10 10 General Fund

	Account No.	2023 Actual	2024 Actual	2025 Actual	2025 Budget	Original Budget
Revenue:						
Taxes						
3110 CURRENT YEAR PROPERTY TAXES	3110	699,727	588,313	581,837	595,626	840,345
3115 FEE'S IN LIEU	3115	29,168	35,043	34,058	35,000	36,000
3120 PRIOR YEAR PROPERTY TAXES	3120	873	13,558	7,681	10,000	10,000
3130 SALES AND USE TAXES	3130	485,674	492,963	399,879	520,000	520,000
3135 UTILITY REVENUE TAX	3135	109,747	97,637	103,861	110,000	115,000
3140 FRANCHISE TAXES CABLE	3140	7,599	8,948	8,111	9,500	9,500
Total Taxes		**1,332,789**	**1,236,463**	**1,135,426**	**1,280,126**	**1,530,845**
Licenses and permits						
3210 BUSINESS LICENSES	3210	2,455	2,315	3,055	3,500	3,500
3220 SUBDIVISION FEES	3220	5,000	43,131	27,453	61,500	50,000
3221 BUILDING PERMITS	3221	58,135	224,362	152,884	100,000	95,000
3222 State 1% Fee	3222	0	0	0	0	5,000
3225 ANIMAL LICENSES	3225	1,100	1,065	1,270	1,500	1,500
Total Licenses and permits		**66,690**	**270,874**	**184,662**	**166,500**	**155,000**
Intergovernmental revenue						
3323 FEDERAL GRANTS - FIRE	3323	0	0	61,500	0	0
3336 STATE GRANTS - UEN WIFI	3336	0	0	8,242	0	0
3337 STATE GRANTS - LIBRARY SPANISH	3337	0	6,996	0	0	0
3338 STATE GRANTS	3338	0	314,750	473,166	0	0
3339 STATE GRANTS - HOTSPOTS	3339	3,800	0	1,856	0	0
3340 STATE GRANTS - CDBG	3340	0	0	124,443	125,000	0
3341 STATE GRANTS - LIBRARY CLEF	3341	13,239	5,379	4,702	0	5,000
3342 STATE GRANTS - FIRE	3342	34,923	3,771	0	0	0
3345 FEDERAL GRANTS - LIBRARY LSTA	3345	5,000	3,992	2,878	0	7,000
3346 FEDERAL GRANTS - LIBRARY CREATI	3346	1,750	2,600	1,500	0	0
3347 FEDERAL GRANTS - USL BORROWER	3347	0	0	152	0	0
3348 STATE GRANTS - ENHANCEMENTS	3348	0	0	3,000	0	0
3356 CLASS "C" ROAD FUND ALLOTMENT	3356	140,096	292,124	226,662	100,000	230,000
3357 STREET BOND	3357	0	0	4,319,597	4,000,000	300,000
3358 STATE BEER TAX FUND ALLOTMENT	3358	2,522	2,187	3,140	2,500	3,100
Total Intergovernmental revenue		**201,329**	**631,800**	**5,230,838**	**4,227,500**	**545,100**
Charges for services						
3422 FIRE PROTECTION	3422	474	7,440	10,807	5,000	12,000
3423 POLICE PROTECTION	3423	112,000	113,812	113,940	112,000	132,161
3423.1 POLICE PROTECTION - DUI SHIFT	3423.1	0	0	0	0	2,000
3424 BUILDING INSPECTION FEES	3424	7,512	116,986	51,655	75,000	55,000
3425 FIRE DEPT RECOVERY FEES	3425	6,670	851	541	2,500	2,500
3426 EMS CLASS FEES	3426	6,000	9,405	0	10,000	0
3427 INITIALIZATION FEES - UTILITIES	3427	80	1,440	1,920	1,500	2,400
3428 BUSINESS LICENSE FIRE INSPECTIO	3428	0	0	455	1,000	1,200
3443 GARBAGE COLLECTION	3443	138,684	208,617	232,273	230,000	255,000
3455 ANIMAL CONTROL & SHELTER FEES	3455	55	450	275	500	500
3460 SOCCER	3460	5,845	7,700	11,847	12,000	12,000
3461 BASEBALL	3461	5,132	3,314	3,348	7,000	5,000
3462 FALL SOCCER	3462	2,566	5,670	0	0	0
3464 WRESTLING	3464	3,816	4,970	3,780	3,000	3,800
3473 COOK SHACK	3473	4,120	2,394	2,638	5,000	3,000
3474 PARK USE FEES	3474	315	790	1,775	2,500	2,000
3475 SPORTS PROGRAMS	3475	-2,439	-20	0	0	0

GARLAND CITY 2025-2026 PROPOSED BUDGET

	Account No.	2023 Actual	2024 Actual	2025 Actual	2025 Budget	Original Budget
3476 LIBRARY BOOK FEES	3476	637	814	775	500	600
3480 GARLAND ARMORY USE FEES	3480	5,593	7,850	5,765	7,500	7,500
3486 IMPACT FEE PARK	3486	16,352	15,768	29,200	15,000	35,000
3487 IMPACT FEE STORM DRAIN	3487	8,488	106,587	14,200	5,000	18,000
Total Charges for services		**321,899**	**614,839**	**485,193**	**495,000**	**549,661**
Fines and forfeitures						
3510 FINES & FORFEITURES (COURT)	3510	16,948	24,925	22,521	25,000	25,000
Total Fines and forfeitures		**16,948**	**24,925**	**22,521**	**25,000**	**25,000**
Miscellaneous revenue						
3344 ARPA	3344	0	284,655	0	0	0
3560 FIREMAN DONATION	3560	5,045	37,205	16,756	0	0
3562 GIRLS LACROSSE	3562	589	6,199	10,017	0	10,000
3563 BOYS LACROSSE	3563	27,485	29,133	10,429	20,000	0
3564 LITTLE LEAGUE FOOTBALL	3564	22,701	56,105	33,140	34,000	60,000
3571 PEER SUPPORT DONATIONS	3571	0	369	1,158	1,000	0
3572 GARLAND PARK DONATIONS	3572	-5,000	0	0	0	0
3573 WELLNESS GARDEN	3573	5,080	0	0	0	0
3574 FOOTBALL DONATIONS	3574	0	9,884	5,184	0	5,000
3575 LIBRARY DONATIONS	3575	3,224	5,250	14,371	2,000	2,000
3576 LIBRARY FUNDRAISER	3576	0	0	186	0	0
3578 WHEAT AND BEET DONATIONS	3578	2,383	2,341	1,948	2,500	2,500
3580 TRAIL PROJECT	3580	0	0	245,890	0	0
3610 INTEREST EARNINGS	3610	77,886	55,783	132,938	75,000	115,600
3640 SALE OF FIXED ASSETS	3640	0	51,328	15,310	0	105,000
3660 RETURN CHECKS & FEES	3660	550	800	688	500	800
3690 MISC REVENUES	3690	4,719	2,548	4,241	5,065	4,500
Total Miscellaneous revenue		**144,662**	**541,602**	**492,256**	**140,065**	**305,400**
Total Revenue:		**2,084,317**	**3,320,502**	**7,550,896**	**6,334,191**	**3,111,006**
Expenditures:						
General government						
Court						
4210 Court INTERLOCAL - BE COUNTY	4210	0	0	0	0	6,000
4211 Court SALARIES/WAGES- JUDGE	4211	14,339	15,420	11,387	15,500	5,000
4212 Court SALARIES/WAGES- CLERK	4212	13,345	14,780	17,255	28,000	10,000
4213 Court EMPLOYEE BENEFITS	4213	18,862	5,425	4,267	5,500	1,400
4214 Court TRAVEL	4214	984	823	1,450	1,000	0
4224 Court OFFICE SUPPLIES AND EXPENS	4224	1,476	2,203	1,405	2,500	0
4228 Court PHONE & INTERNET	4228	1,803	1,590	810	1,000	400
4231 Court PROFESSIONAL & TECHNICAL	4231	334	516	989	800	0
4233 Court EDUCATION AND TRAINING	4233	579	250	250	500	0
4262 Court MISCELLANEOUS SERVICES	4262	0	0	14	0	0
Total Court		**51,721**	**41,007**	**37,826**	**54,800**	**22,800**
Legal fees						
4530 Court CITY PROSECUTOR	4530	16,748	19,080	20,997	20,000	5,000
4532 Court PUBLIC DEFENDER	4532	0	0	0	2,500	500
Total Legal fees		**16,748**	**19,080**	**20,997**	**22,500**	**5,500**

GARLAND CITY 2025-2026 PROPOSED BUDGET

	Account No.	2023 Actual	2024 Actual	2025 Actual	2025 Budget	Original Budget
Administrative						
4311 Admin SALARIES/WAGES- FULL TIME	4311	55,987	76,920	64,349	80,000	85,000
4312 Admin SALARIES/WAGES- PART TIMI	4312	11,112	11,500	23,112	23,000	21,000
4313 Admin EMPLOYEE BENEFITS	4313	25,836	35,033	22,441	36,000	37,000
4316 Admin BUILDING INSPECTION FEES	4316	17,370	87,062	110,310	115,000	50,000
4317 Admin SUBDIVISION FEES	4317	34,474	55,514	41,371	40,000	40,000
4318 Admin RECORD MANAGEMENT	4318	0	0	0	1,500	5,000
4319 Admin IT	4319	0	0	13,062	12,000	12,500
4320 Admin CDBG EXPENSE	4320	0	119,207	148,457	155,000	0
4321 Admin BOOKS, SUBSCRIPTIONS & M	4321	9,257	10,818	10,514	10,000	10,000
4322 Admin PUBLIC NOTICES	4322	1,187	120	410	500	1,000
4323 Admin TRAVEL	4323	4,589	5,135	5,945	5,000	8,000
4324 Admin OFFICE SUPPLIES AND EXPEN	4324	3,461	5,322	5,343	6,200	6,200
4325 Admin EQUIPMENT-SUPPLIES & MAI	4325	81	11,060	598	2,000	4,000
4328 Admin PHONE & INTERNET	4328	2,224	2,638	2,493	2,700	3,700
4329 Admin AUDIT EXPENSE	4329	8,004	21,025	45,775	25,000	30,000
4330 Admin LEGAL FEES	4330	12,630	11,546	0	7,000	10,000
4331 Admin PROFESSIONAL & TECH SERV	4331	14,864	30,682	40,858	40,000	41,600
4332 Admin ENGINEERING FEES	4332	14,024	3,676	10,379	15,000	20,000
4333 Admin EDUCATION AND TRAINING	4333	2,450	1,340	2,090	2,500	5,000
4334 Admin PROCESSING FEES	4334	321	177	1,807	500	1,500
4335 Admin WELLNESS SITE	4335	2,359	2,721	27	0	0
4348 Admin ELECTION EXPENSES	4348	0	3,161	0	0	3,000
4349 Admin WHEAT AND BEET FUND	4349	15,068	20,489	12,509	14,000	15,000
4350 Admin BEAUTIFICATION FUND	4350	627	5,850	20	10,000	5,000
4351 Admin INSURANCE AND SURETY BON	4351	27,011	27,011	17,927	33,000	20,000
4352 Admin YOUTH COUNCIL EXPENSE	4352	396	1,249	2,564	2,700	2,700
4353 Admin PLANNING ASSISTANCE GRAN	4353	0	221	10,151	500	0
4354 Admin VETERANS PROGRAMS	4354	0	0	230	3,300	2,000
4355 Admin COMMUNITY CHRISTMAS PAR	4355	0	0	2,580	3,800	3,000
4361 Admin MISCELLANEOUS SUPPLIES	4361	3,147	748	588	1,800	800
4362 Admin MISCELLANEOUS SERVICES	4362	834	1,908	1,400	4,000	4,000
4363 Admin BANK FEES	4363	2,844	2,455	2,490	4,500	4,500
Total Administrative		**270,155**	**554,586**	**599,800**	**656,500**	**451,500**
Emergency preparedness						
4414 Emer Prepare TRAVEL	4414	-552	559	222	1,000	1,000
4424 Emer Prepare OFFICE SUPPLIES AND	4424	1,435	397	296	1,500	800
4425 Emer Prepare BLDS & GROUNDS	4425	1,853	3,781	817	500	500
4426 Emer Prepare PHONE & INTERNET	4426	240	739	1,145	1,500	1,500
4433 Emer Prepare EDUCATION AND TRAI	4433	230	139	1,119	1,500	1,500
4451 Emer Prepare INSURANCE AND SURE	4451	0	150	243	150	255
4461 Emer Prepare SUPPLIES	4461	2,888	8,830	2,466	2,000	2,000
4462 Emer Prepare PEER SUPPORT TRAIN	4462	7,415	25,037	4,772	7,100	7,100
4462.1 Emer Prepare PEER SUPPORT DON	4462.1	0	0	0	0	1,000
4465 ARPA Expense	4465	0	284,655	21,873	0	0
Total Emergency preparedness		**13,508**	**324,287**	**32,954**	**15,250**	**15,655**
Total General government		**352,131**	**938,960**	**691,577**	**749,050**	**495,455**

GARLAND CITY 2025-2026 PROPOSED BUDGET

	Account No.	2023 Actual	2024 Actual	2025 Actual	2025 Budget	Original Budget
Public safety						
Police protection - Animal control						
5611 Police SALARIES/WAGES-FULL TIME	5611	179,588	281,046	307,681	362,000	340,000
5612 Police SALARIES/WAGES-PART TIME	5612	26,428	43,984	23,682	79,000	72,000
5613 Police EMPLOYEE BENEFITS	5613	97,518	153,940	162,274	208,000	185,000
5614 Police OVERTIME WAGES	5614	0	0	0	0	18,000
5621 Police BOOKS, SUBSCRIPTIONS & ME	5621	258	-258	0	500	500
5623 Police TRAVEL	5623	412	4,004	1,272	1,500	2,000
5624 Police OFFICE EXPENSE, SUPPLIES &	5624	1,171	816	0	700	200
5625 Police EQUIPMENT	5625	31,567	25,414	17,695	18,000	15,000
5627 Police VEHICLE MAINTENANCE	5627	0	0	0	0	10,000
5628 Police PHONE & JETPACKS	5628	3,035	4,129	4,522	4,500	5,000
5630 Police FUEL EXPENSE	5630	12,997	16,956	17,248	18,000	18,000
5631 Police PROFESS. & TECH. SERV. POL	5631	214	288	0	200	200
5633 Police EDUCATION AND TRAINING	5633	3,775	300	1,925	2,000	2,500
5646 Police UNIFORM ALLOWANCE - FULL	5646	4,283	4,557	3,392	4,000	4,000
5648 Police UNIFORM ALLOWANCE - PART	5648	375	451	425	1,500	1,500
5649 Police ANIMAL CONTROL EXPENSE	5649	80	89	90	100	100
5651 Police INSURANCE AND SURETY BON	5651	1,418	1,559	5,575	1,500	6,000
5672 Police CAPITAL OUTLAY - OUTFIT CA	5672	0	5,000	18,696	20,000	20,000
Total Police protection - Animal control		**363,117**	**542,274**	**564,478**	**721,500**	**700,000**
Fire protection						
5710 Fire COUNTY WAGES	5710	890	1,304	3,547	5,000	5,000
5711 Fire CITY WAGES	5711	61,405	58,607	19,817	25,000	25,000
5712 Fire EMS WAGES	5712	4,134	3,306	1,821	4,000	4,000
5713 Fire EMPLOYEE BENEFITS	5713	11,126	11,913	9,155	8,000	8,000
5714 Fire OFFICER STIPEND	5714	0	0	4,833	11,000	11,000
5721 Fire MEMBERSHIPS, BOOKS AND SUE	5721	2,626	991	1,820	1,000	2,000
5723 Fire TRAVEL	5723	5,085	0	25	500	1,000
5724 Fire OFFICE SUPPLIES AND EXPENSE	5724	1,452	1,130	770	2,000	1,000
5725 Fire SUPPLIES & EQUIPMENT	5725	21,620	5,493	10,775	10,000	7,000
5726 Fire BLDS & GROUNDS - SUPPLIES &	5726	0	0	24	1,000	500
5727 Fire UTILITIES	5727	1,743	1,840	2,892	2,000	4,500
5728 Fire PHONE & INTERNET	5728	1,381	2,715	3,029	3,400	3,700
5730 Fire FUEL EXPENSE	5730	2,277	2,556	2,711	4,000	3,500
5731 Fire GRANT MONEY SPENT	5731	3,205	3,970	61,300	0	0
5733 Fire EDUCATION AND TRAINING	5733	3,021	3,189	754	1,500	4,000
5739 Fire EMS CLASS	5739	5,324	8,875	0	10,000	0
5740 Fire MED SUPPLIES & EQUIPMENT	5740	582	1,804	1,641	1,400	2,000
5741 Fire TURNOUT GEAR/PPE	5741	7,387	6,628	1,359	8,000	5,000
5742 Fire SCBA'S	5742	23,411	23,705	23,411	23,411	23,411
5747 Fire FIREMAN DONATIONS SPENT	5747	5,045	30,346	4,079	0	0
5748 Fire UNIFORMS	5748	2,734	2,024	1,071	3,500	3,000
5751 Fire INSURANCE AND SURETY BOND	5751	2,994	3,002	6,347	3,100	6,600
5760 Fire FLEET MAINTENANCE	5760	2,155	2,254	194	5,000	4,600
5761 Fire RECORDS MANAGEMENT	5761	9,490	16,404	13,257	8,500	12,000
Total Fire protection		**179,086**	**192,054**	**174,631**	**141,311**	**136,811**
Liquor Law						
5511 Beer Tax Funds SALARIES/WAGES - I	**5511**	**0**	**0**	**0**	**2,500**	**0**
5525 Beer Tax Funds EQUIP.-SUPPLIES-EX	**5525**	**0**	**0**	**759**	**0**	**3,100**
Total Liquor Law		**0**	**0**	**759**	**2,500**	**3,100**
Total Public safety		**542,204**	**734,328**	**739,868**	**865,311**	**839,911**

	Account No.	2023 Actual	2024 Actual	2025 Actual	2025 Budget	Original Budget
Highways and public improvements						
Highways						
6011 Streets SALARIES/WAGES-FULL TIME	6011	12,348	49,854	4,073	60,000	90,000
6012 Streets SALARIES/WAGES- PART TIM	6012	6,302	0	1,727	5,000	8,000
6013 Streets EMPLOYEE BENEFITS	6013	4,323	14,442	1,130	40,000	40,000
6023 Streets TRAVEL	6023	36	0	0	500	500
6025 Streets EQUIP-SUPPLIES & MAINT	6025	8,636	8,753	15,682	25,000	25,000
6026 Streets CLASS "C" ROAD IMPROVEMI	6026	60,045	331,863	63,502	100,000	120,000
6027 Streets UTILITIES - STREET LIGHTS	6027	16,814	17,273	18,594	20,000	21,000
6028 Streets PHONE & INTERNET	6028	952	758	749	1,000	1,000
6030 Streets FUEL EXPENSE	6030	3,655	3,934	2,126	4,000	3,000
6031 Streets PROFESSIONAL & TECH SERV	6031	9,561	6,788	5,366	0	6,000
6032 Streets ENGINEERING FEES	6032	0	0	0	0	25,000
6033 Streets EDUCATION AND TRAINING	6033	333	57	41	1,000	1,000
6051 Streets INSURANCE AND SURETY BO	6051	673	685	2,011	700	2,100
6060 Streets CLOTHING ALLOWANCE	6060	381	234	0	1,000	1,250
6061 Streets MISCELLANEOUS SUPPLIES	6061	181	181	0	0	250
6062 Streets MISCELLANEOUS SERVICES	6062	0	622	653	0	250
6074 Streets CAPITAL OUTLAY	6074	0	896,540	3,578,205	4,000,000	300,000
Total Highways		**124,241**	**1,331,982**	**3,693,860**	**4,258,200**	**644,350**
Sanitation						
6212 Garbage SALARIES/WAGES-ADMIN C	6212	0	0	473	0	7,500
6213 Garbage EMPLOYEE BENEFITS	6213	0	0	45	0	2,000
6224 Garbage OFFICE SUPPLIES AND EXPI	6224	2,387	2,314	691	3,500	3,500
6234 Garbage PROCESSING FEES	6234	0	1,182	1,872	1,000	2,000
6244 Garbage NEW GARBAGE CANS	6244	0	0	13,441	0	14,000
6262 Garbage CONTRACT GARBAGE COLLI	6262	106,903	193,159	165,465	175,000	175,000
Total Sanitation		**109,289**	**196,655**	**181,987**	**179,500**	**204,000**
Total Highways and public improvements		**233,530**	**1,528,637**	**3,875,847**	**4,437,700**	**848,350**
Parks, recreation, and public property						
Parks and recreation						
7011 Park & Rec WAGES	7011	5,233	5,076	8,561	5,000	72,000
7012 Park & Rec SPORTS WAGES	7012	10,973	19,497	13,691	35,000	6,100
7013 Park & Rec EMPLOYEE BENEFITS	7013	1,899	2,259	1,971	3,500	7,000
7015 Park & Rec FOOTBALL WAGES	7015	2,187	150	0	0	0
7020 Park & Rec W&B COOK SHACK EXPEI	7020	5,093	3,129	2,723	3,500	3,500
7021 Park & Rec BOOKS, SUBSCRIPTIONS	7021	0	0	0	200	200
7023 Park & Rec TRAVEL	7023	60	53	51	1,000	500
7024 Park & Rec OFFICE SUPPLIES AND EX	7024	37	383	311	500	350
7025 Park & Rec EQUIPMENT-SUPPLIES &	7025	3,394	2,182	1,577	1,500	1,500
7026 Park & Rec BLDGS & GROUNDS - SUI	7026	14,886	36,550	13,434	25,000	20,000
7027 Park & Rec UTILITIES	7027	6,285	7,655	1,921	2,200	2,200
7028 Park & Rec PHONE & INTERNET	7028	0	0	4,671	4,800	4,800
7030 Park & Rec FUEL EXPENSE	7030	152	0	0	0	0
7045 Park & Rec IMPACT FEE EXPENSE	7045	0	15,605	0	15,000	18,000
7051 Park & Rec INSURANCE AND SURETY	7051	710	748	937	950	1,000
7057 Park & Rec LITTLE LEAGUE FOOTBAL	7057	31,503	38,961	22,778	34,000	45,000
7058 Park & Rec BOYS LACROSSE	7058	17,015	20,271	29,714	20,000	0
7059 Park & Rec GIRLS LACROSSE	7059	638	6,119	8,542	0	10,000
7060 Park & Rec SPORTS PROGRAMS	7060	8	0	0	0	0
7062 Park & Rec MISCELLANEOUS SERVIC	7062	0	303	0	0	0
7063 Park & Rec SOCCER	7063	7,760	6,049	10,230	12,000	11,000
7064 Park & Rec BASEBALL	7064	8,223	7,679	3,682	7,000	5,000

GARLAND CITY 2025-2026 PROPOSED BUDGET

	Account No.	2023 Actual	2024 Actual	2025 Actual	2025 Budget	Original Budget
7065 Park & Rec FALL SOCCER	7065	3,826	4,892	0	0	0
7066 Park & Rec BASKETBALL	7066	2,946	0	0	0	0
7067 Park & Rec WRESTLING	7067	2,721	1,106	1,031	3,000	2,000
7068 Park & Rec FOOTBALL DONATIONS S	7068	0	2,828	2,702	0	9,538
Total Parks and recreation		**125,546**	**181,494**	**128,528**	**174,150**	**219,688**
Armory						
5112 Facilities SALARIES/WAGES-PART TIN	5112	4,258	3,148	1,638	5,000	6,000
5113 Facilities EMPLOYEE BENEFITS	5113	391	287	240	500	1,000
5125 Facilities EQUIPMENT-SUPPLIES & M/	5125	424	2,933	4,550	1,700	2,000
5126 Facilities BLDGS & GROUNDS - SUP &	5126	16,793	29,297	20,513	16,000	16,000
5127 Facilities UTILITIES	5127	21,706	20,507	14,246	22,000	18,000
5128 Facilities PHONE & INTERNET	5128	576	957	725	1,300	1,300
5151 Facilities INSURANCE AND SURETY B	5151	4,406	5,341	5,521	6,000	5,700
Total Armory		**48,553**	**62,471**	**47,433**	**52,500**	**50,000**
Library						
7511 Library WAGES-PART TIME EMP	7511	53,813	68,287	69,781	72,000	94,000
7513 Library EMPLOYEE BENEFITS	7513	4,385	5,304	5,391	6,000	8,500
7517 Library JETPACKS	7517	0	4,591	4,099	2,880	3,600
7518 Library CDBG EXPENSE	7518	17,017	0	0	0	0
7519 Library MEMBERSHIPS, FEES & SUBS	7519	4,302	4,216	1,291	1,500	1,500
7520 Library RECORD MANAGEMENT	7520	42	460	3,509	4,000	3,000
7521 Library BOOKS	7521	10,052	9,001	7,981	8,000	8,000
7522 Library DONATIONS SPENT	7522	1,221	3,248	12,122	2,000	2,100
7523 Library TRAVEL	7523	0	0	0	300	100
7524 Library OFFICE SUPPLIES AND EXPEN	7524	2,722	2,758	2,238	3,000	2,000
7525 Library EQUIPMENT-SUPPLIES & MAI	7525	1,222	1,377	1,402	1,500	1,500
7526 Library BLDGS & GROUNDS - SUPP &	7526	346	654	332	500	1,000
7527 Library UTILITIES	7527	2,683	2,984	3,214	3,000	5,000
7528 Library TELEPHONE & INTERNET	7528	9,292	3,310	2,111	1,700	1,650
7529 Library GRANT MONEY SPENT-CLEF	7529	5,733	5,385	4,892	0	5,000
7530 Library GRANT MONEY SPENT-LSTA	7530	5,427	3,992	0	0	7,000
7531 Library BOOK FEES - SPENT	7531	718	1,420	492	500	600
7532 Library GRANT MONEY SPENT - MISC	7532	1,176	0	0	0	0
7533 Library EDUCATION AND TRAINING	7533	482	466	276	500	300
7534 Library GRANT MONEY SPENT - CREA	7534	1,675	2,527	1,273	0	0
7535 Library GRANT MONEY SPENT - SPAN	7535	0	7,141	16	0	0
7536 Library GRANT MONEY SPENT - UEN	7536	0	9,815	0	0	0
7537 Library GRANT MONEY SPENT - USL	7537	0	0	255	0	0
7538 Library GRANT MONEY SPENT - ENH/	7538	0	0	3,085	0	0
7551 Library INSURANCE AND SURETY BO	7551	683	0	0	0	1,200
7559 Library SPANISH PROGRAM	7559	0	0	272	1,100	500
7560 Library FUNDRAISER SPENT	7560	0	167	0	0	0
7563 Library STORYTIME	7563	1,360	1,271	856	1,300	1,000
7564 Library SUMMER READING	7564	973	890	866	1,000	1,000
7565 Library CHILDREN'S PROGRAMS	7565	514	699	742	800	900
7566 Library BEANSTACK	7566	806	972	785	1,500	1,300
7567 Library TEEN PROGRAMS	7567	532	454	595	700	500
7568 Library ADULT PROGRAMS	7568	396	535	393	700	600
Total Library		**127,570**	**141,922**	**128,268**	**114,480**	**151,850**
Total Parks, recreation, and public property		**301,669**	**385,887**	**304,230**	**341,130**	**421,538**

	Account No.	2023 Actual	2024 Actual	2025 Actual	2025 Budget	Original Budget
Transfers						
7650 TRANSFERS TO CAPITAL PROJECT FU	7650	64,038	65,000	0	65,000	327,277
Total Transfers		**64,038**	**65,000**	**0**	**65,000**	**327,277**
Total Expenditures:		**1,493,572**	**3,652,812**	**5,611,521**	**6,458,191**	**2,907,931**
Total Change In Net Position		**590,744**	**-332,310**	**1,939,375**	**-124,000**	**178,475**
Income or Expense						
Non-Operating Items:						
Non-operating expense						
6075 Streets DEBT SERVICE - PRINCIPAL 2	6075	0	0	76,317	0	76,317
6076 Streets DEBT SERVICE - INTEREST 2	6076	0	0	54,349	0	54,349
6078 Streets DEBT SERVICE - INTEREST 2	6078	0	0	46,609	0	46,609
6079 Streets DEBT SERVICE - ADMIN FEES	6079	0	0	1,200	0	1,200
Total Non-operating expense		**0**	**0**	**178,474**	**0**	**178,475**
Total Non-Operating Items:		**0**	**0**	**178,474**	**0**	**178,475**
Total Income or Expense		**0**	**0**	**178,474**	**0**	**178,475**

30 30 Capital Projects

	Account No.	2023 Actual	2024 Actual	2025 Actual	2025 Budget	Original Budget
Revenue:						
Interest revenue						
3010 INTEREST EARNED	3010	-265	-374	-2,830	2,500	0
Total Interest revenue		**-265**	**-374**	**-2,830**	**2,500**	**0**
Contributions and transfers						
3001 TRANSFERS FROM GENERAL FUND	3001	64,038	65,000	0	65,000	327,277
3990 Fund balance appropriated	3990	0	0	0	395,764	330,813
Total Contributions and transfers		**64,038**	**65,000**	**0**	**460,764**	**658,090**
Total Revenue:		**63,773**	**64,626**	**-2,830**	**463,264**	**658,090**
Expenditures:						
4020 EXPENSES CAPITAL PROJECT	4020	6,613	161,190	7,000	175,000	300,000
Public safety						
Police protection - Animal control						
4022 EXPENSE - COMMITTED FOR POLICE	4022	0	42,424	45,960	45,000	53,000
Total Police protection - Animal control		**0**	**42,424**	**45,960**	**45,000**	**53,000**
Fire protection						
4021 EXPENSES - COMMITTED FOR FIRE T	4021	0	0	75,000	228,264	44,200
Total Fire protection		**0**	**0**	**75,000**	**228,264**	**44,200**
Total Public safety		**0**	**42,424**	**120,960**	**273,264**	**97,200**
Highways and public improvements						
Highways						
4023 EXPENSE - COMMITTED FOR PW VEH	4023	0	0	110,841	15,000	15,000
Total Highways		**0**	**0**	**110,841**	**15,000**	**15,000**
Total Highways and public improvements		**0**	**0**	**110,841**	**15,000**	**15,000**

GARLAND CITY 2025-2026 PROPOSED BUDGET

	Account No.	2023 Actual	2024 Actual	2025 Actual	2025 Budget	Original Budget
Parks, recreation, and public property						
Parks and recreation						
4024 EXPENSES - COMMITTED FOR TRAIL	4024	0	0	0	0	245,890
Total Parks and recreation		**0**	**0**	**0**	**0**	**245,890**
Total Parks, recreation, and public property		**0**	**0**	**0**	**0**	**245,890**
Total Expenditures:		**6,613**	**203,614**	**238,801**	**463,264**	**658,090**
Total Change In Net Position		**57,160**	**-138,989**	**-241,631**	**0**	**0**

40 40 Downtown RDA

	Account No.	2023 Actual	2024 Actual	2025 Actual	2025 Budget	Original Budget
Revenue:						
Interest revenue						
3010 INTEREST EARNED	3010	2,832	4,000	2,881	0	3,500
Total Interest revenue		**2,832**	**4,000**	**2,881**	**0**	**3,500**
Total Revenue:		**2,832**	**4,000**	**2,881**	**0**	**3,500**
Expenditures:						
Transfers						
4022 TRANSFER TO RESERVE	4022	0	0	0	0	3,500
Total Transfers		**0**	**0**	**0**	**0**	**3,500**
Total Expenditures:		**0**	**0**	**0**	**0**	**3,500**
Total Change In Net Position		**2,832**	**4,000**	**2,881**	**0**	**0**

41 41 Industrial RDA

	Account No.	2023 Actual	2024 Actual	2025 Actual	2025 Budget	Original Budget
Revenue:						
Interest revenue						
3010 INTEREST EARNED	3010	9,960	14,065	10,130	800	10,000
Total Interest revenue		**9,960**	**14,065**	**10,130**	**800**	**10,000**
Contributions and transfers						
3002 TRANSFER IN FROM RESERVES	3002	0	0	0	24,200	0
Total Contributions and transfers		**0**	**0**	**0**	**24,200**	**0**
Total Revenue:		**9,960**	**14,065**	**10,130**	**25,000**	**10,000**
Expenditures:						
4020 EXPENSES REDEVELOPMENT AGENCY	4020	0	0	0	25,000	0
Transfers						
4022 TRANSFER TO RESERVE	4022	0	0	0	0	10,000
Total Transfers		**0**	**0**	**0**	**0**	**10,000**
Total Expenditures:		**0**	**0**	**0**	**25,000**	**10,000**
Total Change In Net Position		**9,960**	**14,065**	**10,130**	**0**	**0**

42 42 Fire Department

	Account No.	2023 Actual	2024 Actual	2025 Actual	2025 Budget	Original Budget
Revenue:						
Charges for services						
3001 FUNDRAISER REVENUE	3001	660	-660	0	5,000	0
Total Charges for services		**660**	**-660**	**0**	**5,000**	**0**
Interest revenue						
3010 INTEREST	3010	5,092	7,191	5,179	5,000	200
Total Interest revenue		**5,092**	**7,191**	**5,179**	**5,000**	**200**
Contributions and transfers						
7670 Transfers from Reserves	7670	0	0	0	4,250	6,550
Total Contributions and transfers		**0**	**0**	**0**	**4,250**	**6,550**
Total Revenue:		**5,752**	**6,531**	**5,179**	**14,250**	**6,750**
Expenditures:						
Public safety						
Fire protection						
4020 FUNDRAISER EXPENSE	4020	3,400	-2,971	0	5,000	0
4021 FLOWERS & GIFTS	4021	0	1,535	100	1,000	1,000
4022 EAT NIGHTS	4022	409	502	183	1,500	1,500
4023 SOCIAL EVENTS	4023	3,238	2,316	1,088	3,000	1,500
4025 EQUIPMENT-SUPPLIES & MAINT	4025	693	-50	774	2,000	1,000
4033 EDUCATION AND TRAINING	4033	800	0	0	750	750
4061 MISC SUPPLIES - FIRE	4061	0	0	0	500	500
4062 MISC SUPPLIES - EMS	4062	0	0	0	500	500
Total Fire protection		**8,541**	**1,332**	**2,145**	**14,250**	**6,750**
Total Public safety		**8,541**	**1,332**	**2,145**	**14,250**	**6,750**
Total Expenditures:		**8,541**	**1,332**	**2,145**	**14,250**	**6,750**
Total Change In Net Position		**-2,789**	**5,199**	**3,035**	**0**	**0**

46 46 Charity Theater

	Account No.	2023 Actual	2024 Actual	2025 Actual	2025 Budget	Original Budget
Revenue:						
Interest revenue						
3010 INTEREST	3010	121	171	123	200	200
Total Interest revenue		**121**	**171**	**123**	**200**	**200**
Miscellaneous revenue						
3001 DONATIONS - CHARITY THEATER	3001	8,480	1,982	0	4,800	4,800
3002 DONATIONS - CHILDREN'S THEATER	3002	994	6,992	9,988	5,000	7,000
Total Miscellaneous revenue		**9,473**	**8,974**	**9,988**	**9,800**	**11,800**
Total Revenue:		**9,594**	**9,145**	**10,111**	**10,000**	**12,000**
Expenditures:						
Miscellaneous						
4020 EXPENSES - CHARITY THEATER	4020	8,098	742	0	5,000	6,000
4021 EXPENSES - CHILDREN'S THEATER	4021	1,015	5,345	6,501	5,000	6,000
Total Miscellaneous		**9,113**	**6,087**	**6,501**	**10,000**	**12,000**
Total Expenditures:		**9,113**	**6,087**	**6,501**	**10,000**	**12,000**
Total Change In Net Position		**481**	**3,058**	**3,611**	**0**	**0**

GARLAND CITY 2025-2026 PROPOSED BUDGET

51 51 Water Fund	Account No.	2023 Actual	2024 Actual	2025 Actual	2025 Budget	Original Budget
Income From Operations:						
Operating income						
3710 WATER SALES	3710	275,724	296,393	333,979	320,000	350,000
3720 CONNECTION FEES	3720	2,074	4,888	4,675	1,500	60,000
3730 PENALTIES	3730	6,320	10,563	11,547	6,500	12,000
3890 MISCELLANEOUS	3890	26,973	63,897	56,706	35,000	5,000
Total Operating income		**311,091**	**375,740**	**406,907**	**363,000**	**427,000**
Operating expense						
4011 SALARIES/WAGES- FULL TIME	4011	54,575	82,119	76,955	90,000	75,000
4012 SALARIES/WAGES- PART TIME	4012	4,025	0	2,346	7,500	8,000
4013 EMPLOYEE BENEFITS	4013	18,637	21,628	18,713	30,000	30,000
4021 BOOKS, SUBSCRIPTIONS, MEMBERSI	4021	6,912	3,461	3,601	2,500	4,000
4023 TRAVEL	4023	2,055	576	767	2,000	2,000
4024 OFFICE SUPPLIES AND EXPENSE	4024	2,803	2,338	1,848	2,500	2,500
4025 EQUIPMENT-SUPPLIES & MAINT	4025	29,133	54,484	77,314	60,000	60,000
4026 BLDGS & GROUNDS - SUP & MAINT	4026	19,326	9,418	32	15,500	15,500
4027 UTILITIES	4027	39,785	46,898	47,498	50,000	50,000
4028 PHONE & INTERNET	4028	2,505	2,133	1,341	3,000	3,000
4030 FUEL EXPENSE	4030	3,366	3,570	2,126	3,500	3,500
4031 PROFESSIONAL & TECH SERV	4031	15,025	10,143	6,161	10,000	10,000
4032 ENGINEERING FEES	4032	0	0	0	0	13,950
4033 EDUCATION AND TRAINING	4033	1,824	1,991	834	2,000	2,000
4034 PROCESSING FEES	4034	0	2,819	2,360	0	3,000
4045 IMPACT FEE EXPENSE	4045	0	0	0	0	50,000
4051 INSURANCE AND SURETY BONDS	4051	2,919	3,049	4,592	3,500	4,800
4060 CLOTHING ALLOWANCE	4060	243	844	815	1,000	1,250
4061 MISCELLANEOUS SUPPLIES	4061	181	93	0	0	250
4062 MISCELLANEOUS SERVICES	4062	285	64	0	0	250
4065 DEPRECIATION	4065	63,854	71,360	0	50,000	50,000
Total Operating expense		**267,453**	**316,989**	**247,301**	**333,000**	**389,000**
Total Income From Operations:		**43,638**	**58,751**	**159,606**	**30,000**	**38,000**
Non-Operating Items:						
Non-operating income						
3810 INTEREST EARNINGS	3810	-27,371	21,440	-30,327	2,000	2,000
3870 TRANSFERS FROM OTHER FUNDS	3870	0	0	0	0	25,000
3886 IMPACT FEE WATER	3886	48,493	68,136	79,019	20,000	50,000
Total Non-operating income		**21,122**	**89,576**	**48,692**	**22,000**	**77,000**
Non-operating expense						
4071 CAPITAL OUTLAY EQUIP.	4071	0	0	133,823	15,000	15,000
4073 CAPITAL OUTLAY - IMPROVEMENTS	4073	0	0	0	37,000	0
4075 CAPITAL OUTLAY - SPECIAL PROJ	4075	0	0	0	0	100,000
Total Non-operating expense		**0**	**0**	**133,823**	**52,000**	**115,000**
Total Non-Operating Items:		**21,122**	**89,576**	**-85,131**	**-30,000**	**-38,000**
Total Income or Expense		**64,760**	**148,327**	**74,475**	**0**	**0**

GARLAND CITY 2025-2026 PROPOSED BUDGET

52 52 Sewer Fund

	Account No.	2023 Actual	2024 Actual	2025 Actual	2025 Budget	Original Budget
Income From Operations:						
Operating income						
3710 SEWER SALES	3710	476,960	557,210	725,385	720,000	850,000
3720 CONNECTION FEES	3720	0	38,188	0	0	0
3890 MISCELLANEOUS	3890	40,371	78,012	75,313	35,000	45,000
Total Operating income		**517,331**	**673,410**	**800,698**	**755,000**	**895,000**
Operating expense						
4011 SALARIES/WAGES-FULL TIME	4011	64,415	60,683	78,286	90,000	75,000
4012 SALARIES/WAGES- PART TIME	4012	5,321	0	1,590	5,000	8,000
4013 EMPLOYEE BENEFITS	4013	102,284	29,748	36,078	48,000	30,000
4021 BOOKS, SUBSCRIPTIONS & MEMBER	4021	6,710	1,764	1,746	5,000	5,000
4023 TRAVEL	4023	353	535	50	1,000	2,000
4024 OFFICE SUPPLIES AND EXPENSE	4024	3,380	3,770	3,668	5,000	5,000
4025 EQUIPMENT-SUPPLIES & MAINT	4025	18,079	16,354	34,573	25,000	35,000
4026 BLDGS & GROUNDS - SUP & MAINT	4026	4,931	4,356	250	5,000	5,000
4027 UTILITIES	4027	56,810	69,118	55,436	60,000	66,000
4028 PHONE & INTERNET	4028	2,988	2,522	1,533	2,500	2,500
4030 FUEL EXPENSE	4030	3,366	4,105	2,126	4,000	4,000
4031 PROFESSIONAL & TECH SERV	4031	14,760	19,961	6,878	10,000	10,000
4032 SAMPLES & TESTING	4032	0	0	3,730	12,000	12,000
4033 EDUCATION AND TRAINING	4033	274	978	321	1,000	2,000
4034 PROCESSING FEES	4034	0	5,691	7,566	4,000	7,000
4035 ENGINEERING FEES	4035	0	0	0	0	10,000
4041 SEWAGE TREATMENT	4041	1,153	0	0	0	0
4045 IMPACT FEE EXPENSE	4045	0	0	0	0	32,250
4051 INSURANCE AND SURETY BONDS	4051	14,212	15,893	19,647	20,000	23,000
4060 CLOTHING ALLOWANCE	4060	204	594	680	1,000	1,250
4061 MISCELLANEOUS SUPPLIES	4061	181	93	0	0	250
4062 MISCELLANEOUS SERVICES	4062	0	81	0	0	250
4065 DEPRECIATION	4065	141,747	243,675	0	100,000	80,000
4075 CAPITAL OUTLAY - SPECIAL PROJE	4075	0	0	0	0	143,000
Total Operating expense		**441,167**	**479,921**	**254,160**	**398,500**	**558,500**
Total Income From Operations:		**76,163**	**193,489**	**546,538**	**356,500**	**336,500**
Non-Operating Items:						
Non-operating income						
3795 USDA Grants	3795	463,857	217,868	0	0	0
3810 INTEREST EARNINGS	3810	-17,227	-24,278	-17,455	1,000	1,000
3886 IMPACT FEE SEWER	3886	34,182	61,235	64,837	40,000	45,000
Total Non-operating income		**480,813**	**254,825**	**47,382**	**41,000**	**46,000**
Non-operating expense						
4071 CAPITAL OUTLAY - EQUIP	**4071**	**0**	**0**	**0**	**15,000**	**0**
4073 CAPITAL OUTLAY - IMPROVEMENTS	4073	0	19,672	73,128	0	0
4081 DEBT SERVICE - PRINCIPAL	4081	-15,329	0	382,416	382,500	382,500
4082 DEBT SERVICE - INTEREST	4082	201,620	202,430	0	0	0
Total Non-operating expense		**186,291**	**222,102**	**455,544**	**397,500**	**382,500**
Total Non-Operating Items:		**294,521**	**32,723**	**-408,162**	**-356,500**	**-336,500**
Total Income or Expense		**370,685**	**226,212**	**138,376**	**0**	**0**