

**ORDINANCE NO. 7463**

**AN ORDINANCE OF THE CITY OF GARLAND, TEXAS, APPROVING AND ADOPTING THE BUDGET FOR FISCAL YEAR 2023-24; 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 1, 2023, the City Manager submitted a proposed budget for the year beginning October 1, 2023 and ending September 30, 2024;

**WHEREAS**, such budget contains anticipated receipts and proposed expenditures of the City, a summary of the budget, and a budget message containing the need for the requested appropriations, in the form prescribed by law;

**WHEREAS**, the proposed budget was made available for public inspection;

**WHEREAS**, following due notice, public hearings were held on the proposed budget on August 15, August 22, and September 5, 2023, at which time all interested persons were given an opportunity to be heard for or against the estimates or any item therein;

**WHEREAS**, upon full consideration of the matter, the City Council made such changes to the proposed budget which in their judgment are warranted and in the best interests of the taxpayers of the City; and

**WHEREAS**, this budget hereby approved was adopted in the manner provided by law;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GARLAND, TEXAS:**

**Section 1**

**Appropriations and Transfers**

That subject to the applicable provisions of State law and the City Charter, the official budget for the fiscal year beginning October 1, 2023, and ending September 30, 2024, 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	\$214,587,650
2) Electric Utility Fund	295,320,786
3) Water Utility Fund	78,241,823
4) Wastewater Utility Fund	43,686,948
5) Sanitation Fund	16,502,389
6) Infrastructure Repair & Replacement Fund	37,586,582
7) Stormwater Management Fund	4,670,134
8) Firewheel Fund	4,461,145
9) Recreation Performance Fund	1,338,141
10) Hotel/Motel Tax Fund	1,880,467
11) Heliport Fund	10,000
12) Economic Development Fund	3,305,968
13) Tax Increment Financing #1 Fund	2,186,844
14) Tax Increment Financing #2 Fund	65,204
15) HOME Grant Fund	4,403,948
16) CASA Fund	502,415
17) Fair Housing Fund	98,001
18) Community Development Block Grant Fund	2,031,271
19) Community Development Rehab Fund	521,003
20) Emergency Solutions Grant Fund	188,612
21) Housing Assistance Fund	17,429,906
22) Public Safety Grant Fund	343,531
23) Public Health / Immunization Grant Fund	2,788,310
24) Narcotic Seizure Fund	295,000
25) Equipment Replacement Fund	4,119,612
26) Self Insurance Fund	13,756,234
27) Group Health Insurance Fund	56,963,432
28) Long Term Disability Fund	560,000
29) General Obligation Debt Service Fund	98,237,208

**B. Transfers to Self Insurance Fund:**

1) From General Fund	\$4,395,133
2) From Electric Utility Fund	4,911,308
3) From Water Utility Fund	370,545
4) From Wastewater Utility Fund	1,309,161
5) From Sanitation Fund	519,838
6) From Stormwater Management Fund	26,413

7) From Equipment Replacement Fund	409,334
<b>C. Transfers to Capital Improvement Funds:</b>	
1) From Electric Utility Fund	\$11,725,000
2) From Water Utility Fund	2,585,175
3) From Wastewater Utility Fund	3,000,000
4) From Economic Development Fund	3,100,000
5) From Federal Coronavirus Relief and Recovery Fund	22,598,261
<b>D. Transfer to Landfill Interest &amp; Sinking Fund:</b>	
From General Fund	\$1,452,769
<b>E. Transfers to Infrastructure Repair &amp; Replacement Fund:</b>	
1) From General Fund	\$10,271,222
2) From Water Utility Fund	913,000
3) From Wastewater Utility Fund	913,000
<b>F. Transfers to GO Bond Debt Service Fund:</b>	
1) From Electric Utility Fund	\$230,482
2) From Water Utility Fund	131,810
3) From Wastewater Utility Fund	133,928
4) From Sanitation Fund	3,637,051
5) From Stormwater Management Fund	188,929
6) From Tax Increment Financing #2 Fund	1,707,392
7) From Customer Service Fund	1,879,443
8) From Fleet Services Fund	132,634
9) From Information Technology Fund	1,405,290
<b>G. Transfers to General Fund:</b>	
1) From Electric Utility Fund	\$27,538,676
2) From Water Utility Fund	7,997,359
3) From Wastewater Utility Fund	7,783,936
4) From Sanitation Fund	2,505,118
5) From Sanitation - Disposal Fee	3,099,702
6) From Stormwater Management Fund	263,744
7) From Recreation Performance Fund	119,263
8) From Hotel/Motel Fund	81,496
9) Tax Increment Financing #1 Fund	52,000
10) From Housing Assistance Fund	110,000
11) From Self Insurance Fund	89,179
12) From Group Health Insurance Fund	233,521
13) From Customer Service Fund	1,133,289
14) From Facilities Management Fund	346,597

15)	From Fleet Services Fund	381,914
16)	From Information Technology Fund	1,058,312
17)	From Warehouse Fund	100,140

**H. Transfers to Economic Development Fund:**

1)	From General Fund	\$3,500,000
2)	From Electric Utility Fund	1,778,318
3)	From Water Utility Fund	520,635
4)	From Hotel/Motel Tax Fund	200,000

**I. Transfers to Long Term Disability Fund:**

1)	From General Fund	\$175,422
2)	From Electric Utility Fund	32,486
3)	From Water Utility Fund	9,262
4)	From Wastewater Utility Fund	14,377
5)	From Sanitation Fund	14,238
6)	From Infrastructure Repair & Replacement Fund	13,132
7)	From Stormwater Management Fund	3,318
8)	From Firewheel Fund	3,871
9)	From Hotel/Motel Tax Fund	691
10)	From Economic Development Fund	829
11)	From Fair Housing Fund	138
12)	From CASA Fund	138
13)	From Community Development Block Grant Fund	553
14)	From Community Development Rehab Fund	553
15)	From Housing Assistance Fund	2,212
16)	From Public Safety Grant Fund	138
17)	From Public Health / Immunization Grant Fund	2,763
18)	From Self Insurance Fund	691
19)	From Group Health Insurance Fund	2,074
20)	From Customer Service Fund	12,994
21)	From Facilities Management Fund	4,562
22)	From Fleet Services Fund	4,977
23)	From Information Technology Fund	9,124
24)	From Warehouse Fund	1,382
25)	From Tax Increment Financing #1 Fund	276

**J. Transfer to Garland Healthcare Facilities Development Corporation:**

From General Fund	\$20,000
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<b>K. Transfer to Group Health Insurance Fund:</b>	
From Self Insurance Fund	\$366,437
<b>L. Transfer to Equipment Replacement Fund</b>	
From Sanitation Fund	\$155,686
<b>M. Transfer to Fair Housing Fund</b>	
From General Fund	\$97,000
<b>N. Transfer to Public Safety Grant Fund</b>	
From General Fund	\$500
<b>O. Transfers to Other Post Employment Benefits Trust Fund:</b>	
1) From General Fund	\$1,010,000
2) From Electric Utility Fund	358,571
3) From Water Utility Fund	90,000
4) From Wastewater Utility Fund	142,857
5) From Sanitation Fund	124,286
6) From Stormwater Management Fund	34,286

**Section 2**  
**2022-23 Budget Amended**

That the Budget for 2022-23 is hereby amended as revised in the 2023-24 proposed Budget document submitted by the City Manager and adjusted by the City Council.

**Section 3**  
**Revised Budget for 2021-22 - Post-Audit**

That the Budget for 2021-22 is hereby amended as revised based on final year-end 9/30/22 audited financial statements.

<b>A. Operating Appropriations:</b>	
1) Emergency Solutions Grant Fund	\$1,641,635
2) Fair Housing Fund	115,540
3) Federal Coronavirus Relief and Recovery Fund	6,335,058
4) Housing Assistance Fund	15,320,769
5) Public Safety Grant Fund	443,362
6) Summer Nutrition	27,880
7) Tax Increment Financing #2 Fund	782,666
8) Warehouse Fund	1,051,741

**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, 2023.

**PASSED AND APPROVED** this 5th day of September, 2023.

**CITY OF GARLAND, TEXAS**

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Mayor

**ATTEST:**

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City Secretary