

ORDINANCE NO. 7550

AN ORDINANCE OF THE CITY OF GARLAND, TEXAS, APPROVING AND ADOPTING THE BUDGET FOR FISCAL YEAR 2024-25; 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 5, 2024, the City Manager submitted a proposed budget for the year beginning October 1, 2024 and ending September 30, 2025;

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 20 and September 3, 2024, 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, 2024, and ending September 30, 2025, 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	\$228,477,458
2) Electric Utility Fund	342,433,687
3) Water Utility Fund	83,125,197
4) Wastewater Utility Fund	43,212,296
5) Sanitation Fund	17,143,543
6) Infrastructure Repair & Replacement Fund	43,479,540
7) Stormwater Management Fund	4,673,415
8) Firewheel Fund	4,628,773
9) Recreation Performance Fund	1,464,993
10) Hotel/Motel Tax Fund	2,022,887
11) Heliport Fund	10,000
12) Economic Development Fund	3,889,436
13) Tax Increment Financing #1 Fund	1,839,923
14) Tax Increment Financing #2 Fund	65,204
15) Tax Increment Financing #3 Fund	378,859
16) HOME Grant Fund	2,844,749
17) CASA Fund	692,570
18) Fair Housing Fund	99,492
19) Community Development Block Grant Fund	2,213,989
20) Community Development Rehab Fund	394,523
21) Federal Coronavirus Relief and Recovery Fund	5,407,341
22) Culture and Recreation Grant Fund	102,158
23) Emergency Solutions Grant Fund	186,759
24) Housing Assistance Fund	20,775,553
25) Public Safety Grant Fund	2,091,390
26) Narcotic Seizure Fund	350,000
27) Equipment Replacement Fund	9,338,192
28) Self Insurance Fund	14,065,238
29) Group Health Insurance Fund	57,244,681
30) Long Term Disability Fund	560,000
31) General Obligation Debt Service Fund	113,984,892

B. Transfers to Self Insurance Fund:

1) From General Fund	\$4,811,043
2) From Electric Utility Fund	4,942,758
3) From Water Utility Fund	455,354
4) From Wastewater Utility Fund	1,427,723
5) From Sanitation Fund	813,521

6) From Stormwater Management Fund	36,669
7) From Equipment Replacement Fund	578,284

C. Transfers to Capital Improvement Funds:

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 Federal Coronavirus Relief and Recovery Fund	13,601,374
5) Firewheel Fund	300,000

D. Transfer to Landfill Interest & Sinking Fund:

From General Fund	\$1,459,812
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E. Transfers to Infrastructure Repair & Replacement Fund:

1) From General Fund	\$9,828,000
2) From Water Utility Fund	936,000
3) From Wastewater Utility Fund	936,000

F. Transfers to GO Bond Debt Service Fund:

1) From Electric Utility Fund	\$219,803
2) From Water Utility Fund	125,703
3) From Wastewater Utility Fund	127,723
4) From Sanitation Fund	3,768,358
5) From Stormwater Management Fund	312,681
6) From Tax Increment Financing #1 Fund	166,697
7) From Tax Increment Financing #2 Fund	1,969,664
8) From Customer Service Fund	1,879,656
9) From Fleet Services Fund	138,142
10) From Information Technology Fund	1,347,840

G. Transfers to General Fund:

1) From Electric Utility Fund	\$28,655,220
2) From Water Utility Fund	8,353,734
3) From Wastewater Utility Fund	8,015,847
4) From Sanitation Fund	2,637,761
5) From Sanitation - Disposal Fee	3,805,885
6) From Stormwater Management Fund	270,375
7) From Recreation Performance Fund	115,950
8) From Hotel/Motel Fund	104,887
9) From Tax Increment Financing #1 Fund	52,000
10) From Housing Assistance Fund	110,000
11) From Self Insurance Fund	72,064
12) From Group Health Insurance Fund	243,172

13)	From Customer Service Fund	1,232,087
14)	From Facilities Management Fund	374,649
15)	From Fleet Services Fund	402,743
16)	From Information Technology Fund	1,160,168

H. Transfers to Economic Development Fund:

1)	From General Fund	\$724,227
2)	From Electric Utility Fund	1,774,440
3)	From Water Utility Fund	570,662
4)	From Hotel/Motel Tax Fund	200,000

I. Transfers to Long Term Disability Fund:

1)	From General Fund	\$179,015
2)	From Electric Utility Fund	31,977
3)	From Water Utility Fund	9,429
4)	From Wastewater Utility Fund	14,485
5)	From Sanitation Fund	14,075
6)	From Infrastructure Repair & Replacement Fund	12,845
7)	From Stormwater Management Fund	3,280
8)	From Firewheel Fund	3,826
9)	From Hotel/Motel Tax Fund	820
10)	From Economic Development Fund	1,093
11)	From Fair Housing Fund	137
12)	From CASA Fund	137
13)	From Community Development Block Grant Fund	683
14)	From Community Development Rehab Fund	410
15)	From Culture and Recreation Grant Fund	137
16)	From Housing Assistance Fund	2,186
17)	From Public Safety Grant Fund	137
18)	From Self Insurance Fund	683
19)	From Group Health Insurance Fund	2,050
20)	From Customer Service Fund	13,255
21)	From Facilities Management Fund	4,510
22)	From Fleet Services Fund	5,193
23)	From Information Technology Fund	9,566
24)	From Tax Increment Financing #1 Fund	273

J. Transfer to Group Health Insurance Fund:

From Self Insurance Fund	\$352,061
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K. Transfer to Equipment Replacement Fund

From General Fund	\$228,667
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L. Transfer to Fair Housing Fund

From General Fund \$98,500

M. Transfer to Public Safety Grant Fund

From General Fund \$500

N. Transfers to Other Post Employment Benefits Trust Fund:

- 1) From General Fund \$1,095,000
- 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
2023-24 Budget Amended

That the Budget for 2023-24 is hereby amended as revised in the 2024-25 Proposed Budget document submitted by the City Manager and adjusted by the City Council.

Section 3
Revised Budget for 2022-23 - Post-Audit

That the Budget for 2022-23 is hereby amended as revised based on final year-end 9/30/23 audited financial statements.

A. Operating Appropriations:

- 1) Community Development Block Grant Fund \$2,933,743
- 2) Emergency Solutions Grant Fund 723,551
- 3) HOME Grant Fund 1,827,499
- 4) Housing Assistance Fund 16,813,101
- 5) Tax Increment Financing #2 Fund 1,285,389
- 6) Debt Service Fund 89,431,547
- 7) Electric Utility Fund 389,880,333
- 8) Firewheel Golf Fund 5,095,867
- 9) Facilities Management Fund 10,799,519

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 be and become effective immediately upon and after its passage and approval.

PASSED AND APPROVED this 3rd day of September, 2024.

CITY OF GARLAND, TEXAS

Mayor

ATTEST:

City Secretary