reprogrammed grant funds to be used on HOME projects.

DEPARTMENT MISSION

The mission of Human Resources (HR) is to provide essential recruiting services and programs that effectively attract a quality workforce. HR continuously researches and develops competitive benefit and compensation programs to retain and motivate City employees. In addition, HR strives for compliance with applicable State, Federal, and local laws and regulations, including the Fair Labor Standards Act, the Americans with Disabilities Act, the Family and Medical Leave Act, the Civil Rights Act, and the State Civil Service Statutes. One avenue is through relevant, timely, professional, and cost-effective training to the organization. HR also compiles, extracts, and distributes pertinent employee information/reports to departments to help facilitate effective employee relations. Successful attainment of HR activities ensures an effective work force that provides efficient delivery of services to the citizens of Garland.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Updated workflow within the HR Applicant Tracking System (ATS) to aid hiring Managers with day-to-day recruiting and hiring practices.
- (B) Worked closely with the Police Department to ensure qualified selection of applicants utilizing newly developed tools within the Applicant Tracking System (ATS) and enhanced job descriptions, as well as using dedicated HR personnel focused on screening potential candidates.
- (C) Collaborated with IT Services and Internal Audit to implement a more comprehensive/automated reporting mechanism for the purpose of identifying, tracking, and aiding departments in recording appropriate action when there are changes in an employee's status.
- (D) Developed and implemented New Manager Training targeted at managers who were new to their role and/or new to the City. Content included applicable information from departments such as HR, Budget, Finance, IT, Purchasing, and Internal Audit to aid new managers across the organization.
- (E) In the second year of the Commit to Wellness (C2W) program, 969 employees successfully completed all requirements and qualified for a monthly reduction in premium.
- (F) Developed and rolled out a new online benefit enrollment system, SmartBen, to facilitate the ease and accuracy of employee benefit elections and wellness tracking.
- (G) Successfully reinstated market adjustment program aimed at following the City's established competitive pay philosophy/directive.
- (H) Completed a comprehensive job evaluation of each administrative position in every department across the City which resulted in a new structure for this classification of employees.
- (I) Submitted for consideration a comprehensive report of executive level positions providing market data, analysis, and structure recommendations for all directors throughout the organization.
- (J) Introduced two new ancillary benefits to the employee portfolio: critical illness and universal life plans.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Review the organization's recruitment strategy and implement new initiatives.
 - 1) Expand recruiting efforts and create a presence in the social media realm.
 - 2) Develop a general recruiting brochure.
 - 3) Review and revise current hiring practices for temporary and seasonal employees to adjust for the upcoming changes from the Affordable Care Act (ACA).
- (B) Streamline the pre-screening and temporary pool processes.
- (C) Develop and optimize the employee relations and FMLA database system.
- (D) Develop and roll out Citywide Customer Service training program.
- (E) Create, publish, and distribute to all employees a Commit to Wellness (C2W) Information Guidebook by the end of March 2013 to facilitate employee awareness and understanding of the City's wellness program parameters.

2013-14 DEPARTMENT GOALS AND INITIATIVES (Continued)

- (F) Explore the feasibility of implementing additional ancillary benefit programs by October 2013 to support employee and retiree financial security.
- (G) Identify, survey, and monitor critical / hard to fill positions by the end of October 2013 to assure the City of Garland remains competitive in the compensation and benefits for these key positions.
- (H) Explore compensation and benefits options by the end of October 2013 that can be pursued to place total compensation for City of Garland employees at market midpoint or market competitiveness.
- (I) Pursue outside consulting services by the end of August 2013 to develop recommendations for funding a program to offset Social Security for Civil Service personnel.
- (J) Identify, develop, and roll out new employee/supervisory/managerial training courses by the end of 2013 that address customer service, workplace conduct / mutual respect, and dealing with workplace violence.
- (K) Conduct Citywide roll-out of Phase II of Performance Management Program by the end of 2013 which includes goal-setting.

KEY PERFORMANCE MEASURES

	2011-12 ACTUAL	2012-13 PROJECTED	2013-14 PROJECTED
<u>Output Measures</u>			
(1) New Candidate Employment Applications Received (including seasonal and temporary) (FT = Full-Time; PT/T = Part-Time/Temporary)	FT: 18,035 PT/T: 8,741	FT: 13,567 PT/T: 7,911	FT: 13,974 PT/T: 8,149
(2) Number of New Employees Hired (not including seasonal)	FT: 150 PT: 23	FT: 139 PT: 21	FT: 139 PT: 21
(3) Full-Time Equivalent Turnover Rate (not including seasonal)	6.37%	6.82%	6.82%
<u>Civil Service Entrance Exams Administered – Police</u>			
(1) Police Civil Service Examinations Given	1	0	1
(2) Avg. Number of Qualified Applicants	379	0	450
(3) Avg. Number of Applicants Attending Each Exam	175	0	200
(4) Number of Police Officers Hired	10	10	10
<u>Civil Service Entrance Exams Administered – Fire</u>			
(1) Fire Civil Service Examinations Administered	0	0	1
(2) Avg. Number of Qualified Applicants	0	0	1,400
(3) Avg. Number of Applicants Attending Each Exam	0	0	900
(4) Number of Firefighters Hired	9	0	10
<u>Employee Relations</u>			
(1) Open Records Response Time	8 days	5 days	5 days
(2) TWC Unemployment Claims' Response Time	3 days	3 days	2 days
<u>Compensation Activities</u>			
(1) Department Job Studies	6	6	7
(2) Administer Citywide Performance Appraisals	--	--	100% Evaluations Completed
<u>Benefits Actions</u>			
(1) Conduct and Complete Open Enrollment (November 1 st – Friday before Thanksgiving)	100% Enrollment Completed	100% Enrollment Completed	100% Enrollment Completed
(2) Promote and Assist Employees in Meeting Commit 2 Wellness Requirements	49.5% FT EE's	55% FT EE's	60% FT EE's

DEPARTMENT MISSION

The mission of the Workforce Engagement and Development (WED) function is to create timely, consistent, and transparent messages for the City’s internal audience. This is accomplished by developing an internal communications strategy to ensure employees are well informed and engaged in order to accomplish organizational goals. Through training, coaching, and employee development, the organization will create a “can-do” environment which empowers employees to become ambassadors of the City. Lastly, the WED department will proactively promote and encourage organizational, team, and individual recognition and accomplishments.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Human Resources facilitated the development, roll-out, and communication of the Employee Survey and subsequent results. In collaboration with employee focus groups, and the Executive Excellence program participants, the Senior Management Team developed strategies to implement organizational realignment to maximize employee feedback, one of which was to realign the overall organizational structure to create the Workforce Engagement & Development Division (WED). This division will work in collaboration with the Public and Media Relations Department to standardize all communications.
- (B) Aligned City departments to strategically address opportunities to improve communication, employee development, and employee recognition as a result of (A) above.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Encourage one-on-one communication between supervisors and employees by utilizing goal-oriented performance appraisals and creating more opportunities for performance feedback.
- (B) Implement Phase I of Citywide organizational communication tool/intranet (COGnet).
- (C) Promote and encourage recognition of employee and organizational accomplishments through enhanced communication tools and significant activities and events (e.g., Employee Appreciation Day, spot awards, newsletters, COGnet, etc.).
- (D) Effectively increase communication between Senior Management and employees, ensuring a comprehensive dissemination of information throughout the organization.
- (E) Identify the most effective (internal/external) training resources/tools in order to address organizational needs and opportunities for service improvement.
- (F) Develop enhanced training database in order to facilitate enrollment and better tracking of employee participation.

KEY PERFORMANCE MEASURES

	2011-12 ACTUAL	2012-13 PROJECTED	2013-14 PROJECTED
<u>Training Provided:</u>			
1) Number of Leadership (Supervisory/Management) Class Hours	1,411	1,251	1,400
2) Number of Technical/Operational Track Hours	648	1,389	800
3) Number of Mandatory/Regulatory Class Hours	2,634	1,296	1,300
4) Number of Professional Development Class Hours	369	224	300
5) Number of Online Training Hours	0	0	0
6) Number of Health/Wellness Hours	303	254	250
7) Number of Personal Enrichment Hours	322	98	200
<u>Performance Evaluation Tool Enhancements:</u>			
1) Manager/Supervisor Training on Completing Performance Appraisals	--	--	100% Completed
2) Manager/Supervisor Training on Goal-Setting as Part of Performance Management	--	--	100% Completed

General Fund

HUMAN RESOURCES

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$962,683	\$1,015,947	\$1,015,947	\$1,177,710
Operations	125,512	88,965	131,405	108,155
Charge-Outs	0	0	0	0
Capital	0	0	0	0
TOTAL EXPENDITURES	<u>\$1,088,195</u>	<u>\$1,104,912</u>	<u>\$1,147,352</u>	<u>\$1,285,865</u>

BY OPERATIONAL AREA:

Human Resources	\$1,074,683	\$1,091,912	\$1,116,812	\$1,256,395
COG-ULC	13,512	13,000	13,000	13,000
Workforce Engagement & Dev.	0	0	17,540	16,470

TOTAL EXPENDITURES	<u>\$1,088,195</u>	<u>\$1,104,912</u>	<u>\$1,147,352</u>	<u>\$1,285,865</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$180,953
Percentage Change	16%

STAFFING

Full-Time Positions	12	12	13	13
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>12</u>	<u>12</u>	<u>13</u>	<u>13</u>

SIGNIFICANT CHANGES AND NOTES

During FY 2012-13, Human Resources added a new internal (employee) communication function. Operational expenses of approximating \$20,000 have been added to the Human Resources budget to fund the new effort.

DEPARTMENT MISSION

Information Technology Services provides reliable, innovative, and cost-effective technology solutions that enable our departmental business partners to deliver high-quality services to the citizens of Garland.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Implemented an enterprise intranet, document management, and collaboration system based on Microsoft SharePoint 2013.
- (B) Accomplished a major upgrade and feature enhancement of the Ventyx Banner Utility Billing System.
- (C) Implemented the following new or upgraded systems: Golf Course Management System for Firewheel Golf Course; Debt Management System for Finance; two system upgrades of the Class System for Parks, Recreation and Cultural Arts; eMDS system upgrade for the Clinic; upgraded software for Internal Audit; and Chameleon upgrade for Animal Services. Offered PLATS on the Web, thereby providing access to drawings on the Internet and reducing the need for contractors to visit the Planning and/or Engineering Department.
- (D) Completed the research and installation of an improved online Ticket Purchasing System for the Granville Arts Center.
- (E) Performed upgrades of multiple public safety systems: Guard One Plus, Pro QA, Fire RMS, ePCR, and First Look Pro.
- (F) Completed the Assessment phase of the Radio System Upgrade.
- (G) Created an advisory committee of GIS users among City departments to maximize the value of our Esri GIS System.
- (H) Performed upgrades of the IT Storage Network and Server Infrastructure.
- (I) Installed electronics and accessories (radio, computer, light control, in-car video, radar, rear cage, exterior lights, etc.) as needed into 39 Chevrolet Caprices, 3 ambulances, 2 fire engines, 1 ladder truck, and 90 utility services vehicles.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Develop and implement business workflow automation leveraging Microsoft SharePoint 2013 in order to reduce the cost of processing paper forms within the organization.
- (B) Perform the upgrade of the Computer-Aided Dispatch System and e911 upgrade for Public Safety.
- (C) Implement three enhancements to IT Network Security to improve the overall network security of the enterprise.
- (D) Upgrade the Parks Department's irrigation control system to enable better water management through remote control of irrigation systems.
- (E) Implement an Inventory and Asset Management System for the Fire Department.
- (F) Implement an Asset Management System for the Water Department.
- (G) Complete the RFP for the Radio System Upgrade.
- (H) Perform numerous maintenance upgrades of enterprise systems for Human Resources, Transportation, Police, and IT.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Percentage of Help Desk First Call Resolution	20%	22%	25%
(2) Average Number of Days a Help Desk Call Remains Open	1.93 days	2.03 days	1.5 days
(3) 800 MHz Radio System Annual Downtime (hours) (System is Unavailable, Excluding Maintenance)	3 hours	0 hours	< 2 hours
(4) Server Availability for Major Enterprise IT Systems (Excluding Maintenance):			
(a) Finance/Payroll	99.9%	99.9%	99.9%
(b) Human Resources	99.9%	99.9%	99.9%
(c) Utility Billing	99.9%	99.5%	99.9%
(d) Computer-Aided Dispatch	99.9%	99.9%	99.9%
(e) Email	99.9%	99.9%	99.9%
(f) Internet	99.9%	99.9%	99.9%
(5) Deliver IT-Managed Projects within a 15% Variance in:			
(a) Approved Budget	75%	50%	75%
(b) Approved Schedule	50%	50%	75%

Information Technology Fund

INFORMATION TECHNOLOGY (IT)

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
BY CATEGORY:				
Personnel	\$4,784,178	\$5,338,837	\$5,338,837	\$5,008,572
Operations	4,751,998	5,071,083	5,496,704	5,110,648
Charge-Outs	0	0	0	0
Capital	53,713	31,987	31,987	0
Non-Departmental	2,961,565	3,332,610	3,369,442	3,038,934
TOTAL EXPENDITURES	\$12,551,454	\$13,774,517	\$14,236,970	\$13,158,154

BY OPERATIONAL AREA:

Administration	\$514,498	\$1,241,682	\$1,241,682	\$957,052
Client Services	2,796,622	3,064,822	3,078,439	2,971,286
Project Services	818,746	459,728	459,728	639,756
Network Services	1,422,521	1,434,820	1,568,392	1,328,105
Help Desk	1,356,974	1,207,717	1,311,541	1,251,338
Graphic Information System	702,762	644,634	644,634	634,703
Administration (Communications)	213	0	0	0
Telecommunications	1,322,670	1,560,446	1,699,302	1,385,877
Radio Communications	654,883	828,058	863,810	951,103
Non-Departmental	2,961,565	3,332,610	3,369,442	3,038,934
TOTAL EXPENDITURES	\$12,551,454	\$13,774,517	\$14,236,970	\$13,158,154

CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	(\$616,363)
Percentage Change	-4%

STAFFING

Full-Time Positions	59	59	60	56
Part-Time Positions	0	0	0	0
TOTAL STAFFING	59	59	60	56

SIGNIFICANT CHANGES AND NOTES

In the FY 2013-14 Adopted Budget, four positions were transferred out of Information Technology. These positions include one Operations Aide, one Financial Services Coordinator, one Business Program Manager, and one Project Management Analyst. Also, in FY 2012-13, one Department Coordinator I position is approved to be added to the Information Technology Fund.

DEPARTMENT MISSION

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

The Department ensures: a) that the City is applying its resources effectively and efficiently; b) that the City is in compliance with all laws, regulations, and contracts; c) that the City has adequate safeguards over its assets; d) that the City is ensuring appropriate revenue management; e) that the City's financial and operational information is reliable; and f) that the City has identified risk exposures and has used effective strategies to control them.

We accomplish our mission by carrying out an Annual Audit Plan that utilizes risk analysis to review critical areas of operations. We are committed to adding value at every opportunity.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Provided Management with recommendations on improving government operations.
- (B) Added value by advising departments on internal control issues.
- (C) Provided external audit assistance which reduces the fee from the External Auditor.
- (D) Our cost per total audit hour and cost per billable hour remain below the average according to the latest industry survey.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Complete 80% of the Annual Audit Plan.
- (B) Gain concurrence on at least 90% of recommendations.
- (C) Work within budget developed at beginning of year.
- (D) Issue quality Audit Reports.
- (E) Emphasize the Reliability and Integrity of Computer-Generated Data in our audits.
- (F) Increase the use of Data Analytics in our audits.

KEY PERFORMANCE MEASURES

	2011-12 ACTUAL	2012-13 PROJECTED	2013-14 PROJECTED
(1) Percent of Recommendations Agreed to by Management	92%	90%	90%
(2) Percent of Resource Usage (Audit Time/Available Time)	81%	82%	83%
(3) Percent of Output (Work Completed vs. Planned)	51%	78%	80%
(4) Cost per Billable Hour	\$65	\$66	\$67
(5) Cost per Available Hour	\$52	\$53	\$54
(6) Cost per Total Hours	\$46	\$47	\$48

General Fund

INTERNAL AUDIT

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$462,925	\$446,238	\$446,238	\$491,691
Operations	22,975	25,734	25,734	25,734
Charge-Outs	0	0	0	0
Capital	0	0	0	0
TOTAL EXPENDITURES	<u>\$485,900</u>	<u>\$471,972</u>	<u>\$471,972</u>	<u>\$517,425</u>

BY OPERATIONAL AREA:

Internal Audit	\$485,900	\$471,972	\$471,972	\$517,425
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TOTAL EXPENDITURES	<u>\$485,900</u>	<u>\$471,972</u>	<u>\$471,972</u>	<u>\$517,425</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$45,453
Percentage Change	10%

STAFFING

Full-Time Positions	5	5	5	5
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>

SIGNIFICANT CHANGES AND NOTES

DEPARTMENT MISSION

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 as well as impacting economic development by supporting early literacy, workforce development, small businesses, and urban physical development.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Increased citizen use of Library online resources 17% year-to-date and citizen use of the Library WIFI network 121% year-to-date.
- (B) Developed operational changes necessary to allow citizens to initiate requests for books to be borrowed from other libraries by the Garland Library.
- (C) Provided online citizen access to Ed2Go, online instructor-led, interactive education short courses to enhance professional skills and increase career opportunities.
- (D) Provided online citizen access to Morningstar Investment Research Center, real-time comprehensive investment data and analysis on investments, mutual funds, stocks, exchange-traded and closed end funds.
- (E) Awarded Achievement of Excellence in Libraries Award from the Texas Municipal Library Directors Association for the seventh consecutive year.
- (F) Completed final year programs and services of the State grant-funded Northeast Texas Library System (NETLS), meeting closure requirements of the Texas State Library and Archives Commission.
- (G) Implemented Library Tweets on services, programs, materials, and topics of interest to the public.
- (H) Implemented Librarian use of Wi-Fi connected handheld devices to assist at patron point-of-need.
- (I) Offered CPR training for Garland citizens through loans of self-training "CPR kits," working in conjunction with the Garland Fire Department.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Provide ChiliFresh online, a moderated site for patrons to share book reviews and recommendations.
- (B) Identify sustainable level of Interlibrary Loan service and mitigate response rate issues.
- (C) Revise Library Department Long-Range Plan for Technology, including cost analysis for an RFID/AMH automated handling system.
- (D) Utilize new analytical software to remove worn and no longer used items from the Library's collections.
- (E) Transfer items to library locations where the demand is highest using the reporting capabilities of new analytical software.

KEY PERFORMANCE MEASURES

	2011-12 ACTUAL	2012-13 PROJECTED	2013-14 PROJECTED
(1) All Materials Loaned <i>(BRICKS & CLICKS)*</i>	1,568,350	1,584,000	1,591,920
(2) Library Online Resource Users <i>(CLICKS)</i>	62,845	64,730	66,670
(3) Library Web Site Visits <i>(CLICKS)</i>	362,337	380,000	391,400
(4) Library Visitors <i>(BRICKS)</i>	794,814	798,790	802,780
(5) Public Computer Use <i>(BRICKS)</i>	277,386	280,190	281,590
(6) Program Attendance <i>(BRICKS)</i>	20,348	21,370	22,400
(7) Requests for Research Assistance <i>(BRICKS)</i>	121,133	121,740	122,350

* The term "BRICKS" refers to activity related to the presence of a staffed library facility and its physical collections, services, and programs. "CLICKS" refers to activity related to online Library resources and services.

General Fund

LIBRARY

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$3,471,497	\$3,614,043	\$3,614,043	\$3,703,188
Operations	430,132	501,059	502,904	547,200
Charge-Outs	0	0	0	0
Capital	21,686	0	0	6,495
TOTAL EXPENDITURES	<u>\$3,923,315</u>	<u>\$4,115,102</u>	<u>\$4,116,947</u>	<u>\$4,256,883</u>

BY OPERATIONAL AREA:

Administration	\$532,582	\$524,789	\$526,145	\$504,858
System Support	346,427	377,062	377,062	378,709
Online Services	333,814	328,174	328,211	396,427
Walnut Creek Branch	270,607	271,529	271,529	278,501
North Garland Branch	263,007	265,919	265,919	271,310
South Garland Branch	616,871	656,521	656,521	676,384
Central Public Services	1,560,007	1,691,108	1,691,560	1,750,694

TOTAL EXPENDITURES	<u>\$3,923,315</u>	<u>\$4,115,102</u>	<u>\$4,116,947</u>	<u>\$4,256,883</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$141,781
Percentage Change	3%

STAFFING

Full-Time Positions	49	49	49	49
Part-Time Positions	36	36	36	36
TOTAL STAFFING	<u>85</u>	<u>85</u>	<u>85</u>	<u>85</u>

SIGNIFICANT CHANGES AND NOTES

The FY 2013-14 Adopted Budget includes continuing funding of \$75,000 to the IT Project Fund from the General Fund Non-Departmental budget to supplement a Library reserve for future IT-related items as well as \$59,000 of funding in Library operations for leasing of e-books.

Library Grant Fund

LIBRARY GRANT - NETLS

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$144,746	\$0	\$0	\$0
Operations	115,286	0	0	0
Charge-Outs	0	0	0	0
Capital	0	0	0	0
Indirect	15,318	0	0	0
TOTAL EXPENDITURES	<u>\$275,350</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

BY OPERATIONAL AREA:

NETLS - State	\$246,227	\$0	\$0	\$0
TANG - Federal	13,805	0	0	0
Indirect	15,318	0	0	0

TOTAL EXPENDITURES	<u>\$275,350</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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CHANGE FROM PRIOR YEAR:

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

STAFFING

Full-Time Positions	4	0	0	0
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>

SIGNIFICANT CHANGES AND NOTES

The State Library System terminated the Northeast Texas Library System (NETLS) contract at the conclusion of FY 2011-12.

DEPARTMENT MISSION

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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Implemented GovPayNet for online, phone, and web payments.
- (B) Successfully completed OCA-compliance State Audit.
- (C) Secured Electronic Signature module for Judges.
- (D) Job enrichment for lead positions.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Implement Electronic Signatures for Judges.
- (B) Re-bid collection contract.
- (C) Conduct Emergency Response drills.
- (D) Explore new Court software.
- (E) Produce Court video to educate the public.
- (F) Explore website opportunities to connect with the public.
- (G) Seek opportunities to automate processes with external departments.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Number of Cases Cleared Prior to Warrant	45,226	48,391	50,811
(2) Number of Warrants Issued	19,702	21,102	22,157
(3) Number of Warrants Cleared from File	14,046	18,569	20,162
(4) Percent Cleared of Warrants Issued	85%	88%	91%
(5) Citations Processed per Court Full-Time Clerk	2,566	2,604	2,650
(6) Number of Court Dockets Held	34,756	35,277	36,032

General Fund

MUNICIPAL COURT

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$1,749,423	\$1,676,874	\$1,676,874	\$1,741,257
Operations	208,036	305,797	483,467	274,805
Charge-Outs	0	0	0	0
Capital	0	0	0	0
TOTAL EXPENDITURES	<u>\$1,957,459</u>	<u>\$1,982,671</u>	<u>\$2,160,341</u>	<u>\$2,016,062</u>

BY OPERATIONAL AREA:

Court	\$1,957,459	\$1,982,671	\$2,160,341	\$2,016,062
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TOTAL EXPENDITURES	<u>\$1,957,459</u>	<u>\$1,982,671</u>	<u>\$2,160,341</u>	<u>\$2,016,062</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$33,391
Percentage Change	2%

STAFFING

Full-Time Positions	27	27	27	27
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>27</u>	<u>27</u>	<u>27</u>	<u>27</u>

SIGNIFICANT CHANGES AND NOTES

The FY 2012-13 Revised Budget includes an additional \$177,670 in the Court Technology Escrow account from a transfer that occurred mid-year from the IT Project Fund.

DEPARTMENT MISSION

The mission of Organizational Development (OD) 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. OD 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, OD strives to ensure quality delivery of interdepartmental projects, improve the quality of management decisions, enhance the effectiveness and efficiency of City services, and reduce the organization’s reliance on outside consultants.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Completion of the planning and design phases of Phase 2 of the Downtown Redevelopment Program, including approval of the Development & Disposition Agreement, relocation of the Landmark Depot Museum and railcar, and beginning construction of the City Center Parking Garage and site.
- (B) Initiated the Infrastructure Coordination Program, including study of infrastructure opportunities and constraints within the Forest-Jupiter and Centerville Marketplace catalyst areas, modification of the CIP request process, and other process improvements related to interdepartmental infrastructure planning.
- (C) Deployment of the City’s first intranet productivity workspace to facilitate communication and employee collaboration.
- (D) Enhancements to the City’s website, including a new presence for Garland’s Cultural Arts.
- (E) Outsourcing of the Neighborhood Benchmarking Resident Opinion Survey to provide more timely report production and enable increased focus on application of survey results rather than production.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Completion of most aspects of Phase 2 of the Downtown Redevelopment Program, including construction of the City Center Parking Garage, City Hall code and safety upgrades, CGTV studio expansions, and City Hall façade renovation.
- (B) Assessment and planning for Phase 3 of the Downtown Redevelopment Program, including infrastructure needs and constraints.
- (C) Implementation of Phase 2 of the City Intranet, including internal process improvement and workflow automation.
- (D) Continued improvements to the City’s infrastructure planning processes, including updating the City’s Major Thoroughfare Plan, bike route plans, and drainage and feasibility studies in catalyst areas.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Development/Improvement Projects Completed	5	3	5
(2) Technology Projects Completed	4	5	4
(3) Management Services Provided	19	13	13
(4) Neighborhood Surveys Distributed	6,013	9,014	7,575
(5) Neighborhood Field Assessments (# of homes)	2,120	2,218	1,694
(6) Neighborhood Survey Response Rate	30%	23%	22%

Information Technology Fund

ORGANIZATIONAL DEVELOPMENT

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$358,421	\$327,039	\$327,039	\$521,016
Operations	66,194	78,010	138,968	100,887
Charge-Outs	0	0	0	0
Capital	0	0	0	0
Non-Departmental	0	0	0	0
TOTAL EXPENDITURES	<u>\$424,615</u>	<u>\$405,049</u>	<u>\$466,007</u>	<u>\$621,903</u>

BY OPERATIONAL AREA:

Organizational Development	\$424,615	\$405,049	\$466,007	\$621,903
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TOTAL EXPENDITURES	<u>\$424,615</u>	<u>\$405,049</u>	<u>\$466,007</u>	<u>\$621,903</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$216,854
Percentage Change	54%

STAFFING

Full-Time Positions	3	3	3	5
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>3</u>	<u>3</u>	<u>3</u>	<u>5</u>

SIGNIFICANT CHANGES AND NOTES

In the FY 2013-14 Adopted Budget, two positions are being transferred to Organizational Development. These positions include one Business Program Manager and one Project Management Analyst. The Adopted Budget also includes additional funding of \$19,267 to outsource the Neighborhood Benchmarking Program (NBP) Survey and \$31,104 to hire two temporary employees to support the City Center project.

DEPARTMENT MISSION

The Parks, Recreation and Cultural Arts Department (PRCAD) plans, provides, and preserves opportunities that promote recreational, cultural, and natural resource experiences for the social, economic, and environmental benefit of the citizens of Garland.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Awards and special recognition received by the Parks, Recreation and Cultural Arts Department:
- Garland's Central Park was awarded the "Lone Star Legacy Park" designation from the Texas Recreation & Park Society.
 - The department web page received the 2013 Texas Recreation & Park Society's "Website Excellence Award."
 - The department received the 2013 Texas Recreation & Park Society's "Administrative & Management Excellence Award" for the seasonal Aquatics Team Training Program.
 - The Atrium at the Granville Arts Center received the *Wedding Wire.com* "Bride's Choice Award" for wedding and reception venues.
 - Rusty Maxwell, Senior Center Coordinator, was recognized as the Texas Recreation & Park Society's Region 3 "Recreation Professional of the Year."
 - George Deines, Aquatics/Sports Manager, received the World Waterpark Association's "2012 Kelly Ogle Memorial Safety Award."
 - The department's Aquatics Program received "2012 Gold Aquatic International Safety Award" from Ellis & Associates, a safety and risk management firm.
- (B) Developed, with input from citizens and City advisory boards, the department's *2013-2015 Strategic Plan*, which included an update to the Park System's "Development Guidelines."
- (C) The Granville Arts Center hosted the Garland Independent School District's (GISD) 11th annual "Granville Theatre Awards," honoring outstanding theatrical achievements of GISD high school students, and the 25th Annual Visual Arts Awards, presented by the Garland Cultural Arts Commission to GISD high school seniors.
- (D) Awarded \$76,000 in grants to Garland arts and cultural organizations through the Garland Cultural Arts Commission, Inc.
- (E) Implemented a series of free movies at the Plaza Theatre Downtown.
- (F) Online ticketing service was implemented at the Granville Arts Center.
- (G) Opened the Spring Creek Greenbelt trail between North Garland Avenue and Holford Road with grant funding from the Dallas County Trail & Preserve Program.
- (H) Completed a Neighborhood Vitality Grant project at Armstrong Park, in conjunction with New World Crime Watch residents organization, for park improvements.
- (I) Ongoing Park System improvements such as an expansion of Coomer Park that included additional irrigation, park benches, picnic tables, and trees, as well as the renovation of the Audubon Park disc golf course with new tee boxes and markers and basket markers plus new kiosk with course map.
- (J) Garland was recertified as a Tree City USA and, in conjunction with GP&L, the Tree Power Program distributed 500 free trees to Garland residents for energy conservation and beautification.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Develop business and marketing plans for recreation centers and facilities.
- (B) Relocate Park Operations Center to renovated former Texas Air National Guard facility in Central Park.
- (C) Develop a universal access playground in Central Park.
- (D) Complete 2014 initiatives in PRCAD's Strategic Plan such as the development of a formal request process and a plan for expanding recreation center space.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Recreation Center Attendance	1,131,181	1,251,000	1,314,000
(2) Sports League Participation	14,066	15,000	16,000
(3) Senior Center Participation	149,646	153,000	153,000
(4) Swimming Pool Attendance	121,800	122,000	122,000
(5) Arts Center Participation	159,000	160,000	165,000
(6) Total Facility Attendance/Participation	1,575,693	1,701,000	1,770,000
(7) Acres of Turf Mowed	23,468	24,000	24,000
(8) Litter Collected (pounds)	893,260	900,000	900,000
(9) General Fund Revenue	\$1,148,366	\$1,148,000	\$1,128,000
(10) Recreation Performance Fund Revenue	\$1,147,609	\$1,044,000	\$1,079,000
(11) Total Departmental Revenue	\$2,295,975	\$2,192,000	\$2,207,000
(12) Surf and Swim – Guest Survey (User Satisfaction)	93%	95%	95%

General Fund

PARKS, RECREATION AND CULTURAL ARTS

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$6,908,590	\$7,102,837	\$7,197,041	\$7,274,863
Operations	1,875,066	1,937,562	2,018,726	2,076,558
Charge-Outs	0	(282,675)	(282,675)	(282,675)
Capital	92,810	139,000	489,618	49,400
TOTAL EXPENDITURES	<u>\$8,876,466</u>	<u>\$8,896,724</u>	<u>\$9,422,710</u>	<u>\$9,118,146</u>

BY OPERATIONAL AREA:

Administration & Development	\$641,900	\$706,329	\$742,129	\$623,732
Granville Arts Center	949,757	909,352	909,352	972,125
Recreation	3,344,883	3,176,633	3,307,438	3,348,484
Parks Division	3,939,926	4,104,410	4,463,791	4,173,805

TOTAL EXPENDITURES	<u>\$8,876,466</u>	<u>\$8,896,724</u>	<u>\$9,422,710</u>	<u>\$9,118,146</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$221,422
Percentage Change	2%

STAFFING

Full-Time Positions	109	109	110	110
Part-Time Positions	8	8	8	8
TOTAL STAFFING	<u>117</u>	<u>117</u>	<u>118</u>	<u>118</u>

SIGNIFICANT CHANGES AND NOTES

The FY 2013-14 Adopted Budget includes funding of \$49,000 to offset increased costs of chemicals and pool maintenance at City pools and Surf & Swim plus an additional \$49,000 to replace equipment at the Granville Arts Center.

DEPARTMENT MISSION

The Planning and 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 Comprehensive Plan and Economic Development Strategy. The department supports healthy, viable neighborhoods through coordination of the Office of Neighborhood Vitality, Strategy for Vital Neighborhoods, and neighborhood planning programs. 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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) **Envision Garland Comprehensive Plan:**
- Initiated implementation strategy.
 - Developed monitoring and evaluation program.
 - Citywide Way-Finding project (underway).
- (B) **Downtown Redevelopment Plan Implementation:**
- City Center project implementation.
- (C) **Development Process:**
- Unified Development Code draft completed; public review process pending.
 - Initiated Cross-Functional Team for Development Process; facilitated by Principal Development Planner.
 - Creation of layer for current zoning cases on GIS for public access (underway).
 - Infrastructure Coordination Team participant.
- (D) **Forest Jupiter Transit-Oriented Redevelopment Plan:**
- Plan completed and adopted by City Council May 7, 2013.
- (E) **Centerville Marketplace Repositioning Strategy:**
- Strategy initiated, advisory and project committees engaged, public open houses held, completion of Strategy anticipated March 2014.
- (F) **Strategy for Vital Neighborhoods/Neighborhood Planning:**
- Presented Fifth and Cedar Neighborhood Plan to City Council; initiated implementation.
 - Submitted Fifth Street Corridor Improvement Vitality Grant.
 - Awarded 5th annual Excellence in Neighborhood Service Award.
 - Promoted the Residential Idea Book through presentations, distribution, media, Garland Neighborhood Management Academy.
 - Initiated Energy Efficiency Idea Book in partnership with GP&L, Water, and Building Inspection.
- (G) **Office of Neighborhood Vitality:**
- Held 2012 10th Anniversary Neighborhood Summit.
 - Held 10 Garland Neighborhood Management Academy (GNMA) classes.
 - Completed 11 Neighborhood Vitality projects; initiated 6 new projects.
 - Supported 20 neighborhood associations, started 1 new association, and sponsored 4 block parties.
 - Held 1st HOA Legal Clinic in partnership with Community Associations Institute.
 - Coordinated quarterly City Manager meetings.
 - Restructured Neighborhood Associations, Vitality Grants, and GNMA databases.
 - GNMA case study selected for the Alliance for Innovations Knowledge Center; participated in the Alliance for Innovation's Idea Exchange for North Texas.
 - GNMA finalist for 2013 Best Neighborhood Program Award, Neighborhoods USA (award announcement pending).

2012-13 DEPARTMENT ACCOMPLISHMENTS (Continued)

(H) Demographic Research and Analysis:

- Prepared 2013 Annual Housing and Population Summary.
- Demographic research, analysis, and mapping for economic development; Envision Garland; Forest Jupiter and Centerville Marketplace Studies; neighborhood planning projects and activities.
- Residential Property Data Project.
- Developed online mapping tools for expanding access to department activities and data.

(I) Public Engagement:

- Completed ongoing improvements to websites (Planning and Community Development, Development Permitting Center, Neighborhoods), created dynamic landing page for neighborhood resources highlighting current news and improved access to Neighborhood Toolbox, Calendar of Events, Newsletters, and Current Projects.
- Presented at American Planning Association, 2012 Texas Chapter Conference (10/2012) in Fort Worth.
- Co-hosted and presented at 2013 Focus North Texas Planning Symposium (1/2013) at the Curtis Culwell Center.
- Presented at 2013 Neighborhoods USA Conference (5/2013) in Minneapolis.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Continue Envision Garland implementation – Initiate projects and activities supporting Land Development, Economic Development, Neighborhoods, Community Design, and Public Engagement.
- (B) Complete Citywide Way-Finding project.
- (C) Adopt Unified Development Code and Zoning Map.
- (D) Ongoing refinement of the development process through facilitation and participation in CFT.
- (E) Continue Neighborhood Vitality and GNMA program activities; hold 11th Annual Neighborhood Summit.
- (F) Initiate and complete at least one neighborhood plan.
- (G) Implement Phase I of Fifth and Cedar Corridor Improvement Project.
- (H) Complete, distribute, and market Energy Efficiency Idea Book.
- (I) Prepare Planning and Community Development Department Annual Report.
- (J) Implement ongoing website enhancements.
- (K) Continue to coordinate and sponsor public engagement activities.

KEY PERFORMANCE MEASURES

	2011-12 ACTUAL	2012-13 PROJECTED	2013-14 PROJECTED
(1) Development Cases Administered (zoning, plats, site plans, variances/waivers)	243	250	280
(2) Pre-Submittal Meetings	215	200	225
(3) Average Plan Review Response Time	5 days	5 days	5 days
(4) Neighborhood Vitality Projects	11	10	10
(5) New Neighborhood Associations Created	0	1	2

General Fund

PLANNING AND COMMUNITY DEVELOPMENT

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$1,308,119	\$1,332,582	\$1,232,085	\$1,128,658
Operations	175,096	228,694	287,732	138,694
Charge-Outs	0	(54,341)	0	0
Capital	0	0	0	0
TOTAL EXPENDITURES	<u>\$1,483,215</u>	<u>\$1,506,935</u>	<u>\$1,519,817</u>	<u>\$1,267,352</u>

BY OPERATIONAL AREA:

Comprehensive Planning	\$844,960	\$914,551	\$887,049	\$650,051
Development Coordination	523,016	536,553	571,162	466,177
Community & Neighborhood Dev.	5,130	13,850	13,850	13,850
Office of Neighborhood Vitality	110,109	41,981	47,756	137,274

TOTAL EXPENDITURES	<u>\$1,483,215</u>	<u>\$1,506,935</u>	<u>\$1,519,817</u>	<u>\$1,267,352</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	(\$239,583)
Percentage Change	-16%

STAFFING

Full-Time Positions	16	15	14	13
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>16</u>	<u>15</u>	<u>14</u>	<u>13</u>

SIGNIFICANT CHANGES AND NOTES

The FY 2012-13 Revised Budget includes the transfer of two positions to the newly-created Economic Development (ED) Department and the addition of one Assistant Planning Director position. In the FY 2013-14 Adopted Budget, an additional Senior Planner position is approved to be reclassified and transferred to the ED Department.

DEPARTMENT MISSION

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** to 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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Reduced Average Response Times for Priority 1, 2, and 3 Police "Calls for Service" (in minutes).

	<u>Goal</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Priority 1 Calls:	6 minutes	5:03	5:55	5:33	5:52	5:49	5:54
Priority 2 Calls:	10 minutes	8:24	9:11	9:10	9:52	10:18	10:11
Priority 3 Calls:	15 minutes	13:36	13:50	13:55	15:16	16:21	15:26

- (B) Streamlined work flows and created new forms utilizing technology to facilitate a more efficient case filing process by instituting new programs.
- (C) Conducted numerous educational presentations related to traffic safety and driving at safe speeds.
- (D) Organized and participated in the Motor Cops for Kids Toy Run that included over 1,500 participants. Since its inception in 2005, Motor Cops for Kids has raised over \$255,500 for the Shriners Hospitals for Children. In addition, more than 10,000 toys have been collected which are distributed to area charities and handed out to needy children at Christmas time.
- (E) School Resource Officer (SRO) Middle School Bicycle Program conducted weekly which targets at-risk youth who do not have any extracurricular activities after school. SROs and teachers conduct tutoring and provide homework assistance to all participants in the program. More than 250 bicycles were refurbished and put back into the community for underprivileged children.
- (F) Garland Police Youth Program conducted weekly whereby SROs tutored and offered assistance with homework to more than 1,000 kids after school.
- (G) Garland Police Boxing Program provided assistance to more than 200 at-risk youth with almost 75% of the participants achieving honor-roll status every six weeks at their respective schools while competing favorably in state, local, and national boxing tournaments (including numerous local and state champions and, in addition, two participants achieving national status at the National Silver Gloves Tournament).
- (H) Successfully completed Mental Health Certification training for all Police First Responders including Officers and Supervisors.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Maintain or reduce Average **Response Times** with the following goals:
 - 1) **Priority 1 Calls:** Less than 5½ minutes
 - 2) **Priority 2 Calls:** Less than 9 minutes
 - 3) **Priority 3 Calls:** Less than 14 minutes
- (B) Continue to implement innovative crime-fighting strategies in order to maintain a safe environment for all residents.
- (C) Continue to enhance the goal of real-time delivery of crime analysis data to Officers and our community in order to deter criminal acts and increase apprehensions.
- (D) Identify relevant law enforcement technology to aid in the more effective delivery of police services to the community.
- (E) Continue efforts to recruit qualified personnel and minimize the employee turnover rate.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Calls for Service	151,097	150,000	150,000
(2) Response Times (in minutes):			
(a) Priority 1	5:03	5:30	5:30
(b) Priority 2	8:24	9:00	9:00
(c) Priority 3	13:36	13:30	13:30
(3) Total Citations	55,460	55,000	55,000
(a) Moving Citations	25,414	--	--
(b) Non-Moving Citations	25,181	--	--
(c) Non-Traffic Citations	4,865	--	--
(4) Police Reports	22,386	22,500	22,500
(5) Total Arrests	11,284	11,000	11,000
(a) Felony Arrests	2,756	--	--
(b) Misdemeanor Arrests	8,528	--	--

General Fund

POLICE

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$38,614,765	\$37,985,256	\$37,996,756	\$38,531,221
Operations	3,814,714	4,233,892	4,366,600	4,324,292
Charge-Outs	0	(12,000)	(12,000)	(12,000)
Capital	0	0	0	0
TOTAL EXPENDITURES	<u>\$42,429,479</u>	<u>\$42,207,148</u>	<u>\$42,351,356</u>	<u>\$42,843,513</u>

BY OPERATIONAL AREA:

Administration	\$2,753,540	\$2,730,322	\$2,693,691	\$3,715,578
Uniformed Operations	16,030,167	15,794,259	15,851,807	15,802,560
CID (Criminal Investigation Division)	7,779,420	7,716,389	7,753,389	6,914,760
Staff/Support Services	15,866,352	15,966,178	16,052,469	16,410,615

TOTAL EXPENDITURES	<u>\$42,429,479</u>	<u>\$42,207,148</u>	<u>\$42,351,356</u>	<u>\$42,843,513</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$636,365
Percentage Change	2%

STAFFING

Full-Time Positions	455	455	456	456
Part-Time Positions	2	2	0	0
TOTAL STAFFING	<u>457</u>	<u>457</u>	<u>456</u>	<u>456</u>

SIGNIFICANT CHANGES AND NOTES

The Victim Assistance Advocate position within the department had previously been grant-funded; however, this funding has ended. This critical position will continue within the department via a reclassification of a vacant position. Additionally, during FY 2012-13, two administrative part-time positions were eliminated and combined into a full-time Department Representative I position.

Public Safety Grant Fund

POLICE GRANTS

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$2,383	\$57,682	\$0	\$0
Operations	41,885	61,762	13,600	13,600
Charge-Outs	0	0	0	0
Capital	74,363	111,051	31,051	31,051
Non-Departmental	0	0	0	0
TOTAL EXPENDITURES	<u>\$118,631</u>	<u>\$230,495</u>	<u>\$44,651</u>	<u>\$44,651</u>

BY OPERATIONAL AREA:

State Training Grant	\$5,872	\$0	\$0	\$0
Criminal Justice (421) Grant	0	80,000	0	0
GREAT Program Grant	25,248	50,000	0	0
Victim Assistance Advocate	0	52,844	0	0
Justice Assistance Grant	74,363	31,051	31,051	31,051
Youth Programs	11,582	6,600	6,600	6,600
Gang Initiative	0	0	0	0
Internet Crimes Against Children (ICAC) - Juvenile Justice	1,566	10,000	7,000	7,000
TOTAL EXPENDITURES	<u>\$118,631</u>	<u>\$230,495</u>	<u>\$44,651</u>	<u>\$44,651</u>

CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	(\$185,844)
Percentage Change	-81%

STAFFING

Full-Time Positions	0	0	0	0
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

SIGNIFICANT CHANGES AND NOTES

Federal grant funding originally anticipated to be received in FY 2012-13 failed to materialize and was removed from the FY 2012-13 Revised Budget, and the FY 2013-14 Adopted Budget reflects the continuing trend in reduced Federal grant funding. It should be noted that further reductions at the Federal level may negatively impact the City's ability to continue to provide services and acquire specialized training and equipment for Public Safety personnel.

DEPARTMENT MISSION

The Public and Media Relations Department's mission is to increase citizen awareness, understanding, and participation in all areas of municipal governance from the neighborhoods to City Hall by providing information about City government services and programs in order to make them more accessible to Garland citizens. This is accomplished through the City's Government Access Cable Channel, the *Garland City Press* and other publications, the City website, news media relations, and other means. The Public and Media Relations Department works closely with Special Events to support marketing efforts.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Launched Phase 2 enhancements to the new City website, including emergency override messaging on the home page, additional branded pages for key departments, and sub-site for Granville Arts Center (in partnership with multiple departments).
- (B) Developed and implemented process and requirements for City departments to request and manage department/function-specific social media pages.
- (C) Assisted with development and implementation of City Intranet project.
- (D) Developed e-newsletter to supplement *Garland City Press*.
- (E) Added new video/web producer to increase production of video projects and social media presence.
- (F) Further develop and implement use of yearly editorial calendar to synergize use of media tools for maximum communications effectiveness.
- (G) Conducted media relations training for elected officials and City staff as needed.
- (H) Developed and began implementation of communications plans for key City initiatives, including Downtown Redevelopment and COGnet (City intranet).
- (I) Ensure department staff received quality training on new technologies needed in our area.
- (J) Successfully promoted Garland and its programs through news releases, media relations, various City communications tools, speaking to community groups, and other outreach efforts.
- (K) Continued to offer idea-sharing and professional development opportunities to community education and public information specialists in other City departments through the Public Information Group which meets regularly.
- (L) Garland Youth Council hosted the "Drive Alive Dash" to promote safe teen driving and to encourage Garland ISD's high school leadership to renew their involvement in the Teens in the Driver Seat program.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Establish department as centralized point for City communications to ensure consistent messaging, tone, and brand.
- (B) Develop effective communication programs that improve the organization's relationship with its internal/external audiences by becoming more strategic.
- (C) Assist with development and implementation of new internal communications program.

2013-14 DEPARTMENT GOALS AND INITIATIVES (Continued)

- (D) Review programming content, branding, and priorities for CGTV to increase its viewership and make it a more effective communications and marketing tool. Cross-purpose programming on social media to raise CGTV’s visibility.
- (E) Develop new programs for CGTV and resume regular production of “Arts in Action” program for CGTV – frequency to be determined.
- (F) Develop internal training to help employees embrace the “Texas Made Here” brand.
- (G) Develop public/media relations training for any employee who interacts with the public.
- (H) Continue customized media relations training for elected officials and management-level staff.
- (I) Continue efforts to maximize use of yearly editorial calendar to synergize use of media tools, including social media.
- (J) Garland Youth Council will develop a “Youth Town Hall Meeting” format to increase youth engagement.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) <i>Garland City Press</i> Productions	6	6	6
(2) Garland Youth Council Projects/Events (not including committee meetings)	20	16	16
(3) Positive News Coverage / Successful Placement of Event Notices (<i>The Garland News</i> ceased publication in late 2009)	494	500	500
(4) CGTV Locally-Produced Programs Including Regular City Council and Plan Commission Meetings			
• Work Session Broadcasts	24	24	24
• City Council Meeting Broadcasts	24	24	24
• Plan Commission Meeting Broadcasts	16	17	20
• District Update Broadcasts (changed format in 2011 from “Town Meeting” to individual presentations)	9	9	9
• City Council Candidate Forum	1	1	1
• Election Results Broadcasts	1	1	1
• “Garland in Focus” Productions	1	4	6
• Crime Watch Tapings	3	6	9
• Fire Watch Tapings	0	6	9
• “Inside Animal Services” Productions/PSAs	4	6	9
• Arts in Action Productions (begin 5/13)	0	4	8
• Topical Public Service Announcements / Informational Videos / Internal Videos	16	25	35
• TV Billboards	46	50	60

General Fund

PUBLIC AND MEDIA RELATIONS

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$330,885	\$341,564	\$341,564	\$533,628
Operations	24,691	36,693	36,693	30,984
Charge-Outs	0	0	0	0
Capital	0	0	0	0
TOTAL EXPENDITURES	<u>\$355,576</u>	<u>\$378,257</u>	<u>\$378,257</u>	<u>\$564,612</u>

BY OPERATIONAL AREA:

Public and Media Affairs	\$355,576	\$378,257	\$378,257	\$564,612
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TOTAL EXPENDITURES	<u>\$355,576</u>	<u>\$378,257</u>	<u>\$378,257</u>	<u>\$564,612</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$186,355
Percentage Change	49%

STAFFING

Full-Time Positions	4	4	7	7
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>4</u>	<u>4</u>	<u>7</u>	<u>7</u>

SIGNIFICANT CHANGES AND NOTES

Expenditures are approved to increase approximately \$186,000 from FY 2012-13 primarily due to additional staff. Two vacant positions were transferred into this department during FY 2012-13 to supplement the external communications function. Additionally, a Video Production & Web Content Specialist position was added in the revised budget to assist in producing content for Channel 16 programming.

DEPARTMENT MISSION

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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Received the Achievement of Excellence in Procurement Award from the National Purchasing Institute.
- (B) Revised and adopted the unified Purchasing Policies and Procedures Directive.
- (C) Developed internal HUB vendor participation training for City employees.
- (D) Audited and updated vehicle registration files to improve tracking and accuracy.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Develop more comprehensive Purchasing policies and procedures.
- (B) Develop internal Purchasing-related training for City employees.
- (C) Revise auction process to improve cycle times and increase efficiencies.
- (D) Expand metrics for measuring HUB vendor participation: reference (8) and (9) below.

KEY PERFORMANCE MEASURES

	2011-12 ACTUAL	2012-13 PROJECTED	2013-14 PROJECTED
(1) Total Purchase Order Count Issued by Purchasing	1,260	1,302	1,095
(2) Total Purchase Order Value Issued by Purchasing	\$115,211,806	\$94,268,820	\$102,386,503
(3) Cost Savings between First and Second Lowest Responsible Bidders	\$1,703,786	\$3,231,802	\$5,594,734
(4) Total P-Card Transactions	31,433	30,446	30,602
(5) Total P-Card Expenditures	\$5,425,770	\$5,280,609	\$6,010,442
(6) Revenue Generated through Investment Recovery Operations	\$1,256,603	\$678,474	\$832,736
(7) HUB Vendors Contacted through BidSync	3,297	5,543	7,825
(8) HUB Vendors Contacted by Buyers	N/A	N/A	3,595
(9) HUB Vendor Bid Responses	N/A	N/A	91
(10) HUB Vendor Expenditures	\$10,668,978	\$9,013,948	\$11,583,658

General Fund

PURCHASING

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$593,593	\$504,000	\$504,000	\$544,343
Operations	48,762	40,460	41,385	41,874
Charge-Outs	0	0	0	0
Capital	0	0	0	0
TOTAL EXPENDITURES	<u>\$642,355</u>	<u>\$544,460</u>	<u>\$545,385</u>	<u>\$586,217</u>

BY OPERATIONAL AREA:

Purchasing	\$642,355	\$544,460	\$545,385	\$586,217
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TOTAL EXPENDITURES	<u>\$642,355</u>	<u>\$544,460</u>	<u>\$545,385</u>	<u>\$586,217</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$41,757
Percentage Change	8%

STAFFING

Full-Time Positions	7	7	8	8
Part-Time Positions	1	1	0	0
TOTAL STAFFING	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>

SIGNIFICANT CHANGES AND NOTES

A Buyer position housed in the Warehouse Fund was transferred back to the Purchasing Department during FY 2012-13 and a part-time administrative position was transferred to Financial Services.

Recreation Performance Fund

RECREATION ACTIVITIES

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$135,957	\$133,184	\$154,184	\$184,567
Operations	850,294	778,196	863,852	801,586
Charge-Outs	0	0	0	0
Capital	8,123	70,000	76,258	0
Non-Departmental	139,266	135,077	135,077	101,730
TOTAL EXPENDITURES	<u>\$1,133,640</u>	<u>\$1,116,457</u>	<u>\$1,229,371</u>	<u>\$1,087,883</u>

BY OPERATIONAL AREA:

Activities	\$30,356	\$66,395	\$66,395	\$52,435
Senior Events	396,473	301,100	342,100	269,896
Classes	353,968	372,712	409,970	365,563
Garland Swim Program	126,137	105,781	105,781	111,364
Tennis	24,222	27,432	27,432	27,432
Reservations	63,218	107,960	142,616	159,463
Non-Departmental	139,266	135,077	135,077	101,730
TOTAL EXPENDITURES	<u>\$1,133,640</u>	<u>\$1,116,457</u>	<u>\$1,229,371</u>	<u>\$1,087,883</u>

CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	(\$28,574)
Percentage Change	-3%

STAFFING

Full-Time Positions	0	0	0	0
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

SIGNIFICANT CHANGES AND NOTES

Adopted expenditures for FY 2013-14 include \$9,000 for new fans at Gale Fields Recreation Center as well as \$2,000 for a new convection oven and \$1,000 for a new grill at Hollabaugh Recreation Center. The grill and oven are anticipated to increase usage and, potentially, revenue at Hollabaugh.

DEPARTMENT MISSION

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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Secured a vendor for a Risk Management Information System (RMIS) to improve data collection and reporting, target loss prevention resources, and improve claim handling efficiency and records.
- (B) Finalized update of the substance abuse and testing directive and development of an internal property loss policy.
- (C) Prepared for marketing of City property and casualty insurance programs to assure most competitive pricing options.
- (D) Began Safety Connection project to evaluate City vehicle safety lighting for development of standardizing lighting program.
- (E) Expanded driver safety training programs and explored alternative specialized vehicle safety training.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Complete implementation of Risk Management Information System (RMIS) and department incident and loss reporting tools.
- (B) Optimize RMIS's capability by expanding user department access and system training.
- (C) Update accident and injury reporting and vehicle and equipment operation directives.
- (D) Secure specialty insurance coverage to position the organization for response to expanded and emerging electric utility opportunities and relationships.
- (E) Complete Safety Connection project of standardizing vehicle safety lighting.
- (F) Continue expansion of safety training programs.
- (G) Update City facility evacuation plan diagrams and displays.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Number of Liability Claims Filed	270	270	270
(2) Number of Liability Claims Paid	269	175	210
(3) Number of Injury Leave Hours	34,577	26,000	35,000
(4) Average Annual Cost of Workers' Compensation per Employee	\$770	\$1,074	\$1,074

Self Insurance Fund

RISK MANAGEMENT

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$856,553	\$599,189	\$599,189	\$506,540
Operations	69,935	129,178	129,178	131,697
Charge-Outs	0	0	0	0
Capital	0	0	0	0
Non-Departmental	13,447	31,075	34,639	29,456
TOTAL EXPENDITURES	<u>\$939,935</u>	<u>\$759,442</u>	<u>\$763,006</u>	<u>\$667,693</u>

BY OPERATIONAL AREA:

Risk Management	\$926,488	\$728,367	\$728,367	\$638,237
Non-Departmental	13,447	31,075	34,639	29,456

TOTAL EXPENDITURES	<u>\$939,935</u>	<u>\$759,442</u>	<u>\$763,006</u>	<u>\$667,693</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	(\$91,749)
Percentage Change	-12%

STAFFING

Full-Time Positions	8	6	5	5
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>8</u>	<u>6</u>	<u>5</u>	<u>5</u>

SIGNIFICANT CHANGES AND NOTES

One position, a Benefits Specialist, was transferred to the Group Health Clinic during FY 2012-13.

DEPARTMENT MISSION

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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Paid off the outstanding debt associated with SafeLight.
- (B) Successfully moved the SafeLight offices to the Police Department.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Decrease the percentage number of accidents and injuries at intersections with red light cameras.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Number of Crashes at Intersections with Red Light Cameras	77	77 (No change)	77
(2) Number of Injuries at Intersections with Red Light Cameras	39	32 (18% decrease)	32

SafeLight Fund

SAFELIGHT GARLAND

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$104,964	\$94,748	\$94,748	\$99,353
Operations	1,024,701	731,913	774,328	881,163
Charge-Outs	0	0	0	0
Capital	0	0	0	0
Non-Departmental	13,955	18,757	19,351	16,269
TOTAL EXPENDITURES	<u>\$1,143,620</u>	<u>\$845,418</u>	<u>\$888,427</u>	<u>\$996,785</u>

BY OPERATIONAL AREA:

SafeLight Garland Program	\$1,129,665	\$826,661	\$869,076	\$980,516
Non-Departmental	13,955	18,757	19,351	16,269

TOTAL EXPENDITURES	<u>\$1,143,620</u>	<u>\$845,418</u>	<u>\$888,427</u>	<u>\$996,785</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$151,367
Percentage Change	18%

STAFFING

Full-Time Positions	1	1	1	1
Part-Time Positions	1	1	1	1
TOTAL STAFFING	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

SIGNIFICANT CHANGES AND NOTES

The SafeLight vendor previously funded the equipment for three additional intersections. Installation costs of \$300,000 associated with these additional intersections are the City's responsibility and are being paid from Program Income at \$5,000 a month. These items are expected to be paid in full in 2014.

Stimulus Grant Fund

STIMULUS GRANTS

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$95,503	\$20,864	\$23,039	\$0
Operations	433,213	176	130,503	0
Charge-Outs	0	0	0	0
Capital	523,463	0	0	0
Non-Departmental	0	0	0	0
TOTAL EXPENDITURES	<u>\$1,052,179</u>	<u>\$21,040</u>	<u>\$153,542</u>	<u>\$0</u>

BY OPERATIONAL AREA:

Housing and Community Development	309,137	\$0	\$0	\$0
Public Safety	44,399	21,040	30,279	0
Natural Resources and Energy	698,643	0	123,263	0

TOTAL EXPENDITURES	<u>\$1,052,179</u>	<u>\$21,040</u>	<u>\$153,542</u>	<u>\$0</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget				(\$21,040)
Percentage Change				-100%

STAFFING

Full-Time Positions	1	1	0	0
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>

SIGNIFICANT CHANGES AND NOTES

The City expects all programs within the Stimulus Grant Fund to be completed by the end of FY 2012-13.

DEPARTMENT MISSION

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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Completed 17th year under EPA/TCEQ stormwater permit with no violations, penalties, or administrative orders. Coordinated EPA MS4 Audit with City departments and Federal regulators. Awaiting official audit response from EPA.
- (B) Managed the Stormwater Management Plan elements conducted by eight City departments and reported the results to the TCEQ in an annual report.
- (C) Reviewed and approved the Annual Regional Monitoring Report prepared by the North Central Texas Council of Governments prior to submittal to the TCEQ as part of Garland's permit requirement.
- (D) Successfully implemented new software to manage reporting elements for the program. Ongoing review with departments will continue through September 2013.
- (E) Participated in regional stormwater programs with the NCTCOG and other member cities that utilized cost-sharing and cooperative purchases to facilitate meeting Federal and State stormwater requirements.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Meet all EPA/TCEQ stormwater permit requirements.
- (B) Participate with the NCTCOG in cost-sharing activities and meeting stormwater requirements.
- (C) Review Stormwater Management Plan and revise if necessary.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Stormwater Hotline Call Responses (50) within 1 Business Day	100%	100%	100%
(2) Stormwater Construction Plans Reviewed (190) within 3 Business Days	100%	100%	100%
(3) Construction Site Stormwater Inspections Conducted (3,319) as Required by Permit	100%	100%	100%
(4) 48 Stormwater Presentations Conducted at GISD Schools Annually as Required by Permit (115)	140%	100+%	100+%
(5) 7 Miles of Storm Drain Channels Maintained Annually as Required by Permit (16.21 miles)	132%	100+%	100+%
(6) Floatables Removed from 35 Miles of Creeks/Channels Twice Annually as Required by Permit (77 cubic yards)	100%	100%	100%

Stormwater Management Fund

STORMWATER MANAGEMENT

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$1,849,744	\$2,002,420	\$2,002,420	\$2,031,907
Operations	1,041,638	1,360,233	1,364,324	1,379,658
Charge-Outs	0	(39,014)	(39,014)	0
Capital	165,690	86,000	128,145	470,000
Non-Departmental	405,106	502,755	520,382	522,702
TOTAL EXPENDITURES	<u>\$3,462,178</u>	<u>\$3,912,394</u>	<u>\$3,976,257</u>	<u>\$4,404,267</u>

BY OPERATIONAL AREA:

Drainage Maintenance	\$1,291,455	\$1,375,248	\$1,418,981	\$1,793,786
Erosion Control	121,274	173,274	173,274	176,166
Local Flooding	265,326	430,661	430,661	437,315
Regional Monitoring	78,017	97,109	97,109	97,109
Industrial Facility Compliance	74,318	73,145	73,145	73,904
Illicit Discharge Reduction	202,901	202,014	202,086	216,043
Education/Information	152,203	158,561	158,561	159,117
Household Toxics Reduction	193,346	226,411	226,411	226,411
Stormwater Management Affairs	5,202	0	0	0
Administration	144,786	109,784	112,143	137,261
Floodplain Management	88,972	114,028	114,028	114,474
Customer Service	100,686	98,393	98,393	98,968
Litter Control	338,586	351,011	351,083	351,011
Non-Departmental	405,106	502,755	520,382	522,702
TOTAL EXPENDITURES	<u>\$3,462,178</u>	<u>\$3,912,394</u>	<u>\$3,976,257</u>	<u>\$4,404,267</u>

CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$491,873
Percentage Change	13%

STAFFING

Full-Time Positions	24	24	24	24
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>24</u>	<u>24</u>	<u>24</u>	<u>24</u>

SIGNIFICANT CHANGES AND NOTES

The FY 2012-13 Revised Budget reflects a mid-year addition of \$42,145 to purchase one mini-excavator, one tilt trailer, and new survey equipment for the Engineering Department. In the FY 2013-14 Adopted Budget, one new \$300,000 combination machine with hydro-excavation will be funded out of Stormwater Management's fund balance in addition to one new \$170,000 hydraulic excavator for the Street Department.

DEPARTMENT MISSION

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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Substantially completed the 2011-13 Infrastructure Construction Program and developed the street and alley construction projects to be incorporated into the 2014-16 Infrastructure Construction Program.
- (B) Continued progress on the multi-year Crack Seal Program with 75% of concrete streets in satisfactory condition.
- (C) Implemented an in-house Level Lifting Program to inject polyurethane material under existing concrete slabs to fill voids, provide support, lift slabs, and eliminate standing water problems.
- (D) Acquired PCs and provided software training for all Field Supervisors.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Complete alley reconstruction, asphalt rehabilitation, concrete street repair, street reconstruction, joint street/water/sewer replacement, and CDBG projects in the first year of the 2014-16 Infrastructure Construction Program.
- (B) Upon purchase of a new asphalt paving machine, significantly increase the number of major asphalt patches placed on streets and alleys.
- (C) Complete a citywide guardrail database and associated maps.
- (D) Develop and implement a Heavy Equipment Operation/Maintenance Training Program.

KEY PERFORMANCE MEASURES

	2011-12 ACTUAL	2012-13 PROJECTED	2013-14 PROJECTED
<u>Maintenance</u>			
(1) Requests for Service	2,220	1,800	1,800
(2) Percent of Paved Lane Miles Assessed in Satisfactory Condition	90%	89%	88%
<u>Alley/Street Paving</u>			
(1) Alley Repair - Concrete (square yards)	1,575	10	0
(2) Street Repair - Concrete (square yards)	7,857	14,075	9,000
(3) Alley Replacement - Concrete (miles)	1.42	1.40	1.00
(4) Street Replacement - Concrete (lane miles)	9.15	8.75	8.00
(5) Street Rehabilitation - Asphalt (lane miles)	8.70	6.00	6.00
<u>Community Development Block Grant Program</u>			
(1) Street Replacement (lane miles)	1.80	1.27	1.17

Infrastructure Repair & Replacement Fund

STREET

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$4,200,223	\$4,704,205	\$4,704,205	\$4,739,303
Operations	5,174,331	4,628,065	4,856,530	5,305,183
Charge-Outs	0	(355,514)	(355,514)	(311,502)
Capital	179,007	80,100	80,100	0
Non-Departmental	141,647	312,237	355,009	303,142
TOTAL EXPENDITURES	<u>\$9,695,208</u>	<u>\$9,369,093</u>	<u>\$9,640,330</u>	<u>\$10,036,126</u>

BY OPERATIONAL AREA:

Administration	\$533,591	\$583,381	\$583,381	\$549,167
Maintenance	1,268,052	1,350,380	1,351,281	1,312,077
Construction	7,751,918	7,123,095	7,350,659	7,871,740
Non-Departmental	141,647	312,237	355,009	303,142

TOTAL EXPENDITURES	<u>\$9,695,208</u>	<u>\$9,369,093</u>	<u>\$9,640,330</u>	<u>\$10,036,126</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$667,033
Percentage Change	7%

STAFFING

Full-Time Positions	72	72	72	72
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>72</u>	<u>72</u>	<u>72</u>	<u>72</u>

SIGNIFICANT CHANGES AND NOTES

The FY 2012-13 Revised Budget reflects an increase in Operations due to the carry-over of incomplete street repair projects funded in the prior year. The FY 2013-14 Adopted Budget includes an additional \$750,000 in funding for new construction projects as well as one new hydraulic excavator being funded out of the Stormwater Management Department's fund balance.

DEPARTMENT MISSION

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!*

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Developed invitation for bids to solicit bids.
- (B) Received favorable terms on bid contract prices for meals from PepsiCo Foodservice.
- (C) Minimized program deficit.
- (D) Increased site participation and activity programming.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Expand lunch service sites by 10%.
- (B) Continue partnership with PepsiCo Foodservice vendor contract.
- (C) Continue quality site development and maximize attendance.
- (D) Market and promote breakfast meals to increase service by 10%.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Number of Meal Sites	24	28	31
(2) Meals Served to Children	57,453	67,135	73,848
(3) Breakfast Meals Served	7,876	10,370	11,407

Summer Nutrition Fund

SUMMER NUTRITION PROGRAM

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$64,230	\$99,950	\$99,950	\$107,300
Operations	165,970	251,918	251,918	251,673
Charge-Outs	0	0	0	0
Capital	0	0	0	0
Non-Departmental	0	0	0	0

TOTAL EXPENDITURES	<u>\$230,200</u>	<u>\$351,868</u>	<u>\$351,868</u>	<u>\$358,973</u>
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BY OPERATIONAL AREA:

Summer Nutrition Program	\$230,200	\$351,868	\$351,868	\$358,973
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TOTAL EXPENDITURES	<u>\$230,200</u>	<u>\$351,868</u>	<u>\$351,868</u>	<u>\$358,973</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$7,105
Percentage Change	2%

STAFFING

Full-Time Positions	0	0	0	0
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

SIGNIFICANT CHANGES AND NOTES

DEPARTMENT MISSION

The overall mission of the Tax Department and Revenue Recovery Division is to provide excellent service to both our internal and external customers with the highest degree of reliability and timeliness.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Successful rental exemption audit.
- (B) Collected 99% of the current tax roll.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Increase revenue and ensure appropriate exemptions are in place.
- (B) Continue successful collections process.

KEY PERFORMANCE MEASURES

	2011-12 ACTUAL	2012-13 PROJECTED	2013-14 PROJECTED
(1) Tax Accounts	74,554	74,405	74,470
• Amount Billed	\$71,301,935	\$70,401,806	\$70,743,457
• Amount Collected	\$70,589,967	\$68,993,770	\$69,328,588
• Percent Collected	99%	98%	98%
(2) Delinquent Accounts:			
• Amount Billed	\$1,988,830	\$2,226,881	\$2,420,927
• Amount Collected	\$473,917	\$512,183	\$556,813
• Percent Collected	23.83%	23%	23%
(3) Exemptions Processed:			
• Homestead Parcels	45,837	44,697	44,539
• Over 65 Parcels	11,659	11,698	12,120
• Disabled Persons Parcels	1,464	1,392	1,456
• Disabled Veterans Parcels	773	748	749
• Totally Exempt Parcels	1,324	1,307	1,325

General Fund

TAX

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$274,449	\$262,747	\$262,747	\$273,198
Operations	480,458	511,655	511,655	504,519
Charge-Outs	0	0	0	0
Capital	0	0	0	0
TOTAL EXPENDITURES	<u>\$754,907</u>	<u>\$774,402</u>	<u>\$774,402</u>	<u>\$777,717</u>

BY OPERATIONAL AREA:

Tax	\$754,907	\$774,402	\$774,402	\$777,717
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TOTAL EXPENDITURES	<u>\$754,907</u>	<u>\$774,402</u>	<u>\$774,402</u>	<u>\$777,717</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$3,315
Percentage Change	0%

STAFFING

Full-Time Positions	4	4	4	4
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>

SIGNIFICANT CHANGES AND NOTES

DEPARTMENT MISSION

The Transportation Department provides for the safe, convenient, and efficient flow of vehicular and pedestrian traffic within the City.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Began implementation of the flashing yellow arrow operation for permissive left-turn movements by replacing left-turn signals with new “all arrow” indications. 170 traffic signals will be converted to this operation.
- (B) Installed Rectangular Rapid Flashing Beacons (RRFB) and school zone on Broadway at Fairfield for South Garland High School students and installed RRFB on Buckingham at Clearview for North Garland High School students.
- (C) Began stop sign replacement program. Replaced over 500 faded stop signs on residential and collector streets that intersect arterial streets.
- (D) Installed 240 “Cell Phone Prohibited” signs at all school zones in the city.
- (E) Developed time-limited parking restrictions and installed signs for several streets in Downtown area.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Provide safe school crossings for over 8,900 children on a daily basis by providing adult Crossing Guard supervision and school traffic controls.
- (B) Complete traffic signal modernizations at eight (8) intersections, including construction of barrier-free ADA ramps. All traffic signals were retrofitted with new “all arrow” left-turn signals to incorporate the flashing yellow arrow operation in place of the circular green indication for permissive left-turn movements.
- (C) Complete Phase 1 of North-South Bikeway project.
- (D) If funding permits, a comprehensive update of the Thoroughfare Plan will be initiated.
- (E) Reconstruct pavement and enlarge roundabout at Brand and Bellaire.
- (F) Continue Operational & Safety improvements at various locations, e.g., construct modern roundabouts, new turning lanes, roadside barriers, etc.

KEY PERFORMANCE MEASURES

	2011-12 ACTUAL	2012-13 PROJECTED	2013-14 PROJECTED
(1) Emergency Response Time (minutes)	22	25	25
(2) Traffic Signal Emergency Maintenance (hours)	454	400	400
(3) Traffic Signs Installed/Repaired/Replaced	1,254	2,500	2,000
(4) Pavement Markings Installed/Maintained (miles)	70	75	85
(5) Crosswalks/Stop Bars Installed/Maintained (each)	545	600	600

General Fund

TRANSPORTATION

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$1,787,773	\$1,792,937	\$1,792,937	\$1,819,872
Operations	283,494	300,183	300,183	494,081
Charge-Outs	0	(15,000)	(15,000)	(15,000)
Capital	0	0	124,744	0
TOTAL EXPENDITURES	<u>\$2,071,267</u>	<u>\$2,078,120</u>	<u>\$2,202,864</u>	<u>\$2,298,953</u>

BY OPERATIONAL AREA:

Office Operations	\$692,752	\$649,250	\$649,250	\$847,962
Traffic Signals	470,417	444,977	569,721	457,775
Traffic Signs & Markings	465,625	481,858	481,858	491,828
School Crossing Guards	442,473	502,035	502,035	501,388

TOTAL EXPENDITURES	<u>\$2,071,267</u>	<u>\$2,078,120</u>	<u>\$2,202,864</u>	<u>\$2,298,953</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$220,833
Percentage Change	11%

STAFFING

Full-Time Positions	18	18	18	18
Part-Time Positions	6	6	6	6
TOTAL STAFFING	<u>24</u>	<u>24</u>	<u>24</u>	<u>24</u>

SIGNIFICANT CHANGES AND NOTES

The FY 2013-14 Adopted Budget includes additional funding in the amount of \$200,000 for a Thoroughfare Plan Update.

DEPARTMENT MISSION

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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Worked closely with departments and suppliers to maintain 99% order fill rate.
- (B) Cross-trained Warehouse and Mailroom positions to maintain high service levels.
- (C) Worked closely with key suppliers to ensure material availability in a constricted market.
- (D) Worked with Code Compliance to combine outgoing mail, thus reducing postage cost.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Work with vendors to implement a pilot "Cut-to-Length" Cable Program for projects.
- (B) Work with GP&L to revise transformer specifications to meet current DOE standards.
- (C) Work with user departments to identify and reduce obsolete inventory.
- (D) Work with Fleet Services on pilot project to sell City equipment at the monthly Impound Auction.

KEY PERFORMANCE MEASURES

	2011-12 ACTUAL	2012-13 PROJECTED	2013-14 PROJECTED
(1) Total Line Items Issued	20,613	20,889	20,568
(2) Total Value of Issues	\$6,272,894	\$5,416,224	\$5,936,719
(3) Total Line Items Ordered	2,515	2,553	2,366
(4) Total Value of Orders	\$5,966,385	\$5,699,978	\$5,426,309
(5) Average Inventory Value	\$5,124,457	\$4,914,442	\$5,413,960
(6) Inventory Turnover Ratio	1:2	1:1	1:0
(7) Order Fill Rate	99%	99%	99%

Warehouse Fund

WAREHOUSE

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$517,169	\$580,907	\$580,907	\$537,303
Operations	130,083	90,101	100,045	84,165
Charge-Outs	0	0	0	0
Capital	70,279	0	32,265	0
Non-Departmental	210,977	230,944	237,479	244,566
TOTAL EXPENDITURES	<u>\$928,508</u>	<u>\$901,952</u>	<u>\$950,696</u>	<u>\$866,034</u>

BY OPERATIONAL AREA:

Warehouse Operations	\$585,218	\$529,225	\$562,050	\$551,891
Print Operations	67,870	74,698	84,082	0
Day Labor Center	64,443	67,085	67,085	69,577
Non-Departmental	210,977	230,944	237,479	244,566

TOTAL EXPENDITURES	<u>\$928,508</u>	<u>\$901,952</u>	<u>\$950,696</u>	<u>\$866,034</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget				(\$35,918)
Percentage Change				-4%

STAFFING

Full-Time Positions	11	11	10	10
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>11</u>	<u>11</u>	<u>10</u>	<u>10</u>

SIGNIFICANT CHANGES AND NOTES

A Buyer position housed in the Warehouse Fund was transferred back to the Purchasing Department during FY 2012-13.

DEPARTMENT MISSION

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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Requested from TCEQ and received approval to modify the flow capacity analysis engineering study in the SSOI 10-year timeline.
- (B) A Condition Assessment on the existing old 48-inch sewer interceptor from Oates to the Duck Creek WWTP was completed.
- (C) Relined two miles of existing pipes from 6” up to 12”, utilizing the Cured-in-Place Pipe trenchless technology.
- (D) Sewer interceptor upgrade from Regency Crest along Wood to Lonneckers is complete.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Clean, CCTV, and reline parallel 15-inch sewer mains in the King Branch drainage basin from Jupiter Road to the Duck Creek channel.
- (B) Identify locations to add new manholes and rehabilitate existing manholes.
- (C) Clean and CCTV a large 15 and 21-inch collection from Pleasant Valley to Centerville Road.
- (D) Initiate a multi-year program to reline the 48-inch Rowlett sewer interceptor.
- (E) Initiate scheduled improvements to defects identified by the Condition Assessment of the old 48-inch Duck Creek interceptor.
- (F) Continue to supplement in-house sewer main cleaning and CCTV inspection effort with the use of outside contractors in specific areas where overflows and sewer stoppages occur with greatest frequencies.
- (G) Locate sections of cast iron pipe that reduce wastewater flow capacity due to encrustation and schedule rehabilitation activities.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Sanitary Sewer Overflows	56	50	50
(2) Collection Main Stoppages	242	260	260
(3) Lateral Stoppages	891	900	950
(4) Sewer Taps Replaced/Repaired	57	50	50
(5) Collection Mains Cleaned	96 miles	100 miles	100 miles

Wastewater Utility Fund

WASTEWATER COLLECTION

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$2,424,201	\$2,378,937	\$2,378,937	\$2,469,173
Operations	1,754,176	1,918,361	1,855,275	1,740,987
Charge-Outs	0	(101,285)	(101,285)	(93,561)
Capital	50,919	0	0	0
Non-Departmental	0	0	0	0

TOTAL EXPENDITURES	<u>\$4,229,296</u>	<u>\$4,196,013</u>	<u>\$4,132,927</u>	<u>\$4,116,599</u>
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BY OPERATIONAL AREA:

Wastewater Collection	\$4,229,296	\$4,196,013	\$4,132,927	\$4,116,599
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TOTAL EXPENDITURES	<u>\$4,229,296</u>	<u>\$4,196,013</u>	<u>\$4,132,927</u>	<u>\$4,116,599</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget				(\$79,414)
Percentage Change				-2%

STAFFING

Full-Time Positions	37	37	37	37
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>37</u>	<u>37</u>	<u>37</u>	<u>37</u>

SIGNIFICANT CHANGES AND NOTES

DEPARTMENT MISSION

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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Duck Creek transfer station construction is 60% fulfilled, and completion is expected in October 2013.
- (B) Initiated Biosolids Area Rehabilitation and Odor Control project at the Rowlett Creek Treatment Plant.
- (C) Rowlett Creek Wastewater Treatment Plant is expected to receive the NACWA Gold Award for achieving 100% compliance with all TPDES permit requirements in 2012.
- (D) Completed design on the new laboratory building, and construction completion is expected in October 2013.
- (E) Completed Phase I of the Supervisory Control and Data Acquisition (SCADA) upgrade for both treatment plants.
- (F) Completed security project for both wastewater plants.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Initiate energy study at the Rowlett and Duck Creek Wastewater Plants.
- (B) Continue to achieve the NACWA Gold Award standard at both treatment plants.
- (C) Initiate update to the Wastewater Master Plan.
- (D) Complete the design phase for the new Rowlett Creek Operations Center.
- (E) Complete the design phase for the Biosolids Area Rehabilitation and Odor Control project.
- (F) Initiate Phase II of the Supervisory Control and Data Acquisition (SCADA) upgrade for both treatment plants.
- (G) Continue to enhance the Pollution Prevention Program for industries and residential customers through the Pretreatment Program.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Treatment - Productivity (1,000 gals./employee)	211,052	201,815	218,032
(2) Treatment - Efficiency (cost/1,000 gals. treated)	\$0.81	\$0.82	\$0.75
(3) Treatment - Wastewater Sludge Processed (tons)	40,045	39,538	40,004
(4) Technical Services - Productivity (quality control analyses/Chemist)	10,883	11,383	11,133
(5) Technical Services - Efficiency (cost/analysis)	\$19.62	\$19.52	\$20.40
(6) Pretreatment - Productivity (samples collected/employee)	1,670	1,874	1,879
(7) Pretreatment - Efficiency (cost/sample)	\$125.37	\$107.36	\$107.38
(8) Pretreatment - Notices of Violations Issued	63	58	98

Wastewater Utility Fund

WASTEWATER TREATMENT

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
BY CATEGORY:				
Personnel	\$4,282,055	\$4,413,774	\$4,413,774	\$4,504,775
Operations	6,375,646	7,124,923	7,351,100	7,138,362
Charge-Outs	0	0	0	0
Capital	0	0	0	0
* Non-Departmental	27,198,431	37,889,505	36,825,434	26,766,970
TOTAL EXPENDITURES	<u>\$37,856,132</u>	<u>\$49,428,202</u>	<u>\$48,590,308</u>	<u>\$38,410,107</u>

BY OPERATIONAL AREA:				
Wastewater Treatment Administration	\$898,230	\$1,385,506	\$1,400,484	\$1,092,296
Rowlett Creek Wastewater Treatment	2,930,767	2,950,412	3,029,815	3,098,710
Duck Creek Wastewater Treatment	3,541,615	3,893,961	4,005,966	3,911,154
Wastewater Biosolids	2,231,265	2,150,258	2,167,916	2,374,326
Technical Services	1,055,824	1,158,560	1,160,693	1,166,651
* Non-Departmental	27,198,431	37,889,505	36,825,434	26,766,970
TOTAL EXPENDITURES	<u>\$37,856,132</u>	<u>\$49,428,202</u>	<u>\$48,590,308</u>	<u>\$38,410,107</u>

CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	(\$11,018,095)
Percentage Change	-22%

STAFFING				
Full-Time Positions	60	60	60	60
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>60</u>	<u>60</u>	<u>60</u>	<u>60</u>

SIGNIFICANT CHANGES AND NOTES

The FY 2013-14 Adopted Budget includes \$144,000 to rent belt filter presses. The belt filter presses will be utilized to process Rowlett Creek and Duck Creek biosolids until replacement dewatering equipment is permanently in place.

* The Non-Departmental expenditures are for the Wastewater Utility Fund which also includes Wastewater Collection.

DEPARTMENT MISSION

The mission of the Water Department is to purchase wholesale potable water from the North Texas Municipal Water District 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.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Continued annual testing of water meters to ensure continuous billing accuracy. (301 top usage meters tested.)
- (B) Increased the number of backflow device inspections to enhance the safety of the water system.
- (C) Selection of a new rate consultant and complete new cost-of-service rate models.
- (D) Evaluate and modify Skill-Based Pay program for Water and Wastewater operations personnel.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Continue annual testing of meters to ensure billing accuracy.
- (B) Continue onsite inspections for Cross-Connection Control to enhance the safety of the water system.
- (C) Continue to coordinate water line replacement with street replacement schedule to minimize costs and inconvenience to customers.
- (D) Update 3-Year Plan for water main replacements.
- (E) Continue development and implementation of Asset Management Program for Water and Wastewater Utilities.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Gallons of Water Purchased (x 1,000)	11,798,282	12,000,000	12,000,000
(2) Per Capita Consumption - Gallons per Capita per Day (GPCPD)	142	141	140
(3) Percent of Unaccounted-for Water	10.9%	9%	8%
(4) Average Time for Leak and Break Repairs (hours water off)	2:08	2:00	2:00
(5) Percent of Complaints Addressed Within 24 Hours	95%	95%	95%
(6) Percent of Water Samples Tested Positive for Indicator Organisms	0.002%	0.001%	0.001%
(7) Percent of Radio Read Water Meters Installed in System	96%	100%	100%
(8) Number of Backflow Devices Identified/Tracked	7,175	7,500	8,000

DEPARTMENT MISSION

The mission of the Conservation Education Division is to promote water conservation through a variety of education programs which teach water conserving practices; plan and participate in community events which promote water conservation and make public appearances to give educational presentations and demonstrations to various community groups, schools, day cares, and businesses. Assist with monitoring and maintaining related water and conservation statistics as required by the State. Prepare and distribute to Garland citizens the annual Consumer Confidence Report as mandated by the Texas Commission on Environmental Quality. Prepare the Water Conservation Annual Report as required by the Texas Water Development Board. It is also the responsibility of this division to keep the public informed of water issues that impact our customers. This division is responsible for the preparation of the department's public notices and press releases and for maintaining its website.

2012-13 DEPARTMENT ACCOMPLISHMENTS

- (A) Distributed 18,000 school folders to various elementary schools.
- (B) Created a "Fix-A-Leak" Neighborhood Challenge Kit and conducted two events to promote EPA's national "Fix-A-Leak" Week.
- (C) Created a Leak Detective Game that could be used as a learning tool at local elementary schools as well as at our Public Library's Family Game Night.
- (D) Distributed over 600 retrofit items to community groups to reduce water use.
- (E) Started the creation of a Water Conservation Resource Library to provide pertinent information to the community.
- (F) Design and distribution of the Consumer Confidence Report and State-required Water Conservation and Quality Reports.
- (G) Prepare the Water Conservation Annual Report as required by the Texas Water Development Board.

2013-14 DEPARTMENT GOALS AND INITIATIVES

- (A) Expand our Water Conservation Education Outreach Programs.
- (B) Expand our resource library.
- (C) Increase the number of water-saving retrofit items distributed throughout the community.
- (D) Increase the number of public speaking engagements, demonstrations, and participation in community events.
- (E) Assist Wastewater with the development of a Pollution Prevention Program and create the necessary resource material.
- (F) Maintain water conservation programs statistics/data required to compile, create, and distribute all State and Federal reports.

KEY PERFORMANCE MEASURES

	<u>2011-12 ACTUAL</u>	<u>2012-13 PROJECTED</u>	<u>2013-14 PROJECTED</u>
(1) Distribution of Retrofit Water-Saving Devices	300	600	1,200
(2) Distribution of Water Conservation Education Promotional Items (school folders, water cups, bags, shirts, etc.)	16,000	22,000	25,000
(3) Public Speaking Engagements/Demonstrations/Community Events	6	24	36

Water Utility Fund

WATER

DEPARTMENT EXPENDITURES	2011-12 ACTUAL	2012-13 APPROVED	2012-13 REVISED	2013-14 APPROVED
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BY CATEGORY:

Personnel	\$4,287,649	\$4,530,337	\$4,530,337	\$4,660,971
Operations	23,603,744	27,704,726	27,609,378	30,301,993
Charge-Outs	0	(367,479)	(367,479)	(464,194)
Capital	0	0	0	24,700
Non-Departmental	18,025,771	19,166,683	19,589,667	20,719,968
TOTAL EXPENDITURES	<u>\$45,917,164</u>	<u>\$51,034,267</u>	<u>\$51,361,903</u>	<u>\$55,243,438</u>

BY OPERATIONAL AREA:

Administration	\$1,397,038	\$1,395,195	\$1,428,389	\$1,464,943
Production Services	22,992,310	26,987,624	26,850,403	29,469,358
Water Distribution & Transmission	3,502,045	3,484,765	3,493,444	3,589,169
Non-Departmental	18,025,771	19,166,683	19,589,667	20,719,968

TOTAL EXPENDITURES	<u>\$45,917,164</u>	<u>\$51,034,267</u>	<u>\$51,361,903</u>	<u>\$55,243,438</u>
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CHANGE FROM PRIOR YEAR:

Change from Prior Year Approved Budget	\$4,209,171
Percentage Change	8%

STAFFING

Full-Time Positions	64	64	63	64
Part-Time Positions	0	0	0	0
TOTAL STAFFING	<u>64</u>	<u>64</u>	<u>63</u>	<u>64</u>

SIGNIFICANT CHANGES AND NOTES

Wholesale water costs are expected to increase approximately 11% or \$2.5 million due to rate increases from the North Texas Municipal Water District (NTMWD). Also, the FY 2013-14 Adopted Budget includes additional funding of \$124,097 for personnel, operations, and capital costs associated with a new Pump Maintenance Technician position, \$70,000 to implement a rebate program designed to reinforce a variety of conservation and pollution prevention programs, and approximately \$197,300 for a position and consultant costs related to the new City Intranet and Workforce Engagement function added during FY 2012-13.

Personnel

EMPLOYEE COMPENSATION

In 2006, the City developed a formal compensation methodology that placed employee salaries in a more competitive position with the Metroplex public sector market and the regional private sector market. Unfortunately, due to the 2008 economic downturn and the subsequent slow market recovery, the City has been unable to identify funding sources to sustain its current compensation philosophy.

As an intermediary measure, the City awarded a 3% lump sum payment to general schedule employees for the past two budget years. In 2013, Civil Service and Skill-Based Pay employees received a 1% increase to base pay in January 2013 and an additional 2% lump sum payment in April 2013. The City was able to reinstate the market adjustment program in April 2013 which is based on years in position/service. This compensation practice has been to ensure that employees' positions in the range are indicative of their experience and/or years in the positions.

General Schedule

After careful consideration, it has been determined that the City's economic situation has not improved to the point that merit increases can be restored to pre-2008 compensation parameters. Therefore, the FY 2013-14 budget reflects a 1% increase in base pay of general schedule employees to be awarded in January 2014 and a 2% lump sum payment to be awarded in April 2014, for a total of 3%.

The City will continue to provide funding for the recently reinstated market adjustment program which is designed to ensure that an employee's position in the range is reflective of his or her experience and/or years in the position. Approximately 277 general schedule employees are recommended for market adjustment increases in April 2014.

Every position is evaluated on a four-year rotating schedule to assure appropriate classification and pay grade according to public/private market data. The City has a formal job description for each position classification which permits the organization to equitably perform internal/external pay market comparisons.

Civil Service Employees

In order to move Civil Service compensation closer to Metroplex average salaries, Council approved a structure adjustment in FY 2012-13 for Civil Service personnel.

Effective January 1, 2014, Police and Fire sworn personnel will receive a 1.5% Across-the-Board (ATB) increase to their respective compensation structures. This cumulative adjustment will increase the base pay of Civil Service personnel.

Additionally, all Civil Service employees will receive a 1.5% lump sum payment effective April 2014. This payment does not increase ongoing compensation but produces a total 3% additional pay in FY 2013-14. There are no changes to the Civil Service step pay plan parameters or special pay provisions (longevity, assignment, certification, education, etc.).

Skill-Based Pay (SBP) Employees

For FY 2013-14, SBP employees will receive a 1% structure adjustment resulting in a 1% salary increase to base pay in January 2014 and a 2% lump sum payment in April 2014.

**PERSONNEL CHANGES
2013-14 APPROVED**

Full-Time Positions Added/Eliminated

UTILITY FUNDS

ELECTRIC UTILITY FUND ----- **2**
Substations 1 Relay Technician II
1 Substation Technician

WATER UTILITY FUND ----- **1**
Water 1 Pump Maintenance Technician

TOTAL UTILITY FUNDS - ADDED 3

OTHER FUNDS - ELIMINATED

FIREWHEEL FUND ----- **(1)**
Firewheel
(1) Greenskeeper

TOTAL OTHER FUNDS - ELIMINATED (1)

NET CHANGE TO FULL-TIME POSITIONS 2

**PERSONNEL CHANGES
2013-14 APPROVED**

Full-Time Positions Transferred

GENERAL FUND

<u>Economic Development</u>	-----	3
1 Economic Development Director (Transfer from Electric)		
1 Economic Development Coordinator (Transfer from Planning)		
1 Department Coordinator II (Transfer from Information Technology)		
 <u>Planning</u>	-----	(1)
(1) Senior Planner (Transfer to Economic Development)		
TOTAL CHANGE TO GENERAL FUND		2

OTHER FUNDS

ELECTRIC UTILITY FUND

<u>Electric Administration</u>	-----	0
1 Financial Services Coordinator (Transfer from Information Technology)		
(1) Assistant Managing Director (Transfer to Economic Development)		

INFORMATION TECHNOLOGY FUND

<u>Information Technology</u>	-----	(2)
(1) Operations Aide (Transfer to Economic Development)		
(1) Financial Services Coordinator (Transfer to Electric)		
(1) Business Program Manager (Transfer to Organizational Development)		
(1) Project Management Analyst (Transfer to Organizational Development)		

**PERSONNEL CHANGES
2013-14 APPROVED**

Full-Time Positions Transferred

OTHER FUNDS (Continued)

<u>Organizational Development</u>	1	Business Program Manager (Transfer from Information Technology)
	1	Project Management Analyst (Transfer from Information Technology)

TOTAL CHANGE TO OTHER FUNDS (2)

NET CHANGE TO FULL-TIME POSITIONS TRANSFERRED 0

MID-YEAR PERSONNEL CHANGES 2012-13

Full-Time Positions

GENERAL FUND

<u>Building Inspection</u>	-----	(5)
(2) Building Inspector I (Transfer to Code Compliance)		
(2) Zoning Inspector (Transfer to Code Compliance)		
(1) Permit Assistant (Transfer to Code Compliance)		
 <u>City Attorney</u>	 -----	 2
2 Deputy Marshal (Replaced 3 Part-Time Deputy Marshals)		
 <u>City Secretary</u>	 -----	 (1)
(1) Records Technician (Transfer to Public & Media Relations)		
 <u>Code Compliance</u>	 -----	 5
2 Building Inspector I (Transfer from Building Inspection)		
2 Zoning Inspector (Transfer from Building Inspection)		
1 Department Assistant (Transfer from Building Inspection)		
 <u>Community Relations</u>	 -----	 (2)
(1) Community Relations Manager (Transfer to Convention & Visitors Bureau)		
(1) Marketing Assistant (Transfer to Convention & Visitors Bureau)		
 <u>Economic Development</u>	 -----	 2
1 Senior Managing Director (Transfer from Planning)		
1 Redevelopment Administrator (Transfer from Planning)		

MID-YEAR PERSONNEL CHANGES 2012-13

Full-Time Positions

GENERAL FUND (Continued)

<u>Financial Services</u>			(1)
	(1)	Business Process Analyst (Transfer to Purchasing)	
 <u>Human Resources</u>			 1
	1	Human Resource Services Director (Transfer from Risk Management)	
 <u>Parks, Recreation & Cultural Arts</u>			 1
	1	Marketing Assistant (Transfer from Convention & Visitors Bureau)	
 <u>Planning</u>			 (1)
	1	Assistant Planning Director (Transfer from Water)	
	(1)	Senior Managing Director (Transfer to Economic Development)	
	(1)	Redevelopment Administrator (Transfer to Economic Development)	
 <u>Police</u>			 1
	1	Department Representative I (Replaced 2 Part-Time Positions)	
 <u>Public & Media Relations</u>			 3
	1	Video Production & Web Content Specialist (Transfer from City Secretary)	
	1	Graphics Designer (Transfer from Electric)	
	1	Department Representative II (Transfer from Electric)	
 <u>Purchasing</u>			 1
	1	Associate Buyer (Transfer from Financial Services)	

NET MID-YEAR CHANGE TO GENERAL FUND 6

MID-YEAR PERSONNEL CHANGES 2012-13

Full-Time Positions

UTILITY FUNDS

ELECTRIC UTILITY FUND

<u>Electric Administration</u>	(1)	Procurement & Contract Analyst (Transfer to Public & Media Relations)	0
	1	Electric Applications Services Manager (Transfer from Information Technology)	
 <u>Olinger Plant</u>	 (1)	 Auxiliary Operator (Transfer to Public & Media Relations)	 (1)
 <u>Transmission</u>	1	T&D Operations Manager (Add from TMPA)	13
	1	Transmission Manager (Add from TMPA)	
	1	Environmental Health & Safety Manager (Add from TMPA)	
	1	T&D Transmission Superintendent (Add from TMPA)	
	1	T&D Engineering Project Manager (Add from TMPA)	
	1	Transmission Engineer (Add from TMPA)	
	1	Department Coordinator II (Add from TMPA)	
	2	Relay Technician (Add from TMPA)	
	4	Journeyman Power Line Technician (Add from TMPA)	
 <u>Electric Operations</u>	 (1)	 Projects & Training Specialist (Transfer to Risk Management)	 (1)
		Total Electric Utility Fund	11

MID-YEAR PERSONNEL CHANGES 2012-13

Full-Time Positions

UTILITY FUNDS (Continued)

WATER UTILITY FUND		-----		(1)
	<u>Water</u>	(1)	Environmental Sustainability Manager (Transfer to Planning)	
			Total Water Utility Fund	(1)
NET MID-YEAR CHANGE TO UTILITY FUNDS				10

OTHER FUNDS

FIREWHEEL FUND		-----		1
	<u>Firewheel</u>	1	Groundskeeper (Added)	
GROUP HEALTH INSURANCE FUND		-----		1
	<u>Group Health Clinic</u>	1	Benefits Coordinator (Transfer from Risk Management)	
HOTEL/MOTEL TAX FUND		-----		2
	<u>Convention & Visitors Bureau</u>	1	Graphic Design Technician (Transfer from Print Operations)	
		1	Community Relations Manager (Transfer from Community Relations)	
		1	Marketing Assistant (Transfer from Community Relations)	
		(1)	Events Specialist (Transfer to Parks, Recreation & Cultural Arts)	
INFORMATION TECHNOLOGY FUND		-----		1
	<u>Information Technology</u>	(1)	Application Services Director (Transfer to Electric)	
	<u>Communications</u>	1	Radio Communications Supervisor (Added)	
		1	IT Communications Installation Technician (Added)	

**MID-YEAR PERSONNEL CHANGES
2012-13**

Part-Time Positions

GENERAL FUND

City Attorney ----- (3)

(3) Deputy Marshal (P/T)
(Replaced by 2 Full-Time Deputy Marshals)

Financial Services ----- 1

1 Department Coordinator I (P/T)
(Transfer from Purchasing)

Police ----- (2)

(1) Administrative Associate (P/T)
(Replaced by Full-Time Dept. Representative I)

(1) Secretary (P/T)
(Replaced by Full-Time Dept. Representative I)

Purchasing ----- (1)

(1) Administrative Associate (P/T)
(Transfer to Financial Services)

TOTAL MID-YEAR CHANGE TO GENERAL FUND (5)

TOTAL MID-YEAR CHANGE TO PART-TIME POSITIONS (5)

CITY OF GARLAND BUDGETED POSITIONS 2011-12 THRU 2013-14

	2011-12 Actual	2012-13 Approved	2012-13 Revised	2013-14 Change	2013-14 Approved
GENERAL FUND - 100					
Budget & Research - 1130					
Budget Director	1	1	1		1
Senior Budget Analyst	3	3	3		3
Budget Analyst	1	1	1		1
Department Coordinator II	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
Building Code Field Manager	1	1	1		1
Building Services Manager	1	1	1		1
Chief Zoning Inspector	1	1	1		1
Senior Plans Examiner	1	1	0		0
Chief Building Inspector	0	0	1		1
Plans Examiner	2	2	2		2
Building Inspector II	3	3	3		3
Building Inspector I	3	3	1		1
Zoning Inspector	2	2	0		0
Department Coordinator II	1	1	1		1
Permit Assistant	3	3	2		2
Full-Time	19	19	14	0	14
Part-Time	0	0	0	0	0
Total	19	19	14	0	14
City Administration - 1010					
City Manager	1	1	1		1
Deputy City Manager	1	1	1		1
Assistant City Manager	1	1	1		1
Office of Administration Supervisor	1	1	1		1
Office of Administration Assistant	1	1	1		1
Full-Time	5	5	5	0	5
Part-Time	0	0	0	0	0
Total	5	5	5	0	5
City Attorney - 1020					
City Attorney	1	1	1		1
Deputy City Attorney	2	2	2		2
Senior Assistant City Attorney	3	3	3		3
Assistant City Attorney	2	2	2		2
Department Coordinator II	1	1	1		1
Department Coordinator I	1	1	1		1
Lieutenant Deputy Marshal	1	1	1		1
Deputy Marshal	2	2	4		4
Department Assistant	1	1	1		1
Deputy Marshal (P/T)	5	7	4		4
Full-Time	14	14	16	0	16
Part-Time	5	7	4	0	4
Total	19	21	20	0	20
City Council - 1000					
Assistant to the Mayor	1	1	1		1
Full-Time	1	1	1	0	1
Part-Time	0	0	0	0	0
Total	1	1	1	0	1
City Secretary - 1030					
City Secretary	1	1	1		1
Deputy City Secretary	1	1	0		0
Department Coordinator I	0	0	1		1
Records Technician	1	1	0		0
Full-Time	3	3	2	0	2
Part-Time	0	0	0	0	0
Total	3	3	2	0	2

CITY OF GARLAND BUDGETED POSITIONS 2011-12 THRU 2013-14

	2011-12 Actual	2012-13 Approved	2012-13 Revised	2013-14 Change	2013-14 Approved
Code Compliance - 1800					
Code Compliance Director	1	1	1		1
Code Compliance Manager	2	2	2		2
Code Compliance Supervisor	2	2	2		2
Building Inspector I	0	0	2		2
Zoning Inspector	0	0	2		2
Code Inspector I	19	20	20		20
Department Coordinator I	1	1	1		1
Senior Customer Service Representative	1	1	0		0
Customer Service Representative	3	3	4		4
Department Assistant	0	0	1		1
Full-Time	29	30	35	0	35
Part-Time	0	0	0	0	0
Total	29	30	35	0	35
Community Relations - 1170					
Community Relations Manager	1	1	0		0
Marketing Assistant	1	1	0		0
Full-Time	2	2	0	0	0
Part-Time	0	0	0	0	0
Total	2	2	0	0	0
Economic Development - 1520					
Senior Managing Director	0	0	1		1
Economic Development Director	0	0	0	1	1
Redevelopment Administrator	0	0	1		1
Economic Development Coordinator	0	0	0	1	1
Department Coordinator II	0	0	0	1	1
Full-Time	0	0	2	3	5
Part-Time	0	0	0	0	0
Total	0	0	2	3	5
Engineering - 1400					
Engineering Director	1	1	1		1
Engineering Services Administrator	3	3	3		3
City Surveyor	1	1	1		1
Civil Engineer	2	2	2		2
Engineering Field Operations Coordinator	1	1	1		1
Construction Inspection Supervisor	1	1	1		1
Technical Engineering Supervisor	1	1	1		1
Graduate Engineer	1	1	1		1
Operations Financial Coordinator	1	1	1		1
Survey Party Chief	1	1	1		1
Public Works Inspector II	3	3	3		3
Engineering Technician	1	1	1		1
Public Works Inspector I	1	1	1		1
Senior Administrative Assistant	1	1	0		0
Department Coordinator I	1	1	2		2
Survey Assistant	1	1	1		1
Full-Time	21	21	21	0	21
Part-Time	0	0	0	0	0
Total	21	21	21	0	21
EWS - Disposal (Landfill/Transfer Station) - 1600					
EWS Disposal Operations Administrator	1	1	1		1
Disposal Operations Manager	1	1	0		0
Regulatory Compliance and Safety Manager	0	0	1		1
Regulatory Compliance Specialist	1	1	1		1
Operations Financial Coordinator	1	1	1		1
Field Supervisor	1	1	0		0
Heavy Equipment Crew Leader	2	2	3		3
Department Coordinator I	1	1	1		1
Department Coordinator II	1	1	1		1
Heavy Equipment Operator II	9	9	9		9
Field Operations Leader	1	1	1		1
Equipment Operator II	7	7	7		7
Department Representative I	2	2	2		2
Department Assistant	1	1	1		1
Full-Time	29	29	29	0	29
Part-Time	0	0	0	0	0
Total	29	29	29	0	29

CITY OF GARLAND BUDGETED POSITIONS 2011-12 THRU 2013-14

		2011-12 Actual	2012-13 Approved	2012-13 Revised	2013-14 Change	2013-14 Approved
Financial Services - 1120						
	Managing Director	1	1	1		1
	Investment & Debt Director	1	1	1		1
	Senior Accountant	0	0	1		1
	Accounting Administrator	1	1	1		1
	Grants Financial Coordinator	0	0	1		1
	Accounting Supervisor	3	3	1		1
	Senior Business Process Analyst	1	1	1		1
	Accountant	2	2	1		1
	Business Process Analyst	2	2	1		1
	Financial Analyst	0	0	1		1
	Payroll Coordinator	0	0	1		1
	Accounting Representative II	2	2	2		2
	Payroll Technician	1	1	0		0
	Accounting Representative I	1	1	1		1
	Department Coordinator I (P/T)	0	0	1		1
	Full-Time	15	15	14	0	14
	Part-Time	0	0	1	0	1
	Total	15	15	15	0	15
Fire - 1300						
Sworn						
	Managing Director	1	1	1		1
	Assistant Chief	3	3	3		3
	Battalion Chief	7	8	8		8
	Captain	38	38	38		38
	Lieutenant	14	13	13		13
	Driver	44	44	44		44
	Driver-Paramedic	27	27	27		27
	Firefighter	98	98	98		98
	Firefighter-Paramedic	23	23	23		23
	EMS Manager	1	1	1		1
	EMS Program Manager	1	1	1		1
	Senior Accounting Technician	1	1	1		1
	Management Services Coordinator	1	1	1		1
	Program Assistant	1	1	1		1
	Department Representative I	2	2	2		2
	Full-Time (Sworn)	255	255	255	0	255
	Full-Time (Non-Sworn)	7	7	7	0	7
	Part-Time	0	0	0	0	0
	Total	262	262	262	0	262
Health - 1900						
	Managing Director	1	1	1		1
	Health Director	0	0	1		1
	Veterinarian	1	1	1		1
	Environmental Health Administrator	1	1	0		0
	Environmental Health Manager	1	1	1		1
	Animal Services Manager	1	1	1		1
	Senior Environmental Health Specialist	0	0	1		1
	Environmental Health Specialist	7	7	6		6
	Lead Animal Services Officer	0	0	3		3
	Department Coordinator II	1	1	1		1
	Animal Services Officer II	12	12	11		11
	Animal Services Officer	5	5	3		3
	Department Coordinator I	1	1	1		1
	Department Assistant	1	1	1		1
	Full-Time	32	32	32	0	32
	Part-Time	0	0	0	0	0
	Total	32	32	32	0	32

CITY OF GARLAND BUDGETED POSITIONS 2011-12 THRU 2013-14

	2011-12 Actual	2012-13 Approved	2012-13 Revised	2013-14 Change	2013-14 Approved
Human Resources - 1110					
Senior Managing Director	1	1	1		1
HR Services Director	0	0	1		1
Compensation Manager	1	1	0		0
Employee Relations Administrator	1	1	1		1
Workforce & Administrative Services Manager	1	1	1		1
Senior Human Resources Analyst	0	0	1		1
Senior Business Process Analyst	1	1	1		1
Staffing Services Coordinator	1	1	1		1
Human Resources Analyst	1	1	1		1
Workforce Analyst	1	1	1		1
Management Services Coordinator	1	1	1		1
HR Record Coordinator	1	1	1		1
Department Representative II	2	2	2		2
Full-Time	12	12	13	0	13
Part-Time	0	0	0	0	0
Total	12	12	13	0	13
Internal Audit - 1040					
Internal Auditor	1	1	1		1
Senior IT Auditor	1	1	1		1
Senior Auditor	1	1	1		1
Audit Analyst	2	2	2		2
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	5	5	5		5
Children's Librarian	6	6	6		6
Cataloging Librarian	1	1	1		1
Librarian	5	5	5		5
Librarian (P/T)	4	4	4		4
Management Assistant	1	1	1		1
Library Assistant (P/T)	3	3	3		3
Department Coordinator II	1	1	1		1
Circulation Coordinator	0	0	1		1
Department Representative I	8	8	7		7
Department Assistant	9	9	9		9
Customer Service Associate (P/T)	1	1	1		1
Operations Associate	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
Municipal Court - 1160					
Municipal Judge	2	2	2		2
Municipal Court Administrator	1	1	1		1
Municipal Court Program Coordinator	1	1	1		1
Court Services Supervisor	1	1	1		1
Lead Court Services Assistant	4	4	4		4

CITY OF GARLAND BUDGETED POSITIONS 2011-12 THRU 2013-14

	2011-12 Actual	2012-13 Approved	2012-13 Revised	2013-14 Change	2013-14 Approved
Municipal Court (Continued)					
Court Compliance Representative	3	3	3		3
Court Services Assistant	13	13	13		13
Department Representative II	0	0	1		1
Department Coordinator II	2	2	1		1
Full-Time	27	27	27	0	27
Part-Time	0	0	0	0	0
Total	27	27	27	0	27
Office of Emergency Management - 1050					
Emergency Management Coordinator	1	1	1		1
Senior Emergency Management Specialist	1	1	1		1
Full-Time	2	2	2	0	2
Part-Time	0	0	0	0	0
Total	2	2	2	0	2
Parks, Recreation & Cultural Arts - 2000					
Managing Director	1	1	1		1
Recreation Administrator	1	1	1		1
Parks Administrator	1	1	1		1
Cultural Facilities Administrator	1	1	1		1
Senior Park Planner	1	1	1		1
Parks Maintenance Manager	1	1	1		1
Landscape Architect	1	1	1		1
Parks Business Supervisor	1	1	1		1
Recreation Services Manager	1	1	1		1
Aquatics/Athletics Services Manager	1	1	1		1
Senior Services Manager	1	1	1		1
Recreation Services Coordinator	3	3	3		3
Athletics Program Coordinator	1	1	1		1
Event Coordinator	1	1	1		1
Cultural Arts & Facilities Supervisor	1	1	1		1
Recreation Center Supervisor	3	3	3		3
Senior Center Coordinator	1	1	1		1
Field Supervisor	6	6	6		6
Recreation Services Specialist II	3	3	1		1
Cultural Arts & Facilities Specialist	1	1	1		1
Senior Accounting Technician	1	1	1		1
Senior Recreation Services Specialist	1	1	1		1
Technical Support Specialist	1	1	1		1
Event Specialist	1	1	1		1
Marketing Assistant	0	0	1		1
Department Coordinator II	1	1	1		1
Department Coordinator I	1	1	1		1
Recreation Services Specialist I	5	5	6		6
Senior Services Specialist	1	1	1		1
Maintenance Crew Leader	6	6	6		6
Irrigation Crew Leader	1	1	1		1
Department Representative II	2	2	2		2
Pool Technician	2	2	2		2
Maintenance Technician	1	1	1		1
Senior Event Technician	0	0	1		1
Landscape Technician	2	2	2		2
Parkkeeper II	11	11	11		11
Equipment Operator I	4	4	4		4
Event Technician	3	3	2		2
Irrigation Technician	3	3	3		3
Customer Service Associate	3	3	3		3
Lead Bus Operator	0	0	1		1
Parkkeeper I	7	7	7		7
Maintenance Worker	2	2	2		2
Bus Operator	4	4	4		4
Service Attendant	9	9	9		9
Grounds Attendant	6	6	6		6

CITY OF GARLAND BUDGETED POSITIONS 2011-12 THRU 2013-14

		2011-12 Actual	2012-13 Approved	2012-13 Revised	2013-14 Change	2013-14 Approved
Parks, Recreation & Cultural Arts (Continued)						
	Center Aide (P/T)	3	3	3		3
	Customer Aide (P/T)	5	5	5		5
	Full-Time	109	109	110	0	110
	Part-Time	8	8	8	0	8
	Total	117	117	118	0	118
Planning - 1500						
	Senior Managing Director	1	1	0		0
	Director of Planning	0	0	1		1
	Planning Administrator	1	1	0		0
	Assistant Planning Director	0	0	1		1
	Neighborhood Planning Manager	1	1	1		1
	Principal Planner	1	1	1		1
	Senior Planner	4	4	3	(1)	2
	Neighborhood Vitality Coordinator	1	1	1		1
	Planner	2	2	2		2
	Development Planner	1	1	1		1
	Department Coordinator II	1	1	1		1
	Loan Processor	1	0	0		0
	Program Assistant	2	2	2		2
	Full-Time	16	15	14	(1)	13
	Part-Time	0	0	0	0	0
	Total	16	15	14	(1)	13
Police - 1200						
Sworn	Managing Director	1	1	1		1
	Police Assistant Chief	4	4	4		4
	Police Captain (formerly Commander)	8	8	8		8
	Police Supervisor	34	34	34		34
	SRO Police Supervisor	2	2	2		2
	SRO Police Officer	23	23	23		23
	Police Officer	251	251	251		251
	Police Communications Manager	1	1	1		1
	Forensic Services Manager	1	1	1		1
	Crime Analyst	0	0	2		2
	Victim Assistance Advocate	0	0	1		1
	Senior Forensic Investigator	4	4	3		3
	Property Room Supervisor	1	1	1		1
	Police Records Supervisor	1	1	1		1
	Detention Supervisor	6	6	6		6
	Management Services Coordinator	1	1	1		1
	Communications Supervisor	6	6	6		6
	Forensic Investigator	3	3	4		4
	Crime Analysis Technician	2	2	0		0
	Department Coordinator II	2	2	2		2
	Communication Specialist II	18	18	18		18
	Lead Detention Officer	5	5	5		5
	Communication Specialist I	29	29	28		28
	Detention Officer	23	23	23		23
	Department Coordinator I	3	3	3		3
	Property Validation Technician	1	1	1		1
	Records Technician	12	12	12		12
	Property Room Technician	6	6	6		6
	Department Representative I	2	2	3		3
	Department Representative II	2	2	2		2
	Department Assistant	3	3	3		3
	Administrative Associate (P/T)	1	1	0		0
	Secretary (P/T)	1	1	0		0
	Full-Time (Sworn)	323	323	323	0	323
	Full-Time (Non-Sworn)	132	132	133	0	133
	Part-Time	2	2	0	0	0
	Total	457	457	456	0	456

CITY OF GARLAND BUDGETED POSITIONS 2011-12 THRU 2013-14

	2011-12 Actual	2012-13 Approved	2012-13 Revised	2013-14 Change	2013-14 Approved
Public & Media Relations - 1171					
Public & Media Affairs Administrator	1	1	1		1
Video Production & Web Content Specialist	0	0	1		1
Public Media Specialist	1	1	1		1
Broadcast/AV Coordinator	1	1	1		1
Graphics Designer	0	0	1		1
Broadcast/AV Technician	1	1	1		1
Department Representative II	0	0	1		1
Full-Time	4	4	7	0	7
Part-Time	0	0	0	0	0
Total	4	4	7	0	7
Purchasing - 1151					
Purchasing Administrator	1	1	1		1
Senior Buyer	0	0	2		2
Buyer	4	4	2		2
Department Representative II	2	2	2		2
Associate Buyer	0	0	1		1
Administrative Associate (P/T)	1	1	0		0
Full-Time	7	7	8	0	8
Part-Time	1	1	0	0	0
Total	8	8	8	0	8
Tax - 1140					
Tax Administrator	1	1	1		1
Senior Customer Account Representative	1	1	1		1
Customer Payment Associate	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 Manager	1	1	1		1
Transportation Engineer	1	1	1		1
Operations Financial Coordinator	1	1	1		1
Traffic Analyst	1	1	1		1
Transportation Representative	1	1	1		1
Traffic Signal Supervisor	1	1	1		1
Signs & Markings Supervisor	1	1	1		1
Traffic Signal Technician	3	3	3		3
Senior Traffic Control Worker	2	2	2		2
Associate Traffic Signal Technician	1	1	1		1
Sign Fabricator	1	1	1		1
Traffic Control Worker	3	3	3		3
Lead School Crossing Guard Supervisor (P/T)	1	1	1		1
School Crossing Guard Supervisor (P/T)	5	5	5		5
Full-Time	18	18	18	0	18
Part-Time	6	6	6	0	6
Total	24	24	24	0	24
TOTAL GENERAL FUND					
Full-Time	1,146	1,146	1,152	2	1,154
Part-Time	58	60	55	0	55
Total Positions	1,204	1,206	1,207	2	1,209

CITY OF GARLAND BUDGETED POSITIONS 2011-12 THRU 2013-14

	2011-12 Actual	2012-13 Approved	2012-13 Revised	2013-14 Change	2013-14 Approved
SAFELIGHT FUND - 101					
SafeLight Garland - 1022					
Senior Customer Service Representative	1	1	1		1
Program Manager (Hearing Officer) (P/T)	1	1	1		1
TOTAL SAFELIGHT FUND					
Full-Time	1	1	1	0	1
Part-Time	1	1	1	0	1
Total Positions	2	2	2	0	2
PUBLIC HEALTH / IMMUNIZATION GRANT FUND - 102					
Public Health - 1920					
Public Health Administrator	1	1	1		1
Public Health Nurse	2	2	2		2
Public Health Nurse (P/T)	1	1	1		1
Nurse Educator	1	1	1		1
Administrative Assistant	2	2	2		2
Customer Service Associate	1	1	1		1
Outreach Specialist	1	1	1		1
TOTAL PUBLIC HEALTH / IMMUNIZATION GRANT FUND					
Full-Time	8	8	8	0	8
Part-Time	1	1	1	0	1
Total Positions	9	9	9	0	9
UTILITY FUNDS					
ELECTRIC UTILITY FUND - 211					
Electric Administration - 3100					
Electric Managing Director	1	1	1		1
Electric Assistant Managing Director	1	1	1	(1)	0
Electric Administrator	1	1	1		1
Electric Financial Director	1	1	1		1
Electric Technology Services Director	0	0	1		1
Commercial Accounts Administrator	1	1	1		1
Electric Accounting Administrator	1	1	1		1
Key Accounts Manager	1	1	1		1
Electric AIPS Manager	1	1	1		1
Risk Management & Safety Manager	1	1	1		1
Electric Communications Manager	1	1	1		1
Electric Project Manager	1	1	1		1
Mobile Workforce Supervisor	1	1	1		1
Electric Financial Analyst	2	2	2		2
Procurement & Contract Analyst	1	1	0		0
Electric Accounting Coordinator	1	1	1		1
T&D Construction Project Manager	1	1	1		1
Risk Management Specialist	1	1	2		2
Asset & Information Project Services Cost Analyst	1	1	1		1
Electric IT Services Manager	1	1	1		1
Senior HR Generalist	0	0	1		1
Financial Services Coordinator	0	0	0	1	1
Electric Application Services Manager	0	0	1		1
Senior Network Administrator	2	2	2		2
GIS Analyst	1	1	1		1
Associate Systems Administrator	0	0	1		1
Electric GIS Supervisor	1	1	1		1
Business Process Technician II	1	1	1		1
Database Specialist	1	1	1		1
GIS Specialist	1	1	1		1
Workforce Management Specialist	2	2	2		2
Supervisor Administrative Support	1	1	1		1
PC Technician II	2	2	1		1
PC Technician I	1	1	1		1
Full-Time	33	33	36	0	36
Part-Time	0	0	0	0	0
Total	33	33	36	0	36

CITY OF GARLAND BUDGETED POSITIONS 2011-12 THRU 2013-14

	2011-12 Actual	2012-13 Approved	2012-13 Revised	2013-14 Change	2013-14 Approved
Distribution - 3200					
Distribution Administrator	1	1	1		1
Substation Engineering Manager	1	1	0		0
Distribution Engineer	1	1	1		1
T&D Supervisor - Support Services	1	1	1		1
T&D Supervisor - Distribution	1	1	0		0
Distribution Coordinator	0	0	3		3
T&D Supervisor - Distribution Design	1	1	1		1
T&D Construction Project Manager	1	1	1		1
Risk Management Specialist	1	1	0		0
Distribution Designer	3	3	3		3
Meter Technician II	1	1	1		1
T&D Contract Inspector II	1	1	1		1
Journeyman Power Line Technician	8	8	7		7
Environmental Quality Technician	1	1	1		1
Meter Technician I	2	2	2		2
T&D Contract Inspector I	3	3	4		4
Project Designer II	1	1	1		1
Senior Power Line Technician	11	11	10		10
Line Trouble Mechanic	4	4	4		4
Power Line Technician	15	15	15		15
Facilities & Inventory Coordinator	1	1	1		1
Department Coordinator II	1	1	1		1
Project Designer I	1	1	1		1
Department Representative II	2	2	2		2
Full-Time	63	63	62	0	62
Part-Time	0	0	0	0	0
Total	63	63	62	0	62
Olinger Plant - 3400					
Electric Administrator	1	1	1		1
Electric Plant Administrator	0	0	1		1
Director of Power Production	1	1	0		0
O&M Administrator	1	1	1		1
Environmental Health & Safety Manager	1	1	0		0
Electric Project Engineer	1	1	1		1
Senior Plant Engineer	2	2	1		1
Power Plant Engineer	0	0	1		1
Environmental Specialist	1	1	1		1
Maintenance Supervisor	1	1	1		1
Maintenance Superintendent	1	1	1		1
Shift Supervisor	7	7	6		6
Office Support Supervisor	1	1	1		1
Maintenance Planner	1	1	1		1
Electric Environmental Analyst	1	1	1		1
Lead Maintenance Technician	1	1	1		1
CEMS Technician	1	1	1		1
Lead EI&C Technician	1	1	1		1
Control Operator	6	6	6		6
EI&C Technician	6	6	6		6
Maintenance Technician	5	5	5		5
Auxiliary Operator	7	7	6		6
Water Treatment Technician	1	1	1		1
Department Coordinator I	1	1	1		1
Department Representative II	1	1	1		1
Senior Inventory Assistant	1	1	1		1
Full-Time	51	51	48	0	48
Part-Time	0	0	0	0	0
Total	51	51	48	0	48

CITY OF GARLAND BUDGETED POSITIONS 2011-12 THRU 2013-14

	2011-12 Actual	2012-13 Approved	2012-13 Revised	2013-14 Change	2013-14 Approved
Other Generation - 3460					
Methane Gas Coordinator	1	1	1		1
Full-Time	1	1	1	0	1
Part-Time	0	0	0	0	0
Total	1	1	1	0	1
Transmission - 3500					
T&D Director	1	1	1		1
Director of Corporate Planning	1	1	0		0
Director of Regulatory Affairs & Compliance	0	0	1		1
T&D Operations Manager	0	0	1		1
Transmission Manager	0	0	1		1
Transmission Planning Manager	0	0	1		1
Transmission Administrator	1	1	0		0
Environmental Health & Safety Manager	0	0	1		1
T&D Transmission Superintendent	1	1	1		1
T&D Engineering Project Manager	0	0	1		1
Cyber Security & Compliance Manager	0	0	1		1
Transmission Engineer	0	0	2		2
Department Coordinator II	0	0	1		1
T&D Coordinator	0	0	1		1
T&D Supervisor - Substation Construction	0	0	1		1
Senior Power Line Technician	1	1	2		2
Relay Technician	0	0	2		2
Journeyman Power Line Technician	4	4	8		8
Substation Technician	0	0	1		1
Power Line Technician	5	5	5		5
Full-Time	14	14	32	0	32
Part-Time	0	0	0	0	0
Total	14	14	32	0	32
Electric Operations - 3600					
Director of Systems Operations	1	1	1		1
Electric Engineering Administrator	1	1	1		1
Contract Origination & Fuel Administrator	1	1	1		1
T&D Operations Manager	1	1	1		1
Market Optimization Manager	1	1	0		0
QSE & Energy Manager	0	0	1		1
Operations Technical Services Manager	1	1	1		1
Director of Power Marketing	1	1	1		1
Energy Services Director	0	0	1		1
Administrative Manager	1	1	1		1
Market & Congestion Analysis Program Manager	0	0	1		1
Senior EMS Engineer	3	3	3		3
T&D Operations Coordinator	1	1	1		1
Electric Programming Coordinator	1	1	1		1
EMS Engineer	1	1	1		1
Senior Network Administrator	1	1	1		1
IS Security Specialist	1	1	1		1
Senior Systems Administrator	1	1	1		1
Application Programmer	0	0	1		1
Systems Operations Administrator	1	1	1		1
Chief Systems Operator	1	1	1		1
Business Analytics Project Manager	1	1	0		0
Electric Systems Supervisor	2	2	2		2
Applied Electronic Administrator	1	1	1		1
Real-Time Power Trader	6	6	6		6
Associate ERCOT Settlement Specialist	1	1	1		1
Electric Compliance Specialist	1	1	1		1
Principal Settlement Coordinator	0	0	1		1
Contract & Fuel Analyst	1	1	1		1
Projects & Training Specialist	1	1	0		0
ERCOT Settlement Specialist	2	2	2		2
ERCOT Settlement Coordinator	1	1	0		0
Market Analyst	1	1	0		0

CITY OF GARLAND BUDGETED POSITIONS 2011-12 THRU 2013-14

	2011-12 Actual	2012-13 Approved	2012-13 Revised	2013-14 Change	2013-14 Approved
Electric Operations (Continued)					
Senior Electric Systems Operator	6	6	7		7
Electric Systems Operator	4	4	3		3
SCADA Communications Specialist II	1	1	1		1
SCADA Communications Specialist I	2	2	2		2
Associate Electric Systems Operator	1	1	1		1
Training Coordinator	1	1	0		0
Department Coordinator I	1	1	1		1
Department Representative II	0	0	1		1
Accounting Technician	1	1	1		1
Full-Time	54	54	54	0	54
Part-Time	0	0	0	0	0
Total	54	54	54	0	54
Substations - 3700					
Director of Regulatory Affairs & Compliance	1	1	0		0
Transmission Planning Manager	1	1	0		0
Substation Engineering Manager	0	0	1		1
T&D Engineering Project Manager	1	1	1		1
Cyber Security & Compliance Manager	1	1	0		0
Transmission Engineer	1	1	0		0
Substation Engineer	1	1	1		1
T&D Supervisor - Substation Maintenance	1	1	1		1
T&D Coordinator	1	1	0		0
T&D Supervisor - Substation Construction	1	1	0		0
T&D Supervisor - Substation Electronics	1	1	1		1
Relay Technician II	1	1	1	1	2
Relay Technician I	2	2	2		2
Substation Technician	7	7	6	1	7
Project Designer I	1	1	1		1
Department Representative II	1	1	1		1
Full-Time	22	22	16	2	18
Part-Time	0	0	0	0	0
Total	22	22	16	2	18
TOTAL ELECTRIC UTILITY FUND					
Full-Time	238	238	249	2	251
Part-Time	0	0	0	0	0
Total Positions	238	238	249	2	251
WATER UTILITY FUND - 221					
Water - 4000					
Managing Director	1	1	1		1
Water Utilities Financial Manager	1	1	1		1
Water Utilities Field Administrator	1	1	1		1
Water Utilities Maintenance Manager	1	1	1		1
Water Utilities Systems Manager	1	1	1		1
Environmental Sustainability Program Manager	1	1	0		0
Training & Employee Development Manager	1	1	0		0
Workforce Engagement Administrator	0	0	1		1
Applications Programmer	1	1	1		1
SBP & Safety Coordinator	1	1	1		1
Supervisor - Backflow Inspection	1	1	1		1
Operations Financial Coordinator	1	1	1		1
Public Education Specialist	1	1	1		1
Pump Maintenance Technician	2	2	2	1	3
Water Utility Operator	28	28	28		28
Business Process Technician II	1	1	1		1
Pump Maintenance Supervisor	1	1	1		1
Instrument Technician	2	2	2		2
Field Supervisor	3	3	3		3
Backflow Inspector	1	1	1		1
Service Inspector	1	1	0		0
Lead Water Systems Operator	2	2	2		2
Engineering Technician	1	1	1		1

**CITY OF GARLAND BUDGETED POSITIONS
2011-12 THRU 2013-14**

	2011-12 Actual	2012-13 Approved	2012-13 Revised	2013-14 Change	2013-14 Approved
Water (Continued)					
Office Support Supervisor	1	1	0		0
Water Systems Operator	6	6	6		6
Water Quality Technician	1	1	1		1
Program Assistant	1	1	1		1
Department Coordinator I	1	1	3		3
TOTAL WATER UTILITY FUND					
Full-Time	64	64	63	1	64
Part-Time	0	0	0	0	0
Total Positions	64	64	63	1	64
WASTEWATER UTILITY FUND - 231					
Wastewater Collection - 4100					
Wastewater Collection Operation Manager	1	1	1		1
Water Operations Compliance Manager	1	1	1		1
Wastewater Field Supervisor	3	3	3		3
Water/Wastewater Inspector	2	2	2		2
Pump Maintenance Technician	2	2	2		2
Water Utility Service Inspector	1	1	1		1
Water Utility Operator	27	27	27		27
Full-Time	37	37	37	0	37
Part-Time	0	0	0	0	0
Total	37	37	37	0	37
Wastewater Treatment Administration - 4210					
Wastewater Director	1	1	1		1
Senior Accountant	1	1	1		1
Department Coordinator I	1	1	1		1
SBP Assistant	1	1	1		1
Full-Time	4	4	4	0	4
Part-Time	0	0	0	0	0
Total	4	4	4	0	4
Rowlett Creek Wastewater Treatment - 4220					
Plant Operations Manager	1	1	1		1
Assistant Maintenance Manager	1	1	1	(1)	0
Plant Maintenance Manager	1	1	1		1
Maintenance Scheduler	1	1	1		1
Pump Maintenance Technician	2	2	2	1	3
Plant Operator/Mechanic	13	13	13	1	14
Full-Time	19	19	19	1	20
Part-Time	0	0	0	0	0
Total	19	19	19	1	20
Duck Creek Wastewater Treatment - 4230					
Plant Operations Manager	1	1	1		1
Assistant Maintenance Manager	0	0	0	1	1
Pump Maintenance Technician	3	3	3	(1)	2
Plant Operator/Mechanic	15	15	15		15
Full-Time	19	19	19	0	19
Part-Time	0	0	0	0	0
Total	19	19	19	0	19
Wastewater Biosolids - 4240					
Equipment Operator II	2	2	2		2
Plant Operator/Mechanic	5	5	5	(1)	4
Full-Time	7	7	7	(1)	6
Part-Time	0	0	0	0	0
Total	7	7	7	(1)	6
Technical Services - 4250					
Water Utilities Lab Manager	1	1	1		1
Pretreatment Coordinator	0	0	1		1
Pretreatment Supervisor	1	1	0		0
Senior Chemist	2	2	2		2
Chemist	3	3	3		3

CITY OF GARLAND BUDGETED POSITIONS 2011-12 THRU 2013-14

	2011-12 Actual	2012-13 Approved	2012-13 Revised	2013-14 Change	2013-14 Approved
Technical Services (Continued)					
Lead Environmental Technician	1	1	1		1
Environmental Technician	3	3	3		3
Full-Time	11	11	11	0	11
Part-Time	0	0	0	0	0
Total	11	11	11	0	11
TOTAL WASTEWATER UTILITY FUND					
Full-Time	97	97	97	0	97
Part-Time	0	0	0	0	0
Total Positions	97	97	97	0	97
ENVIRONMENTAL WASTE SERVICES FUND - 241					
Environmental Waste Services - Delivery - 4300					
Managing Director	1	1	1		1
Solid Waste Collections Manager	1	1	1		1
Environmental Waste Administration Manager	1	1	1		1
Commercial Sales Representative	1	1	1		1
Waste Minimization Coordinator	1	1	1		1
Safety Specialist	1	1	1		1
EWS Service Supervisor	1	1	1		1
Field Supervisor	4	4	4		4
Equipment Maintenance Technician	1	1	1		1
Field Operations Leader	4	4	4		4
Office Support Supervisor	1	1	1		1
Heavy Equipment Operator II	1	1	1		1
Equipment Crew Leader	6	6	6		6
Employment Representative	1	1	1		1
Welder	1	1	1		1
Equipment Operator II	31	31	39		39
Department Representative II	2	2	2		2
Equipment Operator I	22	22	14		14
Department Representative I	5	5	5		5
Operations Associate	1	1	1		1
Operations Associate (P/T)	1	1	1		1
TOTAL ENVIRONMENTAL WASTE SERVICES FUND					
Full-Time	87	87	87	0	87
Part-Time	1	1	1	0	1
Total Positions	88	88	88	0	88
STORMWATER MANAGEMENT FUND - 261					
Stormwater Management - 4600					
Civil Engineer	1	1	1		1
Stormwater Utility Manager	1	1	1		1
Environmental Health Specialist	3	3	3		3
Public Education Specialist	1	1	1		1
Field Supervisor	1	1	1		1
Public Works Inspector I	1	1	1		1
Stormwater Inspector	1	1	1		1
Heavy Equipment Crew Leader	1	1	1		1
Heavy Equipment Operator II	5	5	5		5
Engineering Technician	1	1	1		1
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	510	510	520	3	523
Part-Time	1	1	1	0	1
Total Positions	511	511	521	3	524

CITY OF GARLAND BUDGETED POSITIONS 2011-12 THRU 2013-14

	2011-12 Actual	2012-13 Approved	2012-13 Revised	2013-14 Change	2013-14 Approved
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INTERNAL SERVICE FUNDS

CUSTOMER SERVICE FUND - 461

Customer Service - 4900

Managing Director	1	1	1		1
Manager - Utility CIS & Revenue	1	1	1		1
Manager - Utility Services Operations	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
Senior Business Process Analyst	1	1	1		1
Supervisor - Customer Service	1	1	1		1
Lead Revenue Protection Investigator	1	1	1		1
Supervisor - Utility Services	1	1	1		1
Supervisor - Payment Center	1	1	1		1
Energy Efficiency Coordinator	1	1	1		1
Business Process Technician I	1	1	1		1
Supervisor - Meter Customer Service	1	1	1		1
Revenue Protection Investigator	3	3	3		3
Collections Specialist II	1	1	1		1
Department Coordinator I	0	0	1		1
Department Coordinator II	2	2	1		1
Contact Center Representative II	4	4	4		4
Field Service Representative II	1	1	1		1
Field Service Representative I	2	2	2		2
Utility Services Technician II	1	1	1		1
Energy Efficiency Coordinator	1	1	1		1
Lead Utility CIS Representative	2	2	2		2
Utility CIS Representative	5	5	5		5
Contact Center Representative I	21	21	21		21
Revenue Recovery Assistant	2	2	2		2
Collection Specialist I	1	1	1		1
Remote Meter Technician	3	3	3		3
Utility Service Technician I	11	11	11		11
Payment Center Representative II	2	2	2		2
Meter Reader II	1	1	1		1
Payment Center Representative I	8	8	8		8
Meter Reader I	10	10	10		10

TOTAL CUSTOMER SERVICE FUND

Full-Time	95	95	95	0	95
Part-Time	0	0	0	0	0
Total Positions	95	95	95	0	95

FACILITIES MANAGEMENT FUND - 431

Facilities Management - 4700

Facilities Management Administrator	1	1	1		1
Facilities Services Manager	1	1	1		1
Facilities Construction Manager	1	1	1		1
Facilities Maintenance Supervisor	0	0	2		2
HVAC Technician	5	5	5		5
Facilities Electrician	2	2	2		2
Facilities Construction Technician	2	2	2		2
Facilities Maintenance Representative	1	1	0		0
Building Attendant Supervisor	1	1	1		1
Senior Administrative Assistant	1	1	0		0
Maintenance Technician	1	1	1		1
Facilities Maintenance Technician	2	2	2		2
Building Attendant Crew Leader	1	1	1		1
Maintenance Worker	1	1	1		1
Building Attendant	13	13	13		13
Administrative Assistant (P/T)	1	1	1		1

TOTAL FACILITIES MANAGEMENT FUND

Full-Time	33	33	33	0	33
Part-Time	1	1	1	0	1
Total Positions	34	34	34	0	34

CITY OF GARLAND BUDGETED POSITIONS 2011-12 THRU 2013-14

	2011-12 Actual	2012-13 Approved	2012-13 Revised	2013-14 Change	2013-14 Approved
INFORMATION TECHNOLOGY FUND - 411					
Organizational Development - 1135					
Organizational Development Administrator	1	1	1		1
Business Project Manager	0	0	2		2
Project Management Analyst	0	0	0	1	1
Business Program Manager	0	0	0	1	1
Senior Business Operations Analyst	2	2	0		0
Full-Time	3	3	3	2	5
Part-Time	0	0	0	0	0
Total	3	3	3	2	5
Information Technology - 4510					
Managing Director	1	1	1		1
Application Services Director	1	1	0		0
Information Services Manager	3	3	3		3
IT Infrastructure Administrator	1	1	1		1
Business Relationship Manager	2	2	2		2
Senior Database Administrator	1	1	0		0
Database Administrator	1	1	2		2
Systems Engineer	1	1	1		1
Lead Information Systems Analyst	1	1	1		1
IT Business Analyst	1	1	2		2
Senior Systems Administrator	2	2	2		2
Lead Network Administrator	1	1	1		1
Lead Systems Administrator	1	1	1		1
IT Project Manager	2	2	2		2
Financial Services Coordinator	0	0	1	(1)	0
Business Program Manager	0	0	1	(1)	0
Senior Network Administrator	1	1	1		1
Information Systems Analyst	3	3	3		3
IT Support Services Supervisor	1	1	1		1
Senior Information Systems Analyst	3	3	3		3
Senior Business Operations Analyst	1	1	0		0
Senior Financial Analyst	1	1	0		0
Project Management Analyst	1	1	1	(1)	0
Application Programmer	1	1	1		1
Systems Administrator	2	2	1		1
PC Technician II	5	5	4		4
PC Technician I	2	2	2		2
IT Hardware Technician	0	0	1		1
Department Coordinator I	0	0	1		1
Department Representative I	2	2	1		1
Business Process Technician I	1	1	1		1
IT Service Desk Representative II	1	1	1		1
IT Service Desk Representative I	1	1	1		1
Operations Aide	1	1	1	(1)	0
Full-Time	46	46	45	(4)	41
Part-Time	0	0	0	0	0
Total	46	46	45	(4)	41
GIS - 4520					
Information Services Manager	1	1	1		1
GIS Database Administrator	1	1	1		1
Senior GIS Analyst	2	2	2		2
GIS DBA/Programmer	0	0	1		1
GIS Analyst	1	1	0		0
Full-Time	5	5	5	0	5
Part-Time	0	0	0	0	0
Total	5	5	5	0	5

**CITY OF GARLAND BUDGETED POSITIONS
2011-12 THRU 2013-14**

	2011-12 Actual	2012-13 Approved	2012-13 Revised	2013-14 Change	2013-14 Approved
Communications - 4550					
IT Radio Communications Manager	1	1	1		1
Radio Communications Supervisor	0	0	1		1
Telecommunications Supervisor	1	1	1		1
Radio Communications Technician	1	1	1		1
Lead IT Communications Installation Technician	1	1	1		1
IT Telecommunications Technician	2	2	2		2
IT Communications Installation Technician	2	2	3		3
Full-Time	8	8	10	0	10
Part-Time	0	0	0	0	0
Total	8	8	10	0	10
TOTAL INFORMATION TECHNOLOGY FUND					
Full-Time	62	62	63	(2)	61
Part-Time	0	0	0	0	0
Total Positions	62	62	63	(2)	61
WAREHOUSE FUND - 451					
Warehouse - 1152					
Buyer	1	1	1		1
Warehouse Services Coordinator	2	2	2		2
Department Representative I	2	2	2		2
Warehouse Services Associate II	2	2	2		2
Warehouse Services Associate I	2	2	2		2
Full-Time	9	9	9	0	9
Part-Time	0	0	0	0	0
Total	9	9	9	0	9
Print Operations - 1175 / Day Labor Center - 1177					
Graphic Design Technician	1	1	0		0
Department Assistant	1	1	1		1
Full-Time	2	2	1	0	1
Part-Time	0	0	0	0	0
Total	2	2	1	0	1
TOTAL WAREHOUSE FUND					
Full-Time	11	11	10	0	10
Part-Time	0	0	0	0	0
Total Positions	11	11	10	0	10
TOTAL INTERNAL SERVICE FUNDS					
Full-Time	201	201	201	(2)	199
Part-Time	1	1	1	0	1
Total Positions	202	202	202	(2)	200

**CITY OF GARLAND BUDGETED POSITIONS
2011-12 THRU 2013-14**

	2011-12 Actual	2012-13 Approved	2012-13 Revised	2013-14 Change	2013-14 Approved
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INFRASTRUCTURE REPAIR & REPLACEMENT FUND - 831

Street - 4690

Streets Director	1	1	1		1
Street Construction Administrator	1	1	1		1
Street Construction Manager	1	1	1		1
Safety Specialist	1	1	1		1
Street Design Supervisor	1	1	1		1
Construction Supervisor	1	1	1		1
Pavement Supervisor	1	1	1		1
Public Works Inspector II	1	1	1		1
Street Equipment Maintenance Supervisor	1	1	1		1
Field Supervisor	5	5	5		5
Public Works Inspector I	1	1	1		1
Heavy Equipment Crew Leader	7	7	7		7
Senior Master Mechanic	1	1	1		1
Senior Survey Technician	1	1	1		1
Heavy Equipment Operator II	6	6	6		6
Heavy Equipment Operator I	3	3	3		3
Department Coordinator II	1	1	1		1
Pavement Inspection Technician	2	2	2		2
Survey Technician	2	2	2		2
Equipment Operator I	11	11	11		11
Concrete Finisher	18	18	18		18
Survey Assistant	1	1	1		1
Department Representative I	1	1	1		1
Maintenance Worker	3	3	3		3

TOTAL INFRASTRUCTURE REPAIR & REPLACEMENT FUND

Full-Time	72	72	72	0	72
Part-Time	0	0	0	0	0
Total Positions	<u>72</u>	<u>72</u>	<u>72</u>	<u>0</u>	<u>72</u>

FIREWHEEL FUND - 251

Firewheel Golf Park - 4410

Senior Golf Course Superintendent	1	1	1		1
Golf Course Superintendent	1	1	1		1
Business Operations Coordinator	1	1	1		1
Golf Course Senior Master Mechanic	0	0	1		1
Golf Course Crew Leader	2	2	2		2
Master Mechanic	0	1	0		0
Maintenance Crew Leader	2	0	1		1
Maintenance Technician	4	0	0		0
Spray Technician	2	0	0		0
Landscape Technician	1	0	0		0
Irrigation Technician	4	0	0		0
Community Services Coordinator	0	1	0		0
Greenskeeper	8	9	10	(1)	9
Building Attendant	2	0	0		0

TOTAL FIREWHEEL FUND

Full-Time	28	16	17	(1)	16
Part-Time	0	0	0	0	0
Total Positions	<u>28</u>	<u>16</u>	<u>17</u>	<u>(1)</u>	<u>16</u>

GROUP HEALTH INSURANCE FUND - 401

Group Health Clinic - 1195

Supervising Physician	1	1	1		1
Clinic Health Advisor	1	1	1		1
Office Manager	1	1	1		1
Benefits Coordinator	0	0	1		1
Wellness/Benefits Specialist	0	0	1		1
Medical Assistant	2	2	2		2
Wellness Coordinator	1	1	0		0
Clinic Physician	0	1	1		1

**CITY OF GARLAND BUDGETED POSITIONS
2011-12 THRU 2013-14**

	2011-12 Actual	2012-13 Approved	2012-13 Revised	2013-14 Change	2013-14 Approved
Group Health Clinic (Continued)					
Department Representative I	1	2	2		2
Department Assistant	1	1	1		1
<hr/>					
TOTAL GROUP HEALTH INSURANCE FUND					
Full-Time	8	10	11	0	11
Part-Time	0	0	0	0	0
Total Positions	8	10	11	0	11
<hr/>					
SELF INSURANCE FUND - 405					
Risk Management - 1191					
Risk Management Director	1	1	1		1
Clinic Physician	1	0	0		0
HR Services Director	0	0	0		0
Projects & Training Specialist	0	0	1		1
HR Services Administrator	1	1	0		0
Risk & HR Program Manager	1	1	1		1
Insurance and Claims Coordinator	1	1	1		1
Benefits Specialist	1	1	0		0
Department Coordinator II	2	1	1		1
<hr/>					
TOTAL SELF INSURANCE FUND					
Full-Time	8	6	5	0	5
Part-Time	0	0	0	0	0
Total Positions	8	6	5	0	5
<hr/>					
FLEET SERVICES FUND - 441					
Fleet Services - 4800					
Fleet Services Administrator	1	1	1		1
Fleet Services Supervisor	2	2	2		2
Operations Financial Coordinator	1	1	1		1
Fleet Services Administration Supervisor	1	1	1		1
Senior Master Mechanic	8	8	9		9
Master Mechanic	9	9	9		9
Service Writer	2	2	2		2
Mechanic	7	7	6		6
Welder	2	2	2		2
Department Representative I	1	1	1		1
Operations Aide	1	1	1		1
<hr/>					
TOTAL FLEET SERVICES FUND					
Full-Time	35	35	35	0	35
Part-Time	0	0	0	0	0
Total Positions	35	35	35	0	35
<hr/>					
HOTEL/MOTEL TAX FUND - 811					
Convention & Visitors Bureau - 1179					
Community Relations Manager	0	0	1		1
Sales Specialist	1	1	1		1
Graphics Designer	0	0	1		1
Marketing Assistant	0	0	1		1
Event Specialist	1	1	0		0
<hr/>					
TOTAL HOTEL/MOTEL TAX FUND					
Full-Time	2	2	4	0	4
Part-Time	0	0	0	0	0
Total Positions	2	2	4	0	4

**CITY OF GARLAND BUDGETED POSITIONS
2011-12 THRU 2013-14**

	2011-12 Actual	2012-13 Approved	2012-13 Revised	2013-14 Change	2013-14 Approved
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
Senior Housing Inspector	1	1	1		1
Housing Inspector	2	2	2		2
FSS Representative	8	8	8		8
Department Representative II	1	1	1		1
Department Assistant	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
HOME GRANT FUND - 823 (formerly Neighborhood Services Grant Fund)					
HOME - 8230					
Housing Inspector	1	1	1		1
TOTAL HOME GRANT FUND					
Full-Time	1	1	1	0	1
Part-Time	0	0	0	0	0
Total Positions	1	1	1	0	1
COMMUNITY DEVELOPMENT FUNDS - 825/925					
Community Development Block Grant - 8300					
Neighborhood Services Manager	1	1	1		1
Department Assistant	1	1	1		1
Senior Grants Specialist	1	1	1		1
Grants Specialist	1	1	1		1
Loan Processing Supervisor	1	1	1		1
Loan Processor	1	2	2		2
TOTAL COMMUNITY DEVELOPMENT FUNDS					
Full-Time	6	7	7	0	7
Part-Time	0	0	0	0	0
Total Positions	6	7	7	0	7
FAIR HOUSING GRANT FUND - 828					
Fair Housing - 8240					
Fair Housing Administrator	1	1	1		1
Fair Housing Coordinator	1	1	1		1
Department Representative II	1	1	1		1
TOTAL FAIR HOUSING GRANT FUND					
Full-Time	3	3	3	0	3
Part-Time	0	0	0	0	0
Total Positions	3	3	3	0	3
TOTAL HOUSING GRANT FUNDS					
Full-Time	26	27	27	0	27
Part-Time	1	1	1	0	1
Total Positions	27	28	28	0	28

**CITY OF GARLAND BUDGETED POSITIONS
2011-12 THRU 2013-14**

	2011-12 Actual	2012-13 Approved	2012-13 Revised	2013-14 Change	2013-14 Approved
LIBRARY GRANT FUND - 841					
NETLS - 9700					
Senior NETLS Librarian	1	0	0		0
NETLS Systems Administrator	1	0	0		0
Administrative Assistant	1	0	0		0
NETLS Training Assistant	1	0	0		0
TOTAL LIBRARY GRANT FUND					
Full-Time	4	0	0	0	0
Part-Time	0	0	0	0	0
Total Positions	4	0	0	0	0
PUBLIC SAFETY GRANT FUND - 871					
Emergency Management Grants - 1052					
Emergency Management Planner	2	2	2		2
Area Medical Response Specialist	1	1	1		1
TOTAL PUBLIC SAFETY GRANT FUND					
Full-Time	3	3	3	0	3
Part-Time	0	0	0	0	0
Total Positions	3	3	3	0	3
STIMULUS GRANT FUND - 941					
Emergency Management Grants - 1052					
Victim Assistance Advocate	1	1	0		0
TOTAL STIMULUS GRANT FUND					
Full-Time	1	1	0	0	0
Part-Time	0	0	0	0	0
Total Positions	1	1	0	0	0
TOTAL CITY-WIDE					
Full-Time	2,053	2,038	2,056	2	2,058
Part-Time	63	65	60	0	60
Total Positions	2,116	2,103	2,116	2	2,118

Debt Service

DEBT SERVICE

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 Electric 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, Electric projects 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

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 2013-14 Adopted Ad Valorem tax rate of 70.46 cents per \$100 of valuation, 31.06 cents or 44% is dedicated to Tax-Supported Debt Service.

2013-14 Adopted Ad Valorem Tax Rate **(Cents Per \$100 of Valuation)**

Operations and Maintenance	39.40 cents
Debt Service	<u>31.06 cents</u>
Total Ad Valorem Tax Rate	<u>70.46 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.

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.

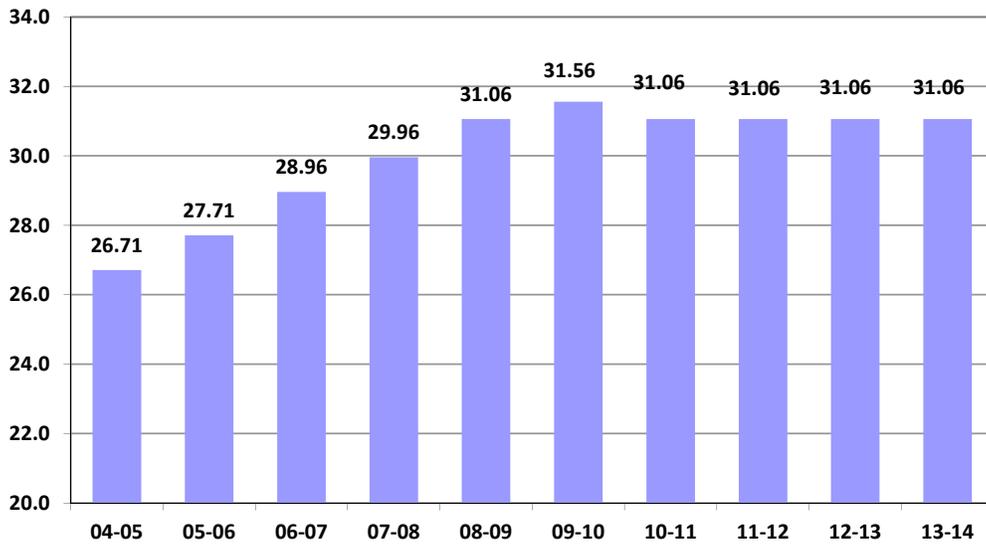
The approved 2004 propositions included:

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>

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 has been held to 5.6 cents since FY 1998-99. In addition to covering GO Bond projects, the 5.6-cent increase has also covered the Debt Service related to tax-supported CO projects.

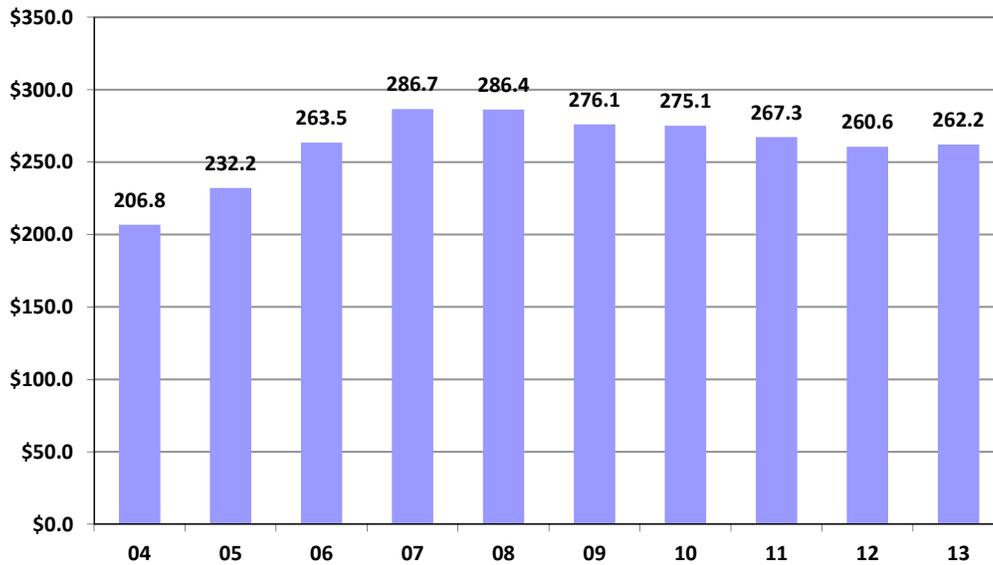
Historical Debt Service Tax Rate (In Cents)



Tax-Supported Outstanding Debt

Assuming no project delays, long-term tax-supported debt is projected to be \$262.2 million by the end of FY 2012-13. This reflects an increase of \$55.4 million (26.8%) over ten years with most being attributable to the 1997 and 2004 Bond Programs. Tax-supported debt levels peaked in 2007 at \$286.7 million and have since declined by approximately \$24.5 million or 8.5%.

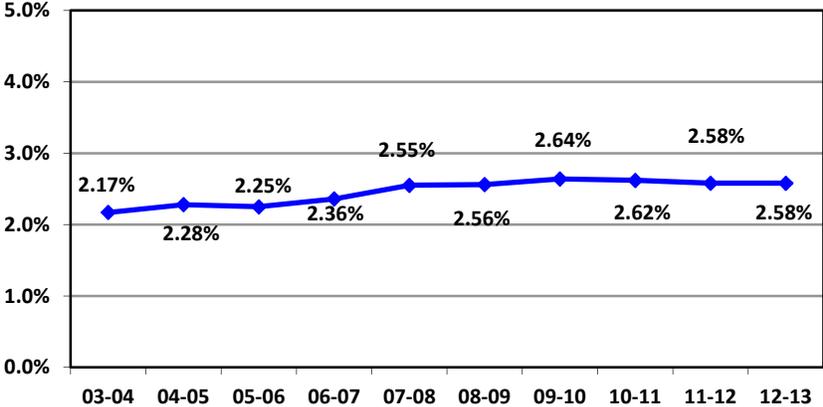
Historical Tax-Supported Debt Levels
(In Millions)



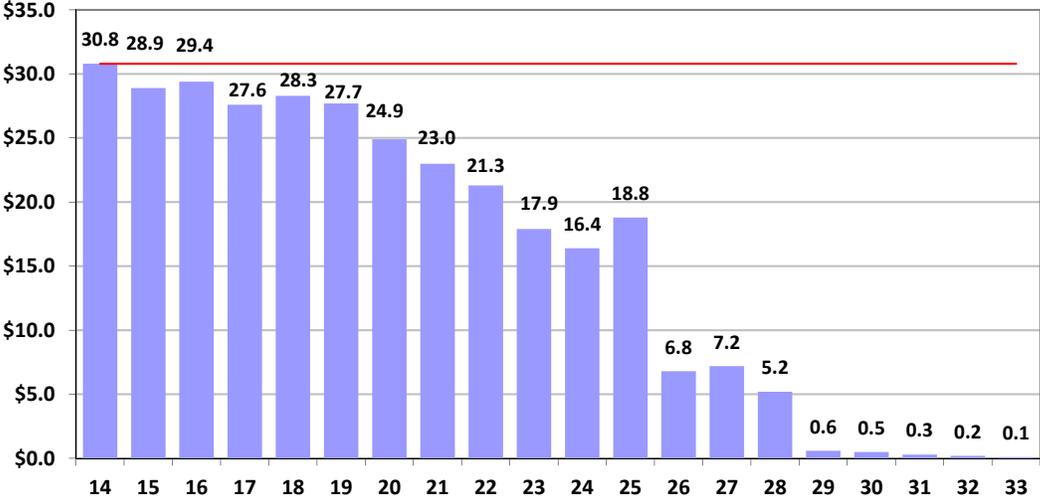
While the State of Texas does not place a debt limitation on Home-Rule cities, Council financial policies restrict tax-supported debt to 5% of the assessed valuation of taxable property. Tax-supported long-term debt equates to 2.58% of Garland's 2013 tax base, which is well below the 5% limitation.

Tax-Supported Outstanding Debt

**Long-Term Tax-Supported Debt
As Percentage of Tax Base**



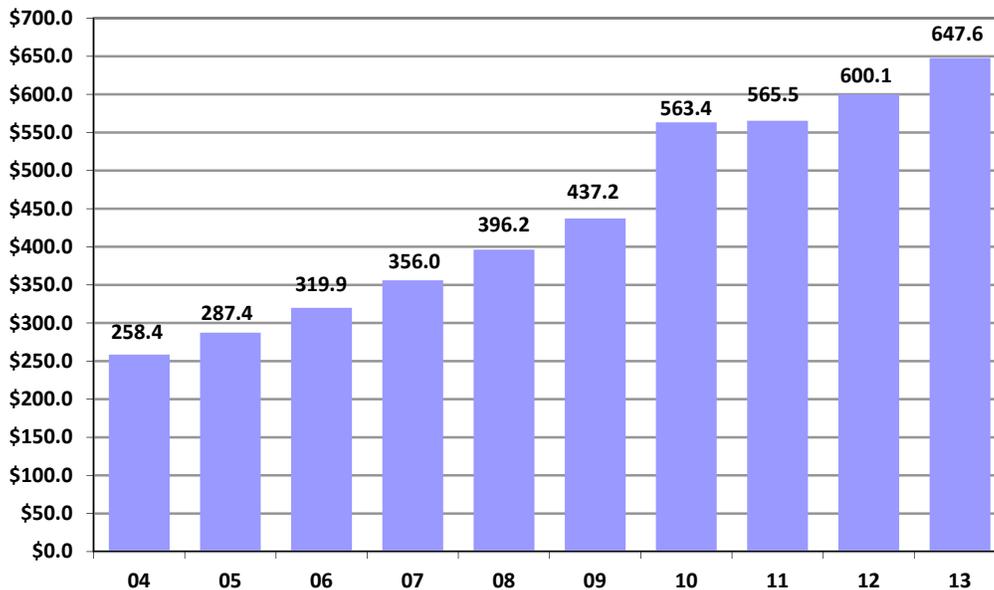
**Tax-Supported Existing Debt Service
(In Millions)**



Revenue-Supported Outstanding Debt

Revenue-supported debt is projected to reach \$647.6 million by the end of FY 2012-13. This reflects an increase of \$389.2 million over the past ten years, with most of the increase coming from the City's Electric and Wastewater Utilities. Of the increase, \$126.8 million is the result of Garland Power & Light refinancing debt that was previously held by the Texas Municipal Power Agency in FY 2009-10. Also, a majority of the new debt will be reimbursed through transmission fees recovered from entities utilizing the CREZ transmission line.

Historical Revenue-Supported Debt Levels (In Millions)



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	AA-	AA-

DEBT SUMMARY 2013-14

FUND	OUTSTANDING DEBT	2013-14 DEBT SERVICE
<u>Tax-Supported Debt</u>		
GO & CO Debt	\$208,225,000	\$27,773,481
Tax-Supported – Commercial Paper	17,838,000	156,438
Tax-Supported – Short-Term Tax Note	1,700,000	1,715,300
Tax-Supported – Firewheel Golf	8,775,000	1,404,689
Tax-Supported – Downtown TIF	2,860,000	153,716
Tax-Supported – Harbor Point	22,809,352	978,094
Bond Cost	-	531,000
Tax-Supported Sub-Total	<u>\$262,207,352</u>	<u>\$32,712,718</u>
<u>Revenue-Supported Debt</u>		
Environmental Waste Services	\$ 3,845,000	\$ 1,183,315
Fleet Services	545,000	88,191
Information Technology	7,295,000	1,232,419
Customer Service	23,955,000	2,203,721
Warehouse	40,000	6,800
Stormwater Management	135,000	24,484
Electric	379,226,000	23,448,067
Wastewater	138,315,000	9,161,698
Water	94,275,000	15,087,526
Revenue-Supported Sub-Total	<u>\$647,631,000</u>	<u>\$52,436,221</u>
DEBT TOTAL	<u>\$909,838,352</u>	<u>\$85,148,939</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.

**CITY OF GARLAND
GENERAL TAX BONDS
GENERAL OBLIGATION BOND DEBT SERVICE
FUND REQUIREMENTS
2013-14**

Date of Issue	Issue Series	Issue	Interest Rate %	Maturity	Amount of Issue	Amount Outstanding 10/01/13	Amount Outstanding 09/30/14	Debt Service Requirements for 2013-14		
								Principal	Interest	Total
04/19/05	2005	Tax GO	3.00 to 5.25	02/15/22	23,675,000	15,335,000	13,965,000	1,370,000	767,413	2,137,413
03/15/05	2005	Tax GO	3.50 to 5.25	02/15/20	23,755,000	15,595,000	13,100,000	2,495,000	753,244	3,248,244
02/15/07	2007	Tax GO	4.00 to 5.00	02/15/25	36,750,000	31,340,000	28,345,000	2,995,000	1,441,144	4,436,144
06/15/08	2008	Tax GO	3.50 to 4.50	02/15/19	57,760,000	46,790,000	43,680,000	3,110,000	2,249,375	5,359,375
02/15/11	2011	Tax GO	2.00 to 5.00	02/15/15	4,205,000	2,185,000	1,115,000	1,070,000	66,000	1,136,000
11/01/11	2011 A	Tax GO	2.00 to 4.00	09/30/24	16,850,000	14,055,000	11,445,000	2,610,000	424,095	3,034,095
11/01/11	2011 B	Tax GO	2.00 to 5.00	02/15/28	41,360,000	41,360,000	40,530,000	830,000	1,864,300	2,694,300
06/06/13	2013	Tax GO	2.00 to 4.00	02/15/19	6,245,000	6,245,000	5,265,000	980,000	218,643	1,198,643
Total Tax GO Debt					210,600,000	172,905,000	157,445,000	15,460,000	7,784,213	23,244,213
09/07/05	2005B	Harbor Point GO	3.8 to 4.04	02/15/25	23,745,000	22,809,352	22,581,258	228,094	750,000	978,094
Total Harbor Point GO Debt					\$23,745,000	\$22,809,352	\$22,581,258	\$228,094	\$750,000	\$978,094
03/15/05	2,005	Golf GO	3.50 to 5.25	02/15/20	4,550,000	3,455,000	3,045,000	410,000	170,625	580,625
02/15/07	2007	Golf GO	4.00 to 5.00	02/15/20	2,450,000	2,015,000	1,805,000	210,000	94,450	304,450
06/06/13	2013	Golf GO	2.00 to 4.00	02/15/19	405,000	405,000	235,000	170,000	9,085	179,085
Total Golf GO Debt					7,405,000	5,875,000	5,085,000	790,000	274,160	1,064,160
02/15/07	2007	Fleet GO	5.00 to 5.00	02/15/18	35,000	35,000	35,000	0	1,750	1,750
06/06/13	2013	Fleet GO	2.00 to 4.00	02/15/15	20,000	20,000	10,000	10,000	377	10,377
Total Fleet GO Debt					55,000	55,000	45,000	10,000	2,127	12,127
02/15/07	2007	Customer Service GO	4.375 to 5.00	02/15/25	765,000	750,000	740,000	10,000	34,531	44,531
Total Customer Service GO Debt					765,000	750,000	740,000	10,000	34,531	44,531
02/15/07	2007	Warehouse GO	5.00 to 5.00	02/15/21	30,000	30,000	30,000	0	1,500	1,500
02/15/11	2011	Warehouse GO	2.00 to 4.00	02/15/15	15,000	10,000	5,000	5,000	300	5,300
Total Warehouse GO Debt					45,000	40,000	35,000	5,000	1,800	6,800

**CITY OF GARLAND
GENERAL TAX BONDS
GENERAL OBLIGATION BOND DEBT SERVICE
FUND REQUIREMENTS
2013-14**

Date of Issue	Issue Series	Issue	Interest Rate %	Maturity	Amount of Issue	Amount Outstanding 10/01/13	Amount Outstanding 09/30/14	Debt Service Requirements for 2013-14		
								Principal	Interest	Total
02/15/07	2007	IT - Comm. GO	4.375 to 5.00	02/15/25	40,000	40,000	40,000	0	1,863	1,863
11/01/11	2011 A	IT - Comm. GO	3.00%	09/30/14	50,000	25,000	0	25,000	375	25,375
Total Information Technology GO Debt					90,000	65,000	40,000	25,000	2,238	27,238
03/15/05	2005	GP&L GO	3.50 to 5.25	02/15/20	33,080,000	25,700,000	22,950,000	2,750,000	1,277,063	4,027,063
02/15/07	2007	GP&L GO	4.00 to 5.00	02/15/21	11,490,000	10,975,000	10,430,000	545,000	532,400	1,077,400
02/15/11	2011	GP&L GO	2.00 to 4.00	02/15/15	3,655,000	1,895,000	965,000	930,000	57,200	987,200
06/06/13	2013	GP&L GO	2.00 to 4.00	02/15/15	1,775,000	1,775,000	905,000	870,000	33,604	903,604
Total Electric GO Debt					50,000,000	40,345,000	35,250,000	5,095,000	1,900,267	6,995,267
03/15/05	2005	Water GO	3.50 to 5.25	02/15/20	1,350,000	775,000	710,000	65,000	38,981	103,981
02/15/07	2007	Water GO	4.00 to 5.00	02/15/22	4,665,000	4,075,000	3,720,000	355,000	191,150	546,150
02/15/11	2011	Water GO	2.00 to 5.00	02/15/15	515,000	265,000	135,000	130,000	8,000	138,000
11/01/11	2011 A	Water GO	3.00%	9/30/14	355,000	180,000	0	180,000	2,700	182,700
06/06/13	2013	Water GO	2.00 to 4.00	02/15/19	1,440,000	1,440,000	1,235,000	205,000	47,345	252,345
Total Water GO Debt					8,325,000	6,735,000	5,800,000	935,000	288,176	1,223,176
03/15/05	2005	Wastewater GO	3.50 to 5.25	02/15/20	7,880,000	5,105,000	4,435,000	670,000	250,425	920,425
02/15/07	2007	Wastewater GO	4.00 to 5.00	02/15/22	11,160,000	10,425,000	9,955,000	470,000	503,063	973,063
02/15/11	2011	Wastewater GO	2.00 to 5.00	02/15/15	2,470,000	1,285,000	655,000	630,000	38,800	668,800
11/01/11	2011 A	Wastewater GO	3.00%	09/30/14	740,000	375,000	0	375,000	5,625	380,625
06/06/13	2013	Wastewater GO	2.00 to 4.00	02/15/19	2,395,000	2,395,000	2,100,000	295,000	79,156	374,156
Total Wastewater GO Debt					24,645,000	19,585,000	17,145,000	2,440,000	877,068	3,317,068
					325,675,000	269,164,352	244,166,258	24,998,094	11,914,579	36,912,673

**CITY OF GARLAND
CERTIFICATES OF OBLIGATION
DEBT SERVICE FUND REQUIREMENTS
2013-14**

Date of Issue	Issue Series	Issue	Interest Rate %	Maturity	Amount of Issue	Amount Outstanding 10/01/13	Amount Outstanding 09/30/14	Debt Service Requirements for 2013-14		
								Principal	Interest	Total
03/15/05	2005	Tax CO	3.00 to 5.25	02/15/17	18,105,000	3,655,000	2,600,000	1,055,000	162,875	1,217,875
03/15/06	2006	Tax CO	3.75 to 4.50	02/15/26	4,395,000	2,180,000	1,845,000	335,000	85,819	420,819
03/15/07	2007	Tax CO	4.00 to 5.625	02/15/27	13,860,000	12,735,000	12,370,000	365,000	566,053	931,053
06/15/08	2008	Tax CO	3.50 to 4.625	02/15/28	2,070,000	1,485,000	1,350,000	135,000	60,153	195,153
04/15/10	2010	Tax CO	2.00 to 3.00	02/15/30	2,220,000	2,010,000	1,925,000	85,000	79,156	164,156
06/15/11	2011	Tax CO	2.00 to 4.25	02/15/31	2,535,000	2,235,000	2,080,000	155,000	71,931	226,931
06/28/12	2012	Tax CO	2.00 to 3.375	02/15/32	4,885,000	4,450,000	3,990,000	460,000	111,525	571,525
06/06/13	2013	Tax CO	2.00 to 4.00	2/15/33	6,570,000	6,570,000	5,820,000	750,000	218,887	968,887
Total Tax Debt					54,640,000	35,320,000	31,980,000	3,340,000	1,356,399	4,696,399
06/06/13	2013	Tax CO		2/15/33	2,860,000	2,860,000	2,805,000	55,000	98,716	153,716
Total Downtown TIF Debt					2,860,000	2,860,000	2,805,000	55,000	98,716	153,716
09/01/97	1997-B	Golf CO	5.50 to 5.50	08/15/27	600,000	600,000	600,000	0	33,000	33,000
03/15/06	2006	Golf CO	3.75 to 4.375	02/15/21	250,000	115,000	95,000	20,000	4,437	24,437
06/15/11	2011	Golf CO	2.00 to 4.00	08/15/26	445,000	365,000	325,000	40,000	10,800	50,800
06/28/12	2012	Golf CO	2.00 to 3.125	02/15/27	515,000	460,000	405,000	55,000	10,900	65,900
06/06/13	2013	Golf CO	2.00 to 4.00		1,360,000	1,360,000	1,240,000	120,000	46,392	166,392
Total Golf Transfer					3,170,000	2,900,000	2,665,000	235,000	105,529	340,529
03/15/07	2007	EWS Delivery CO	4.00 to 5.625	02/15/14	2,065,000	225,000	0	225,000	6,328	231,328
06/15/08	2008	EWS - Delivery CO	3.50 to 4.625	02/15/28	855,000	15,000	15,000	0	698	698
04/15/10	2010	EWS - Delivery CO	2.00 to 3.00	08/15/15	985,000	405,000	205,000	200,000	9,150	209,150
06/15/11	2011	EWS - Delivery CO	2.00 to 4.00	08/15/21	1,280,000	875,000	665,000	210,000	18,200	228,200
06/28/12	2012	EWS - Delivery CO	2.00 to 3.00	02/15/17	1,145,000	930,000	705,000	225,000	16,350	241,350
06/06/13	2013	EWS - Delivery CO	2.00 to 4.00	02/15/23	1,395,000	1,395,000	1,200,000	195,000	46,670	241,670
Total Environmental Waste Services Delivery CO Debt					7,725,000	3,845,000	2,790,000	1,055,000	97,396	1,152,396

**CITY OF GARLAND
CERTIFICATES OF OBLIGATION
DEBT SERVICE FUND REQUIREMENTS
2013-14**

Date of Issue	Issue Series	Issue	Interest Rate %	Maturity	Amount of Issue	Amount Outstanding 10/01/13	Amount Outstanding 09/30/14	Debt Service Requirements for 2013-14		
								Principal	Interest	Total
03/15/06	2006	Fleet CO	3.75 to 4.25	02/15/16	115,000	45,000	30,000	15,000	1,575	16,575
03/15/07	2007	Fleet CO	4.00 to 5.625	02/15/18	300,000	300,000	265,000	35,000	14,872	49,872
06/28/12	2012	Fleet CO	2.00 to 3.375	02/15/22	60,000	55,000	50,000	5,000	1,400	6,400
06/06/13	2013	Fleet CO	2.00 to 4.00	02/15/33	90,000	90,000	90,000	0	3,218	3,218
Total Fleet CO Debt					565,000	490,000	435,000	55,000	21,064	76,064
03/15/05	2005	IT - Comm. CO	3.00 to 5.25	02/15/15	170,000	40,000	20,000	20,000	5,507	25,507
03/15/06	2006	IT - Comm. CO	3.75 to 4.25	02/15/16	2,410,000	230,000	160,000	70,000	8,200	78,200
03/15/07	2007	IT - Comm. CO	4.00 to 5.625	02/15/17	750,000	475,000	395,000	80,000	22,906	102,906
06/15/08	2008	IT - Comm. CO	3.50 to 4.625	02/15/28	5,430,000	2,515,000	2,065,000	450,000	89,666	539,666
06/09/09	2009	IT - Comm. CO	3.00 to 5.25	02/15/19	580,000	185,000	80,000	105,000	4,813	109,813
06/15/08	2008	IT - Comm. CO	3.50 to 4.625	02/15/28	4,065,000	3,335,000	3,170,000	165,000	142,246	307,246
06/06/13	2013	IT - Comm. CO	2.00 to 4.00	02/15/23	235,000	235,000	215,000	20,000	8,320	28,320
06/06/13	2013	IT - Comm. CO	2.00 to 4.00	02/15/28	215,000	215,000	205,000	10,000	3,522	13,522
Total Information Technology CO Debt					13,855,000	7,230,000	6,310,000	920,000	285,181	1,205,181
03/15/05	2005	Customer Service CO	3.00 to 5.25	02/15/17	1,335,000	260,000	205,000	55,000	12,137	67,137
03/15/06	2006	Customer Service CO	3.75 to 4.375	02/15/21	1,015,000	620,000	550,000	70,000	24,781	94,781
06/15/08	2008	Customer Service CO	3.50 to 4.625	02/15/28	3,545,000	2,910,000	2,765,000	145,000	124,109	269,109
06/09/09	2009	Customer Service CO	3.00 to 5.25	02/15/29	22,405,000	19,415,000	18,545,000	870,000	858,163	1,728,163
Total Customer Service CO Debt					28,300,000	23,205,000	22,065,000	1,140,000	1,019,190	2,159,190
06/28/12	2012	Stormwater CO	2.00 to 3.375	02/15/22	150,000	135,000	120,000	15,000	3,300	18,300
Total Stormwater CO Debt					150,000	135,000	120,000	15,000	3,300	18,300
03/30/10	2010	GP&L CO	2.00 to 5.00	02/15/30	126,885,000	126,840,000	126,735,000	105,000	6,257,538	6,362,538
Total Electric CO Debt					126,885,000	126,840,000	126,735,000	105,000	6,257,538	6,362,538
Total					\$238,150,000	\$202,825,000	\$195,905,000	\$6,920,000	\$9,244,312	\$16,164,312

**CITY OF GARLAND
UTILITY REVENUE BONDS
FUND REQUIREMENTS
2013-14
ELECTRIC REVENUE BOND DEBT SERVICE**

Date of Issue	Issue Series	%	Amount of Issue	Amount Outstanding 10/01/13	Amount Outstanding 09/30/14	Debt Service Requirements for 2013-14		
						Principal	Interest	Total
3/15/2005	2005	2.75 to 5.25	\$ 1,785,000	\$ 1,785,000	\$ 910,000	\$ 875,000	\$ 53,900	\$ 928,900
3/15/2006	2006	3.5 to 5.0	25,045,000	19,125,000	18,045,000	1,080,000	891,965	1,971,965
3/15/2007	2007	4.0 to 5.625	21,050,000	17,115,000	16,245,000	870,000	789,438	1,659,438
6/17/2008	2008	3.50 to 4.625	10,115,000	7,955,000	7,565,000	390,000	339,516	729,516
6/09/2009	2009	3.25 to 5.25	11,760,000	7,095,000	5,730,000	1,365,000	296,925	1,661,925
6/15/2011	2011	2.00 to 5.00	7,185,000	7,120,000	7,055,000	65,000	329,050	394,050
11/1/2011	2011 A	3.00 to 5.00	20,830,000	19,385,000	17,890,000	1,495,000	846,500	2,341,500
6/6/2013	2013	2.00 to 2.25	11,790,000	11,790,000	11,790,000	-	242,188	242,188
Total			\$109,560,000	\$91,370,000	\$85,230,000	\$6,140,000	\$3,789,481	\$9,929,481

WATER REVENUE BOND DEBT SERVICE

Date of Issue	Issue Series	%	Amount of Issue	Amount Outstanding 10/01/13	Amount Outstanding 09/30/14	Debt Service Requirements for 2013-14		
						Principal	Interest	Total
3/15/2005	2005	2.75 to 5.25	\$ 1,375,000	\$ 560,000	\$ 285,000	\$ 275,000	\$ 16,900	\$ 291,900
3/15/2006	2006	4.0 to 4.5	1,330,000	1,330,000	680,000	650,000	40,200	690,200
3/15/2007	2007	4.0 to 5.625	18,915,000	15,220,000	14,405,000	815,000	721,903	1,536,903
6/17/2008	2008	3.50 to 4.625	17,690,000	14,455,000	13,665,000	790,000	687,956	1,477,956
6/09/2009	2009	2.00 to 4.75	6,255,000	5,270,000	4,990,000	280,000	206,263	486,263
4/15/2010	2010	2.00 to 5.00	8,975,000	8,130,000	7,785,000	345,000	364,025	709,025
6/15/2011	2011	2.00 to 5.00	11,795,000	11,665,000	11,490,000	175,000	527,500	702,500
11/1/2011	2011 A	3.00 to 5.00	4,510,000	4,175,000	3,830,000	345,000	174,275	519,275
6/28/12	2012	2.00 to 3.50	8,415,000	8,125,000	7,780,000	345,000	260,631	605,631
6/6/2013	2013	2.00 to 3.00	10,930,000	10,930,000	10,840,000	90,000	275,750	365,750
6/6/2013	2013 A	2.00 to 3.00	7,680,000	7,680,000	7,370,000	310,000	212,200	522,200
Total			\$ 97,870,000	\$ 87,540,000	\$ 83,120,000	\$ 4,420,000	\$ 3,487,603	\$ 7,907,603

WASTEWATER REVENUE BOND DEBT SERVICE

Date of Issue	Issue Series	%	Amount of Issue	Amount Outstanding 10/01/13	Amount Outstanding 09/30/14	Debt Service Requirements for 2013-14		
						Principal	Interest	Total
5/25/2004	2004	1.25 to 3.95	\$ 38,485,000	\$ 25,975,000	\$ 24,000,000	\$ 1,975,000	\$ 902,569	\$ 2,877,569
3/15/2005	2005	2.75 to 5.25	1,375,000	1,375,000	700,000	675,000	41,500	716,500
3/15/2006	2006	4.0 to 4.5	265,000	265,000	135,000	130,000	8,000	138,000
3/15/2007	2007	4.0 to 5.625	10,155,000	8,485,000	8,110,000	375,000	401,728	776,728
6/17/2008	2008	3.50 to 4.625	22,210,000	18,715,000	17,850,000	865,000	892,781	1,757,781
6/09/2009	2009	3.25 to 5.25	11,835,000	10,185,000	9,715,000	470,000	407,319	877,319
4/15/2010	2010	2.00 to 5.00	12,295,000	11,170,000	10,710,000	460,000	501,400	961,400
6/15/2011	2011	2.00 to 5.00	7,410,000	7,360,000	7,270,000	90,000	335,450	425,450
11/1/2011	2011 A	3.00 to 5.00	25,640,000	23,885,000	22,080,000	1,805,000	1,005,675	2,810,675
6/6/2013	2013	2.00 to 3.00	11,315,000	11,315,000	11,195,000	120,000	284,300	404,300
Total			\$ 140,985,000	\$ 118,730,000	\$ 111,765,000	\$ 6,965,000	\$ 4,780,722	\$ 11,745,722

CIP Summaries

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 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, janitorial services, building maintenance, publications, and information technology. In approving CIP projects, the City Council and staff must carefully weigh their impacts on the Annual Operating Budget.

The following pages outline the CIP approved by the City Council for 2013. The CIP Budget is produced as a separate document from the Operating Budget. A copy of the 2013 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.

2013 CAPITAL IMPROVEMENT PROGRAM

PROGRAM EXPENDITURES

The 2013 CIP totals \$240.7 million and includes the following program areas and expenditure amounts:

<u>Program Areas</u>	<u>Expenditures</u>
Tax-Supported Programs:	
(1) Park	\$ 5,200,000
(2) Street/Transportation	32,634,000
(3) Drainage	3,089,000
(4) Library	2,208,000
(5) Landfill/Transfer Station	4,326,000
(6) Public Safety	4,817,000
(7) Economic Development	13,491,000
(8) Facilities and Miscellaneous	6,961,000
Total Tax-Supported	<u>72,726,000</u>
Internal Service Programs:	
(1) Communications	250,000
(2) Fleet and Service Center	476,000
(3) Information Technology	734,000
Total Internal Service	<u>1,460,000</u>
Utility Programs:	
(1) Environmental Waste Services	1,599,000
(2) Water	15,978,000
(3) Wastewater	29,878,000
(4) Electric	119,096,000
Total Utility-Supported	<u>166,551,000</u>
Total 2013 CIP	<u><u>\$240,737,000</u></u>

The 2013 CIP reflects an increase of approximately \$50.8 million (26.7%) from the 2012 Capital Budget of \$190 million. The increase is primarily due to a \$21.1 million increase in Tax-Supported programs and a \$29.6 million increase in Utility-Supported programs. Of the total \$72.7 million in Tax-Supported programs, \$22.8 million or 31.3% is related to 1991, 1997, and 2004 Bond projects funded from authorized debt.

2013 CIP Funding Sources

Of the total \$240.7 million 2013 CIP, \$117.4 million (48.8%) is carry-over from previous Capital Budgets, \$109.3 million (45.4%) represents additional funding for projects begun in prior years, and \$14.1 million (5.8%) is related to projects being initiated for the first time in 2013. Funding the 2013 CIP work program will require new debt issuance of \$84 million compared to \$102.6 million in 2012. Of the \$84 million, \$64.1 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 2013 CIP
Current Funds:				
Cash Available	\$31,789,000	\$ 896,000	\$ 56,369,000	\$ 89,054,000
Intergovernmental Participation	6,851,000			6,851,000
Total Cash and Transfers	38,640,000	896,000	56,369,000	95,905,000
Debt Issuances:				
Prior-Year Approved				
Commercial Paper (CP)	14,741,000		46,067,000	60,808,000
1997 GO Bonds (CP)	1,024,000			1,024,000
2004 GO Bonds (CP)	7,025,000			7,025,000
2013 Tax Increment Financing (TIF) (CO)	3,000,000			3,000,000
2013 Certificates of Obligation (COs)	8,296,000	564,000	1,482,000	10,342,000
2013 Electric Commercial Paper			54,870,000	54,870,000
2013 Revenue Bonds			7,763,000	7,763,000
Sub-Total New Debt Issuance	19,345,000	564,000	64,115,000	84,024,000
Total 2013 CIP Funding	\$72,726,000	\$1,460,000	\$166,551,000	\$240,737,000
Project Allocations:				
Existing Funding for Previously Approved	\$30,851,000	\$ 811,000	\$ 85,688,000	\$117,350,000
Continuation Funding for Previously Approved	29,415,000	649,000	79,264,000	109,328,000
Funding for New Projects	12,460,000		1,599,000	14,059,000
Total 2013 Adopted CIP	\$72,726,000	\$1,460,000	\$166,551,000	\$240,737,000

2013 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 2013 is \$5.2 million, with \$2.4 million in new debt required. Projects for 2013 include the following:

- Surf & Swim Aquatic Facility Expansion
- Spring Creek Greenbelt Trail
- Atrium Renovations
- Trail Development
- Windsurf Bay Park
- Various Park / Playground Improvements

Street/Transportation

The 2013 program anticipates \$32.6 million in expenditures. Of this amount, \$5.9 million is new debt. Projects for 2013 include the following:

- Sixth Street Extension
- Shiloh Road - I.H. 635 to Kingsley
- Pleasant Valley - Firewheel Pkwy. to Richfield
- Fifth Street - Miller to Avenue D
- Fifth Street - Miller to Kingsley
- Northwest Highway - Centerville to La Prada
- Pleasant Valley Road Bridge Reconstruction
- Dairy Road - E. Celeste to Broadway
- Traffic Control System Improvements
- Operational and Safety Improvements
- North-South Bikeway

Drainage

The total work program for 2013 anticipates \$3.1 million in expenditures, of which \$347,000 in new debt is required. Projects for 2013 include the following:

- Miscellaneous Flooding
- Petition Drainage
- University Channel
- Bridge Remediation
- Downtown Drainage Improvements

Library

The total work program for 2013 anticipates \$2.2 million in expenditures, of which \$920,000 is new debt. Projects for 2013 include the following:

- Rebuild Library Materials Collection
- Library Facilities Improvements
- Library Technology & Radio Frequency Identification (RFID) Inventory Plan

Landfill/Transfer Station

Total planned expenditures for 2013 are \$4.3 million, with \$1.4 million in additional debt required. The 2013 work program includes:

- Construction of Waste Cell #6
- Replacement of Two Articulating Dump Trucks and a Tractor Truck

Public Safety

A total of \$4.8 million in expenditures is planned for 2013, with \$2.6 million in additional debt required. Planned projects include the following:

- Emergency/Severe Weather Outdoor Warning Siren System
- Relocate Fire Station No. 5
- Ambulance Remounts
- Replace Fire Apparatus
- Communications 911 System

Economic Development

Total planned expenditures for 2013 are \$13.5 million, with \$3.3 million in new debt required. This category covers a variety of projects, including the following:

- Land/Property Acquisition
- Neighborhood Vitality Grant Program
- City Center Development
- Forest/Jupiter Streetscape
- Downtown Streetscape & Redevelopment Design
- Walnut Street Pedestrian Corridor

Facilities & Miscellaneous (Tax-Supported)

Total planned expenditures for 2013 are \$7.0 million, with \$2.5 million in new debt required. This category covers a variety of projects, including the following:

- Facilities Upgrade
- Roof Replacement
- HVAC Replacement
- Parking Lot Upgrades
- Carver 3 Renovation
- City Hall Code/Safety Updates
- Firewheel Golf Park Improvements and Equipment
- CGTV Upgrades
- Infrastructure Equipment

Miscellaneous (Revenue-Supported)

Total planned expenditures for 2013 are \$3.1 million. Of this amount, \$2.0 million is new debt. This category covers a variety of projects, including the following:

- 95-Gallon Recycling Containers - Phase 2
- Environmental Waste Residential, Commercial, & Recycling Trucks
- Extend Fiber Optic Cable
- City Hall UPS Upgrade / Data Center Renovation
- Network and Cabling Upgrades
- Fuel System Upgrade
- Fleet Customer Service Waiting Area / Break Room

Water

Total program expenditures are estimated at \$16.0 million for 2013, which includes \$7.8 million in new debt. The 2013 work program includes:

- Relocation of Mains Prior to Paving
- Distribution Lines
- Transmission Mains
- Radio Read Water Meter Retrofit Project
- Pleasant Valley Water Main
- Water Pump Station Rehabilitation
- West Pressure Plane Improvements

Wastewater

The 2013 program is estimated at \$29.9 million, with no new debt required. The 2013 work program includes:

- Collection Mains
- Infiltration Correction - Various
- Relocation of Mains Prior to Paving
- Rowl-I – Campbell to Shiloh
- Cured-in-Place Pipe Main & Lateral Rehabilitation
- Duck Creek Greenbelt Trail Extension
- Lift Station Abandonment Project
- Rowlett Creek WWTP Processes Improvements
- Rowlett Creek WWTP Biosolids Expansion
- Duck Creek WWTP Processes Improvements
- Wastewater Laboratory Building

Electric

The 2013 program is estimated at \$119.1 million, of which \$54.9 million in new debt is required. Ongoing projects included in the 2013 CIP are:

- Substations Program
- Transmission Lines Program
- Distribution Lines - Underground/Overhead
- Production Construction/Upgrades
- Commercial and Industrial Construction
- Relocation of Facilities
- Competitive Renewable Energy Zone (CREZ)

2013 CAPITAL IMPROVEMENT PROGRAM

RATE IMPACTS

Ad Valorem Tax Impact

The tax-supported portion of the 2013 CIP requires new debt of \$8.1 million in GO-authorized Commercial Paper and \$11.3 million in Certificates of Obligation (COs). In addition, the 2013 CIP will require the issuance of \$14.7 million in Commercial Paper that was authorized by the Council in previous CIPs, for total tax-supported debt of \$34.1 million. The net increase in outstanding tax-supported debt was approximately \$5.8 million after taking into consideration debt paid off during the year.

Water Rate Impact

The sale of \$7.8 million in Revenue Bonds for Water projects will require approximately \$522,200 in additional Debt Service costs for fiscal year 2013-14. A Water rate model was developed and implemented during 2009-10 which included the impact of the additional debt issuance. Of the 10.8% Water rate increase approved for 2013-14, approximately 16.6% was related to debt issued for CIP projects.

Wastewater Rate Impact

Wastewater did not issue any debt during the 2013 CIP, therefore lowering the Debt Service payments in 2013-14 by \$127,000. Along with Water, a new Wastewater rate model was developed and implemented during 2009-10 that anticipated the Debt Service impact. Of the 2% Wastewater rate increase approved for 2013-14, approximately 35.5% was related to debt issued for CIP projects.

2013 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
13025	Communications 911 System	\$ (35,000)
10014	Emergency/Severe Weather Outdoor Warning Siren System	15,000
18201	Computerized Control - Irrigation/Lighting	1,200
18209	Trail Development	15,000
18327	* Gale Fields Recreation Center - Gym Addition	1,100
18329	* Tuckerville Park Sports Field Development	102,000
18330	* Skating/Skateboard Facility	2,000
18335	* Gatewood Picnic Pavilion	2,200
18337	Windsurf Bay Park	1,200
18338	Playground Improvements	600
19033	Fleet Customer Waiting Area / Break Room	2,000
19030	Fuel System Upgrade	36,000
	Total	<u>\$143,300</u>

* Projects not started; will only impact future operating budgets.

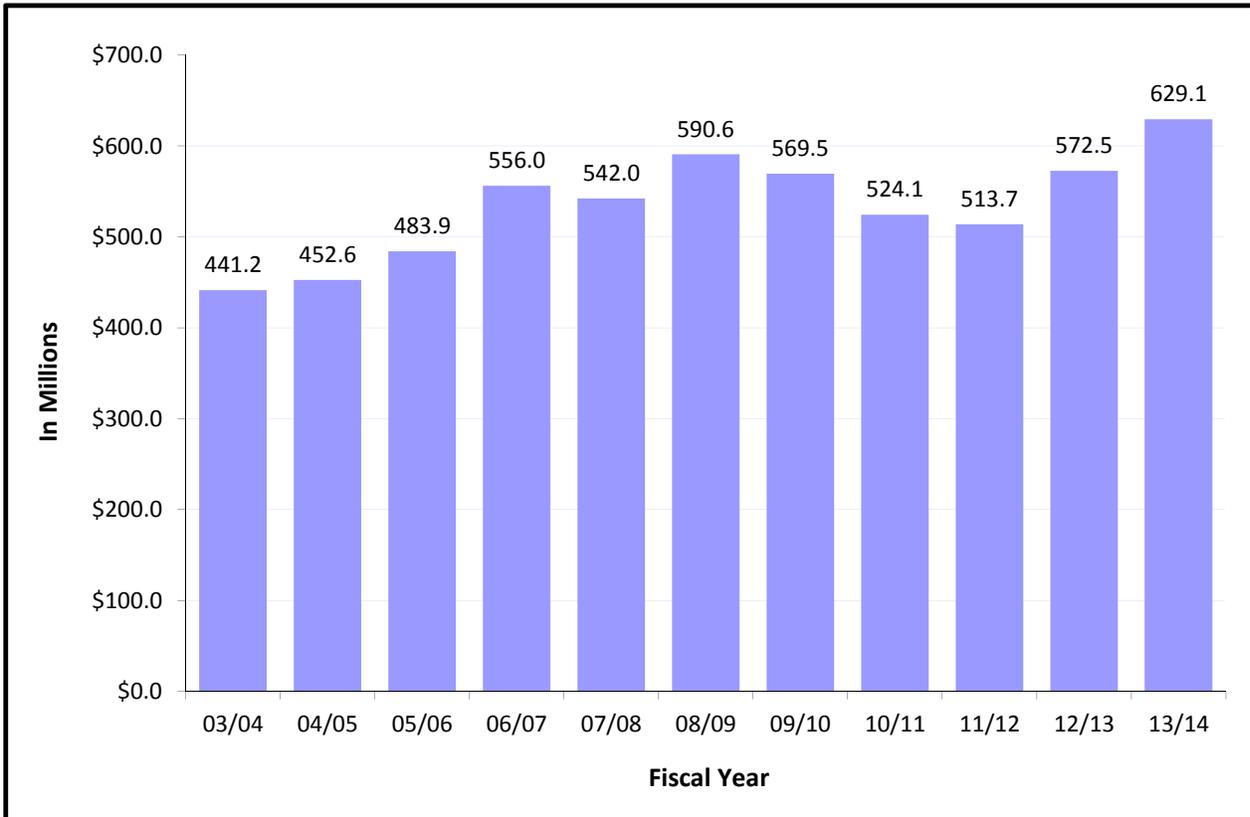
Various Facilities Management, Water, and Wastewater projects will reduce maintenance and repair work.

Various Transportation projects are projected to reduce emergency maintenance requirements while increasing preventive and routine maintenance efforts.

Historical Data

TOTAL COMBINED BUDGET

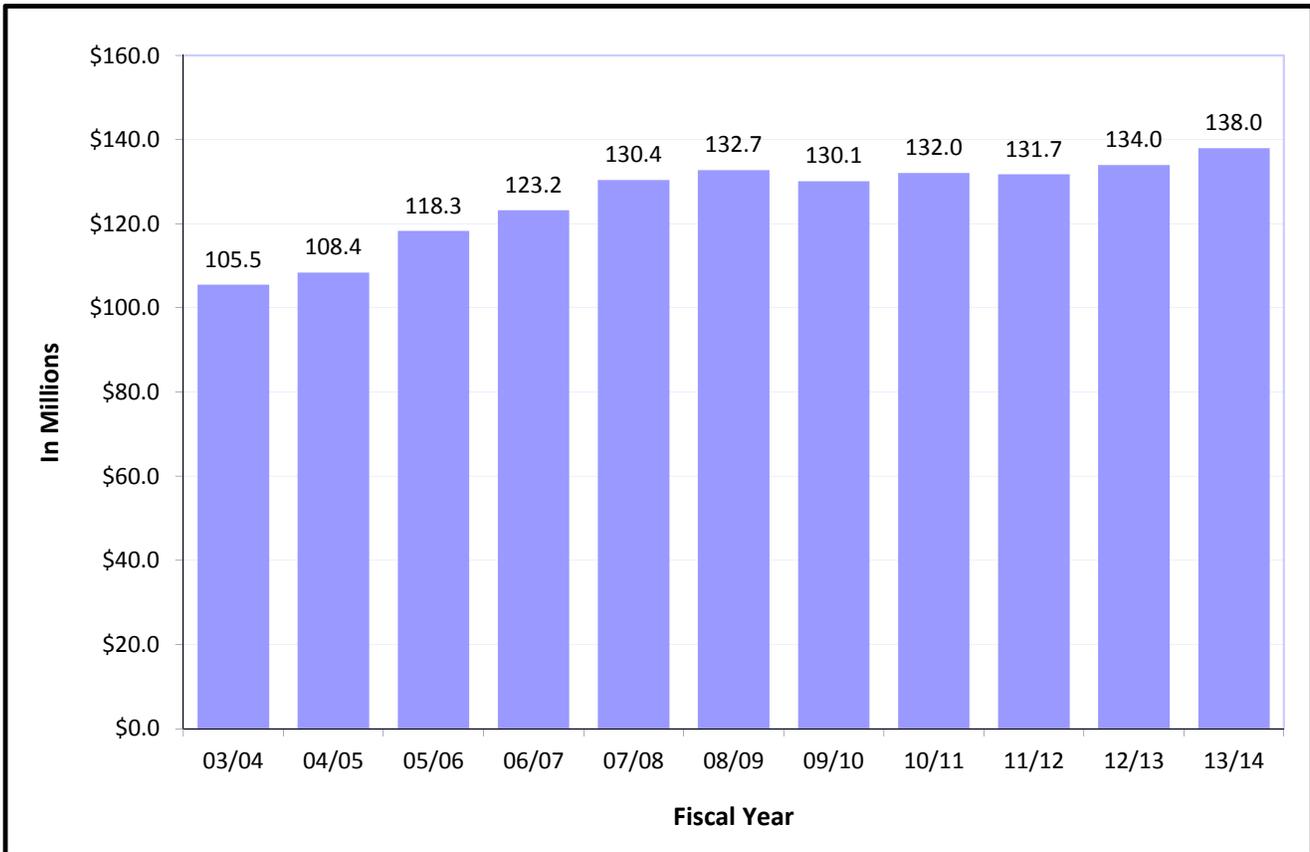
10 Year History



<u>Fiscal Year</u>	<u>Combined Budget in Millions</u>	<u>Net % Change</u>
03/04	\$441.2	8.5%
04/05	452.6	2.6%
05/06	483.9	6.9%
06/07	556.0	14.9%
07/08	542.0	-2.5%
08/09	590.6	9.0%
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%

TOTAL GENERAL FUND BUDGETED REVENUE

10 Year History

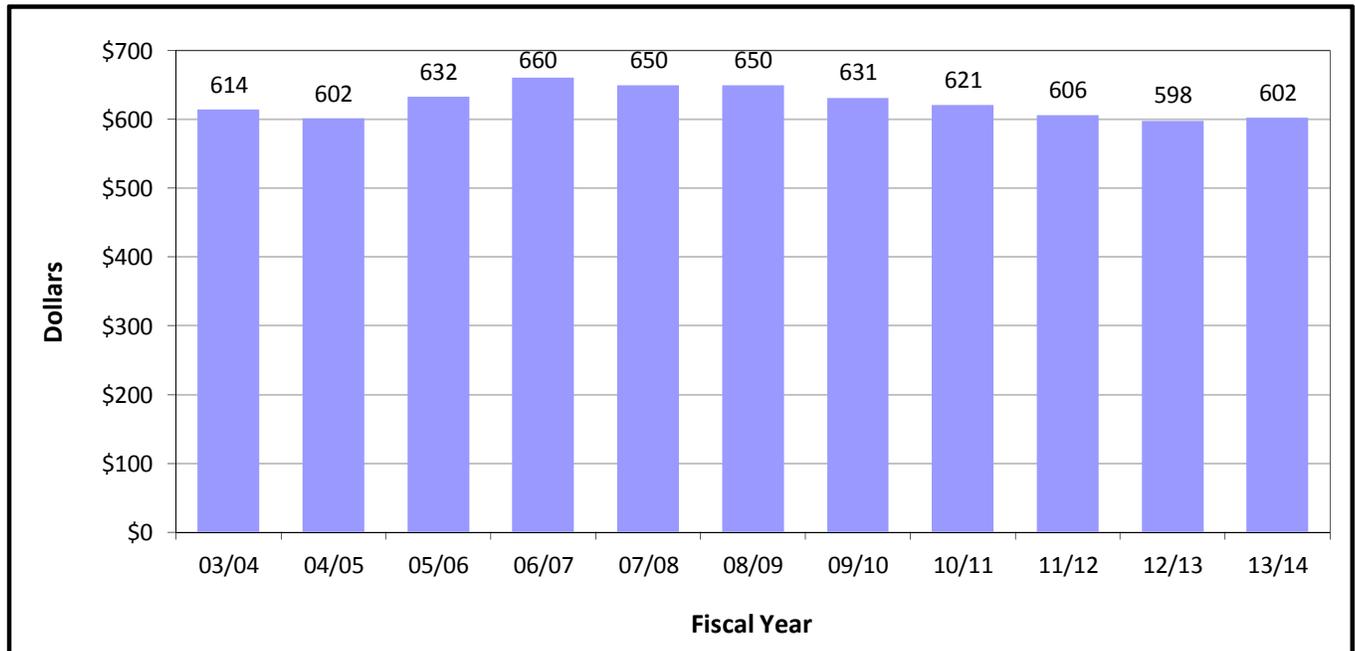


<i>Fiscal Year</i>	<i>Revenues</i>	<i>Net % Change</i>
03/04	\$105,512,002	2.3%
04/05	108,411,856	2.7%
05/06	118,305,368	9.1%
06/07	123,201,450	4.1%
07/08	130,381,628	5.8%
08/09	132,728,791	1.8%
09/10	130,125,912	-2.0%
10/11	132,034,590	1.5%
11/12	131,741,593	-0.2%
12/13	133,984,188	1.7%
13/14	137,968,650	3.0%

GENERAL FUND BUDGETED EXPENDITURES

10 Year History

Per Capita / Adjusted for Inflation



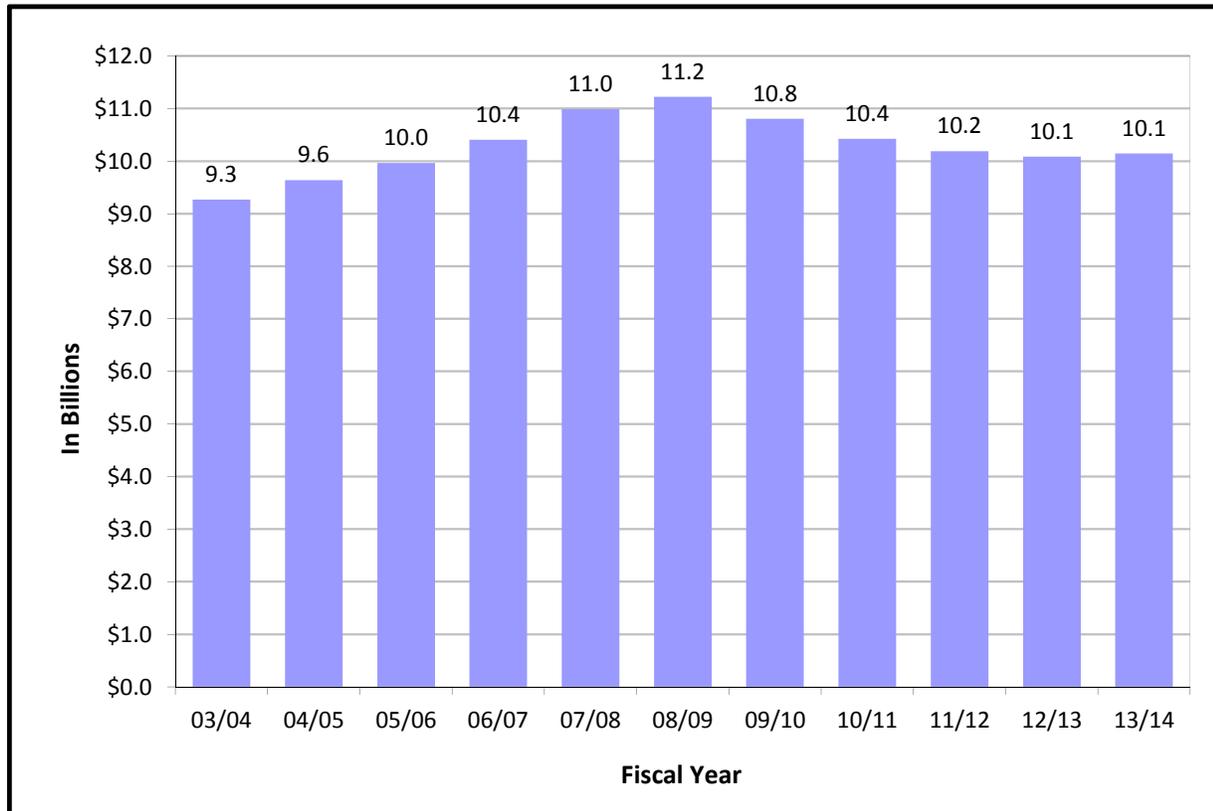
Fiscal Year	Expenditures	Adjusted for Inflation *	Population	Per Capita	Net % Change Per Capita	Cumulative % Change Per Capita
03/04	\$109,271,166	\$136,670,835	222,650	\$614	1.1%	0.0%
04/05	109,727,412	132,744,069	220,657	602	-2.0%	-2.0%
05/06	119,546,525	140,103,397	221,588	632	5.1%	3.0%
06/07	128,890,013	146,870,380	222,432	660	4.4%	7.6%
07/08	133,216,403	146,187,372	224,988	650	-1.6%	5.8%
08/09	133,398,842	146,910,250	226,144	650	0.0%	5.8%
09/10	131,575,912	142,564,231	225,865	631	-2.8%	2.8%
10/11	134,086,244	140,838,598	226,876 **	621	-1.7%	1.1%
11/12	132,456,113	138,077,683	227,726	606	-2.3%	-1.2%
12/13	136,361,880	136,361,880	228,060	598	-1.4%	-2.6%
13/14	139,410,162	139,410,162	231,618	602	0.7%	-1.9%

* Inflation adjustment per www.bls.gov/cgi-bin/cpicalc.pl

** 2010 Census figure

TAXABLE PROPERTY VALUES

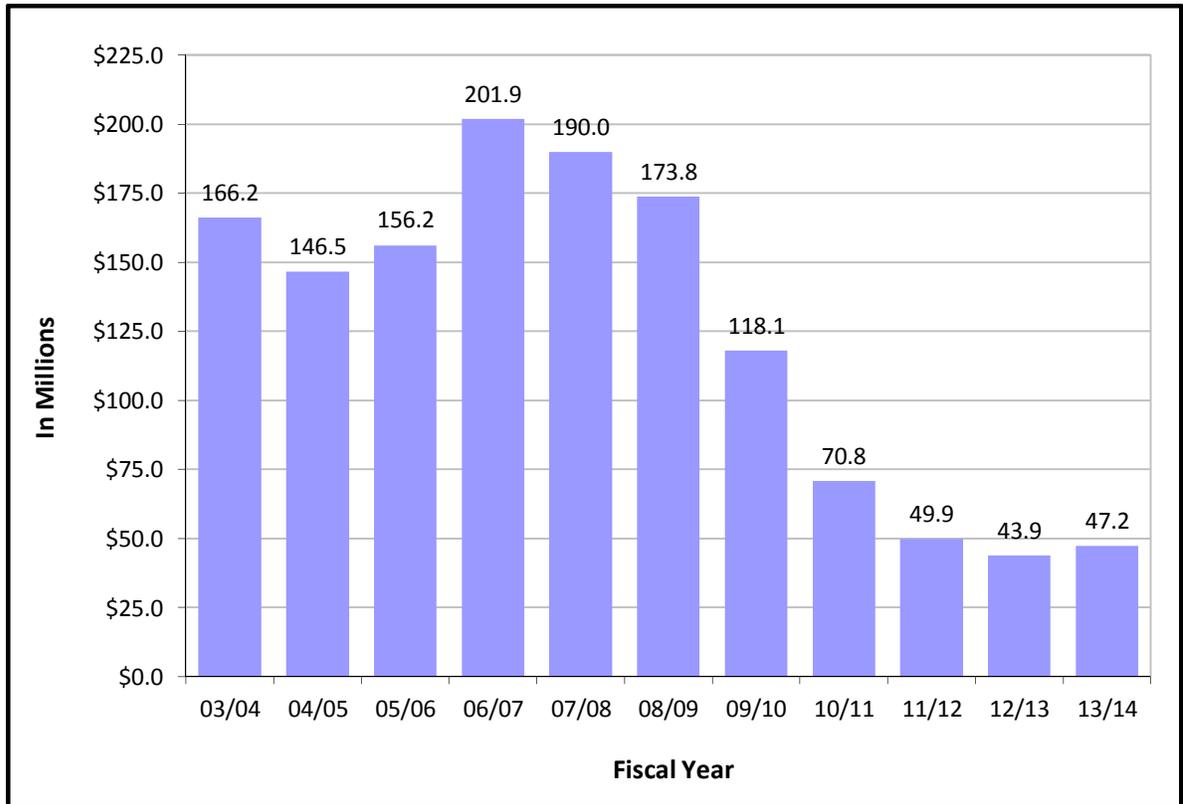
10 Year History



<i>Fiscal Year</i>	<i>Taxable Value</i>	<i>Net % Change</i>
03/04	\$9,268,313,019	1.05%
04/05	9,639,429,074	4.00%
05/06	9,964,658,550	3.37%
06/07	10,402,724,950	4.40%
07/08	10,989,020,661	5.64%
08/09	11,220,814,939	2.11%
09/10	10,802,278,474	-3.73%
10/11	10,425,690,566	-3.49%
11/12	10,189,129,752	-2.27%
12/13	10,083,675,500	-1.03%
13/14	10,146,680,853	0.62%

NEW CONSTRUCTION

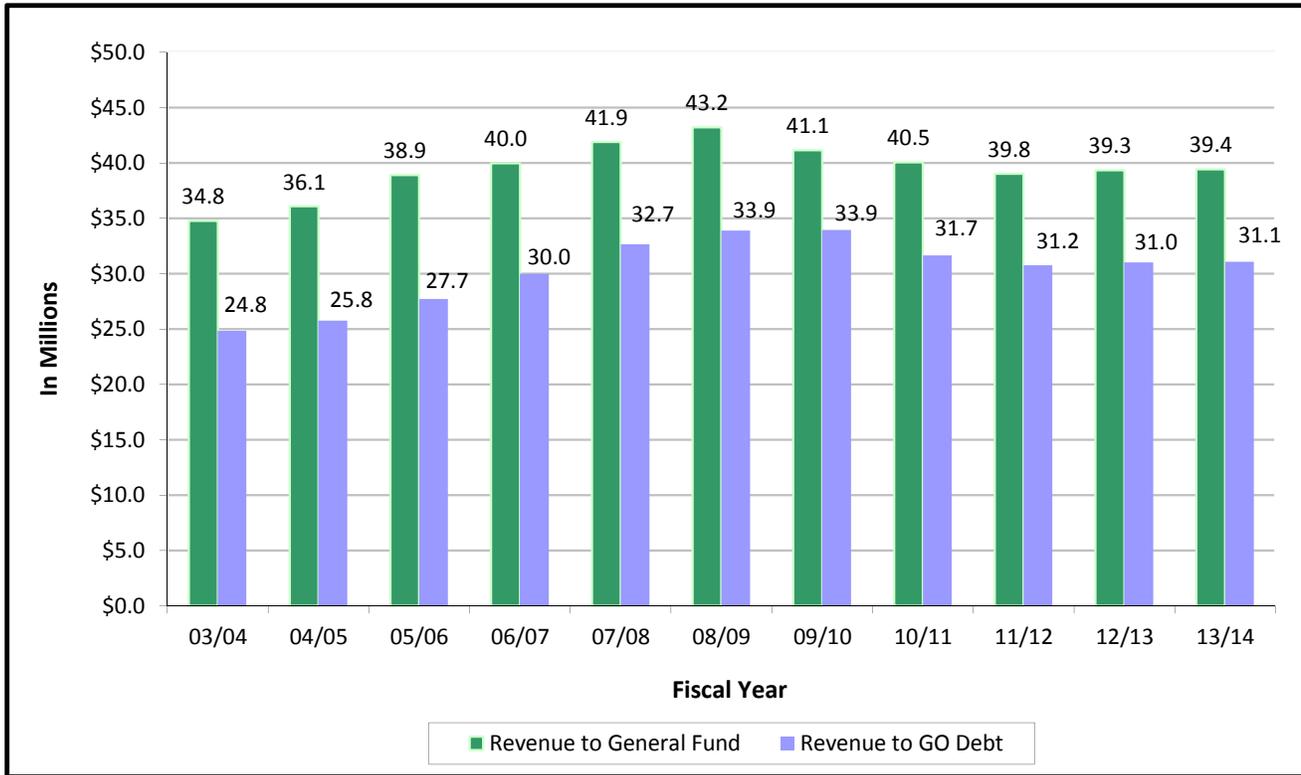
10 Year History



<i>Fiscal Year</i>	<i>New Construction</i>	<i>Net % Change</i>
03/04	\$166,169,559	-1.66%
04/05	146,511,658	-11.83%
05/06	156,153,339	6.58%
06/07	201,852,955	29.27%
07/08	189,990,096	-5.88%
08/09	173,849,492	-8.50%
09/10	118,099,827	-32.07%
10/11	70,834,731	-40.02%
11/12	49,922,266	-29.52%
12/13	43,930,756	-12.00%
13/14	47,212,965	7.47%

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
03/04	\$9,268,313,019	0.3740	0.2671	0.6411	\$34,770,020	\$24,831,745	\$59,601,765
04/05	9,639,429,074	0.3740	0.2671	0.6411	36,077,248	25,765,329	61,842,577
05/06	9,964,658,550	0.3890	0.2771	0.6661	38,920,980	27,724,838	66,645,818
06/07	10,402,724,950	0.3890	0.2896	0.6786	39,978,798	29,979,219	69,958,017
07/08	10,989,020,661	0.3890	0.2996	0.6886	41,884,569	32,655,212	74,539,781
08/09	11,220,814,939	0.3890	0.3106	0.6996	43,208,479	33,883,557	77,092,036
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	10,189,129,752	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	39,327,068 **	31,011,052 **	70,338,120
13/14	10,146,680,853	0.3940	0.3106	0.7046	39,422,875 ***	31,080,075 ***	70,502,950

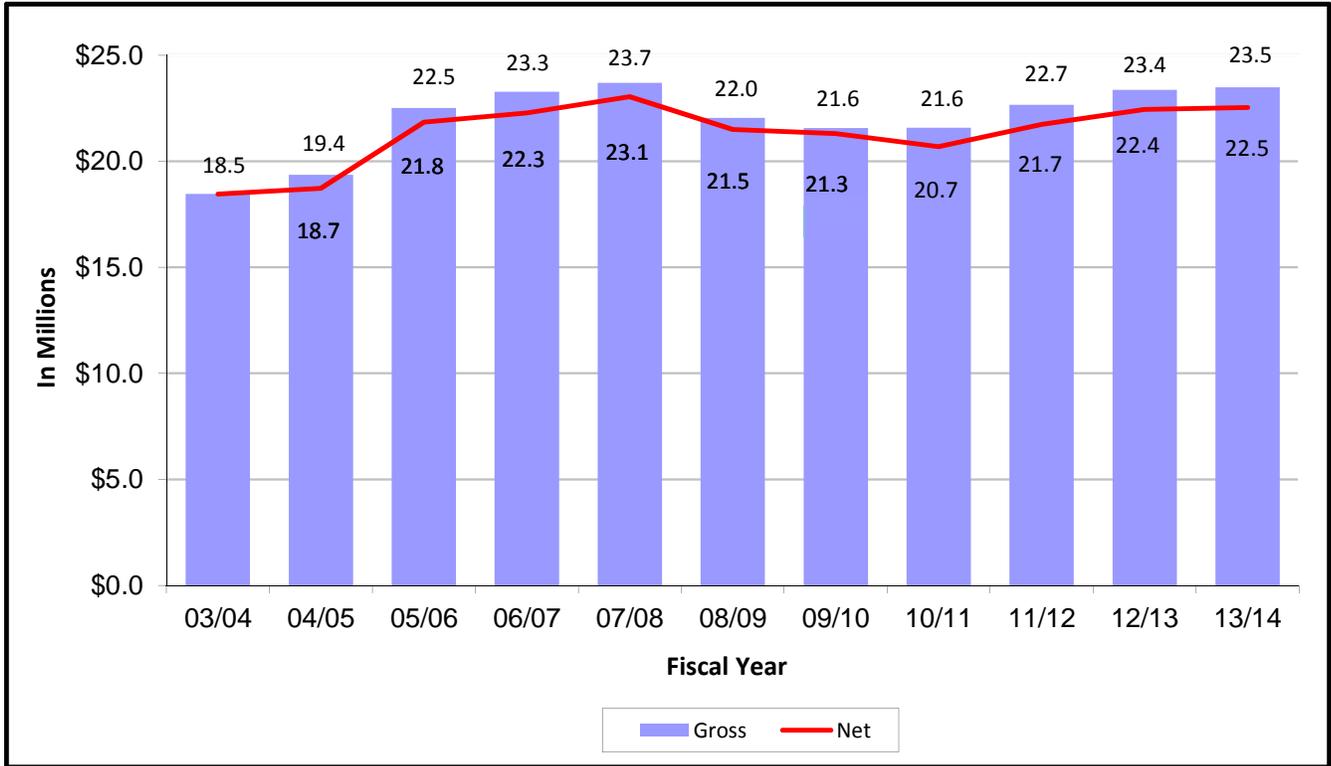
* Total Tax Revenues have been adjusted to reflect actual collections except where indicated.

** Revised

*** Adopted

SALES TAX REVENUE

10 Year History

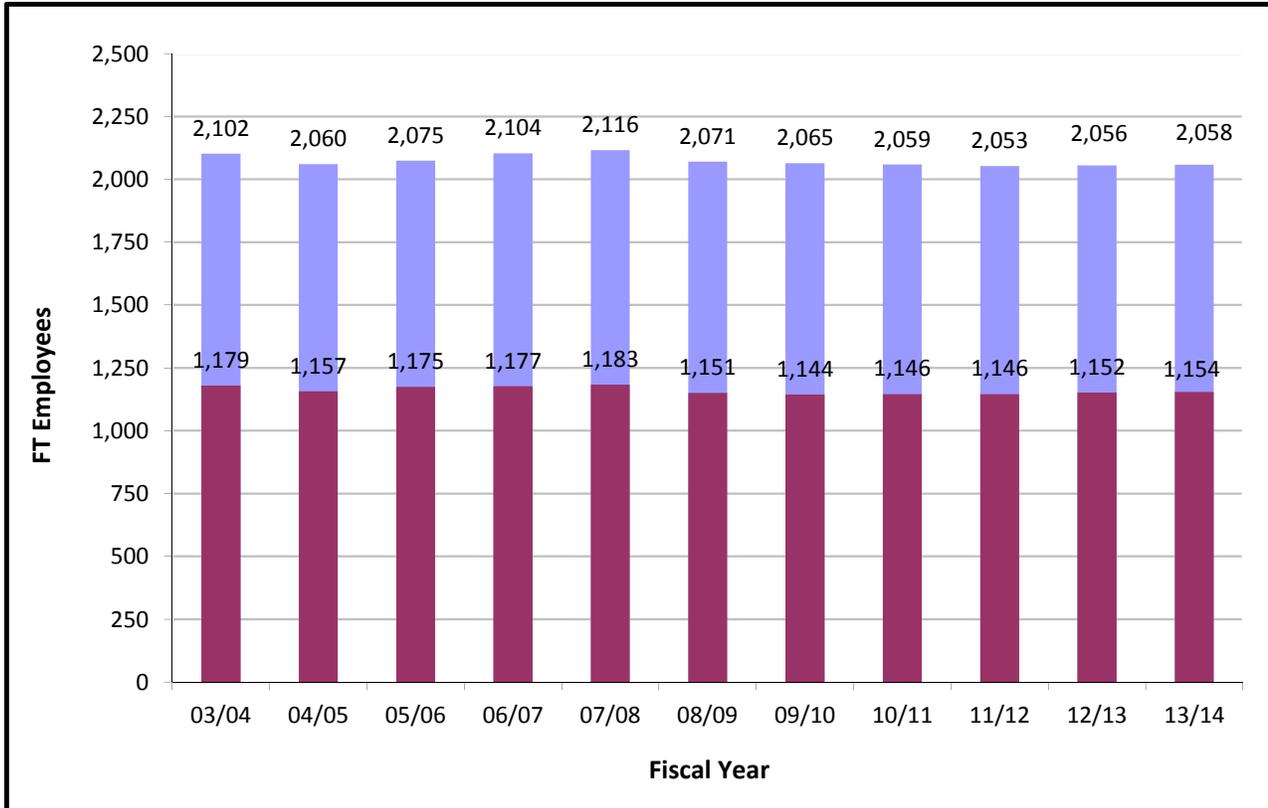


<i>Fiscal Year</i>	<i>Gross Sales Tax (Actuals)</i>	<i>Firewheel Town Center Reserves</i>	<i>Bass Pro Harbor Point Incentive</i>	<i>Net Sales Tax</i>
03/04	\$18,454,380	0	0	\$18,454,380
04/05	19,368,101	(\$650,000)	0	18,718,101
05/06	22,517,489	(675,000)	0	21,842,489
06/07	23,278,730	(775,000)	(\$221,004)	22,282,726
07/08	23,694,596	(350,000)	(294,080)	23,050,516
08/09	22,041,066	(250,000)	(288,695)	21,502,371
09/10	21,573,549	0	(263,457)	21,310,092
10/11	21,587,559	(608,410)	(286,039)	20,693,110
11/12	22,656,306	(648,483)	(262,152)	21,745,671
12/13 *	23,372,712	(661,586)	(262,152)	22,448,974
13/14 **	23,489,576	(681,434)	(270,016)	22,538,126

* Revised

** Adopted

FUNDED FULL-TIME PERSONNEL 10 Year History



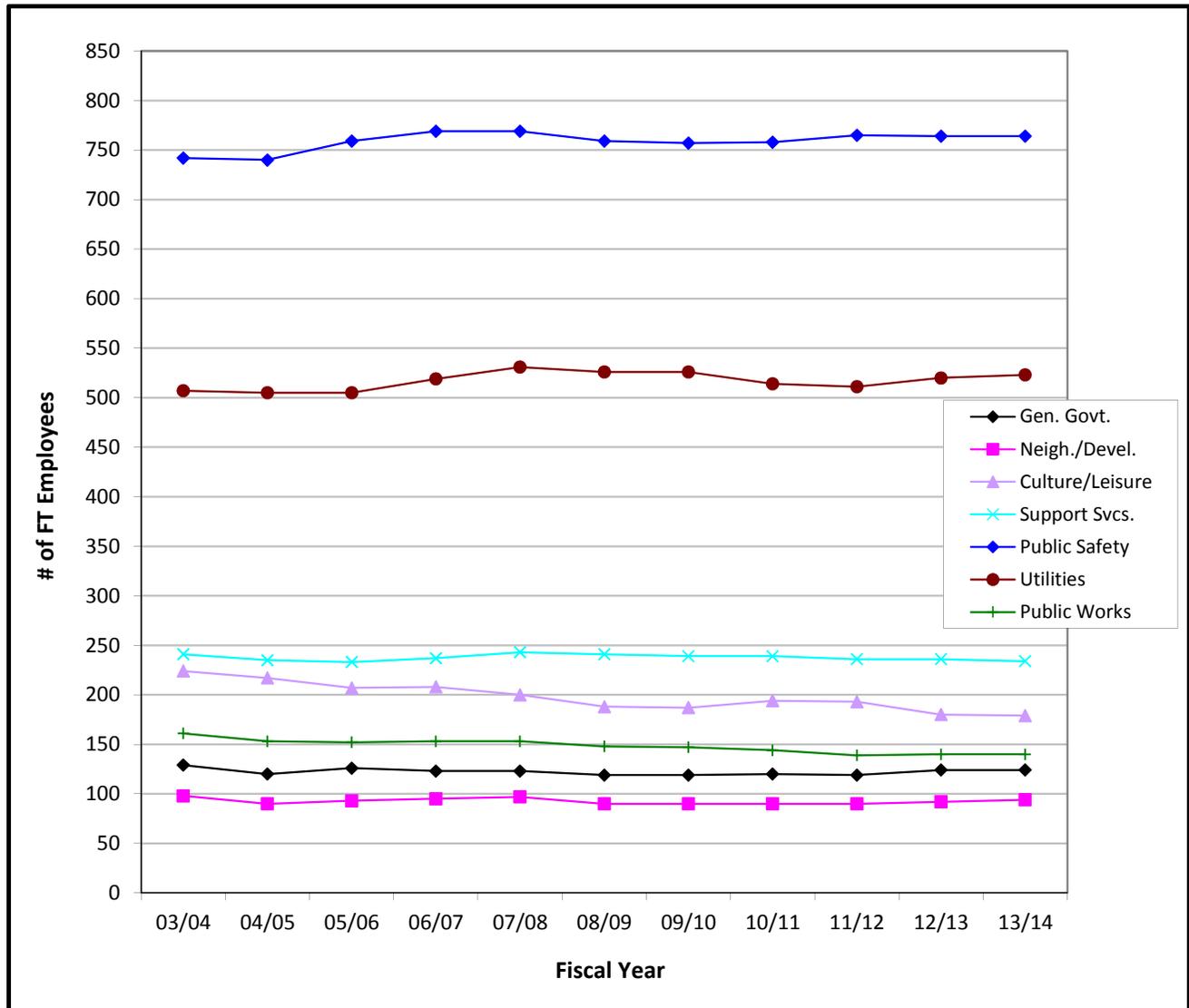
<i>Fiscal Year</i>	<i>Funded Full-Time Employees</i>	<i>Net % Change</i>	<i>Full-Time General Fund Employees</i>	<i>Net % Change General Fund</i>
03/04	2,102	1.99%	1,179	2.34%
04/05	2,060	-2.00%	1,157	-1.87%
05/06	2,075	0.73%	1,175	1.56%
06/07	2,104	1.40%	1,177	0.17%
07/08	2,116	0.57%	1,183	0.51%
08/09	2,071	-2.13%	1,151	-2.70%
09/10	2,065	-0.29%	1,144	-0.61%
10/11	2,059	-0.29%	1,146	0.17%
11/12	2,053	-0.29%	1,146	0.00%
12/13 *	2,056	0.15%	1,152	0.52%
13/14 **	2,058	0.10%	1,154	0.17%

* Revised

** Adopted

PERSONNEL BY AREA

10 Year History



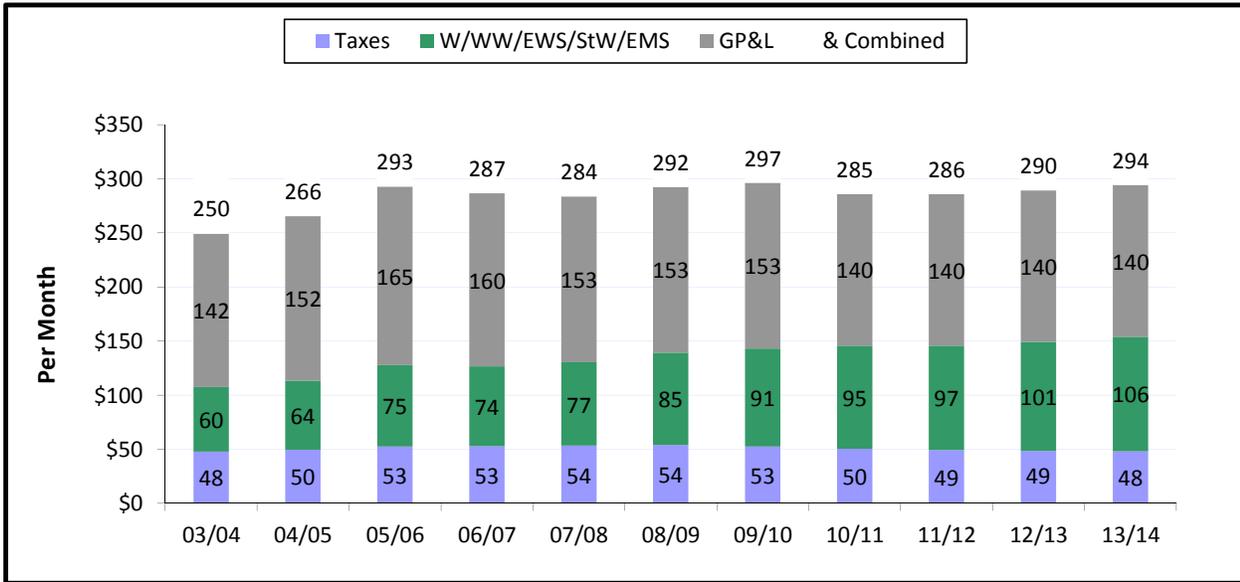
Area	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13*	13/14**
Gen. Govt.	129	120	126	123	123	119	119	120	119	124	124
Neigh./Devel.	98	90	93	95	97	90	90	90	90	92	94
Culture/Leisure	224	217	207	208	200	188	187	194	193	180	179
Support Svcs.	241	235	233	237	243	241	239	239	236	236	234
Public Safety	742	740	759	769	769	759	757	758	765	764	764
Utilities	507	505	505	519	531	526	526	514	511	520	523
Public Works	161	153	152	153	153	148	147	144	139	140	140
Total	2,102	2,060	2,075	2,104	2,116	2,071	2,065	2,059	2,053	2,056	2,058

FY 2003-04: Municipal Court moved from Public Safety to General Government; Landfill moved from Utilities to Public Works.

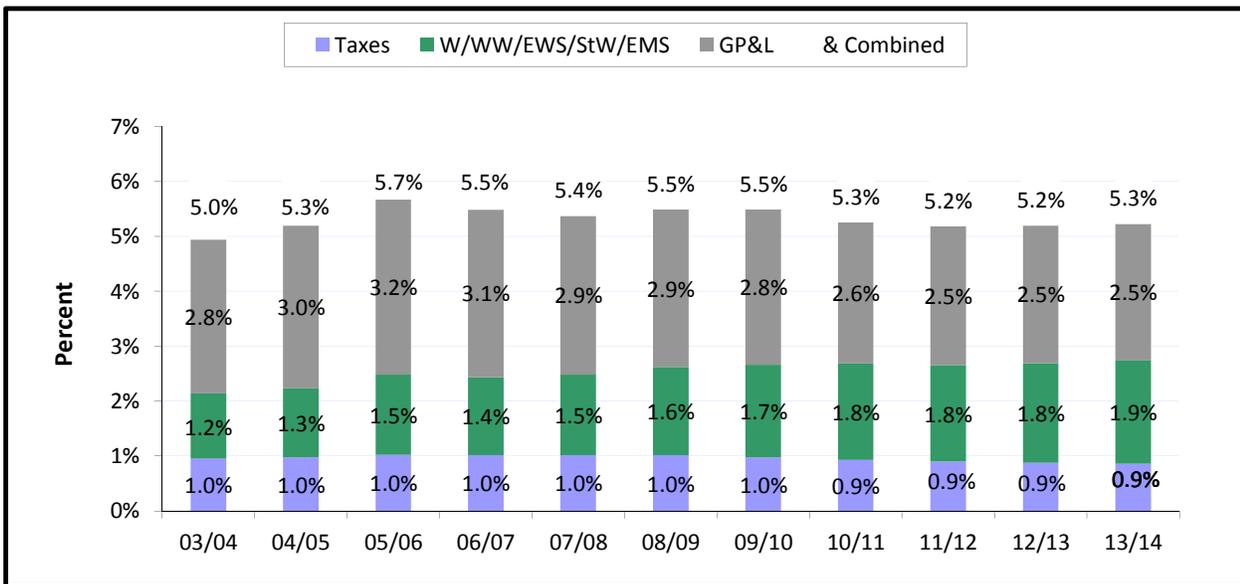
* Revised
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COST OF GOVERNMENT

Combined Monthly Citizen Impact - Taxes & Utilities



Combined Monthly Citizen Impact - Taxes & Utilities Expressed in Percent of Monthly Income



Assumptions:

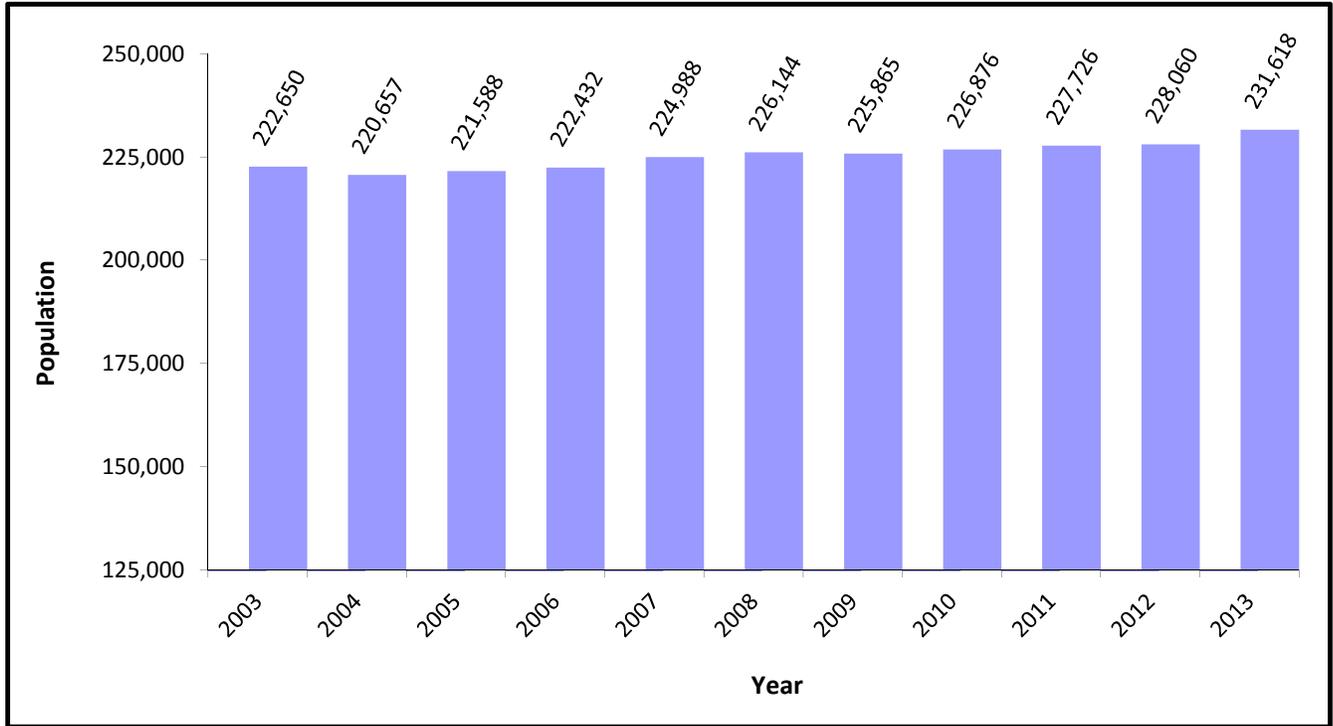
Household Income: Garland's mean household income - \$65,256 per 2010 Census; prior years restated based on difference between 2000 and 2010 Census data.

Home Value: 2000-01 - \$75,430; 2013-14 - \$89,405. Adjusted yearly for valuation per DCAD, also allowing for Homestead Exemption after 2003.

Utilities: Water/Sewer - 8,000 gallons per month (5/8-inch pipe); Electric - 1,300 kWh per month; Stormwater average bill - \$2.88 per month; starting 2010-11, EMS fee of \$1.50 per month.

GARLAND POPULATION

10 Year History



<u>Year</u>	<u>Population*</u>	<u>Difference from Prior Year</u>	<u>Net % Change</u>
2003	222,650	1,704	0.8%
2004	220,657	-1,993	-0.9%
2005	221,588	931	0.4%
2006	222,432	844	0.4%
2007	224,988	2,556	1.1%
2008	226,144	1,156	0.5%
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%

* Estimated by Planning and Community Development Department
except for 2010 Census figure and 2012 figure from NCTCOG.

Appendices

APPENDIX (A)

FINANCIAL POLICIES

Financial Structure, Policies, and Practices

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

(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			Proprietary Funds	
General Fund	Debt Service Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds
SafeLight Garland Public Health/Immuniz. Grant Infrastructure		Hotel/Motel Tax Housing Grants Public Safety Grants Narcotic Seizure Stimulus Grants	Electric Water Wastewater Env. Waste Svcs. Stormwater Mgmt. Firewheel Heliport Rec. Performance	Information Technology Customer Service Facilities Management Fleet Services Equipment Replacement Warehouse Insurance Funds IT Replacement IT Project

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.

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.

(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.

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.

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.

- 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.

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.

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.

(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

The Budget Process
Budget Calendar - FY 2013-14
Operating Budget Cycle

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.

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.

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.

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.

CITY OF GARLAND

Budget Calendar

FY 2013–14

Color Key: **Fleet-Related Deadlines**
 Revenue Estimates
 Council-Related Items

February 2013

- | | | |
|------|----------|--|
| 2/11 | Monday | Fleet Services distributes evaluation instructions / recommended review lists to Fleet Coordinators. |
| 2/14 | Thursday | Fleet Coordinators meet to discuss vehicle evaluations. |
| 2/18 | Monday | Preliminary Instructions, Budget Assignments, and Preliminary Budget Calendar distributed to departments. |
| 2/22 | Friday | Year-to-date revenue amounts distributed to departments.
Revenue Managers begin calculating revenue estimates for 2012-13 Revised and 2013-14 Proposed Budgets. |
| 2/25 | Monday | Vehicle evaluation lists due back to Fleet Services after departmental review. |

March 2013

- | | | |
|-------------|---------------|--|
| 3/04 | Monday | Preliminary Requests due to Reviewing Departments with copies to Budget & Research for: <ul style="list-style-type: none"> ◆ New Position Requests (PDQs) – Human Resources ◆ Hardware/Software Requests – IT |
| 3/11 | Monday | Fleet Services returns updated evaluation review lists to departments with a copy to Budget & Research. |
| 3/11 | Monday | Fleet Services starts accepting vehicles for evaluation. |
| 3/15 | Friday | Deadline for submission of IT Project Request / Project Charter forms to IT. |
| 3/18 | Monday | Revenue Estimates due (preliminary for utilities). |

**Budget Calendar
FY 2013-14
Page 2**

March 2013 (Continued)

- 3/22 Friday Performance Measures and departmental organization charts placed on the G:\CITY drive by Budget & Research for departments to update.
- 3/29 Friday **Deadline for submission of Fleet Services evaluations / New Vehicle Request forms.**
- 3/29 Friday **Deadline for Preliminary Requests to be returned from Reviewing Departments to requesting departments along with copies to Budget & Research.**

April 2013

- 4/01 Monday *Budget Instruction Manual* placed on the G:CITY drive by Budget & Research for departments to access.
- 4/01 Monday BRASS Budget System open for department input.
- 4/01 Monday **Deadline for submission of certain forms to reviewing departments with copies to Budget & Research:**
- ◆ **Facilities Renovation / Project Request forms submitted to Facilities Management.**
 - ◆ **Request to Assign or Reassign Space/Land forms submitted to Facilities Management.**
- (If required – See Facilities Budget Instructions – FY 2013-14)**
- 4/02 to 4/12 Budget Analysts meet with Budget contacts, convey targets, and address any training issues.
- 4/8 Monday **Fleet Services notifies departments and Budget & Research of final replacement recommendations / new vehicle evaluations.**
- 4/15 Monday **Fleet Rates due.**
- 4/18 Thursday **Information Technology Board (ITB) notifies requesting departments whose projects qualify for further study and evaluation.**

**Budget Calendar
FY 2013-14
Page 3**

May 2013

5/02	Thursday	ITB prioritizes and recommends qualified projects for inclusion in the Proposed Budget based on available funding.
5/03	Friday	ALL BUDGETS DUE.
5/06 to 5/31		Budget & Research compiles departmental budget requests and generates preliminary lists of funded and unfunded supplements, new position requests, and fund summaries.
5/10	Friday	Facilities Project Review Board (FPRB) notifies departments if projects are selected for further study and evaluation.
5/16	Thursday	Preliminary Appraisal of City Tax Base due from DCAD.
5/20	Monday	Updated Performance Measures and departmental organization charts due back to Budget & Research.
5/24	Friday	FPRB prioritizes and recommends projects for inclusion in the Proposed Budget based on available funding.

June 2013

6/03 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 2013

7/01 to 7/05		City Manager makes preliminary decisions.
7/08 to 7/19		City Manager's preliminary decisions incorporated into working copy of Budget.
7/19	Friday	City Manager makes final decisions.

July 2013 (Continued)

7/22	Monday	Budget Analysts communicate final proposed revenue estimates and City Manager budget changes back to departments.
7/23 to 7/31		Final production of Proposed Budget.
7/25	Thursday	Certified Appraisal of City Tax Base due from DCAD.

August 2013

8/05	Monday	Regular Work Session Budget Preview – Highlights of 2013-14 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 date and time 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.
8/19	Monday	Regular Work Session Budget Presentations
8/20	Tuesday	Regular City Council Meeting <u>Official Council Actions:</u> (1) Public Hearing on Proposed Budget and Tax Rate
8/22	Thursday	Council Budget Work Session 7:00 p.m. Budget Presentations
8/29	Thursday	Council Budget Work Session 7:00 p.m. <u>Official Council Actions:</u> (1) Public Hearing on Proposed Budget and Tax Rate

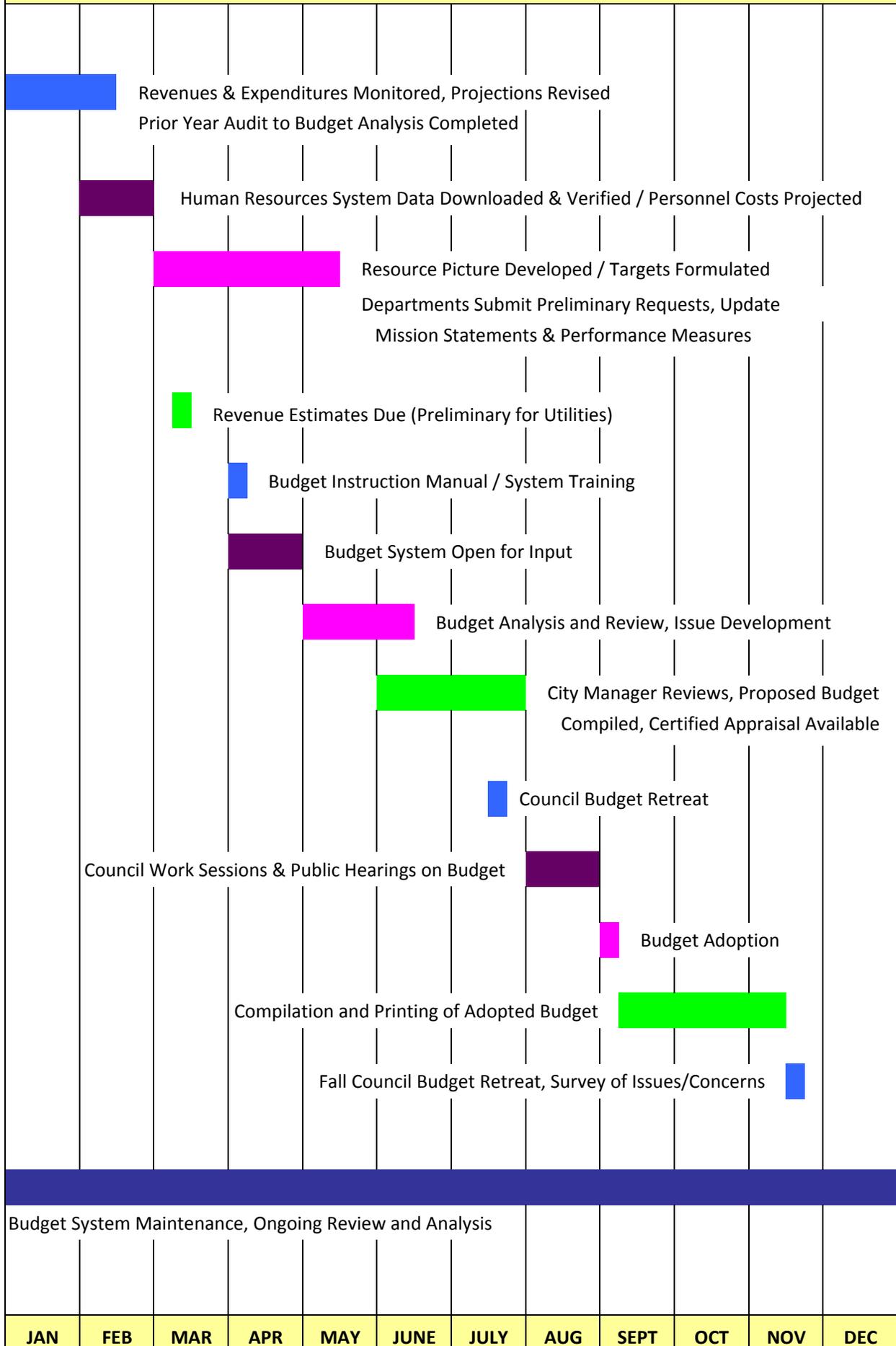
September 2013

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 2013-14 Budget
(3) Set Tax Rate
(4) Adopt Fee and Rate Changes
(5) Adopt Civil Service Ordinance
(6) Approve Issue of Tax Note

OPERATING BUDGET CYCLE



JAN

FEB

MAR

APR

MAY

JUNE

JULY

AUG

SEPT

OCT

NOV

DEC

APPENDIX (C)

FY 2012-13 REVISED BUDGET

Revised Budget - FY 2012-13
FY 2012-13 Revised Budget Summary
FY 2012-13 Revised Budget Changes

REVISED BUDGET FY 2012-13

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 2012-13 Adopted Budget adjusted for the following:

- (1) Budget Amendments previously approved by the Council.
- (2) Encumbrances rolled forward.
- (3) Revenue projections – updated based on receipts to date.
- (4) Expenditure adjustments not previously included in Budget Amendments or encumbrances.

Budget Amendments

The FY 2012-13 Revised Budget includes Budget Amendments No. 1 and No. 2 which were previously reviewed and approved by Council. The amendments totaled \$2,709,893 (excluding encumbrances) and are reflected in the Revised Budget Summary schedule.

Encumbrances

Encumbrances carried forward represent open Purchase Orders from FY 2011-12. These Purchase Orders are for goods or services that were approved by Council in the FY 2011-12 Budget but not yet received by the end of the 2011-12 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 2012-13 Revised Budget is \$5,585,889 and was reviewed and approved by Council on February 5, 2013, as part of Budget Amendment No. 1.

Revenue Adjustments

Total projected revenue for the FY 2012-13 Revised Budget includes a net increase of approximately \$76.3 million. Of that amount, the Electric Utility Fund saw an increase of approximately \$69.1 million in projected Sales of Electricity due to favorable weather conditions and increased participation in the energy market. Because of this increase, Electric is able to reduce its approved transfer from the Rate Mitigation Fund by \$12.4 million. General Fund revenues are anticipated to increase by approximately \$2.7 million from the Approved Budget due to improved Sales Tax, Franchise Fees, and Service Charges along with a higher collection rate on Ad Valorem Taxes.

Also seeing significant changes were several grants related to additional funding provided in those areas. Federal funding made available mid-year provided for the purchase of additional safety and training equipment for the Fire Department. The Public Health / Immunization Grant Fund saw an unexpected increase in demand for vaccination services over the winter and spring, generating additional revenue. Both the Housing Assistance Fund and HOME Grant Fund also saw increased revenues during the year tied directly to increased demand for associated services in those areas.

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 an increase of approximately \$60.6 million in expenditures. The Electric Utility expects a net increase in its expenditures of approximately \$68.0 million primarily due to increased energy and Texas Municipal Power Agency (TMPA) fuel costs in association with increased revenue as described above in the Revenue Adjustments section. The Rate Mitigation Fund will see a reduction in its transfer to the Electric Utility of \$12.4 million. Impacting virtually all funds in the FY 2012-13 Revised Budget are increased insurance costs, and many of the grant-funded areas within the City also saw increased expenditures as described above in the Revenue Adjustments section.

**CITY OF GARLAND
FY 2012-13 REVISED BUDGET
SUMMARY**

	<u>2012-13 APPROVED</u>	<u>Roll-Forward Encumbrances</u>	<u>Budget Amendments</u>	<u>Other Adjustments</u>	<u>2012-13 REVISED</u>
REVENUES AND TRANSFERS IN					
General Fund	\$133,984,188	\$0	\$0	\$2,690,159	\$136,674,347
Electric Utility Fund	247,194,448	0	1,464,108	67,582,939	316,241,495
Rate Mitigation Fund	1,025,000	0	0	(225,000)	800,000
Water Utility Fund	50,090,227	0	0	(383,656)	49,706,571
Wastewater Utility Fund	42,765,017	0	0	(1,041,328)	41,723,689
Environmental Waste Svcs. Fund	17,670,484	0	0	(75,604)	17,594,880
Infrastructure Repair & Rplcmt. Fd	9,347,933	0	0	742,904	10,090,837
Stormwater Management Fund	3,971,209	0	0	(159,800)	3,811,409
Firewheel Fund	3,277,915	0	0	268,622	3,546,537
Recreation Performance Fund	942,901	0	0	101,226	1,044,127
Hotel/Motel Tax Fund	567,254	0	0	161,434	728,688
Heliport Fund	7,197	0	0	(65)	7,132
SafeLight Fund	900,000	0	0	350,000	1,250,000
Combined Grant Funds	15,995,142	0	870,423	1,176,592	18,042,157
Narcotic Seizure Funds	0	0	0	188,376	188,376
Equipment Replacement Fund	3,959,455	0	0	531,379	4,490,834
Self Insurance Fund	5,588,391	0	0	407,327	5,995,718
Group Health Insurance Fund	27,755,597	0	0	652,148	28,407,745
Long Term Disability Fund	466,862	0	0	4,382	471,244
Customer Service Fund	11,612,121	0	0	(191,501)	11,420,620
Facilities Management Fund	6,765,859	0	0	100,500	6,866,359
Fleet Services Fund	7,516,100	0	0	269,000	7,785,100
Information Technology Fund	13,598,303	0	0	5,253	13,603,556
IT Project Fund	1,231,522	0	0	619,615	1,851,137
IT Replacement Fund	1,460,000	0	0	(2,500)	1,457,500
Warehouse Fund	911,742	0	0	(3,800)	907,942
Sub-Total Operating Funds	<u>\$608,604,867</u>	<u>\$0</u>	<u>\$2,334,531</u>	<u>\$73,768,602</u>	<u>\$684,708,000</u>
G.O. Debt Service Fund	\$54,050,649	\$0	\$0	\$309,248	\$54,359,897
TOTAL REVENUES & TRANSFERS IN	<u><u>\$662,655,516</u></u>	<u><u>\$0</u></u>	<u><u>\$2,334,531</u></u>	<u><u>\$74,077,850</u></u>	<u><u>\$739,067,897</u></u>

Note: Schedule does not eliminate interfund transfers.

**CITY OF GARLAND
FY 2012-13 REVISED BUDGET
SUMMARY**

	<u>2012-13 APPROVED</u>	<u>Roll-Forward Encumbrances</u>	<u>Budget Amendments</u>	<u>Other Adjustments</u>	<u>2012-13 REVISED</u>
APPROPRIATIONS & TRANSFERS OUT					
General Fund	\$136,361,880	\$618,913	\$50,362	\$3,411,491	\$140,442,646
Electric Utility Fund	245,394,565	411,539	1,464,108	68,020,717	315,290,929
Rate Mitigation Fund	31,150,000	0	0	(12,400,000)	18,750,000
Water Utility Fund	51,034,267	38,729	0	288,907	51,361,903
Wastewater Utility Fund	53,624,215	352,091	0	(1,253,071)	52,723,235
Environmental Waste Svcs. Fund	17,673,012	0	0	31,220	17,704,232
Infrastructure Repair & Rplcmt. Fd	9,369,093	0	325,000	(53,763)	9,640,330
Stormwater Management Fund	3,912,394	2,287	0	61,576	3,976,257
Firewheel Fund	3,509,411	0	0	32,037	3,541,448
Recreation Performance Fund	1,116,457	21,914	0	91,000	1,229,371
Hotel/Motel Tax Fund	719,462	1,701	0	41,128	762,291
Heliport Fund	7,700	0	0	0	7,700
SafeLight Fund	845,418	0	0	43,009	888,427
Combined Grant Funds	16,317,061	0	870,423	935,653	18,123,137
Narcotic Seizure Funds	491,782	59,652	0	(229,052)	322,382
Equipment Replacement Fund	4,199,195	2,065,409	0	683,062	6,947,666
Self Insurance Fund	5,518,129	130,994	0	533,564	6,182,687
Group Health Insurance Fund	27,982,004	0	0	965,032	28,947,036
Long Term Disability Fund	506,000	0	0	0	506,000
Customer Service Fund	12,142,953	0	0	(9,907)	12,133,046
Facilities Management Fund	7,019,291	48,489	0	(16,083)	7,051,697
Fleet Services Fund	7,628,433	276,488	0	20,792	7,925,713
Information Technology Fund	14,179,566	437,489	0	85,922	14,702,977
IT Project Fund	2,891,732	0	0	23,000	2,914,732
IT Replacement Fund	1,797,022	1,077,985	0	(608,840)	2,266,167
Warehouse Fund	901,952	42,209	0	6,535	950,696
Sub-Total Operating Funds	<u>\$656,292,994</u>	<u>\$5,585,889</u>	<u>\$2,709,893</u>	<u>\$60,703,929</u>	<u>\$725,292,705</u>
G.O. Debt Service Fund	\$53,795,293	\$0	\$0	(\$92,578)	\$53,702,715
TOTAL APPROPRIATIONS & TRANSFERS OUT	<u><u>\$710,088,287</u></u>	<u><u>\$5,585,889</u></u>	<u><u>\$2,709,893</u></u>	<u><u>\$60,611,351</u></u>	<u><u>\$778,995,420</u></u>

Note: Schedule does not eliminate interfund transfers.

CITY OF GARLAND FY 2012-13 REVISED BUDGET CHANGES

	<u>Reason for Change</u>	<u>Amount</u>
<u>General Fund</u>		
<u>Building Inspection</u>		
Various Accounts	Transfer of Five Positions to Code Compliance	(\$159,078)
Fleet Service Charges	Increase in Fleet Service Charges	2,770
	Sub-Total	<u>(\$156,308)</u>
 <u>City Attorney, Office of</u>		
Various Accounts	Reduction of Budget Amendment No. 1 Additions	(\$8,938)
	Sub-Total	<u>(\$8,938)</u>
 <u>Code Compliance</u>		
Various Accounts	Transfer of Five Positions from Building Inspection	\$159,078
Personal Computers	Computers for Personnel Transferred from Building Inspection	9,706
Fleet Service Charges	Increase in Fleet Service Charges	1,155
	Sub-Total	<u>\$169,939</u>
 <u>Community Relations</u>		
Various Accounts	Transfer of One Position to Parks	(\$73,725)
	Sub-Total	<u>(\$73,725)</u>
 <u>Economic Development</u>		
Salary & Benefits	Transfer of Two Positions from Planning	\$100,497
Various Accounts	Transfer from Electric Utility to Fund Economic Development	132,470
	Sub-Total	<u>\$232,967</u>
 <u>EWS - Disposal</u>		
Fleet Service Charges	Increase in Fleet Service Charges	\$179,025
Outside Services	Increase for Wood Waste Grinding	59,000
	Sub-Total	<u>\$238,025</u>
 <u>Fire</u>		
Fleet Service Charges	Increase in Fleet Service Charges	\$14,320
	Sub-Total	<u>\$14,320</u>
 <u>Health</u>		
Rental - Office	Rental Space for Pawsabilities	\$17,000
Fleet Service Charges	Increase in Fleet Service Charges	925
	Sub-Total	<u>\$17,925</u>

CITY OF GARLAND FY 2012-13 REVISED BUDGET CHANGES

	<u>Reason for Change</u>	<u>Amount</u>
<u>General Fund (Continued)</u>		
<u>Human Resources</u>		
Various Accounts	Funding to Start Workforce Engagement & Development Organization	\$17,540
Outside Services	Increase in Outside Agency Services	24,900
	Sub-Total	\$42,440
 <u>Municipal Court</u>		
Transfer	Reallocation of Funds from IT Project Fund	\$177,670
	Sub-Total	\$177,670
 <u>Parks, Recreation and Cultural Arts</u>		
Outside Services	Mowing Contract from Facilities Management	\$43,110
Outside Services	Harbor Point Maintenance to Facilities Management	(5,000)
Various Accounts	Transfer of One Position from Community Relations	109,545
Equipment	Fund Additional Equipment	100,000
	Sub-Total	\$247,655
 <u>Planning and Community Development</u>		
Salary & Benefits	Transfer of Two Positions to Economic Development	(\$100,497)
Salary & Benefits	Removal of Charge-Out to Community Development Block Grant	54,341
	Sub-Total	(\$46,156)
 <u>Police</u>		
Salary & Benefits	Salary Charge-Out for Community Events for Police OT	\$11,500
Miscellaneous Supplies	Increase to SWAT Supplies from Donations Received	41,556
Fleet Service Charges	Increase in Fleet Service Charges	6,470
	Sub-Total	\$59,526
 <u>Purchasing</u>		
Fleet Service Charges	Increase in Fleet Service Charges	\$925
	Sub-Total	\$925
 <u>7000 - Non-Dept./Support Svcs.</u>		
Group Health Insurance	City Contribution Adjustment	\$680,792
Self Insurance	City Contribution Adjustment	257,562
Transfer	Transfer to Firewheel	500,000
Support Services	Increase Contribution to Facilities Management Fund	100,000
Support Services	Increase Contribution to Infrastructure Repair & Replacement Fund	650,000
Support Services	Increase Contribution to IT Project Fund	306,872
	Sub-Total	\$2,495,226
Total General Fund		\$3,411,491

CITY OF GARLAND

FY 2012-13 REVISED BUDGET

CHANGES

	<u>Reason for Change</u>	<u>Amount</u>
<u>Electric Utility Fund</u>		
Energy Purchases	Increase Based on GP&L Estimates	\$67,691,850
Fleet Service Charges	Increase in Fleet Service Charges	3,925
Transfer	Transfer to Support Economic Development Activities	200,599
Professional Services	Transportation Consultant	100,000
Debt Service	Decrease Debt Service Payments Due to Refunding	(225,692)
Self Insurance	City Contribution Adjustment	101,520
Group Health Insurance	City Contribution Adjustment	148,515
	Total Electric Utility Fund	\$68,020,717
<u>Rate Mitigation Fund</u>		
Transfer	Reduce Transfer to Electric Utility Fund Based on GP&L Estimates	(\$12,400,000)
		(\$12,400,000)
<u>Water Utility Fund</u>		
Wholesale Water	Reduction in NTMWD Rate per 1,000 Gallons of Water by \$.01	(\$137,220)
Fleet Service Charges	Increase in Fleet Service Charges	3,695
Debt Service Reserve	Transfer to Debt Service Reserve Fund	487,895
Support Services	Increase Contribution to IT Project Fund	26,864
Economic Incentive	Economic Incentive Adjustment	6,773
Franchise Fees	Decrease In-Lieu-of Franchise Fee	(102,000)
Outside Services	Consultant for Workforce Engagement & Development Organization	33,000
Debt Service	Decrease Debt Service Payments Due to Refunding	(76,006)
Group Health Insurance	City Contribution Adjustment	38,020
Self Insurance	City Contribution Adjustment	7,886
	Total Water Utility Fund	\$288,907
<u>Wastewater Utility Fund</u>		
Support Services	Increase Contribution to IT Project Fund	\$18,011
Debt Service Reserve	Transfer to Debt Service Reserve Fund	775,504
Franchise Fees	Decrease In-Lieu-of Franchise Fee	(13,468)
Economic Incentive	Economic Incentive Adjustment	43,119
Debt Service	Decrease Debt Service Payments Due to Refunding	(147,120)
Group Health Insurance	City Contribution Adjustment	57,624
Self Insurance	City Contribution Adjustment	13,259
Multi-Year Capital Fund	Transfer to Capital Improvement Program	(2,000,000)
	Total Wastewater Utility Fund	(\$1,253,071)

CITY OF GARLAND

FY 2012-13 REVISED BUDGET

CHANGES

	<u>Reason for Change</u>	<u>Amount</u>
<u>Environmental Waste Services Fund</u>		
Support Services	Increase Contribution to IT Project Fund	\$13,800
Fleet Service Charges	Increase in Fleet Service Charges	24,485
Fuel	Increase in Fuel Cost Due to Single Stream Recycling Program	25,225
Direct Materials	Increase for NCTCOG Recycling Grant	25,980
Other Outside Services	Consultant for EWS Business Plan	15,000
Franchise Fees	Decrease In-Lieu-of Franchise Fee	3,399
Group Health Insurance	City Contribution Adjustment	51,683
Disposal Fees	Decrease in Disposal Fees	(94,570)
Full-Time Salaries	Salary Savings	(50,000)
Self Insurance	City Contribution Adjustment	16,218
	Total Environmental Waste Services Fund	\$31,220
<u>Stormwater Management Fund</u>		
Purchase Requisition	Increase in Capital to Purchase Mini Excavator and Tilt Trailer	\$10,100
Equipment	Increase in Capital to Purchase Surveying Equipment	32,045
Fleet Service Charges	Increase in Fleet Service Charges	1,804
Support Services	Increase Contribution to IT Project Fund	988
Group Health Insurance	City Contribution Adjustment	14,257
Self Insurance	City Contribution Adjustment	2,382
	Total Stormwater Management Fund	\$61,576
<u>Facilities Management Fund</u>		
Outside Services	Mowing Contracts to Parks, Recreation and Cultural Arts	(\$43,110)
Outside Services	Harbor Point Maintenance from Parks, Recreation and Cultural Arts	5,000
Group Health Insurance	City Contribution Adjustment	19,604
Support Services	Increase Contribution to IT Project Fund	2,423
	Total Facilities Management Fund	(\$16,083)
<u>Firewheel Fund</u>		
Various Accounts	Additional Savings from Outsourced Groundskeepers	(\$35,352)
Various Accounts	Adjustments to Various Operating Accounts	(27,709)
Equipment	Decrease in Large Equipment Purchases	(32,044)
Outside Services	Increase Transfer to Garland Foundation for Development	127,142
	Total Firewheel Fund	\$32,037
<u>Recreation Performance Fund</u>		
Various Accounts	Increase for Additional Programs	\$91,000
	Total Recreation Performance Fund	\$91,000

CITY OF GARLAND FY 2012-13 REVISED BUDGET CHANGES

	<u>Reason for Change</u>	<u>Amount</u>
<u>Combined Grant Funds</u>		
<u>Community Development Block Grants</u>		
Various Accounts	Decrease Due to Lower HUD Allocation	(\$4,670)
	Total Community Development Block Grant Fund	<u>(\$4,670)</u>
<u>Housing Assistance Fund</u>		
Portability Account	Increase for Housing Assistance Programs	\$247,280
	Total Housing Assistance Fund	<u>\$247,280</u>
<u>HOME Grant Fund</u>		
Various Accounts	Reprogrammed Funds for HOME Projects	\$600,000
	Total HOME Grant Fund	<u>\$600,000</u>
<u>Stimulus Grant Fund</u>		
Various Accounts	Increase for Remaining CDBG Recovery Grant	\$132,502
	Total Stimulus Grant Fund	<u>\$132,502</u>
<u>Public Health / Immunization Grant Fund</u>		
Group Health Insurance	City Contribution Adjustment	\$4,752
Medical Supplies	Increase Medical Supplies to Meet Demand	139,851
	Total Public Health / Immunization Grant Fund	<u>\$144,603</u>
<u>Public Safety Grant Fund</u>		
Equipment	Criminal Justice (421) Grant Not Funded	(\$80,000)
Various Accounts	GREAT Grant Not Funded	(50,000)
Various Accounts	ICAC Grant Funding Reduced	(3,000)
Various Accounts	VOCA Grant Not Funded	(52,844)
Group Health Insurance	City Contribution Adjustment	1,782
	Total Public Safety Grant Fund	<u>(\$184,062)</u>
	Total Combined Grant Funds	<u>\$935,653</u>
<u>Narcotic Seizure Funds</u>		
Various Accounts	Adjustment to Narcotic Seizure Fund	(\$229,052)
	Total Narcotic Seizure Funds	<u>(\$229,052)</u>
<u>Customer Service Fund</u>		
Group Health Insurance	City Contribution Adjustment	\$56,436
Support Services	Increase Contribution to IT Project Fund	33,657
Non-Departmental	Salary Savings	(100,000)
	Total Customer Service Fund	<u>(\$9,907)</u>

CITY OF GARLAND FY 2012-13 REVISED BUDGET CHANGES

	<u>Reason for Change</u>	<u>Amount</u>
<u>Self Insurance Fund</u>		
Group Health Insurance	City Contribution Adjustment	\$3,564
Workers' Compensation	Increase to Workers' Compensation Claims	500,000
Support Services	Increase Contribution to IT Project Fund	30,000
	Total Self Insurance Fund	\$533,564
<u>Group Health Insurance Fund</u>		
Health Claims	Increase to Health Claims	\$965,032
	Total Group Health Insurance Fund	\$965,032
<u>Hotel/Motel Tax Fund</u>		
Various Accounts	Furnishings for Visitors Center	\$37,051
Group Health Insurance	City Contribution Adjustment	1,188
Salary & Benefits	Salary Adjustment	2,889
	Total Hotel/Motel Tax Fund	\$41,128
<u>Information Technology Fund</u>		
Outside Services	Additional Funding to Outsource the NBP Survey	\$49,090
Group Health Insurance	City Contribution Adjustment	36,832
	Total Information Technology Fund	\$85,922
<u>Information Technology Replacement Fund</u>		
Various Accounts	Various Decreases to Information Technology Replacement	(\$608,840)
	Total Information Technology Replacement Fund	(\$608,840)
<u>Information Technology Project Fund</u>		
Computer & Accessories	Increase to Interactive Training Project	\$23,000
	Total Information Technology Project Fund	\$23,000
<u>Equipment Replacement Fund</u>		
Various Accounts	Increase in Replacement Costs	\$683,062
	Total Equipment Replacement Fund	\$683,062

**CITY OF GARLAND
FY 2012-13 REVISED BUDGET
CHANGES**

	<u>Reason for Change</u>	<u>Amount</u>
<u>Infrastructure Repair & Replacement Fund</u>		
Fleet Service Charges	Increase in Fleet Service Charges	\$3,465
Group Health Insurance	City Contribution Adjustment	42,772
Materials	Decrease in Material Costs	(100,000)
	Total Infrastructure Repair & Replacement Fund	<u>(53,763)</u>
<u>Fleet Services Fund</u>		
Group Health Insurance	City Contribution Adjustment	\$20,792
	Total Fleet Services Fund	<u>\$20,792</u>
<u>SafeLight Fund</u>		
Group Health Insurance	City Contribution Adjustment	\$594
Outside Services	Adjustment in Vendor Costs Due to Increased Activity	42,415
	Total SafeLight Fund	<u>\$43,009</u>
<u>Warehouse Fund</u>		
Group Health Insurance	City Contribution Adjustment	\$6,535
	Total Warehouse Fund	<u>\$6,535</u>
<u>Debt Service Fund</u>		
Debt Payment - Various	Adjustment to Debt Payment	(\$92,578)
	Total Debt Service Fund	<u>(\$92,578)</u>
	TOTAL REVISED CHANGES	<u><u>\$60,611,351</u></u>

APPENDIX (D)

BUDGET AMENDMENTS

2012-13 Budget Amendment No. 1

2012-13 Budget Amendment No. 2

ORDINANCE NO. 6592

AN ORDINANCE AUTHORIZING AN AMENDMENT TO THE 2012-13 OPERATING BUDGET (BUDGET AMENDMENT NO. 1), PROVIDING FOR SUPPLEMENTAL APPROPRIATION OF FUNDS IN THE GENERAL FUND, THE INFRASTRUCTURE REPAIR & REPLACEMENT FUND, THE PUBLIC SAFETY GRANT FUND, AND VARIOUS FUNDS ASSOCIATED WITH PURCHASE ORDER ENCUMBRANCES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council approved the 2012-13 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 Public Safety Grant Fund, and also various funds associated with purchase order encumbrances from the 2011-12 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 2012-13 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.

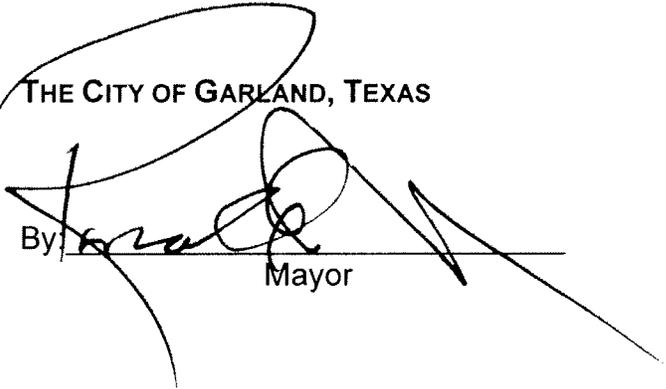
Section 2

The City Council of the City of Garland, Texas, hereby amends Ordinance No. 6566, Section 1, adjusting operating appropriations in the General Fund, the Infrastructure Repair & Replacement Fund, the Public Safety Grant Fund, and also various funds associated with purchase order encumbrances from the 2011-12 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 19th day of February, 2013.

THE CITY OF GARLAND, TEXAS
By  Mayor

ATTEST:



City Secretary



Policy Report

Report No:

Agenda Item:

Meeting: Work Session

Date: February 4, 2013

2012-13 BUDGET AMENDMENT NO. 1

ISSUE

Amend the 2012-13 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 2011-12 fiscal year.
- (3) Grant and other funds recently awarded to the City.
- (4) Expenditures not anticipated in the 2012-13 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. Direct staff to prepare an ordinance amending the 2012-13 Adopted Budget for consideration and passage at the February 19, 2013, Regular Council meeting.

COUNCIL GOAL

“Financially Stable Government with Tax Base that Supports Community Needs”

Budget amendments allow the City to respond to changing situations and needs in a manner that permits flexibility while ensuring financial integrity and controls.

BACKGROUND

(1) Carry-Over of 2011-12 Incomplete Projects

Street Upgrades

The FY 2011-12 Revised Budget for the Infrastructure Repair & Replacement Fund included \$325,000 in funding for concrete street repair projects to be completed in conjunction with sewer and water main improvements. Budget Amendment No. 1 proposes to increase FY 2012-13 operating appropriations by \$325,000 to complete the following projects: Colgate Lane from Forest Ridge Drive to Plano Road – \$30,000; Colgate Lane from Bradfield Drive to Purdue Drive – \$64,000; Birchwood Drive from Broadmoor Drive to Northwest Highway – \$50,000; Brookview Drive from Northwest Highway to Wildbriar Drive – \$71,000; Cove Drive from Country Club Road to High Meadow Drive – \$70,000; and Lake Hubbard Parkway from Chaha Road to Marvin Loving Drive – \$40,000.

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 2011-12

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 30th – 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 (2011-12), the City's practice has been to roll these encumbrances forward into the current fiscal year (2012-13). 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 2012-13 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 2012-13 year-end balance.

Budget Amendment No. 1 proposes that encumbrances totaling \$5,585,889 be rolled forward to 2012-13. Of the total rollover amount, \$618,913 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.

(3) Grant and Other Funds Awarded to City

(a) Public Safety Grant Program – EKG Monitors

Fire submitted to and received approval from Council at its October 12, 2012, meeting to purchase EKG monitors from Zoll Medical Corporation at a cost of \$476,160 with the majority of the purchase price, \$341,701, funded by a federal grant. The terms of the grant award require that the City pay \$134,459. Fire anticipates recovering the City's portion of the purchase price by selling the retired monitors. A Budget Amendment is required to allow these Federal grant funds and matching City funds totaling \$476,160 to be appropriated and spent.

(b) Public Safety Grant Program – Interactive Training System

Fire applied for and was awarded through the Assistance to Firefighters Grant (AFG) funding to purchase an interactive training system. The system allows Fire personnel to participate in interactive virtual training and continuing education opportunities without having to leave their respective stations and districts. Additionally, information, educational material, events, and other training may be recorded and accessed by all stations and personnel through the system. The grant is expected to pay \$237,965 of the total project cost estimated at \$321,263, and the City will contribute \$83,298 in matching funding as required by the terms of the grant. The City's match was budgeted in the IT Project Fund. A Budget Amendment is required to appropriate the grant funds and move the City's match to the Public Safety Grant Fund, allowing the \$321,263 to be appropriated.

(c) Public Safety Grant Program – UASI-LETPA Grant

Congressional approval of Homeland Security Grants at the Federal level was delayed this past year, and information needed by the Office of Emergency Management (OEM) to formulate its request for FY 2012-13 Public Safety Grants was unavailable during budget preparation. As a result, OEM grants adopted for FY 2012-13 reflect only those costs required to maintain personnel staffing with funding coming from available fund balance. The City of Garland has received notice that it has been awarded \$73,000 in additional Urban Areas Security Initiative – Law Enforcement Terrorism Prevention Activities (UASI-LETPA) funding for the current year. A Budget Amendment is required to allow these Federal grant funds to be appropriated and spent.

(4) Expenditures Not Anticipated in the 2012-13 Adopted Budget

Office of City Attorney – Part-Time City Marshals

The Garland City Marshals Office, part of the Office of City Attorney, has supplemented its staff with two additional Part-Time City Marshals. This was done to address security concerns at the City's Carver Center and provide full-time security at City Hall. Cost for these two part-time positions, including salaries, equipment, and uniforms, totals \$50,362.

FINANCIAL CONSIDERATIONS

The Street Upgrades projects and outstanding Purchase Orders carried forward were fully funded in the FY 2011-12 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 those items. Increased expenditures within the Public Safety Grant Program are fully funded through a combination of Federal grant revenue, current-year appropriations, and sales proceeds of retired equipment. The two additional Part-Time City Marshals will be fully funded by available fund balance in the General Fund.

2012-13 BUDGET AMENDMENT NO. 1

Page 5

Budget Amendment No. 1 proposes to appropriate funds as follows:

<u>General Fund</u>	
Office of City Attorney	\$ 50,362
<u>Infrastructure Repair & Replacement Fund</u>	
Street Repair Projects	325,000
<u>Public Safety Grant Fund</u>	
EKG Monitors	476,160
Interactive Training System	321,263
UASI-LETPA Grant	73,000
<u>Various Funds</u>	
Rollover of Purchase Order Encumbrances	<u>5,585,889</u>
TOTAL SUPPLEMENTAL APPROPRIATION	<u>\$6,831,674</u>

ATTACHMENT(S)

Attachment A – Schedule of Open Encumbrances being Rolled Forward

Attachment B – Schedule of Proposed Amendments by Fund

Submitted By:

Ron Young
Director
Budget & Research

Date: January 28, 2013

Approved By:

William E. Dollar
City Manager

Date: January 28, 2013

ATTACHMENT A
2011-12 Rollover
(With Detail of PO's Over \$25,000)

<i>Fund/Department</i>	<i>PO Description</i>	<i>Amount Outstanding 9-30-12</i>
<u>General Fund</u>		
Planning & Community Development	Unified Development Code	\$34,609
Parks, Recreation & Cultural Arts	Lawn Tractors (2)	\$118,716
	Dump Truck	82,082
	Aluminum Signage (4)	30,000
Police	Ammunition	\$55,999
Transportation	Cab and Chassis Motor Vehicle	\$124,744
Various	PO's Under \$25,000	\$172,763
Sub-Total General Fund		\$618,913
<u>Electric Utility Fund</u>		
	Equipment Lease	\$39,666
	Turbine Parts and Service	90,200
	Tower Repair Parts and Service	33,760
	Professional Services	30,900
	PO's Under \$25,000	217,013
Sub-Total Electric Utility Fund		\$411,539
<u>Equipment Replacement Fund</u>		
Fire - Administration	Full-Size Van	\$31,330
Health - Animal Control	Cab & Chassis, 3/4-Ton Truck	37,234
Parks - Ground Maintenance	Trucks, Heavy Duty (2)	65,435
Parks - Facilities & Irrigation	Trucks, Heavy Duty (2)	61,128
Parks - Medians & ROW	Truck, Heavy Duty	34,589
GP&L - Distribution	Derrick & Pickups, Heavy Duty (2)	176,128
GP&L - Distribution	Pickups, 3/4-Ton, Extended Cab (7)	148,284
GP&L - Distribution	Cab & Chassis, 20,000 GVW Trucks (2)	262,444
GP&L - Distribution	Altec 201 Model TA50	116,817
GP&L - Distribution	Vans, Cut-A-Way with Service Bodies (2)	114,830
GP&L - Distribution	Chassis, 1-Ton Truck	69,624
GP&L - Substations	Cab & Chassis, 20,000 GVW Truck	114,043
Water - Distribution & Transmission	Cab & Chassis, 14,500 GVW Truck	36,398

<u>Fund/Department</u>	<u>PO Description</u>	<u>Amount Outstanding 9-30-12</u>
<u>Equipment Replacement Fund (Continued)</u>		
Water - Distribution & Transmission	Cab & Chassis, 1-Ton with Crane	\$87,734
Wastewater - Collection	Sewer Cleaner with Cab & Chassis	332,918
Wastewater - Duck Creek	Pickup, 8000 GVW, Heavy Duty	29,690
EWS - Brush Collection	Stake Bed Truck	25,309
EWS - Residential Collection	Stake Bed Trucks (2)	50,768
Firewheel Golf Park	Stake Bed Truck & Pickup	37,470
Facilities - Building Services	Van, Cargo, 3/4-Ton	32,858
Customer Service - Field Operations	Pickups, 1/2-Ton, Regular Cab (2)	31,692
Various Departments	PO's Under \$25,000	168,686
Sub-Total Equipment Replacement Fund		\$2,065,409
<u>Fleet Services Fund</u>		
	Engine Rebuild	\$184,738
	PO's Under \$25,000	91,750
Sub-Total Fleet Services Fund		\$276,488
<u>Information Technology Fund</u>		
	Maintenance Contract	\$45,018
	Software License Agreements	98,154
	Desk Phones	26,908
	Remote & Monitor	89,972
	PO's Under \$25,000	177,437
Sub-Total Information Technology Fund		\$437,489
<u>Information Technology Replacement Fund</u>		
Police	Tablet PCs	\$57,821
Police	Network/Server Hardware	225,245
IT	Network/Server Hardware	215,374
Fire	Desktop Replacements	79,000
Fire	New Mobile Units	198,000
Building Inspection	New Field Units	54,700
	PO's Under \$25,000	247,846
Sub-Total Information Technology Replacement Fund		\$1,077,986

<u>Fund/Department</u>	<u>PO Description</u>	<u>Amount Outstanding 9-30-12</u>
<u>Narcotic Seizure Fund</u>		
	Ammunition	\$40,000
	PO's Under \$25,000	19,652
	Sub-Total Narcotics Seizure Fund	<u>\$59,652</u>
<u>Self Insurance Fund</u>		
	Vehicle Replacement	\$130,994
	Sub-Total Self Insurance Fund	<u>\$130,994</u>
<u>Warehouse Fund</u>		
	Lift Truck	\$32,265
	PO's Under \$25,000	9,944
	Sub-Total Warehouse Fund	<u>\$42,209</u>
<u>Wastewater Utility Fund</u>		
	Professional Services	\$109,000
	Repair Services	31,274
	Coal	49,148
	PO's Under \$25,000	162,669
	Sub-Total Wastewater Utility Fund	<u>\$352,091</u>
<u>Water Utility Fund</u>		
	Professional Services	\$27,696
	PO's Under \$25,000	11,033
	Sub-Total Water Utility Fund	<u>\$38,729</u>
<u>All Other Funds</u>	PO's Under \$25,000	<u>\$74,390</u>
<u>TOTAL OUTSTANDING PO's</u>		<u>\$5,585,889</u>

ATTACHMENT B

Proposed Budget Amendment FY 2012-13 Operating Budget

	BA #1	BA #1 PO Rollover	Total Budget Amendment
REVENUES AND EXPENDITURES			
Sources of Funds:			
Additional Revenue			
Public Safety Program Grant	\$652,666	\$0	\$652,666
Retired EKG Monitors - Sale Proceeds	134,459	0	134,459
Transfer from Info. Technology Project Fund	83,298	0	83,298
Fund Balance - Prior Year	375,362	5,585,889	5,961,251
Total Funds Provided	<u>\$1,245,785</u>	<u>\$5,585,889</u>	<u>\$6,831,674</u>
Use of Funds - Expenditures:			
General Fund (See detail in Notes)	\$50,362	\$618,913	\$669,275
Electric Utility Fund	0	411,539	411,539
Environmental Waste Services Fund	0	2,287	2,287
Equipment Replacement Fund	0	2,065,409	2,065,409
Facilities Management Fund	0	48,489	48,489
Fleet Services Fund	0	276,488	276,488
Hotel/Motel Tax Fund	0	1,701	1,701
Information Technology Fund	0	437,489	437,489
Information Technology Replacement Fund	0	1,077,985	1,077,985
Infrastructure Repair & Replacement Fund	325,000	0	325,000
Narcotic Seizure Fund	0	59,652	59,652
Public Safety Grant Fund	870,423	0	870,423
Recreation Performance Fund	0	21,914	21,914
Self Insurance Fund	0	130,994	130,994
Warehouse Fund	0	42,209	42,209
Wastewater Utility Fund	0	352,091	352,091
Water Utility Fund	0	38,729	38,729
Total Expenditures	<u>\$1,245,785</u>	<u>\$5,585,889</u>	<u>\$6,831,674</u>
Notes:			
General Fund -			
City Attorney	\$50,362	\$5,746	\$56,108
Code Compliance	0	6,500	6,500
Engineering	0	16,297	16,297
EWS - Disposal	0	27,733	27,733
Fire	0	13,997	13,997
Library	0	1,845	1,845
Parks, Recreation & Cultural Arts	0	278,331	278,331
Planning & Community Development	0	59,038	59,038
Police	0	84,682	84,682
Transportation	0	124,744	124,744
Sub-Total General Fund	<u>\$50,362</u>	<u>\$618,913</u>	<u>\$669,275</u>

ORDINANCE NO. 6596

AN ORDINANCE AMENDING THE ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2012-13 (BUDGET AMENDMENT NO. 2), AUTHORIZING THE APPROPRIATION OF ADDITIONAL FUNDS TO THE ELECTRIC UTILITY FUND FOR EXPENSES ASSOCIATED WITH ASSUMPTION OF MAINTENANCE AND OPERATION OF THE TEXAS MUNICIPAL POWER AGENCY TRANSMISSION SYSTEM; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council approved the 2012-13 Annual Operating Budget and appropriated the necessary funds out of the general revenues and grant 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 Annual Operating Budget as deemed necessary; and

WHEREAS, the City, through its Electric Department, is proposing to enter into a contract to assume maintenance and operation of the Texas Municipal Power Agency (TMPA) transmission system; and

WHEREAS, the City Council has determined that the Electric Department will need \$794,231 in additional funds for personnel and \$669,877 in additional funds for operating expenses associated with maintenance and operation of the TMPA transmission system;

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GARLAND, TEXAS:

Section 1

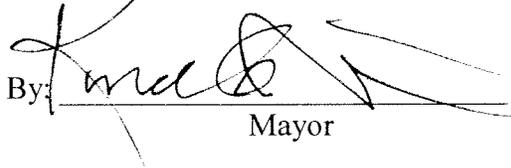
That the Annual Operating Budget for the fiscal year 2012-13, including amendments, is hereby amended to adjust the operating appropriation in the Electric Utility Fund by increasing it in the amount of \$1,464,108 for the purposes indicated above.

Section 2

That this ordinance shall be and become effective immediately upon and after its passage and approval.

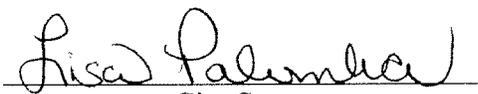
PASSED AND APPROVED this 19th day of March, 2013.

CITY OF GARLAND, TEXAS

By: 

Mayor

ATTEST:


City Secretary



Policy Report

Report No:

Agenda Item:

Meeting: Work Session

Date: March 18, 2013

2012-13 BUDGET AMENDMENT NO. 2

ISSUE

Amend the 2012-13 Adopted Budget in order to appropriate available funds for salaries, operations, maintenance, and expenses associated with the commencement of Garland Power & Light operating and maintaining the Texas Municipal Power Agency (TMPA) Transmission System.

OPTIONS

- (A) Approve Budget Amendment No. 2 as proposed.
- (B) Do not approve.

RECOMMENDATION

Option (A) – Approve Budget Amendment No. 2 as proposed to allow Garland Power & Light to operate and maintain the TMPA Transmission System. An ordinance amending the 2012-13 Adopted Budget has been placed on the March 19 Regular Council Meeting Agenda for consideration and passage.

COUNCIL GOAL

“Financially Stable Government with Tax Base that Supports Community Needs”

Budget amendments allow the City to respond to changing situations and needs in a manner that permits flexibility while ensuring financial integrity and controls.

BACKGROUND

Garland Power & Light is proposing to enter into a contract to take over operations and maintenance of the Texas Municipal Power Agency (TMPA) Transmission System. If approved, GP&L, as Transmission Operator, will perform the Operations, Maintenance, and Construction Services for TMPA Transmission. In return, TMPA will pay Garland the applicable costs associated with the implementation of the contract based on the actual cost of service for all operations and maintenance expenses at 100% plus benefit and overhead costs.

2012-13 BUDGET AMENDMENT NO. 2

Page 2

This Budget Amendment proposes to increase FY 2012-13 operating appropriations by the following:

Personnel Expenses for TMPA Transmission	\$ 794,231
Operating Expenditures for TMPA Transmission	<u>669,877</u>
Total Amount	\$1,464,108

CONSIDERATION

Approval of the proposed Budget Amendment will position the TMPA Member Cities, including the City of Garland, to continue the receipt of reliable and fiscally beneficial transmission service from TMPA's transmission system.

Submitted By:

Ron Young
Director
Budget & Research

Date: March 18, 2013

Approved By:

William E. Dollar
City Manager

Date: March 18, 2013

ATTACHMENT A

Budget Amendment FY 2012-13 Operating Budget

	BA #1	BA #1 PO Rollover	BA #2	Total Budget Amendments
REVENUES AND EXPENDITURES				
Sources of Funds:				
Additional Revenue				
Public Safety Program Grant	\$652,666	\$0		\$652,666
Retired EKG Monitors - Sale Proceeds	134,459	0		134,459
Transfer from Info. Technology Project Fund	83,298	0		83,298
Texas Municipal Power Agency Payments	0	0	\$1,464,108	1,464,108
Fund Balance - Prior Year	375,362	5,585,889		5,961,251
Total Funds Provided	\$1,245,785	\$5,585,889	\$1,464,108	\$8,295,782
Use of Funds - Expenditures:				
General Fund (See detail in Notes)	\$50,362	\$618,913		\$669,275
Electric Utility Fund	0	411,539	\$1,464,108	1,875,647
Environmental Waste Services Fund	0	2,287		2,287
Equipment Replacement Fund	0	2,065,409		2,065,409
Facilities Management Fund	0	48,489		48,489
Fleet Services Fund	0	276,488		276,488
Hotel/Motel Tax Fund	0	1,701		1,701
Information Technology Fund	0	437,489		437,489
Information Technology Replacement Fund	0	1,077,985		1,077,985
Infrastructure Repair & Replacement Fund	325,000	0		325,000
Narcotic Seizure Fund	0	59,652		59,652
Public Safety Grant Fund	870,423	0		870,423
Recreation Performance Fund	0	21,914		21,914
Self Insurance Fund	0	130,994		130,994
Warehouse Fund	0	42,209		42,209
Wastewater Utility Fund	0	352,091		352,091
Water Utility Fund	0	38,729		38,729
Total Expenditures	\$1,245,785	\$5,585,889	\$1,464,108	\$8,295,782
Notes:				
General Fund -				
City Attorney	\$50,362	\$5,746		\$56,108
Code Compliance	0	6,500		6,500
Engineering	0	16,297		16,297
EWS - Disposal	0	27,733		27,733
Fire	0	13,997		13,997
Library	0	1,845		1,845
Parks, Recreation & Cultural Arts	0	278,331		278,331
Planning & Community Development	0	59,038		59,038
Police	0	84,682		84,682
Transportation	0	124,744		124,744
Sub-Total General Fund	\$50,362	\$618,913	\$0	\$669,275

APPENDIX (E)

ORDINANCES

Ordinance No. 6638 (Adopting Tax Rate)

Ordinance No. 6639 (Adopting Budget)

Ordinance No. 6640 (Amending Utility Rates and Fees in Code of Ordinances)

Ordinance No. 6641 (Amending Fees in the Code of Ordinances)

Ordinance No. 6642 (Establishing Civil Service Classifications)

ORDINANCE NO. 6638

AN ORDINANCE FIXING THE TAX RATE AND TAX LEVY FOR THE CITY OF GARLAND, TEXAS, FOR THE FISCAL YEAR 2013-14, 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 shall be and the same is hereby levied and shall be assessed and collected for the fiscal year 2013-14 an ad valorem tax of Seventy and Forty-Six Hundredths of a Cent (\$0.7046) on each One Hundred Dollars (\$100.00) assessed value of property located within the present 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>0.3106</u>
TOTAL	<u>\$0.7046</u>

Section 2

That the ad valorem tax rate of Seventy and Forty-Six Hundredths of a Cent (\$0.7046) 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 the County of Dallas 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.

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 0.04 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.28.

<u>MARKET VALUE</u>	<u>ASSESSED VALUE</u>
\$100,000	\$92,000
TAX: $(\$92,000/\$100) \times (\$0.7046 - \$0.7043)$	\$0.28

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

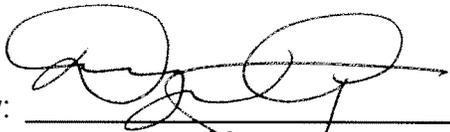
That all ordinances, or parts of ordinances, in conflict herewith are expressly repealed.

Section 6

That this Ordinance shall take effect on October 1, 2013.

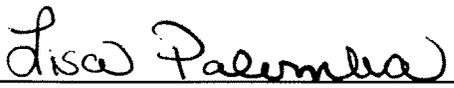
PASSED AND APPROVED by the affirmative record vote of a majority of the City Council of the City of Garland, Texas, at a regular meeting held at City Hall in the City of Garland on the 3rd day of September, 2013.

THE CITY OF GARLAND, TEXAS

By: 

Mayor

ATTEST:



City Secretary

ORDINANCE NO. 6639

AN ORDINANCE OF THE CITY OF GARLAND, TEXAS, APPROVING AND ADOPTING THE BUDGET FOR FISCAL YEAR 2013-14, 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, 2013, the City Manager submitted a Proposed Budget for the City of Garland for the year beginning October 1, 2013, and ending September 30, 2014; 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; 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 and August 29, 2013, 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, 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 of Garland;

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 Budget for the fiscal year beginning October 1, 2013, and ending September 30, 2014, 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:

A. Operating Appropriations:

1) General Fund	\$130,330,472
2) Electric Utility Fund	249,486,741
3) Water Utility Fund	47,479,128
4) Wastewater Utility Fund	31,612,378
5) Environmental Waste Services Fund	10,806,559
6) Infrastructure Repair & Replacement Fund	10,025,231
7) Stormwater Management Fund	4,104,945
8) Firewheel Fund	2,546,770
9) Recreation Performance Fund	986,465
10) Hotel/Motel Tax Fund	734,225
11) Heliport Fund	7,700
12) SafeLight Fund	910,017
13) Summer Nutrition Fund	362,110
14) HOME Grant Fund	515,498
15) CASA Fund	98,111
16) Fair Housing Grant Fund	310,973
17) Community Development Block Grant Fund	2,095,875
18) Community Development Rehab Fund	302,791
19) Housing Assistance Fund	11,548,449
20) Public Safety Grant Fund	251,267
21) Public Health / Immunization Grant Fund	930,802
22) Narcotic Seizure Fund	601,175
23) Equipment Replacement Fund	4,501,624
24) Self Insurance Fund	5,962,055
25) Group Health Insurance Fund	28,680,272
26) Long Term Disability Fund	506,000
27) General Obligation Debt Service Fund	55,566,133

B. Transfer to Self Insurance Fund:

1) From General Fund	3,121,708
2) From Electric Utility Fund	2,075,793
3) From Water Utility Fund	161,261
4) From Wastewater Utility Fund	271,111
5) From Environmental Waste Services Fund	331,609
6) From Stormwater Management Fund	48,692
7) From Equipment Replacement Fund	99,360

C. Transfer to Capital Improvement Funds:

1) From General Fund	100,000
2) From Electric Utility Fund	14,570,000
3) From SafeLight	75,000

D.	Transfer to Landfill Interest & Sinking Fund:	
	From General Fund	\$ 1,196,000
E.	Transfer to Infrastructure Repair & Replacement Fund:	
	1) From General Fund	4,433,158
	2) From Water Utility Fund	713,489
	3) From Wastewater Utility Fund	713,489
F.	Transfer to GO Bond Debt Service Fund:	
	1) From General Fund	35,415
	2) From Electric Utility Fund	13,518,586
	3) From Water Utility Fund	1,254,095
	4) From Wastewater Utility Fund	3,341,804
	5) From Environmental Waste Services Fund	1,183,315
	6) From Stormwater Management Fund	24,484
	7) From Customer Service Fund	2,203,721
	8) From Fleet Services Fund	88,191
	9) From Information Technology Fund	1,232,419
	10) From Warehouse Fund	6,800
G.	Transfer to General Fund:	
	1) From Electric Utility Fund	23,643,410
	2) From Water Utility Fund	5,060,163
	3) From Wastewater Utility Fund	5,872,817
	4) From Environmental Waste Services Fund	1,566,898
	5) From Environmental Waste Services - Disposal Fee	3,864,858
	6) From Stormwater Management Fund	199,569
	7) From Recreation Performance Fund	101,418
	8) From Hotel/Motel Tax Fund	14,921
	9) From SafeLight Fund	11,617
	10) From Self Insurance Fund	52,846
	11) From Group Health Insurance Fund	117,935
	12) From Customer Service Fund	851,788
	13) From Facilities Management Fund	258,107
	14) From Fleet Services Fund	281,513
	15) From Information Technology Fund	757,549
	16) From Warehouse Fund	77,967

H. Transfer to Long Term Disability Fund:

1) From General Fund	\$ 173,409
2) From Electric Utility Fund	37,829
3) From Water Utility Fund	9,684
4) From Wastewater Utility Fund	14,678
5) From Environmental Waste Services Fund	13,165
6) From Infrastructure Repair & Replacement Fund	10,895
7) From Stormwater Management Fund	3,632
8) From Firewheel Fund	2,421
9) From Hotel/Motel Tax Fund	303
10) From SafeLight Fund	151
11) From HOME Grant Fund	151
12) From Fair Housing Grant Fund	454
13) From Community Development Block Grant Fund	908
14) From Community Development Rehab Fund	303
15) From Housing Assistance Fund	2,421
16) From Public Safety Grant Fund	454
17) From Public Health / Immunization Grant Fund	1,210
18) From Self Insurance Fund	908
19) From Group Health Insurance Fund	1,513
20) From Customer Service Fund	14,375
21) From Facilities Management Fund	4,993
22) From Fleet Services Fund	5,296
23) From Information Technology Fund	9,382
24) From Warehouse Fund	1,664

I. Transfer to Electric Utility Fund:

From Rate Mitigation Fund 8,000,000

J. Transfer to Summer Nutrition Fund:

From General Fund 20,000

K. Transfer to Garland Foundation for Development Corporation:

From Firewheel Fund 750,000

L. Transfer to Garland Healthcare Facilities Development Corporation:

From General Fund 20,000

M. Transfer to Group Health Insurance Fund:

From Self Insurance Fund 309,085

N. Transfer to Other Post Employment Benefits Trust Fund:

From Electric Utility Fund	239,962
From Water Utility Fund	61,185
From Wastewater Utility Fund	92,734
From Environmental Waste Services Fund	83,174
From Stormwater Management Fund	22,945

Section 2

2012-13 Budget Amended

That the Budget for 2012-13 is hereby amended as revised in the 2013-14 Budget document submitted by the City Manager and adjusted by the City Council.

Section 3

Revised Budget for 2011-12 – Post-Audit

That the Budget for 2011-12 is hereby amended as revised based on final year-end 9/30/12 audited financial statements.

A. Operating Appropriations:

1) Recreation Performance Fund	\$ 995,589
2) SafeLight Fund	1,131,348
3) Public Health/Immunization Grant Fund	853,193
4) Public Safety Grant Fund	841,184

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.

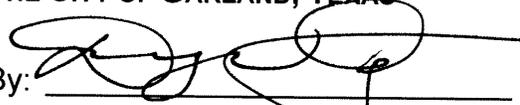
Section 5

Effective Date for Budget Adoption and Appropriation

That this Ordinance shall take effect on October 1, 2013.

PASSED AND APPROVED this 3rd day of September, 2013.

THE CITY OF GARLAND, TEXAS

By: 

Mayor

ATTEST:



City Secretary

ORDINANCE NO. 6640

AN ORDINANCE AMENDING VARIOUS SECTIONS OF CHAPTER 50, "UTILITY RATES AND FEES" OF THE CODE OF ORDINANCES OF THE CITY OF GARLAND, TEXAS, RELATING TO FEES CHARGED FOR VARIOUS SERVICES PROVIDED BY THE CITY; PROVIDING A SAVINGS CLAUSE AND A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GARLAND, TEXAS:

SECTION 1

That Sec. 50.34 (1) 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:

"(1) Residential, commercial and industrial rates.

Residential.

Volume Charge

First 3,000 gallons or less (per thousand)	\$ 3.35
Next 12,000 gallons (per thousand)	4.40
All over 15,000 gallons (per thousand)	6.78

Commercial and industrial

Volume charge per 1,000 gallons	\$ 4.44
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Customer charge per month for residential, commercial, and industrial customers will be based on meter size:

<u>Meter Size</u>	<u>Rate</u>
5/8 inch	\$ 11.30
3/4 inch	14.70
1 inch	15.55
1 1/2 inch	17.20
2 inches	22.75
3 inches	59.40
4 inches	73.55
6 inches	105.15
8 inches	141.80"

SECTION 2

That Section 50.35 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. 50.35 Sewer service rates.

"(A) Residential users.

(1) Single-family residential users.

Customer charge	\$6.10 per month
Volume charge	\$4.40 per 1,000 gallons

Minimum monthly charge equals the customer charge per month. Maximum volume charge will not exceed a ceiling of 17,000 gallons per month. Volume charge is based on ninety-eight percent (98%) of metered water consumption. Maximum charge will not exceed the customer charge plus volume charge for 17,000 gallons per month.

Bills will be based on ninety-eight percent (98%) of the actual water volume not to exceed the customer's individual ceiling. The individual ceiling is ninety-eight percent (98%) of the average metered water volume billed during the previous December-March period for that specific customer. In the event at least three of the four months are not complete months for that specific customer, the customer shall be billed based on seventy percent (70%) of the actual water volume.

(2) Duplex dwelling residential users.

Customer charge	\$6.10 per month
Volume charge	\$4.40 per 1,000 gallons

Minimum monthly charge equals the customer charge per month. Maximum volume charge will not exceed a ceiling of 34,000 gallons per month. Volume charge is based on ninety-eight percent (98%) of metered water consumption. Maximum charge will not exceed the customer charge plus volume charge for 34,000 gallons per month.

Bills will be based on ninety-eight percent (98%) of the actual water volume not to exceed the customer's individual ceiling. The individual ceiling is ninety-eight percent (98%) of the average metered water volume billed during the previous December-March period for that specific customer. In the event at least three of the four months are not complete months for that specific customer, the customer shall be billed based on seventy percent (70%) of the actual water volume.

(3) Apartment dwelling residential users.

Customer charge	\$6.10 per month
Volume charge	\$4.40 per 1,000 gallons

Minimum monthly charge equals the customer charge per month. Volume charge is unrestricted. Volume charge is based on eighty percent (80%) of metered water consumption.

(B) General commercial-industrial users.

Customer charge	\$6.10 per month
Volume charge	\$4.57 per 1,000 gallons

Minimum monthly charge equals the customer charge per month. Volume charge is unrestricted. Volume charge is based on eighty percent (80%) of metered water consumption.

(C) Major commercial-industrial users. A separate subclass and rate may be established for major commercial and industrial customers.

(D) Septic tank contractors and waste haulers.

Customer charge	\$17.20 per month
Volume charge	\$8.60 per 100 gallons

Volume charge is unrestricted. Volume charge is based on 100% of volume of wastewater discharged into the system.

(E) Delayed payment charges. Delayed payment charges shall be made in accordance with Section 50.34(E).

(F) Outside City limits. Charges for services outside the City limits shall be as established by service contract.

(G) Tax adjustment clause. Bills may be increased by the proportionate part of any new tax, or increased rate of tax, or governmental imposition or charge (except state, county, City and special district ad valorem taxes, payments in lieu of taxes, and any taxes on net income) levied or assessed against the municipal wastewater utility or upon its business as a result of any new or amended laws after enactment of this section.

(H) Customer cities and major commercial-industrial users, specific wastewater treatment; surcharge; review procedures. The wastewater treatment charges for customer cities shall be as follows:

Customer	Rate Per 1,000 Gallons
Dallas	\$2.58
Richardson	\$2.39
Rowlett	\$2.52
Sachse	\$2.59
Sunnyvale	\$2.60

These charges will be based on one hundred (100) percent of the metered volume of actual wastewater discharged into the City of Garland. These rates do not abrogate any provisions under existing contracts between the City of Garland and the individual customer cities, but are supplemental to said contracts.

And further, the wastewater treatment rates for the individual industrial subclasses are to be:

Customer	Rate Per 1,000 Gallons
Kraft Foods	\$ 9.46
Sherwin-Williams	\$ 4.57
General Dynamics	\$ 4.57
Raytheon	\$ 4.57
Baylor Medical Center	\$ 4.57
Carroll Company	\$12.11
Economics Lab	\$11.77
Valspar Chemical Corp.	\$ 4.57
Texas Precision	\$ 4.57
L3 Communications	\$ 4.57
Daisy Brand	\$21.94
Ona Polymers	\$17.36

This sewerage effluent will be based on eighty (80) percent of the water volume unless the customer has installed a City-approved flow-measuring device, in which case the total flow will be used.

A commercial-industrial surcharge will be applied if a user exceeds the quality loading data (weighted average biochemical oxygen demand (BOD) and weighted average total suspended solids (TSS)) used in the development of its user charge by fifty (50) percent. When this excess is encountered, a surcharge will be computed which will be the actual cost of additional treatment. This surcharge will be computed by the following formula:

$$S = ((V \times (BOD_A - BOD_R)) \times 0.0001041) + ((V \times (TSS_A - TSS_R)) \times 0.0000648)$$

Where:

S = Surcharge in dollars.

V = Monthly volume in thousand gallons for the period in which the surcharge is to be applied.

BOD_A = Actual BOD measurement in milligrams per liter for the period being sampled.

BOD_R = BOD measurement used to calculate original annual rate.

TSS_A = Actual TSS measurement in milligrams per liter for the period being sampled.

TSS_R = TSS measurement used to calculate the original annual rate.

In the event a customer places pretreatment equipment in the business process or for any other reason improves the quality of effluent, a review process may be requested by the industrial customer. To obtain this review, all of the following steps must be taken:

- (1) The customer must make a formal written request to the City Council through the City Secretary for this rate to be examined.
- (2) Formal assurances must be supplied that a change in the effluent due to sewerage pretreatment, product manufacturing change, or any other reason must be expected to remain in effect for at least twelve (12) months or until the next scheduled rate review and change.
- (3) The customer must agree that the cost of sampling by City staff (or an independent party at the City's election) to determine the new loading factors, plus the cost of two (2) more samples to be taken at the City's own discretion, will be prepaid by the customer. In the event the City elects not to take additional samples or if the next samples are part of the regularly scheduled sampling plan, the cost of the prepaid samples will be refunded by the City to the customer. The cost of samplings will be seventy-five dollars (\$75.00) each, for a total of two hundred twenty-five dollars (\$225.00).

The City shall have forty-five (45) days from the date the written request is received by the City Secretary to take action. This will be in the form of a resolution acted upon by the City Council. The effective date of the credit shall be the regular bill to the customer subsequent to the approved resolution by the Council. A rate credit may be in order to be approved by the City Council. The credit shall remain in effect until the next regular rate schedule has been put into effect by the City Council unless the user's effluent increases significantly, in which case the provisions set forth above concerning surcharges shall apply. Should the customer be deemed entitled to a rate reduction, the maximum amount of the reduction to be allowed would be the variable costs associated with the new effluent loadings. This credit will be computed in the same manner as the surcharge as defined above. The City Council may take any action it deems equitable with respect to the customer's rate, but until such action is taken, the customer's obligation to pay rates previously established shall not be relieved unless this subsection is amended by proper Council action.

Prior to the implementation of the proposed rates for each budget year, each customer will have the right to an administrative review of the cost allocations. Computer

calculations, work papers and sampling data shall be available for public review during normal business hours.

Nothing in this subsection shall be construed to supersede or abolish the industrial waste ordinance controlling allowable discharges (codified herein as section 22.140 et seq.) and associated penalties.”

SECTION 3

That Chapter 50, “Utility Rates and Fees,” of the Code of Ordinances of the City of Garland, Texas shall remain in full force and effect, save and except as amended by this Ordinance.

SECTION 4

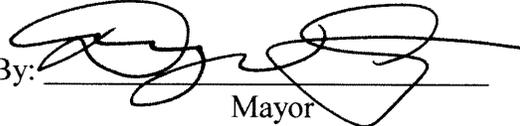
That the terms and provisions of this Ordinance are severable and are governed by Section 10.06 of the Code of Ordinances of the City of Garland, Texas, as amended.

SECTION 5

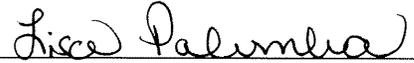
That this Ordinance shall become effective on October 1, 2013, save and except for Section 50.35 (H) of Section 2 of this Ordinance, which shall become effective on November 1, 2013.

PASSED AND APPROVED on this the 3rd day of September, 2013.

CITY OF GARLAND, TEXAS

By: 
Mayor

ATTEST:


City Secretary

ORDINANCE NO. 6641

AN ORDINANCE AMENDING VARIOUS 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.

WHEREAS, on September 3, 2013, the City Council approved and adopted a budget for the City of Garland for the year beginning October 1, 2013, and ending September 30, 2014; and

WHEREAS, such budget contains anticipated receipts and proposed expenditures, including certain fees and fee adjustments for various services provided by the City;

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GARLAND, TEXAS:

Section 1

That Sec. 22.37 (A)(3)(b) of Chapter 22, "Health," of the Code of Ordinances of the City of Garland, Texas, is hereby amended to read as follows:

"(b) Temporary food service establishments: \$50.00/event."

Section 2

That Sec. 25.06 of Chapter 25, "Parks and Recreation," of the Code of Ordinances of the City of Garland, Texas, is hereby amended to read as follows:

"Sec. 25.06. Swimming fees.

The parks and recreation swimming fees shall be established as follows:

- (1) Community pool swim fees (including Holford Pool, Wynne Pool and Bradfield Pool):

- (a) General admission:

25 meter pools (Holford/Wynne):	
Ages 5 through adult	\$2.00
Ages 4 and under	Free
50 meter pool (Bradfield):	
48 inches or taller	\$3.00
Under 48 inches	\$2.00
Under age 2	Free

(b) Private reservations:

25 meter pool (Holford/Wynne):	
Two hour rental	\$200.00
50 meter pool (Bradfield)	
Two hour rental	\$400.00

(2) Surf and Swim Wave Pool:

(a) General admission:

48 inches or taller	\$8.00
Under 48 inches	\$6.00
Under age 2	Free

(b) General admission discount rates:

(i) Twilight special (after 4:00 p.m.):

48 inches or taller	\$6.00
Under 48 inches	\$4.00

(c) Private reservations:

(i) Weekday fees, 2 hour rental:	\$600.00
(ii) Weekend fees, 2 hour rental:	\$700.00
(iii) Additional fees per rental:	
Additional hourly rental	\$200.00"

Section 3

That Sec. 30.301 of Chapter 30, "Building Inspection", of the Code of Ordinances of the City of Garland, Texas, is hereby amended to read as follows:

"Sec. 30.301 Schedule of fees

The following fees shall be charged when issuing either combined permits or individual permits for the work shown. In the event that a permit is to be issued for work not shown below, a fee shall be charged based upon a category of work shown which most resembles the work intended. All fees will be rounded to the closest dollar amount, with 1-49 cents rounded down and 50-99 cents rounded up to the next dollar. The permit fees listed may be doubled if work is started prior to the permit being issued.

Permit Processing Fee:

A permit processing fee shall be assessed on each permit application and contractor registration, and shall be payable at the time a permit application or contractor registration is filed with the Building Inspection Department. The permit processing fee shall be in an amount equal to twenty-five percent (25%) of the permit fee for the particular permit being sought, or twenty-five percent (25%) of the contractor registration fee, as applicable, but in no instance shall the fee be less than fifteen dollars (\$15.00). This processing fee is nonrefundable.

Plan Revision/Plan Restamping Fee: \$30.00 per hour (\$30.00 minimum)

Residential Construction:

SFR - New:

- \$0.29 Per square foot of habitable space plus \$0.12 per square foot for garage, but in no case less than \$625.00 (includes mechanical, electrical and plumbing fees)
- \$30.00 Sidewalk adjacent to public or private street (if applicable)
- \$30.00 Per approach
- \$35.00 Fence (if applicable)
- \$50.00 Stormwater plan review

Plus applicable water meter fee, water/roadway impact fees, fire sprinkler fees, etc.

SFR - Addition (including attached accessory building, detached accessory building 400 square feet or larger, and/or garage not constructed at time of the main building):

\$0.29 per square foot, but in no case less than \$120.00 (includes mechanical, electrical and plumbing fees)

SFR - Repair, alteration or remodeling (including, but not limited to, garage conversions and fire repairs):

- \$5.00 For every \$1,000 of valuation, minimum \$50.00, maximum \$400.00
- \$70.00 Mechanical (if applicable)
- \$70.00 Electrical (if applicable)

\$70.00	Plumbing (if applicable)
	SFR - Miscellaneous
\$50.00	Carport not constructed at the time of the main building
\$50.00	Fireplace
\$40.00	Wood burning stove
\$55.00	Ham antenna
\$50.00	Rebrick, stucco, etc. of house
\$30.00	Improved parking surface (new or replace driveway)
\$30.00	Detached storage building and patio cover up to 144 square feet
\$55.00	Detached storage building and patio cover more than 144 square feet but less than 400 square feet
\$30.00	Sidewalk adjacent to public or private street
\$30.00	Per approach
\$35.00	Fence
\$50.00	Retaining wall requiring a permit
\$30.00	Foundation repair
\$30.00	Demolition
\$35.00	Screening Wall plus \$0.25 per linear foot
\$70.00	Mechanical (heating and air conditioning)
\$70.00	Electrical
\$70.00	Plumbing (includes water heater replacement and sprinkler systems)
\$35.00	Temporary utility inspection
\$80.00	Irrigation Installation

Multi-Family Construction:

Multi-Family New:

- \$400.00 Per unit (including common noncommercial areas, such as laundry rooms; includes mechanical, electrical and plumbing fees)
- \$90.00 Plumbing fees; \$90 base fee plus \$0.90 per plumbing fixture being installed
plus
\$0.90
per
fixture
- \$90.00 Electrical Fees; \$90 base permit fee plus \$0.45 per electrical fixture installed
plus
\$0.45
per
fixture
- \$90.00 HVAC/Mechanical Fees; \$90 base permit fee plus \$4.00 per fixture installed
plus \$4
per
fixture
- \$75.00 Per unit for garages/carports
- \$70.00 Per structure for electrical on garages/carports
- \$50.00 Sidewalk adjacent to public or private street (if applicable)
- \$50.00 Per approach
- \$60.00 Fence
- \$35.00 Temporary utility inspection, per inspection (electric or gas), per building

Additional fees (meter fees, impact fees, pro-rata fees, fire sprinkler fees, etc.) may apply, depending on scope of project.

Multi-Family Additions:

- \$400.00 per unit (including common areas; includes mechanical, electrical and plumbing fees)

Additional fees (meter fees, impact fees, pro-rata fees, fire sprinkler fees, etc.) may apply, depending on scope of project.

Multi-Family repairs, alterations and/or remodeling (including re-roofs):

- \$200.00 Per unit, exclusive of mechanical, electrical and plumbing fees
- \$90.00 Plumbing fees; \$90.00 base permit fee plus \$90.00 per fixture being installed plus \$0.90 per fixture
- \$90.00 Electrical Fees; \$90.00 base permit fee plus \$0.45 per electrical fixture plus installed \$0.45 per fixture
- \$90.00 HVAC/Mechanical Fees; \$90 base permit fee plus \$4.00 per fixture installed plus \$4 (duct work, condensing unit, air handler, etc) per fixture

Multi-Family Miscellaneous Permit Fees:

- \$100.00 Miscellaneous building permit fees
- \$70.00 Mechanical (per unit, minimum \$140.00)
- \$70.00 Electrical (per unit, minimum \$140.00)
- \$70.00 Plumbing (per unit, minimum \$140.00) includes water heater replacements and sprinkler systems
- \$60.00 Retaining wall requiring a permit
- \$35.00 Screening Wall plus \$0.25 per linear foot
- \$50.00 Sidewalk adjacent to public or private street
- \$50.00 Per approach
- \$60.00 Fence
- \$75.00 Paving repair/replacement
- \$150.00 New parking lot, parking lot expansion

Commercial:

Commercial - New building (Structure only, additional fees may apply)

\$0.29 per square foot for the first 30,000 square feet, plus \$0.15 per square foot for each square foot over 30,000, no less than \$800.00 (includes mechanical, electrical and plumbing fees)

Additional fees (meter fees, impact fees, pro-rata fees, fire sprinkler fees, etc.) may apply, depending on scope of project.

Commercial - Shells or canopies:

\$0.15 per square foot for the first 30,000 square feet, plus \$0.09 per square foot for each square foot over 30,000, no less than \$220.00 (includes mechanical, electrical and plumbing fees).

Additional fees (meter fees, impact fees, pro-rata fees, fire sprinkler fees, etc.) may apply, depending on scope of project.

Commercial - Interior completions, major repairs, remodeling or alterations:

\$0.16 per square foot for the first 30,000 square feet, plus \$0.10 per square foot for each square foot over 30,000, no less than \$400.00 (plus mechanical, electrical and plumbing fees)

\$90.00 Mechanical (if applicable)

\$90.00 Electrical (if applicable)

\$90.00 Plumbing (if applicable)

Additional fees (meter fees, impact fees, pro-rata fees, fire sprinkler fees, etc.) may apply, depending on scope of project.

Commercial - Miscellaneous:

\$75.00 Reroof

\$60.00 Fence

\$50.00 Sidewalk adjacent to public or private streets

\$50.00 Per approach

- \$50.00 Demolition
- \$100.00 Cell antenna monopole
- \$35.00 Satellite
- \$100.00 Fire sprinkler system with building permit
- \$90.00 Mechanical
- \$90.00 Electrical
- \$90.00 Plumbing
- \$50.00 Screening Wall plus \$0.25 per linear foot
- \$75.00 Paving repair/replacement
- \$150.00 New parking lot, parking lot expansion
- \$100.00 Grading
- \$500.00 Foundation only
- \$75.00 Temporary batch plant (fee due upon each 90-day renewal)
- \$75.00 Temporary shipping container (per unit)
- \$35.00 Temporary utility inspection
- \$60.00 Retaining wall requiring a permit
- \$100.00 Irrigation Installation

Signs:

Signs - New, repair or reface attached or detached:

- \$125.00 Up to 50 square feet
- \$165.00 50 to 100 square feet
- \$215.00 101 to 200 square feet
- \$325.00 201 to 300 square feet
- \$75.00 For each additional 100 square feet above 300

Signs - Banners (includes ground mounted heavier-than-air inflatables, streamers, etc.)

\$100.00 Sixty day wind device, inflatables, streamers

Contractor Registration - registration is good for one year from the date of registration (plus applicable processing fee)

\$100.00 General contractor (includes contractors who obtain permits for pools, fences, paving, structure moving, roof repair, foundation repair or general repairs)

\$100.00 Mechanical contractor

None Plumbing contractor

\$100.00 Irrigator contractor

\$100.00 Sign contractor

\$100.00 Electrical contractor

Miscellaneous Permit Fees:

In-ground swimming pools:

Residential

\$250.00 (includes electrical and plumbing)

Commercial

\$290.00 (includes electrical and plumbing)

Aboveground swimming pools, spas and/or hot tubs:

Residential

\$190.00 (includes electrical and plumbing)

Commercial (Spas and/or hot tubs only)

\$210.00 (includes electrical and plumbing)

Certificate of Occupancy:

\$150.00 Change of location, ownership or new business

\$30.00 Change of name, addendum or duplicate copy

\$60.00 Clean & show

\$100.00 Conditional certificate of occupancy

Moving:

\$50.00 Less than 400 square feet

\$100.00 More than 400 square feet

Special Event or Temporary Commercial Amusement Facility (circus, carnival, etc.):

\$100.00 If not using a tent larger than 200 square feet or a canopy larger than 400 square feet.

\$170.00 If using a tent larger than 200 square feet or a canopy larger than 400 square feet.

Temporary Activity (public auction, stock show, commercial sporting activities, Christmas tree lot, temporary seasonal activities such as plant sales and landscaping material, etc.):

\$70.00 If not using a tent larger than 200 square feet or a canopy larger than 400 square feet.

\$140.00 If using a tent larger than 200 square feet or a canopy larger than 400 square feet.

Temporary Sales (5 consecutive days per month; permit must be issued to certificate of occupancy holder):

\$40.00 If not using a tent larger than 200 square feet or a canopy larger than 400 square feet.

\$100.00 If using a tent larger than 200 square feet or a canopy larger than 400 square feet.

Reinspection Fees:

\$50.00 Single re-fee

\$100.00 Double re-fee

\$50.00 Single stormwater re-fee

\$100.00 Double stormwater re-fee

After Hours Inspection:

\$60.00 - per hour, \$120.00 minimum

Board Fees:

\$100.00 Building & Fire Code Board, nonrefundable

\$100.00 Plumbing & Mechanical Board, nonrefundable

\$100.00 Electrical Board, nonrefundable

\$200.00 Board of Adjustment - Residential, nonrefundable

\$300.00 Board of Adjustment - Nonresidential, nonrefundable

Request for Public Information:

The charge for providing public information under this section shall comply with the cost provisions contained within subchapter F of the Public Information Act, Texas Government Code sections 552.261-552.275, and the cost regulations as promulgated by the Office of the Attorney General and contained with title 1, Texas Administrative Code, section 70.3.

Other Fees:

Water and roadway impact fees are assessed by the Planning Department, but paid for in the Building Inspection Department. Water impact fees do not include water meter fees.

Pro rata fees are paid for in the Engineering Department (972) 205-2170.

Sewer tap fees are assessed by the Water Department, but paid for in the Building Inspection Department.

Refunds:

In the event of abandonment or discontinuance of work for which a permit has been issued, a refund by the city of certain portions of the permit fee shall be made; provided, however, that a written request is made by the person or firm who paid the fee; and provided, that the written request is delivered, along with the original receipt to the office of the Building Official within sixty (60) days of the date of abandonment or discontinuance of the work. The portion of the fee to be refunded shall be in accordance with the schedule shown below, where the portion of the fee to be refunded

shall be based upon the point to which the work has progressed prior to abandonment or discontinuance, as determined from City inspection records.

For the purpose of determining the refundable portion of the fee for combined and individual building permits and for swimming pool permits, the term "first inspection" shall mean any building foundation inspection, pool steel inspection or plumbing rough-in inspection. Similarly, the term "second inspection" shall mean any building framing inspection, plumbing top-out inspection, electrical rough-in inspection or mechanical system duct inspection.

- (1) Residential, apartment and commercial building permits; both combined and individual swimming pool permits:

Time at Which Work is Abandoned or Discontinued	Percentage of Fee to be Refunded
Following issuance of permit, but prior to any first inspection	75%
Following any first inspection, but prior to any second inspection	50%
Following any second inspection, but prior to any final inspection	25%
Following any final inspection	No Refund

- (2) Subcontractor permits and miscellaneous permits other than swimming pools:

Time at Which Work is Abandoned or Discontinued	Percentage of Fee to be Refunded
Following issuance of permit, but prior to any inspection	50%
Following any inspection	No Refund

- (3) Certificates of Occupancy:

Time at Which Refund is Requested	Percentage of Fee to be Refunded
Prior to any inspection	75%
Following one (1) inspection, by any department	50%
Following two (2) inspections by any department	No Refund

Payment Required:

No permit required by Chapter 30, article I, of this Code and by the International Building Code shall be issued until the fee prescribed by Chapter 30, article I, of this Code has been paid, nor shall an amendment to a permit be approved until any additional fee required by such amendment has been paid.”

Section 4

That Sec. 31.15 of Chapter 31, “Engineering”, of the Code of Ordinances of the City of Garland, Texas, is hereby amended to read as follows:

“Sec. 31.15 Engineering review and inspection fee

All improvements and facilities placed or constructed in public rights-of-way, access, pedestrian, utility, drainage, and traffic-control easements requiring future maintenance by the City shall be assessed an engineering review and inspection fee to recover administration and inspection cost based on the total construction cost of the improvements including, but not limited to, street paving, alley paving, traffic signals, screening walls, landscaping, storm sewers, sanitary sewers, lift stations, water lines, meters, fire hydrants, drainage structures, channels and appurtenances. The Director of Engineering shall collect the fee in an amount equal to four percent of the value of the improvements as determined from the total contract amount (including change orders) or the probable estimate of construction cost of such improvements and facilities as certified by the developer’s engineer of record. All collections will be made payable to the City and shall be deposited by the Director of Engineering in the general fund. The minimum per subdivision shall be \$100. The fee shall be paid in full by the developer prior to the release of engineering plans for construction by the Director of Engineering. True and correct copies of actual construction costs shall be provided in order to verify costs. Fees are nonrefundable.”

Section 5

That Sec. 32.62 of Chapter 32, “Neighborhood Sanitation and Housing Services”, of the Code of Ordinances of the City of Garland, Texas, is hereby amended to read as follows:

“Sec. 32.62 Abatement liens; manner of collection

(A) After notice to the owner of the property involved, if the owner of the property does not comply with a requirement imposed by a provision of this Chapter arising under Chapter 342, TEX. HEALTH & SAFETY CODE within the time period specified, the City may do the work or make the improvements required to obtain compliance. If the City pays for the work done or improvements made, the expense so incurred shall be charged to the owner of the property together with an administrative fee as follows:

First abatement:

\$194.00

Second abatement (if within 90 days of first)	\$388.00
Third abatement (if with 90 of second)	\$582.00

On the fourth abatement, and for each subsequent abatement thereafter within 90 days of the previous abatement, the administrative fee will increase by \$50 for each offense.

(B) On filing with the County Clerk of Dallas County, Texas, a statement signed by the Mayor, the City Manager, the director of a City department charged with enforcing this division, or the Managing Director of Financial Services of expenses actually incurred plus administrative fees, the City shall have a lien against the premises to the extent of the expenses and administrative fees incurred. Such lien shall be a privileged lien, second only to tax liens and liens for street improvements. Interest at the rate of ten percent (10%) compounded annually shall accrue on the expenses and fees secured by the lien. Interest shall be calculated from the date the expenses secured by the lien were incurred by the City.

(C) For such expenditures and interest, the City may institute suit to foreclose the lien and a statement of expenses or certified copy thereof shall be prima facie proof of the amount expended in such work in abatement and the reasonableness thereof.”

Section 6

That Sec. 34.57 (4)(g) of Chapter 34, “Planning”, of the Code of Ordinances of the City of Garland, Texas, is hereby amended to read as follows:

“(g) Zoning verification letter: \$50.00.”

Section 7

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 8

That the terms and provisions of this Ordinance are severable and are governed by Section 10.06 of the Code of Ordinances, City of Garland, Texas.

Section 9

That this Ordinance shall become effective on October 1, 2013.

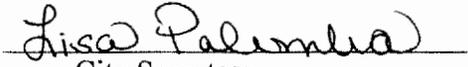
PASSED AND APPROVED this the 3rd day of September, 2013.

CITY OF GARLAND, TEXAS



Mayor

ATTEST:



City Secretary

ORDINANCE NO. 6642

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, 2013, and ending September 30, 2014, 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

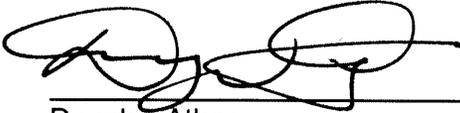
That the City Council of the City of Garland, Texas, hereby establishes the classifications and number of authorized positions within each classification and the base salary and types of pay for those classifications as specified on "Exhibits A-1 through A-4" attached hereto and made a part hereof as if fully set forth herein.

Section 2

That this Ordinance shall take effect on October 1, 2013.

PASSED AND APPROVED this the 3rd day of September, 2013.

THE CITY OF GARLAND, TEXAS

By: 

Douglas Athas,
Mayor

ATTEST:

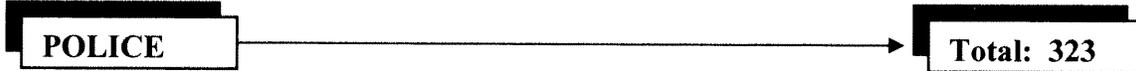


Lisa Palomba,
City Secretary

EXHIBIT "A-1"

CIVIL SERVICE

2013/2014
Budgeted Positions – Revised



Classification	Number of Positions Effective 10-01-2013
Police Officer	274
Police Supervisor	36
Police Captain	8
Assistant Chief	4
Police Chief (Managing Director)	1
Total	323



Classification	Number of Positions Effective 10-01-2013
Firefighter*	120
Driver**	72
Lieutenant	13
Captain	38
Battalion Chief	8
Assistant Chief	3
Fire Chief (Managing Director)	1
Total	255

* Includes six (6) Firefighter positions funded by the 2010 SAFER Grant

**Revision reflects reducing number of Firefighters from 121 to 120 and increasing number of Fire Drivers from 71 to 72 effective August 2013

EXHIBIT "A-2"

**Civil Service
2013-2014 Salary Schedules**

Effective 1/1/2014

Police

Years	Step	Classification	Hourly	Annual	Spread
Hire	1	Recruit	\$23.7260	\$49,350	
6 months	2	Officer 2	\$24.8943	\$51,780	5%
1 year	3	Officer 3	\$26.1392	\$54,369	5%
2 year	4	Officer 4	\$27.4465	\$57,089	5%
3 year	5	Officer 5	\$28.8187	\$59,943	5%
4 year	6	Officer 6	\$30.2597	\$62,940	5%
5 year	7	Officer 7	\$31.7724	\$66,087	5%
10 years	8	Officer 8	\$32.7255	\$68,069	3%
12 years	9	Officer 9	\$33.7073	\$70,111	3%
Year 1	1	Supervisor 1	\$42.2157	\$87,809	
Year 2	2	Supervisor 2	\$44.3262	\$92,199	5%
Year 1	1	Captain 1	\$48.9132	\$101,740	
Year 2	2	Captain 2	\$51.3590	\$106,827	5%
Year 1	1	Assistant Chief 1	\$57.2938	\$119,171	
Year 2	2	Assistant Chief 2	\$60.1597	\$125,132	5%

Fire

Years	Step	Classification	Staff*	Shift**	Annual	Spread
Hire	1	Recruit 1	\$22.6442	\$16.1745	\$47,100	
6 months	2	Recruit 2	\$23.7534	\$16.9667	\$49,407	5%
1 year	3	Firefighter 3	\$25.1788	\$17.9848	\$52,372	6%
2 year	4	Firefighter 4	\$26.6894	\$19.0638	\$55,514	6%
3 year	5	Firefighter 5	\$28.2907	\$20.2076	\$58,845	6%
5 years	6	Firefighter 6	\$29.9881	\$21.4201	\$62,375	6%
7 years	7	Firefighter 7	\$31.1877	\$22.2769	\$64,870	4%
8.5 years	8	Firefighter 8	\$32.1232	\$22.9451	\$66,816	3%
Year 1	1	Fire Driver 1	\$33.2385	\$23.7418	\$69,136	
Year 2	2	Fire Driver 2	\$34.9009	\$24.9292	\$72,594	5%
Year 1	1	Lieutenant 1	\$37.2218	\$26.5870	\$77,421	
Year 2	2	Lieutenant 2	\$39.0829	\$27.9163	\$81,292	5%
Year 1	1	Captain 1	\$41.3126	\$29.5090	\$85,930	
Year 2	2	Captain 2	\$43.3786	\$30.9847	\$90,228	5%
Year 1	1	Battalion Chief 1	\$47.3802	\$33.8430	\$98,551	
Year 2	2	Battalion Chief 2	\$49.7493	\$35.5352	\$103,479	5%
Year 1	1	Assistant Chief 1	\$57.1950	\$40.8536	\$118,966	
Year 2	2	Assistant Chief 2	\$60.0546	\$42.8961	\$124,914	5%

* Staff - hourly rate calculated from 2080 hours per year

** Shift - hourly rate calculated from 2912 hours per year

EXHIBIT "A-3"

POLICE DEPARTMENT

**2013/2014
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.	\$100 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

**2013/2014
INCENTIVE PAY PLANS**

ELIGIBILITY:

Must be a Certified Texas Firefighter

CERTIFICATION AND EDUCATIONAL INCENTIVE PAY:

1. Certification Incentive

Description	Amount Per Month
a) Intermediate: Available to Firefighter and Driver/Engineer classifications.	\$25 per month
b) Advanced: Available to Firefighters, Driver/Engineer, and Lieutenant classifications.	\$50 per month
c) Master: Available to Firefighter, Driver/Engineer, Lieutenant, and Captain classifications.	\$100 per month

2. Education Incentive

a) Eligibility

Education must be of demonstrated use to department. Applicability of education to the job will be determined by the Fire Chief.

b) Incentive Pay

Description	Amount Per Month
1. Battalion Chief: 90 College Credit Hours - Job Related Bachelor's Degree	\$150 per month \$200 per month
2. Assistant Chief (Prerequisite of 90 college credit hours that are job-related) Bachelor's Degree	\$200 per month

EXHIBIT "A-4" (Continued)

ASSIGNMENT PAY:

Assignment Pay Incentive - Available to Firefighter, Driver/Engineer, Lieutenant and Captain classifications.

Description	Amount Per Month
a) Intermediate Instructor	\$25 per month
b) Advanced Instructor 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 approved by the Fire Chief.	\$100 per month
d) Paramedic Paramedics who staff an ambulance receive an additional \$30 per shift.	\$30 per shift
e) Fire Inspector Class A Must be certified and assigned to Inspection Section of Fire Prevention Bureau	\$100 per month
f) Fire/Arson Investigator Must be certified and assigned to the Investigation Section of Fire Prevention Bureau.	\$100 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)
GENERAL FUND REVENUE ENHANCEMENTS

General Fund Revenue Enhancements – FY 2013-14 Approved

**GENERAL FUND REVENUE ENHANCEMENTS
FY 2013-14 APPROVED**

Department	Fee Description	Current Fee	Approved Fee	Revenue Impact
Building Inspection	Electrical Permit	\$0	\$0.45	\$460
	HVAC Permit	0	4.00	1,200
	Plumbing Permit	0	0.90	1,260
	Total Impact - Building Inspection			\$2,920
Code Compliance	Lodging Inspection Fee (per unit)	\$0	\$13	\$23,400
	Property Inspections	125	194	124,200
	Total Impact - Code Compliance			\$147,600
Engineering	Inspection Fee	3%	4%	\$11,500
Health	Temporary Food Permit	\$25	\$50	\$3,750
Parks, Recreation and Cultural Arts	Surf & Swim:			
	48" or taller	\$7	\$8	
	Under 48"	5	6	
	Sub-Total Impact - Surf & Swim			\$60,000
	Pools:			
	Conventional Pools - ages 5 and up	1.50	2.00	
	Bradfield Pool - under 48"	1.50	2.00	
Sub-Total Impact - Pools			7,400	
Total Impact - Parks, Recreation and Cultural Arts			\$67,400	
Planning and Community Dev.	Zoning Verification	\$25	\$50	\$3,000
TOTAL GENERAL FUND REVENUE FROM FEE AND PERMIT CHANGES				\$236,170

APPENDIX (G)
OPEB AND UNFUNDED LIABILITIES

Unfunded Actuarial Accrued Liabilities

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. In September 2009, the City Manager announced an employee group which is further exploring the COLA issue.

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 for 2014 reflect the positive impact of restructuring under SB 350.

**Texas Municipal Retirement System
(In Millions)**

	<u>January 1, 2012</u>	<u>January 1, 2013</u>	<u>January 1, 2014</u>
UAAL	\$34.7	\$22.7	\$9.8
Contribution Rate (Maximum)	12.1%	11.7%	11.4%

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 2004, the Governmental Accounting Standards Board (GASB) issued Statement 45 establishing reporting and accounting standards for these benefits. Under GASB 45, the cost of Post-Employee Benefits must be recognized as they are earned by employees over the span of their career rather than at the time the benefits are actually paid out by the City.

GASB 45 requires the City to disclose any Unfunded Actuarial Accrued Liability (UAAL) for OPEB in the notes of its annual financial statements. The UAAL is calculated by subtracting the present value of benefits earned in prior periods from the value of assets held to meet these liabilities. In addition, GASB 45 established that the Annual Required Contribution (ARC) must also be disclosed in Comprehensive Annual Financial Reports (CAFR) beginning in FYE 2008. The ARC is defined as the amount the City would need to set aside each year to address the UAAL over a finite period of time. Finally, GASB 45 requires the City to record any net OPEB obligation on the City's balance sheet.

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 took the following steps in 2008 to mitigate the overall OPEB liability:

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 Hartford Medicare Supplemental Plan effective January 1, 2008, whereby Hartford 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. Effective January 1, 2009, CIGNA replaced Hartford and has since assumed all claims risk liability for retirees age 65 and older. The City established monthly contributions at \$200 for retirees age 65 and older and capped annual contribution increases to no more than 3%.

B. Retiree Eligibility Restrictions for Healthcare Benefits:

1. Employees hired on or before February 1, 2008, are now required to meet the following stipulations in order to be eligible for healthcare benefits:

- a. Meet all TMRS retirement criteria.
 - b. Work for the City of Garland a minimum of five (5) full years.
2. Employees hired on or after February 1, 2008, are eligible to participate in group retiree benefits but are ineligible to receive City contributions towards their premiums until age 65 when they become eligible for Medicare benefits.
 3. 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:
1. The City established an irrevocable trust to fund the 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. However, due to funding constraints, the City does not anticipate being able to fully fund the ARC for several years.
 2. The City reduced its liability and risk by placing a cap on City contributions and contribution increases. Contributions were established at an amount of \$425 for retirees under age 65 and \$200 for those retirees age 65 and older; contribution increases were capped at a maximum of 3% per year. For FY 2013-14, the monthly City contribution per participant for the retiree group as a whole is \$408.

Without implementing the combined strategies of modifying benefits, eligibility, funding strategies, risk retention alternatives, and other options, the City would have recorded a UAAL of \$283.5 million, an ARC of \$15.1 million, and a Net OPEB Obligation of \$11.6 million on its balance sheet for FYE 2008. For FYE 2012, the City's UAAL stands at \$82.2 million, the ARC at \$7.1 million, and the Net OPEB Obligation at \$12.3 million.

**Other Post-Employee Benefits Liability
(In Millions)**

	FYE <u>09/30/10</u>	FYE <u>09/30/11</u>	FYE <u>09/30/12</u>
UAAL	\$69.2	\$72.3	\$82.2
ARC	5.5	5.7	7.1
Net OPEB Obligation	7.2	9.3	12.3

APPENDIX (H)
FIREWHEEL GOLF PARK
COMBINED FUND SUMMARY

City of Garland / Garland Foundation for Development
Firewheel Golf Park Combined Fund Summary – 2013-14

**CITY OF GARLAND / GARLAND FOUNDATION FOR DEVELOPMENT
FIREWHEEL GOLF PARK COMBINED FUND SUMMARY
2013-14**

	TOTAL 2012-13 APPROVED	City of Garland 2012-13 REVISED	GFDC 2012-13 REVISED	TOTAL 2012-13 REVISED	City of Garland 2013-14 PROPOSED	GFDC 2013-14 PROPOSED	TOTAL 2013-14 PROPOSED
<u>REVENUE</u>							
Green Fees	\$1,889,330	\$1,840,868	\$0	\$1,840,868	\$1,849,890	\$0	\$1,849,890
Golf Carts	987,249	902,412	0	902,412	937,032	0	937,032
Range	160,598	118,283	0	118,283	124,197	0	124,197
Food & Beverage	596,623	0	534,497	534,497	0	546,100	546,100
Merchandise	220,738	174,974	0	174,974	180,223	0	180,223
Miscellaneous Revenue	24,300	10,000	4,300	14,300	10,000	4,300	14,300
Transfer from General Fund	0	500,000	0	500,000	0	0	0
TOTAL REVENUE	\$3,878,838	\$3,546,537	\$538,797	\$4,085,334	\$3,101,342	\$550,400	\$3,651,742
<u>EXPENDITURES</u>							
Personnel	\$2,221,609	\$1,254,090	\$1,031,111	\$2,285,201	\$1,005,604	\$932,843	\$1,938,447
Operations	1,815,290	1,351,509	409,828	1,761,337	1,538,194	358,422	1,896,616
Capital	48,000	15,956	0	15,956	0	0	0
Total Operating Expenditures	\$4,084,899	\$2,621,555	\$1,440,939	\$4,062,494	\$2,543,798	\$1,291,265	\$3,835,063
Transfer to Other Funds	\$1,062	\$1,062	\$0	\$1,062	\$2,421	\$0	\$2,421
Transfer to GFDC	0	902,142	(902,142)	0	750,000	(750,000)	0
Transfer to City of Garland	0	0	0	0	0	0	0
Interfund Loan Payment - Electric	14,103	14,103	0	14,103	0	0	0
IT Replacement Fund	2,586	2,586	0	2,586	2,972	0	2,972
TOTAL EXPENDITURES	\$4,102,650	\$3,541,448	\$538,797	\$4,080,245	\$3,299,191	\$541,265	\$3,840,456
Revenue Over (Short of) Expenditures - Change in Fund Balance	(\$223,812)	\$5,089	\$0	\$5,089	(\$197,849)	\$9,135	(\$188,714)
BEGINNING FUND BALANCE	(\$1,293,396)	(\$1,362,679)	\$6,003	(\$1,356,676)	(\$1,357,590)	\$6,003	(\$1,351,587)
Change in Fund Balance	(223,812)	5,089	0	5,089	(197,849)	9,135	(188,714)
ENDING FUND BALANCE	(\$1,517,208)	(\$1,357,590)	\$6,003	(\$1,351,587)	(\$1,555,439)	\$15,138	(\$1,540,301)

APPENDIX (I)

GARLAND PLUS FIVE

Garland Plus Five (General Fund Five-Year Forecast)

Garland Plus Five

**General Fund
Five-Year Forecast
Summary Version
As of September 2013**

Garland Plus Five Forecast

Major Assumptions – Three Largest Revenue Sources

□ **Property Tax Base**

Assessments reached lowest point in 2012-13:

Y1 2014-15	2.8%	Y4 2017-18	2.7%
Y2 2015-16	2.7%	Y5 2018-19	2.7%
Y3 2016-17	2.7%		

□ **Sales Tax Revenue**

Sales Tax reached lowest point in 2009-10:

Y1 2014-15	1.5%	Y4 2017-18	2.0%
Y2 2015-16	2.0%	Y5 2018-19	2.0%
Y3 2016-17	2.0%		

Garland Plus Five Forecast

Major Assumptions – Three Largest Revenue Sources

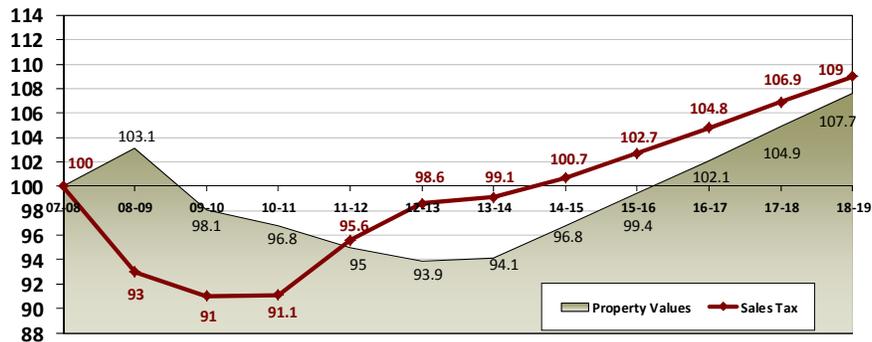
□ **Garland Power and Light - Return on Investment (ROI)**

Assumes 2% increase each year:

Y1	2014-15	2%
Y2	2015-16	2%
Y3	2016-17	2%
Y4	2017-18	2%
Y5	2018-19	2%

Historical and Assumed General Fund Revenue Trends

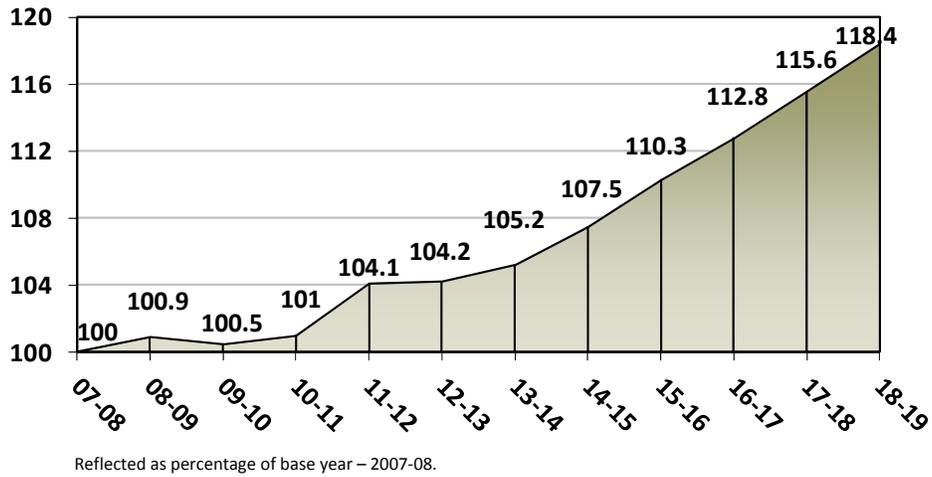
Property and Sales Tax Revenue – Compared to Precession Levels



Reflected as percentage of base year – 2007-08.

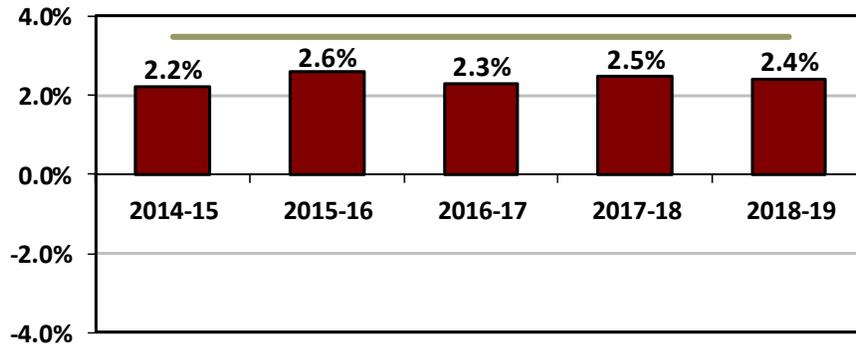
Historical and Assumed General Fund Revenue Trends

Total General Fund Revenue – Compared to Prerecession Levels



Forecast General Fund Revenue Growth

Expressed as Percentage Change



3.5% Goal.

Garland Plus Five Forecast

Major Assumptions – Expenditures

□ **Employee Compensation Assumptions**

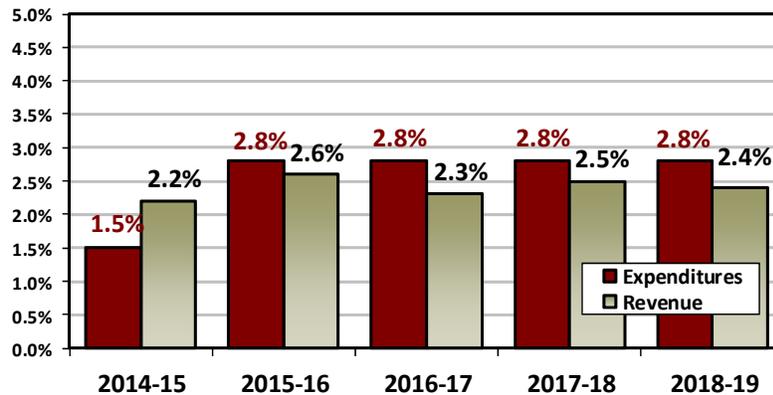
Y1	2014-15	2.0%
Y2	2015-16	2.0%
Y3	2016-17	2.0%
Y4	2017-18	2.0%
Y5	2018-19	2.0%

□ **Benefit Costs Assumptions**

Health Insurance cost increases at 8.6% a year.
Texas Municipal Retirement System – no further increases.

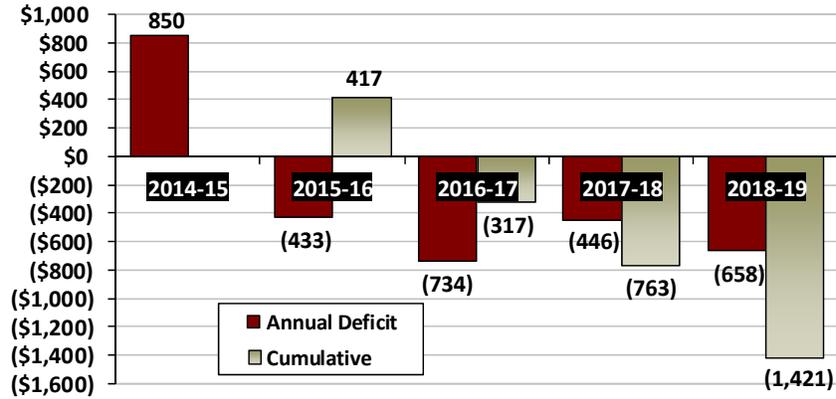
Forecast General Fund Revenue and Expenditures

Expressed as Percentage Change



General Fund Projected Deficit

Annual and Cumulative – In Thousands



Annual Deficit assumes that the prior year deficit is resolved by ongoing revenue or expenditure cuts – rather than one-time measures.

Forecast General Fund Deficits

Before Applying One-Time Funds

	2014-15	2015-16	2016-17	2017-18	2018-19
Forecast Deficit	\$850,317	(\$433,295)	(\$733,737)	(\$446,134)	(\$657,796)
Tax Rate Equivalent	(0.84)	0.42	0.69	0.41	0.58
Cumulative Rate Equiv.		(0.42)	0.27	0.68	1.26

CITY OF GARLAND
Garland Plus Five
September, 2013

	Y0 2013-14	Y1 2014-15	Y2 2015-16	Y3 2016-17	Y4 2017-18	Y5 2018-19
REVENUE						
Property Taxes	\$38,827,179	\$39,924,929	\$41,016,341	\$42,130,730	\$43,268,648	\$44,430,660
Property Taxes - Prior Years	595,696	598,874	615,245	631,961	649,030	666,460
Sales Tax - Base	23,489,576	23,850,081	24,330,104	24,819,678	25,319,215	25,828,806
FTC Sales Tax Reserve Transfer	250,000	250,000	250,000	250,000	250,000	250,000
Sales Tax - FTC Reserves/Payments	(681,434)	(691,892)	(705,818)	(720,020)	(734,512)	(749,295)
Harbor Point Incentive	(270,017)	(274,161)	(279,679)	(285,307)	(291,049)	(296,907)
GP&L ROI	19,451,298	19,840,324	20,237,130	20,641,873	21,054,711	21,475,805
Sub-Total	81,662,298	83,498,155	85,463,324	87,468,915	89,516,042	91,605,529
Percentage Growth	1.3%	2.2%	2.4%	2.3%	2.3%	2.3%
Mixed Drink	239,970	243,653	248,557	253,558	258,662	263,868
Bingo Tax	103,821	103,821	103,821	103,821	103,821	103,821
Time Warner Cable Franchise Fee	1,029,397	1,056,519	1,084,122	1,112,442	1,141,506	1,171,330
TXU Franchise Fee	1,268,493	1,284,156	1,306,149	1,328,513	1,351,266	1,374,409
Atmos Gas Franchise Fee	1,629,171	1,672,096	1,715,782	1,760,602	1,806,600	1,853,801
Telecommunications Franchise Fee	3,451,715	3,584,080	3,720,728	3,862,571	4,009,838	4,162,719
Commercial Sanitation Franchise Fee	261,441	268,329	275,340	282,532	289,914	297,488
Landfill Revenue	9,452,784	9,679,651	9,911,962	10,149,850	10,393,446	10,642,889
EMS - Ambulance Transport	2,458,303	2,451,782	2,530,550	2,535,920	2,617,391	2,701,479
EMS FEE	1,499,563	1,499,563	1,499,563	1,499,563	1,499,563	1,499,563
Impound Vehicles	164,211	164,211	164,211	164,211	164,211	164,211
E911 Fees	1,734,164	1,716,822	1,708,238	1,703,968	1,703,968	1,699,708
False Alarm Fees	132,305	132,616	136,876	137,167	141,573	146,122
Police Services	1,344,774	1,361,690	1,400,086	1,440,236	1,482,257	1,526,276
Swimming Pool Fees	535,200	533,780	550,929	552,098	569,835	588,142
Mowing Liens	461,400	456,786	456,786	459,070	461,365	463,672
Salvage	475,000	475,000	475,000	475,000	475,000	475,000
Other Service Charges	624,445	625,911	646,019	647,390	668,189	689,655
Investment Earnings	241,298	247,089	253,019	259,092	265,310	271,677
Grant Revenues	272,617	272,617	272,617	272,617	272,617	272,617
PILOT	5,258,120	5,521,026	5,797,077	6,028,960	6,209,829	6,458,222
Water Franchise Fees	2,568,110	2,713,981	2,849,680	2,992,164	3,141,772	3,141,772
Wastewater Franchise Fees	1,691,607	1,854,639	1,947,371	2,044,739	2,146,976	2,146,976
Solid Waste Franchise Fees	849,187	866,171	883,494	901,164	919,187	937,571
G&A Charges	8,002,859	8,103,527	8,332,025	8,570,960	8,821,031	9,082,995
Building Permits	665,201	668,527	691,925	695,385	719,724	744,914
Rezoning Fees	71,235	71,591	74,097	74,467	77,074	79,771
Public Works Inspection Fees	51,500	51,758	53,569	53,837	55,721	57,671
Electric and Plumbing Permits	516,740	519,324	537,500	540,188	559,094	578,662
Sign Permits	120,128	120,128	123,732	123,732	127,444	131,267
Animal Licenses	72,848	73,019	75,365	75,525	77,951	80,455
Animal Pound	247,773	248,355	256,333	256,877	265,130	273,648
Inspection Fees - Multi-Family	273,697	272,329	279,137	277,741	284,685	291,802
Rental Registration Fees	305,800	305,800	314,974	314,974	324,423	334,156
Other Permits and Licenses	1,397,471	1,400,752	1,445,753	1,448,821	1,495,367	1,543,408
Municipal Court	4,866,643	4,878,067	5,034,783	5,045,468	5,207,562	5,374,863
Library Fines	156,500	156,867	161,907	162,251	167,463	172,843
Rents and Concessions	763,524	765,316	789,903	791,580	817,011	843,258
Indirect Cost Transfers	1,047,338	1,057,811	1,068,389	1,079,073	1,089,864	1,100,763
Sub-Total	56,306,353	57,479,158	59,177,372	60,478,125	62,183,638	63,743,466
Percentage Growth		2.1%	3.0%	2.2%	2.8%	2.5%
TOTAL REVENUE PROJECTED	\$137,968,651	\$140,977,312	\$144,640,696	\$147,947,040	\$151,699,681	\$155,348,994
CHANGE FROM PRIOR YEAR	\$3,733,332	\$3,008,661	\$3,663,384	\$3,306,344	\$3,752,641	\$3,649,314
PERCENTAGE CHANCE		2.2%	2.6%	2.3%	2.5%	2.4%
Top Three Revenues:						
Property Taxes		2.8%	2.7%	2.7%	2.7%	2.7%
Sales Tax		1.5%	2.0%	2.0%	2.0%	2.0%
ROI		2.0%	2.0%	2.0%	2.0%	2.0%
Total		2.2%	2.4%	2.3%	2.3%	2.3%

CITY OF GARLAND
Garland Plus Five
September, 2013

	YO 2013-14	Y1 2014-15	Y2 2015-16	Y3 2016-17	Y4 2017-18	Y5 2018-19
EXPENDITURES						
Compensation and Burden	\$91,005,435	\$91,316,333	\$93,177,452	\$95,080,531	\$97,026,642	\$99,016,885
Employee Health Insurance	11,317,528	12,293,744	13,354,165	14,506,056	15,757,305	17,116,482
Added Positions	0	0	0	0	0	0
Sub-Total	102,322,963	103,610,077	106,531,617	109,586,587	112,783,946	116,133,367
Operating Expenditures	9,593,168	9,765,845	9,941,631	10,120,580	10,302,750	10,488,200
Fleet Service Costs	2,834,216	2,884,038	2,979,781	3,080,130	3,185,398	3,295,924
Fuel Cost	2,292,370	2,370,311	2,450,901	2,534,232	2,620,396	2,709,489
ERF	1,738,650	1,738,650	1,738,650	1,738,650	1,738,650	1,738,650
Capital	55,895	106,901	108,825	110,784	112,778	114,808
Charge-outs	(1,663,363)	(1,684,286)	(1,731,779)	(1,781,440)	(1,833,417)	(1,887,865)
Sub-Total Operations and Capital	14,850,936	15,181,459	15,488,009	15,802,936	16,126,556	16,459,207
Customer Service	207,115	209,721	215,634	221,818	228,290	235,070
Facilities Management	4,068,957	4,120,140	4,236,317	4,357,801	4,484,946	4,618,139
IT	7,483,228	7,581,100	7,798,659	8,026,197	8,264,387	8,513,953
IT Project Fund	483,988	275,000	275,000	300,000	300,000	300,000
IT Infrastructure Replacement	690,000	900,000	1,000,000	1,000,000	1,000,000	1,000,000
Warehouse	223,285	226,094	232,469	239,135	246,112	253,421
Sub-Total	13,156,573	13,312,055	13,758,079	14,144,951	14,523,736	14,920,582
Transfers to LTD	173,409	175,590	180,541	185,718	191,137	196,813
Transfers to Infrastructure	4,433,158	4,488,922	4,615,498	4,747,855	4,886,381	5,031,496
Transfer to Free Lunch Program	20,000	20,000	20,000	20,000	20,000	20,000
Transfers to Self Insurance	3,121,708	3,199,751	3,279,745	3,361,738	3,445,782	3,531,926
Transfer to CIP	100,000	100,000	100,000	100,000	100,000	100,000
Transfer to Debt Service	35,415	0	0	0	0	0
Transfers to Landfill Sinking Fund	1,196,000	1,369,938	1,424,735	1,481,725	1,540,994	1,540,994
Sub-Total	9,079,690	9,354,201	9,620,519	9,897,037	10,184,294	10,421,229
TOTAL BASE EXPENDITURES	\$139,410,161	\$141,457,792	\$145,398,225	\$149,431,511	\$153,618,532	\$157,934,385
CHANGE IN EXPENDITURES		2,047,631	3,940,432	4,033,286	4,187,022	4,315,853
PERCENTAGE CHANGE		1.5%	2.8%	2.8%	2.8%	2.8%
NET CASH FLOW - Cumulative Impact	(\$1,441,510)	(\$480,480)	(\$757,529)	(\$1,484,471)	(\$1,918,852)	(\$2,585,391)
See Note Below *		(23,469)	(873,784)	(440,489)	293,246	762,849
FUND BALANCE						
Beginning Fund Balance	\$12,177,072	\$10,712,094	\$10,857,829	\$11,159,811	\$11,468,587	\$11,789,115
Assumed Carry-Over (3-Year Average)		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Cash Flow	(1,441,510)	(503,948)	(1,631,313)	(1,924,960)	(1,625,605)	(1,822,542)
Unreserved Fund Balance	\$10,735,562	\$11,708,145	\$10,726,517	\$10,734,851	\$11,342,981	\$11,466,573
Fund Balance Requirement	\$10,712,094	\$10,857,829	\$11,159,811	\$11,468,587	\$11,789,115	\$12,124,369
Excess / (Deficit)	\$23,469	\$850,317	(\$433,295)	(\$733,737)	(\$446,134)	(\$657,796)
Tax Rate Equivalent		(0.84)	0.42	0.69	0.41	0.58
Cumulative			(0.42)	0.27	0.68	1.26

*Assumes each year's deficit is resolved with measures that are ongoing versus one-time.

APPENDIX (J)

GLOSSARY AND ACRONYMS

Glossary of Terms
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.

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. They are: has a value of \$5,000 or more, has an anticipated life of more than one year, and/or can be readily identified and tracked as an individual item. (See the capitalization policy in the appendix.) 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 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 (C.O.) – 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. C.O.'s 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.

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.

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.

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 (G.O.) – 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, G.O. bonds must be authorized by public referenda.

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.

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) 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.

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 newly formed internal Information Technology Board (ITB).

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 another federal, state, or local government.

Intragovernmental Revenue – A transfer from one fund to another, realized as revenue in the receiving fund, to recognize the cost of services provided. This includes, but is not limited to, indirect costs, general and administrative costs, and payments in lieu of taxes.

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.

Investments – Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments.

Key Results – Departmental goals and objectives as they correspond to the City-wide goals set by 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.

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 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.

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.

Print Shop Fund – An internal service fund that accounted for the resources and expenditures of operating a centralized print shop. Fund dissolved after FY 2004-05, with certain activities now part of the Warehouse Fund.

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 TMPA 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 new 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, worker’s 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.

Solid Waste & Recycling Fund – An enterprise fund that accounts for the resources and expenditures associated with the collection and disposal of solid waste materials.

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 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 Print 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.

ACRONYMS

ACA – Affordable Care Act

ADDI – American Dream Down-Payment Initiative

ARRA – American Recovery and Reinvestment Act

CAFR – Comprehensive Annual Financial Report

CDBG – Community Development Block Grant

CGTV – City of Garland Television

CIP – Capital Improvement Program

CO – Certificate of Obligation

COG-ULC – City of Garland - Unified Learning Center

COLA – Cost of Living Adjustments

CP – Commercial Paper

CPI – Consumer Price Index

DART – Dallas Area Rapid Transit

DCAD – Dallas Central Appraisal District

DCCCD – Dallas County Community College District

DFW – Dallas/Fort Worth Metropolitan Area

EMS – Emergency Medical Services

EPA – Environmental Protection Agency

EOC – Emergency Operations Center

ESG – Emergency Solutions Grant

ERCOT – Energy Reliability Council of Texas

ERF – Equipment Replacement Fund

EWS – Environmental Waste Services

FHA – Federal Housing Authority

FHIP – Federal Housing Initiatives Program

FLSA – Fair Labor Standards Act

FMLA – Family Medical Leave Act

FTC – Firewheel Town Center

FY – Fiscal Year

GAAP – Generally Accepted Accounting Principles

GCAC – Garland Cultural Arts Commission

GFDC – Garland Foundation for Development Corporation

GFOA – Government Finance Officers Association

GHA – Garland Housing Agency

GHFC – Garland Housing Finance Corporation

GIS – Geographic Information System

GISD – Garland Independent School District

GNMA – Government National Mortgage Association (Ginnie Mae)

GO – General Obligation

GP&L – Garland Power & Light

HOME – Housing Opportunities Made Equal

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