

**GARLAND CITY 2026-2027 BUDGET REPORT**

<b>10 10 General Fund</b>					
<b>Revenue:</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>2027</b>
<b>Taxes</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
3110 CURRENT YEAR PROPERTY TAXES	588,313	565,008	594,312	840,345	700,000
3115 FEE'S IN LIEU	35,043	33,406	34,119	36,000	36,000
3120 PRIOR YEAR PROPERTY TAXES	13,558	5,790	4,296	10,000	10,000
3130 SALES AND USE TAXES	492,963	552,130	420,372	520,000	525,500
3135 UTILITY REVENUE TAX	97,637	109,248	110,264	115,000	120,000
3140 FRANCHISE TAXES CABLE	8,948	8,111	7,767	9,500	9,500
<b>Total Taxes</b>	<b>1,236,463</b>	<b>1,273,693</b>	<b>1,171,131</b>	<b>1,530,845</b>	<b>1,401,000</b>
<b>Licenses and permits</b>					
3210 BUSINESS LICENSES	2,315	3,055	2,252	3,500	3,000
3220 SUBDIVISION FEES	43,131	27,453	95,857	50,000	45,000
3221 BUILDING PERMITS	224,362	153,261	103,175	95,000	95,000
3222 State 1% FEE	0	0	214	5,000	1,000
3225 ANIMAL LICENSES	1,065	1,270	1,240	1,500	1,500
<b>Total Licenses and permits</b>	<b>270,874</b>	<b>185,039</b>	<b>202,739</b>	<b>155,000</b>	<b>145,500</b>
<b>Intergovernmental revenue</b>					
3323 FEDERAL GRANTS - FIRE	0	61,500	0	0	0
3336 STATE GRANTS - UEN WIFI	0	8,242	0	0	0
3337 STATE GRANTS - LIBRARY SPANISH	6,996	0	0	0	0
3338 STATE GRANTS	314,750	227,276	32,700	0	0
3339 STATE GRANTS - HOTSPOTS	0	1,856	0	0	0
3340 STATE GRANTS - CDBG	0	124,443	111,057	0	0
3341 STATE GRANTS - LIBRARY CLEF	5,379	4,702	5,192	5,000	5,000
3342 STATE GRANTS - FIRE	3,771	0	0	0	0
3345 FEDERAL GRANTS - LIBRARY LSTA	3,992	0	4,972	7,000	0
3346 STATE GRANTS - LIBRARY CREATIVE AGING	2,600	1,500	1,620	0	0
3347 FEDERAL GRANTS - USL BORROWER SUPP	0	152	101	0	0
3348 FEDERAL GRANTS - ENHANCEMENTS	0	3,000	0	0	0
3350 FEDERAL GRANTS - LSTA COMPETITIVE GR	0	0	3,071	0	5,000
3351 LIBRARY GRANT MONEY - PREVIOUS FY RE	0	0	624	0	0
3356 CLASS "C" ROAD FUND ALLOTMENT	292,124	267,563	241,485	230,000	380,000
3357 STREET BOND	0	4,374,000	15,000	300,000	0
3358 STATE BEER TAX FUND ALLOTMENT	2,187	3,140	2,673	3,100	2,800
3359 UDOT RAILROAD SAFETY GRANT	0	0	90,000	0	0
3360 1400 SOUTH SAFE SIDEWALK STATE GRAN	0	0	61,270	0	0
<b>Total Intergovernmental revenue</b>	<b>631,800</b>	<b>5,077,374</b>	<b>569,765</b>	<b>545,100</b>	<b>392,800</b>
<b>Charges for services</b>					
3422 FIRE PROTECTION	7,440	10,807	11,536	12,000	12,000
3423 POLICE PROTECTION	113,812	113,940	99,121	132,161	0
3423.1 POLICE PROTECTION - DUI SHIFT	0	0	1,106	2,000	0
3424 BUILDING INSPECTION FEES	116,986	51,655	25,271	55,000	35,000
3425 FIRE DEPT RECOVERY FEES	851	541	0	2,500	2,500
3426 EMS CLASS FEES	9,405	0	0	0	0
3427 INITIALIZATION FEES - UTILITIES	1,440	1,980	1,820	2,400	2,400
3428 FIRE INSPECTIONS BUSINESS LICENSES	0	455	170	1,200	1,200
3442 GARBAGE CAN FEES	0	0	4,350	0	3,600
3443 GARBAGE COLLECTION	208,617	253,737	227,969	255,000	265,000
3455 ANIMAL CONTROL & SHELTER FEES	450	275	227	500	0

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	<b>2024</b> □ <b>Actual</b>	<b>2025</b> □ <b>Actual</b>	<b>2026</b> □ <b>Actual</b>	<b>2026</b> □ <b>Budget</b>	<b>2027</b> <b>Budget</b>
3460 SOCCER	7,700	11,847	7,970	12,000	8,000
3461 BASEBALL	3,314	3,348	4,605	5,000	3,100
3462 FALL SOCCER	5,670	0	0	0	0
3464 WRESTLING	4,970	3,780	1,925	3,800	2,000
3473 COOK SHACK	2,394	2,638	2,947	3,000	0
3474 PARK USE FEES	790	1,765	240	2,000	500
3475 SPORTS PROGRAMS	-20	0	0	0	0
3476 LIBRARY BOOK FEES	814	798	584	600	600
3480 GARLAND ARMORY USE FEES	7,850	5,765	505	7,500	5,000
3486 IMPACT FEE PARK	15,768	29,200	28,032	35,000	35,000
3487 IMPACT FEE STORM DRAIN	106,587	14,200	12,110	18,000	18,000
<b>Total Charges for services</b>	<b>614,839</b>	<b>506,731</b>	<b>430,488</b>	<b>549,661</b>	<b>393,900</b>
<b>Fines and forfeitures</b>					
3510 FINES & FORFEITURES (COURT)	24,925	23,483	13,351	25,000	15,000
<b>Total Fines and forfeitures</b>	<b>24,925</b>	<b>23,483</b>	<b>13,351</b>	<b>25,000</b>	<b>15,000</b>
<b>Miscellaneous revenue</b>					
3344 ARPA	284,655	21,873	0	0	0
3349 CPG GRANT - FIRST RESPONDER MENTAL H	0	0	2,000	0	0
3560 FIREMAN DONATION	37,205	16,756	0	0	0
3562 GIRLS LACROSSE	6,199	10,017	9,037	10,000	10,000
3563 BOYS LACROSSE	29,133	10,429	0	0	0
3564 LITTLE LEAGUE FOOTBALL	56,105	43,055	25,895	60,000	55,000
3571 PEER SUPPORT DONATIONS	369	1,158	1,016	0	1,750
3572 GARLAND PARK DONATIONS	0	0	59	0	0
3574 FOOTBALL DONATIONS	9,884	5,184	1,772	5,000	0
3575 LIBRARY DONATIONS	5,250	14,371	2,654	2,000	0
3576 LIBRARY FUNDRAISER	0	186	0	0	0
3578 WHEAT AND BEET BOOTHS / DONATIONS	2,341	2,688	7,661	2,500	2,500
3580 TRAIL PROJECT	0	245,890	0	0	0
3610 INTEREST EARNINGS	55,783	117,326	103,075	115,600	115,000
3640 SALE OF FIXED ASSETS	51,328	15,310	89,426	105,000	164,781
3660 RETURN CHECKS & FEES	800	688	-693	800	800
3690 MISC REVENUES	2,548	10,098	4,563	4,500	4,500
3691 3% CREDIT CARD FEE'S	0	0	430	0	800
<b>Total Miscellaneous revenue</b>	<b>541,602</b>	<b>515,029</b>	<b>246,893</b>	<b>305,400</b>	<b>355,131</b>
<b>Contributions and transfers</b>					
3990 Fund balance appropriated	0	0	0	0	465,069
<b>Total Contributions and transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>465,069</b>
<b>Total Revenue:</b>	<b>3,320,502</b>	<b>7,581,348</b>	<b>2,634,368</b>	<b>3,111,006</b>	<b>3,170,900</b>
<b>Expenditures:</b>					
<b>General government</b>					
<b>Court</b>					
4210 Court INTERLOCAL	0	0	4,500	6,000	6,000
4211 Court SALARIES/WAGES- JUDGE	15,420	10,787	600	5,000	0
4212 Court SALARIES/WAGES- CLERK	14,780	16,762	8,009	10,000	0
4213 Court EMPLOYEE BENEFITS	5,425	4,404	-86	1,400	0
4214 Court TRAVEL	823	1,450	0	0	0

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4224 Court OFFICE SUPPLIES AND EXPENSE	2,203	1,429	26	0	0
4228 Court PHONE & INTERNET	1,590	889	227	400	0
4231 Court PROFESSIONAL & TECHNICAL	516	1,159	256	0	0
4233 Court EDUCATION AND TRAINING	250	250	0	0	0
4262 Court MISCELLANEOUS SERVICES	0	14	0	0	0
<b>Total Court</b>	<b>41,007</b>	<b>37,143</b>	<b>13,532</b>	<b>22,800</b>	<b>6,000</b>
<b>Legal fees</b>					
4530 Court CITY PROSECUTOR	19,080	25,302	8,175	5,000	0
4532 Court PUBLIC DEFENDER	0	850	0	500	0
<b>Total Legal fees</b>	<b>19,080</b>	<b>26,152</b>	<b>8,175</b>	<b>5,500</b>	<b>0</b>
<b>Administrative</b>					
4311 Admin SALARIES/WAGES- FULL TIME	76,920	62,260	62,482	85,000	75,000
4312 Admin SALARIES/WAGES- PART TIME	11,500	21,564	12,082	21,000	25,000
4313 Admin EMPLOYEE BENEFITS	35,033	22,284	21,941	37,000	22,000
4316 Admin BUILDING INSPECTION FEES	87,062	117,853	72,513	50,000	50,000
4317 Admin SUBDIVISION FEES	55,514	44,470	96,438	40,000	40,000
4318 Admin RECORD MANAGEMENT	0	25	2,020	5,000	5,000
4319 Admin IT	0	14,291	10,665	12,500	12,500
4320 Admin CDBG EXPENSE	119,207	201,372	-4,302	0	0
4321 Admin BOOKS, SUBSCRIPTIONS & MEMBER	10,818	11,201	10,348	10,000	12,000
4322 Admin PUBLIC NOTICES	120	666	38	1,000	500
4323 Admin TRAVEL	5,135	5,945	4,666	8,000	6,000
4324 Admin OFFICE SUPPLIES AND EXPENSE	5,322	6,045	3,933	6,200	7,000
4325 Admin EQUIPMENT-SUPPLIES & MAINT	11,060	1,207	668	4,000	4,000
4328 Admin PHONE & INTERNET	2,638	2,667	3,392	3,700	3,800
4329 Admin AUDIT EXPENSE	21,025	45,775	0	30,000	21,000
4330 Admin LEGAL FEES	11,546	22,405	3,150	10,000	25,000
4331 Admin PROFESSIONAL & TECH SERVICE	30,682	40,858	37,405	41,600	41,600
4332 Admin ENGINEERING FEES	3,676	12,242	26,602	20,000	20,000
4333 Admin EDUCATION AND TRAINING	1,340	2,160	2,382	5,000	5,000
4334 Admin PROCESSING FEES	177	2,298	1,836	1,500	2,500
4335 Admin WELLNESS SITE	2,721	27	270	0	1,000
4336 Admin GRANT MONEY SPENT	0	0	344	0	0
4348 Admin ELECTION EXPENSES	3,161	0	3,220	3,000	0
4349 Admin WHEAT AND BEET FUND	20,489	12,509	25,167	15,000	15,000
4350 Admin BEAUTIFICATION FUND	5,850	13,020	7,681	5,000	5,000
4351 Admin INSURANCE AND SURETY BONDS	27,011	17,927	16,275	20,000	18,000
4352 Admin YOUTH COUNCIL EXPENSE	1,249	2,564	1,078	2,700	2,700
4353 Admin PLANNING ASSISTANCE GRANT	221	10,151	0	0	0
4354 Admin VETERANS PROGRAMS	0	230	0	2,000	2,000
4355 Admin COMMUNITY CHRISTMAS PARTY	0	2,580	1,341	3,000	2,000
4361 Admin MISCELLANEOUS SUPPLIES	748	7,932	660	800	1,000
4362 Admin MISCELLANEOUS SERVICES	1,908	1,400	2,130	4,000	4,000
4363 Admin BANK FEES	2,455	3,514	3,705	4,500	4,500
<b>Total Administrative</b>	<b>554,586</b>	<b>709,442</b>	<b>430,132</b>	<b>451,500</b>	<b>433,100</b>
<b>Emergency preparedness</b>					
4412 Emer Prepare SALARIES/WAGES-PART TIME	0	0	0	0	2,500
4413 Emer Prepare EMPLOYEE BENEFITS	0	0	0	0	500
4414 Emer Prepare TRAVEL	559	222	0	1,000	1,000

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	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Budget
4421 Emer Prepare SUBSCRIPTIONS & MEMBERS	0	0	0	0	200
4424 Emer Prepare OFFICE SUPPLIES AND EXPEN	397	334	122	800	800
4425 Emer Prepare BLDS & GROUNDS	3,781	1,119	1,157	500	1,000
4426 Emer Prepare PHONE & INTERNET	739	1,208	1,064	1,500	1,500
4433 Emer Prepare EDUCATION AND TRAINING	139	1,119	58	1,500	1,500
4440 Emer Prepare GRANT - FIRST RESPONDER	0	0	0	0	2,000
4451 Emer Prepare INSURANCE AND SURETY BO	150	243	240	255	300
4461 Emer Prepare SUPPLIES	8,830	2,466	331	2,000	2,000
4462 Emer Prepare PEER SUPPORT TRAINING	25,037	4,772	423	7,100	7,100
4462.1 Emer Prepare PEER SUPPORT DONATION	0	0	1,505	1,000	1,750
4465 ARPA Expense	284,655	21,873	0	0	0
<b>Total Emergency preparedness</b>	<b>324,287</b>	<b>33,357</b>	<b>4,900</b>	<b>15,655</b>	<b>22,150</b>
<b>Total General government</b>	<b>938,960</b>	<b>806,094</b>	<b>456,739</b>	<b>495,455</b>	<b>461,250</b>
<b>Public safety</b>					
<b>Police protection - Animal control</b>					
5611 Police SALARIES/WAGES-FULL TIME	281,046	297,320	254,341	340,000	573,627
5612 Police SALARIES/WAGES-PART TIME	43,984	22,621	48,204	72,000	0
5613 Police EMPLOYEE BENEFITS	153,940	168,915	139,562	185,000	0
5614 Police OVERTIME WAGES	0	0	13,490	18,000	0
5621 Police BOOKS, SUBSCRIPTIONS & MEMBERS	-258	0	114	500	0
5623 Police TRAVEL	4,004	1,272	1,602	2,000	0
5624 Police OFFICE EXPENSE, SUPPLIES & POS	816	411	129	200	0
5625 Police EQUIPMENT	25,414	25,840	8,829	15,000	0
5627 Police VEHICLE MAINTENANCE	0	0	9,657	10,000	0
5628 Police PHONE & JETPACKS	4,129	4,522	4,009	5,000	0
5630 Police FUEL EXPENSE	16,956	19,232	12,320	18,000	0
5631 Police PROFESS. & TECH. SERV. POLICE	288	0	0	200	0
5633 Police EDUCATION AND TRAINING	300	1,925	2,285	2,500	0
5646 Police UNIFORM ALLOWANCE - FULL TIME	4,557	3,392	1,713	4,000	0
5648 Police UNIFORM ALLOWANCE - PART TIME	451	520	3,085	1,500	0
5649 Police ANIMAL CONTROL EXPENSE	89	90	111	100	0
5651 Police INSURANCE AND SURETY BONDS	1,559	5,575	4,875	6,000	0
5672 Police CAPITAL OUTLAY - OUTFIT CAR	5,000	18,696	0	20,000	0
<b>Total Police protection - Animal control</b>	<b>542,274</b>	<b>570,333</b>	<b>504,326</b>	<b>700,000</b>	<b>573,627</b>
<b>Fire protection</b>					
5710 Fire COUNTY WAGES	1,304	5,540	893	5,000	2,500
5711 Fire CITY WAGES	58,607	44,919	9,931	25,000	40,000
5712 Fire EMS WAGES	3,306	3,827	2,475	4,000	4,000
5713 Fire EMPLOYEE BENEFITS	11,913	11,833	3,142	8,000	5,000
5714 Fire OFFICER STIPEND	0	-667	5,500	11,000	11,000
5721 Fire MEMBERSHIPS, BOOKS AND SUBSCRIP	991	1,820	3,424	2,000	2,500
5723 Fire TRAVEL	0	1,401	0	1,000	1,000
5724 Fire OFFICE SUPPLIES AND EXPENSE	1,130	770	981	1,000	1,000
5725 Fire SUPPLIES & EQUIPMENT	5,493	10,890	8,715	7,000	10,000
5726 Fire BLDS & GROUNDS - SUPPLIES & MAIN	0	24	492	500	1,000
5727 Fire UTILITIES	1,840	2,974	3,928	4,500	4,500
5728 Fire PHONE & INTERNET	2,715	3,140	4,166	3,700	4,200
5730 Fire FUEL EXPENSE	2,556	2,901	2,679	3,500	3,500
5731 Fire GRANT MONEY SPENT	3,970	61,300	645	0	0

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5733 Fire EDUCATION AND TRAINING	3,189	1,522	501	4,000	4,000
5739 Fire EMS CLASS	8,875	0	-63	0	0
5740 Fire MED SUPPLIES & EQUIPMENT	1,804	1,816	594	2,000	2,500
5741 Fire TURNOUT GEAR/PPE	6,628	1,359	788	5,000	12,000
5742 Fire SCBA'S	23,705	23,411	23,411	23,411	23,411
5747 Fire FIREMAN DONATIONS SPENT	30,346	4,079	0	0	0
5748 Fire UNIFORMS	2,024	1,071	0	3,000	3,000
5751 Fire INSURANCE AND SURETY BONDS	3,002	6,347	8,479	6,600	5,510
5760 Fire FLEET MAINTENANCE	2,254	194	2,119	4,600	4,600
5761 Fire RECORDS MANAGEMENT	16,404	13,257	15,095	12,000	12,000
<b>Total Fire protection</b>	<b>192,054</b>	<b>203,728</b>	<b>97,896</b>	<b>136,811</b>	<b>157,221</b>
<b>Liquor Law</b>					
5525 Beer Tax Funds EQUIP.-SUPPLIES-EXPENSE	0	9,447	0	3,100	0
<b>Total Liquor Law</b>	<b>0</b>	<b>9,447</b>	<b>0</b>	<b>3,100</b>	<b>0</b>
<b>Code Enforcement</b>					
5812 Code Enforcement SALARIES/WAGES	0	0	0	0	32,000
5813 Code Enforcement EMPLOYEE BENEFITS	0	0	0	0	3,000
5821 Code Enforcement BOOKS, SUBSCRIPTIONS	0	0	0	0	1,000
5823 Code Enforcement TRAVEL	0	0	0	0	800
5824 Code Enforcement OFFICE EXPENSE, SUPPL	0	0	0	0	500
5827 Code Enforcement VEHICLE MAINTENANCE	0	0	0	0	300
5828 Code Enforcement PHONE & INTERNET	0	0	0	0	1,500
5830 Code Enforcement FUEL EXPENSE	0	0	0	0	1,000
5831 Code Enforcement PROFESS. & TECH. SERV	0	0	0	0	200
5833 Code Enforcement EDUCATION AND TRAIN	0	0	0	0	500
5848 Code Enforcement UNIFORM ALLOWANCE	0	0	0	0	500
5851 Code Enforcement INSURANCE AND SURET	0	0	0	0	500
5872 Code Enforcement CAPITAL OUTLAY - VEHI	0	0	0	0	7,000
<b>Total Code Enforcement</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,800</b>
<b>Total Public safety</b>	<b>734,328</b>	<b>783,507</b>	<b>602,222</b>	<b>839,911</b>	<b>779,648</b>
<b>Highways and public improvements</b>					
<b>Highways</b>					
6011 Streets SALARIES/WAGES-FULL TIME	49,854	7,402	60,319	90,000	80,000
6012 Streets SALARIES/WAGES- PART TIME	0	1,874	1,680	8,000	10,000
6013 Streets EMPLOYEE BENEFITS	14,442	2,174	15,356	40,000	20,000
6023 Streets TRAVEL	0	0	0	500	0
6025 Streets EQUIP-SUPPLIES & MAINT	8,753	21,408	14,139	25,000	25,000
6026 Streets CLASS "C" ROAD IMPROVEMENTS	331,863	75,840	163,228	120,000	590,000
6027 Streets UTILITIES - STREET LIGHTS	17,273	18,594	17,425	21,000	20,000
6028 Streets PHONE & INTERNET	758	760	663	1,000	1,000
6029 Streets RAILROAD SAFETY GRANT EXPENSE	0	0	15,495	0	70,000
6030 Streets FUEL EXPENSE	3,934	2,126	2,421	3,000	3,000
6031 Streets PROFESSIONAL & TECH SERVICE	6,788	15,366	-9,767	6,000	6,000
6032 Streets ENGINEERING FEES	0	0	22,470	25,000	25,000
6033 Streets EDUCATION AND TRAINING	57	81	313	1,000	1,000
6034 Streets WATER - RETENTION PONDS	0	0	0	0	8,000
6045 Streets STORM DRAIN IMPACT FEE	0	164,098	0	0	0
6051 Streets INSURANCE AND SURETY BONDS	685	2,011	1,749	2,100	1,950

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6060 Streets CLOTHING ALLOWANCE	234	0	745	1,250	1,250
6061 Streets MISCELLANEOUS SUPPLIES	181	0	0	250	250
6062 Streets MISCELLANEOUS SERVICES	622	653	0	250	250
6074 Streets CAPITAL OUTLAY	896,540	3,379,270	85,717	300,000	0
<b>Total Highways</b>	<b>1,331,982</b>	<b>3,691,656</b>	<b>391,951</b>	<b>644,350</b>	<b>862,700</b>
<b>Sanitation</b>					
6212 Garbage SALARIES/WAGES-ADMIN COSTS	0	438	2,901	7,500	5,000
6213 Garbage EMPLOYEE BENEFITS	0	45	731	2,000	1,000
6224 Garbage OFFICE SUPPLIES AND EXPENSE-P	2,314	1,073	2,508	3,500	4,000
6234 Garbage PROCESSING FEES	1,182	2,068	1,558	2,000	2,000
6244 Garbage NEW GARBAGE CANS	0	13,441	13,581	14,000	14,000
6262 Garbage CONTRACT GARBAGE COLLECTION	193,159	181,481	163,665	175,000	190,000
<b>Total Sanitation</b>	<b>196,655</b>	<b>198,546</b>	<b>184,944</b>	<b>204,000</b>	<b>216,000</b>
<b>Total Highways and public improvements</b>	<b>1,528,637</b>	<b>3,890,201</b>	<b>576,895</b>	<b>848,350</b>	<b>1,078,700</b>
<b>Parks, recreation, and public property</b>					
<b>Parks and recreation</b>					
7011 Park & Rec WAGES	5,076	8,409	23,333	72,000	45,000
7012 Park & Rec SPORTS WAGES	19,497	13,200	240	6,100	0
7013 Park & Rec EMPLOYEE BENEFITS	2,259	2,058	2,127	7,000	4,000
7015 Park & Rec FOOTBALL WAGES	150	0	0	0	0
7020 Park & Rec W&B COOK SHACK EXPENSES	3,129	4,973	2,982	3,500	3,000
7021 Park & Rec BOOKS, SUBSCRIPTIONS & MEN	0	0	182	200	200
7023 Park & Rec TRAVEL	53	51	0	500	0
7024 Park & Rec OFFICE SUPPLIES AND EXPENSE	383	336	27	350	350
7025 Park & Rec EQUIPMENT-SUPPLIES & MAINT	2,182	4,077	1,744	1,500	2,000
7026 Park & Rec BLDGS & GROUNDS - SUPP & M	36,550	16,505	20,785	20,000	22,000
7027 Park & Rec UTILITIES	7,655	1,921	2,416	2,200	20,000
7028 Park & Rec PHONE & INTERNET	0	4,749	4,136	4,800	4,000
7029 Park & Rec WATER & SEWER	0	0	171	0	10,000
7030 Park & Rec FUEL EXPENSE	0	0	0	0	1,000
7031 Park & Rec ENGINEERING FEES	0	0	10,000	0	0
7045 Park & Rec IMPACT FEE EXPENSE	15,605	0	0	18,000	18,000
7051 Park & Rec INSURANCE AND SURETY BOND	748	937	1,014	1,000	1,200
7057 Park & Rec LITTLE LEAGUE FOOTBALL	38,961	28,795	32,808	45,000	55,000
7058 Park & Rec BOYS LACROSSE	20,271	29,714	0	0	0
7059 Park & Rec GIRLS LACROSSE	6,119	8,542	8,326	10,000	10,000
7062 Park & Rec MISCELLANEOUS SERVICES	303	0	0	0	0
7063 Park & Rec SOCCER	6,049	10,221	4,889	11,000	8,000
7064 Park & Rec BASEBALL	7,679	4,306	1,469	5,000	3,100
7065 Park & Rec FALL SOCCER	4,892	0	0	0	0
7067 Park & Rec WRESTLING	1,106	1,031	410	2,000	1,925
7068 Park & Rec FOOTBALL DONATIONS SPENT	2,828	2,702	11,265	9,538	0
<b>Total Parks and recreation</b>	<b>181,494</b>	<b>142,529</b>	<b>128,324</b>	<b>219,688</b>	<b>208,775</b>
<b>Armory</b>					
5111 Facilities SALARIES/WAGES- FULL TIME	0	0	165	0	0
5112 Facilities SALARIES/WAGES-PART TIME	3,148	1,519	93	6,000	7,000
5113 Facilities EMPLOYEE BENEFITS	287	240	70	1,000	1,000
5125 Facilities EQUIPMENT-SUPPLIES & MAINT	2,933	4,745	2,493	2,000	2,500

**GARLAND CITY 2026-2027 BUDGET REPORT**

	<b>2024</b> <b>Actual</b>	<b>2025</b> <b>Actual</b>	<b>2026</b> <b>Actual</b>	<b>2026</b> <b>Budget</b>	<b>2027</b> <b>Budget</b>
5126 Facilities BLDGS & GROUNDS - SUP & MAIN	29,297	20,646	5,798	16,000	16,000
5127 Facilities UTILITIES	20,507	14,246	13,222	18,000	20,000
5128 Facilities PHONE & INTERNET	957	788	1,134	1,300	1,500
5151 Facilities INSURANCE AND SURETY BONDS	5,341	5,521	4,888	5,700	5,300
<b>Total Armory</b>	<b>62,471</b>	<b>47,705</b>	<b>27,863</b>	<b>50,000</b>	<b>53,300</b>
<b>Library</b>					
7511 Library SALARIES/WAGES	68,287	66,929	65,481	94,000	84,000
7513 Library EMPLOYEE BENEFITS	5,304	5,575	5,039	8,500	7,000
7517 Library JETPACKS	4,591	4,099	2,526	3,600	3,600
7519 Library MEMBERSHIPS, FEES & SUBSCRIPTI	4,216	1,291	632	1,500	1,500
7520 Library RECORD MANAGEMENT	460	3,509	2,608	3,000	4,000
7521 Library BOOKS	9,001	7,981	7,997	8,000	8,000
7522 Library DONATIONS SPENT	3,248	11,956	4,772	2,100	0
7523 Library TRAVEL	0	0	0	100	0
7524 Library OFFICE SUPPLIES AND EXPENSE	2,758	2,587	690	2,000	1,500
7525 Library EQUIPMENT-SUPPLIES & MAINT	1,377	1,451	525	1,500	1,200
7526 Library BLDGS & GROUNDS - SUPP & MAIN	654	459	945	1,000	1,000
7527 Library UTILITIES	2,984	3,214	4,209	5,000	5,000
7528 Library TELEPHONE & INTERNET	3,310	2,205	1,577	1,650	1,800
7529 Library GRANT MONEY SPENT-CLEF	5,385	5,263	3,056	5,000	5,000
7530 Library GRANT MONEY SPENT-LSTA	3,992	0	4,972	7,000	0
7531 Library BOOK FEES - SPENT	1,420	492	693	600	600
7533 Library EDUCATION AND TRAINING	466	375	236	300	200
7534 Library GRANT MONEY SPENT - CREATIVE A	2,527	1,273	1,548	0	0
7535 Library GRANT MONEY SPENT - SPANISH	7,141	16	0	0	0
7536 Library GRANT MONEY SPENT - UEN WIFI	9,815	0	0	0	0
7537 Library GRANT MONEY SPENT - USL BORRO	0	266	163	0	0
7538 Library GRANT MONEY SPENT - ENHANCEM	0	3,085	1,800	0	0
7539 Library GRANT MONEY SPENT - LSTA COMP	0	0	3,723	0	0
7540 Library - GARLAND SECURITY AND EASE OF	0	0	4,850	0	0
7551 Library INSURANCE AND SURETY BONDS	0	0	938	1,200	1,032
7559 Library SPANISH PROGRAM	0	481	387	500	0
7560 Library FUNDRAISER SPENT	167	0	0	0	0
7563 Library STORYTIME	1,271	1,212	510	1,000	800
7564 Library SUMMER READING	890	970	431	1,000	1,000
7565 Library CHILDREN'S PROGRAMS	699	786	681	900	700
7566 Library BEANSTACK	972	1,472	613	1,300	1,200
7567 Library TEEN PROGRAMS	454	643	274	500	300
7568 Library ADULT PROGRAMS	535	514	438	600	300
<b>Total Library</b>	<b>141,922</b>	<b>128,103</b>	<b>122,312</b>	<b>151,850</b>	<b>129,732</b>
<b>Total Parks, recreation, and public property</b>	<b>385,887</b>	<b>318,337</b>	<b>278,500</b>	<b>421,538</b>	<b>391,807</b>
<b>Transfers</b>					
7650 TRANSFERS TO CAPITAL PROJECT FUND	65,000	65,000	245,458	327,277	63,000
7890 Budgeted increase in fund balance	0	0	0	0	135,000
<b>Total Transfers</b>	<b>65,000</b>	<b>65,000</b>	<b>245,458</b>	<b>327,277</b>	<b>198,000</b>
<b>Total Expenditures:</b>	<b>3,652,812</b>	<b>5,863,139</b>	<b>2,159,813</b>	<b>2,932,531</b>	<b>2,909,405</b>
<b>Total Change In Net Position</b>	<b>-332,310</b>	<b>1,718,209</b>	<b>474,554</b>	<b>178,475</b>	<b>258,995</b>

**GARLAND CITY 2026-2027 BUDGET REPORT**

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Budget
<b>Non-operating expense</b>					
6075 Streets DEBT SERVICE - PRINCIPAL 2024A	0	76,317	79,103	76,317	82,000
6076 Streets DEBT SERVICE - INTEREST 2024A	0	54,349	51,563	54,349	48,680
6078 Streets DEBT SERVICE - INTEREST 2024B	0	46,609	127,115	46,609	127,115
6079 Streets DEBT SERVICE - ADMIN FEES	0	149,619	2,400	1,200	1,200
<b>Total Non-operating expense</b>	<b>0</b>	<b>326,894</b>	<b>260,181</b>	<b>178,475</b>	<b>258,995</b>
<b>Total Non-Operating Items:</b>	<b>0</b>	<b>326,894</b>	<b>260,181</b>	<b>178,475</b>	<b>258,995</b>
<b>Total Income or Expense</b>	<b>0</b>	<b>326,894</b>	<b>260,181</b>	<b>178,475</b>	<b>258,995</b>
<b>30 30 Capital Projects</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Actual</b>	<b>2026 Budget</b>	<b>2027 Budget</b>
<b>Revenue:</b>					
<b>Intergovernmental revenue</b>					
3650 PROCEEDS FROM DEBT	0	279,378	0	0	0
<b>Total Intergovernmental revenue</b>	<b>0</b>	<b>279,378</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest revenue</b>					
3010 INTEREST EARNED	-374	3,354	1,683	0	1,700
<b>Total Interest revenue</b>	<b>-374</b>	<b>3,354</b>	<b>1,683</b>	<b>0</b>	<b>1,700</b>
<b>Contributions and transfers</b>					
3001 TRANSFERS FROM GENERAL FUND	65,000	65,000	245,458	327,277	60,500
3990 Fund balance appropriated	0	0	0	330,813	245,890
<b>Total Contributions and transfers</b>	<b>65,000</b>	<b>65,000</b>	<b>245,458</b>	<b>658,090</b>	<b>306,390</b>
<b>Total Revenue:</b>	<b>64,626</b>	<b>347,732</b>	<b>247,140</b>	<b>658,090</b>	<b>308,090</b>
<b>Expenditures:</b>					
4020 EXPENSES CAPITAL PROJECT	161,190	64,084	24,967	300,000	0
Public safety					
Police protection - Animal control					
4022 EXPENSE - COMMITTED FOR POLICE VEHICLE	42,424	45,960	6,000	53,000	0
<b>Total Police protection - Animal control</b>	<b>42,424</b>	<b>45,960</b>	<b>6,000</b>	<b>53,000</b>	<b>0</b>
<b>Fire protection</b>					
4021 EXPENSES - COMMITTED FOR FIRE TRUCK	0	264,741	44,157	44,200	44,200
<b>Total Fire protection</b>	<b>0</b>	<b>264,741</b>	<b>44,157</b>	<b>44,200</b>	<b>44,200</b>
<b>Total Public safety</b>	<b>42,424</b>	<b>310,701</b>	<b>50,157</b>	<b>97,200</b>	<b>44,200</b>
<b>Highways and public improvements</b>					
<b>Highways</b>					
4023 EXPENSE - COMMITTED FOR PW VEHICLE	0	143,394	10,327	15,000	180,000
<b>Total Highways</b>	<b>0</b>	<b>143,394</b>	<b>10,327</b>	<b>15,000</b>	<b>18,000</b>
<b>Total Highways and public improvements</b>	<b>0</b>	<b>143,394</b>	<b>10,327</b>	<b>15,000</b>	<b>18,000</b>

**GARLAND CITY 2026-2027 BUDGET REPORT**

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Budget
<b>Parks, recreation, and public property</b>					
<b>Parks and recreation</b>					
4024 EXPENSES - COMMITTED FOR TRAILS PRO.	0	0	0	245,890	245,890
<b>Total Parks and recreation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>245,890</b>	<b>245,890</b>
<b>Total Parks, recreation, and public property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>245,890</b>	<b>245,890</b>
<b>Total Expenditures:</b>	<b>203,614</b>	<b>518,179</b>	<b>85,451</b>	<b>658,090</b>	<b>308,090</b>
<b>Total Change In Net Position</b>	<b>-138,989</b>	<b>-170,447</b>	<b>161,689</b>	<b>0</b>	<b>0</b>
<b>40 40 Downtown RDA</b>					
<b>Revenue:</b>					
<b>Interest revenue</b>					
3010 INTEREST EARNED	4,000	435	155	3,500	200
<b>Total Interest revenue</b>	<b>4,000</b>	<b>435</b>	<b>155</b>	<b>3,500</b>	<b>200</b>
<b>Total Revenue:</b>	<b>4,000</b>	<b>435</b>	<b>155</b>	<b>3,500</b>	<b>200</b>
<b>Expenditures:</b>					
<b>Transfers</b>					
4022 TRANSFER TO RESERVE	0	0	0	3,500	200
<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,500</b>	<b>200</b>
<b>Total Expenditures:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,500</b>	<b>200</b>
<b>Total Change In Net Position</b>	<b>4,000</b>	<b>435</b>	<b>155</b>	<b>0</b>	<b>0</b>
<b>41 41 Industrial RDA</b>					
<b>Revenue:</b>					
<b>Interest revenue</b>					
3010 INTEREST EARNED	14,065	15,563	10,536	10,000	10,000
<b>Total Interest revenue</b>	<b>14,065</b>	<b>15,563</b>	<b>10,536</b>	<b>10,000</b>	<b>10,000</b>
<b>Total Revenue:</b>	<b>14,065</b>	<b>15,563</b>	<b>10,536</b>	<b>10,000</b>	<b>10,000</b>
<b>Expenditures:</b>					
<b>Transfers</b>					
4022 TRANSFER TO RESERVE	0	0	0	10,000	10,000
<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>
<b>Total Expenditures:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>
<b>Total Change In Net Position</b>	<b>14,065</b>	<b>15,563</b>	<b>10,536</b>	<b>0</b>	<b>0</b>



**GARLAND CITY 2026-2027 BUDGET REPORT**

<b>51 51 Water Fund</b>	<b>2024</b> □ <b>Actual</b>	<b>2025</b> □ <b>Actual</b>	<b>2026</b> □ <b>Actual</b>	<b>2026</b> □ <b>Budget</b>	<b>2027</b> <b>Budget</b>
<b>Income From Operations:</b>					
<b>Operating income</b>					
3710 WATER SALES	296,393	390,682	640,930	350,000	540,000
3720 CONNECTION FEES	4,888	4,675	47,074	60,000	35,000
3730 PENALTIES	10,563	12,102	11,861	12,000	13,000
3890 MISCELLANEOUS	63,897	8,884	6,974	5,000	6,000
<b>Total Operating income</b>	<b>375,740</b>	<b>416,343</b>	<b>706,839</b>	<b>427,000</b>	<b>694,000</b>
<b>Operating expense</b>					
4011 SALARIES/WAGES- FULL TIME	82,119	72,643	64,932	75,000	105,000
4012 SALARIES/WAGES- PART TIME	0	2,630	1,404	8,000	30,000
4013 EMPLOYEE BENEFITS	21,628	56,765	10,360	30,000	30,000
4021 BOOKS, SUBSCRIPTIONS, MEMBERSH	3,461	3,601	3,046	4,000	4,000
4023 TRAVEL	576	767	0	2,000	4,000
4024 OFFICE SUPPLIES AND EXPENSE	2,338	2,069	2,991	2,500	4,000
4025 EQUIPMENT-SUPPLIES & MAINT	54,484	64,902	142,591	60,000	100,000
4026 BLDGS & GROUNDS - SUP & MAINT	9,418	488	1,366	15,500	100,000
4027 UTILITIES	46,898	41,552	42,223	50,000	50,000
4028 PHONE & INTERNET	2,133	1,399	1,098	3,000	3,000
4030 FUEL EXPENSE	3,570	2,126	2,421	3,500	3,500
4031 PROFESSIONAL & TECH SERV	10,143	6,289	10,481	10,000	10,000
4032 ENGINEERING FEES	0	0	0	13,950	10,000
4033 EDUCATION AND TRAINING	1,991	834	2,107	2,000	4,000
4034 PROCESSING FEES	2,819	2,611	2,091	3,000	4,000
4045 IMPACT FEE EXPENSE	0	0	0	50,000	50,000
4051 INSURANCE AND SURETY BONDS	3,049	4,592	4,604	4,800	6,000
4060 CLOTHING ALLOWANCE	844	815	353	1,250	1,250
4061 MISCELLANEOUS SUPPLIES	93	0	0	250	250
4062 MISCELLANEOUS SERVICES	64	0	0	250	250
4065 DEPRECIATION	71,360	88,492	0	50,000	52,750
<b>Total Operating expense</b>	<b>316,989</b>	<b>352,576</b>	<b>292,067</b>	<b>389,000</b>	<b>572,000</b>
<b>Total Income From Operations:</b>	<b>58,751</b>	<b>63,767</b>	<b>414,772</b>	<b>38,000</b>	<b>122,000</b>
<b>Non-Operating Items:</b>					
<b>Non-operating income</b>					
3810 INTEREST EARNINGS	21,440	31,424	20,299	2,000	20,000
3870 TRANSFERS FROM OTHER FUNDS	0	0	0	25,000	0
3886 IMPACT FEE WATER	68,136	126,841	106,608	50,000	80,000
<b>Total Non-operating income</b>	<b>89,576</b>	<b>158,265</b>	<b>126,907</b>	<b>77,000</b>	<b>100,000</b>
<b>Non-operating expense</b>					
4071 CAPITAL OUTLAY EQUIP.	0	0	0	15,000	20,000
4075 CAPITAL OUTLAY - SPECIAL PROJ	0	0	14,380	100,000	80,000
4084 RESERVE	0	0	0	0	22,000
<b>Total Non-operating expense</b>	<b>0</b>	<b>0</b>	<b>14,380</b>	<b>115,000</b>	<b>122,000</b>
<b>Total Non-Operating Items:</b>	<b>89,576</b>	<b>158,265</b>	<b>112,527</b>	<b>-38,000</b>	<b>-22,000</b>
<b>Total Income or Expense</b>	<b>148,327</b>	<b>222,032</b>	<b>527,299</b>	<b>0</b>	<b>0</b>

**GARLAND CITY 2026-2027 BUDGET REPORT**

<b>52 52 Sewer Fund</b>	<b>2024</b> <b>Actual</b>	<b>2025</b> <b>Actual</b>	<b>2026</b> <b>Actual</b>	<b>2026</b> <b>Budget</b>	<b>2027</b> <b>Budget</b>
<b>Income From Operations:</b>					
<b>Operating income</b>					
3710 SEWER SALES	557,210	802,165	757,208	850,000	900,000
3720 CONNECTION FEES	38,188	0	90,000	0	20,000
3890 MISCELLANEOUS	78,012	0	0	45,000	15,000
<b>Total Operating income</b>	<b>673,410</b>	<b>802,165</b>	<b>847,208</b>	<b>895,000</b>	<b>935,000</b>
<b>Operating expense</b>					
4011 SALARIES/WAGES-FULL TIME	60,683	76,104	56,187	75,000	105,000
4012 SALARIES/WAGES- PART TIME	0	1,875	907	8,000	25,000
4013 EMPLOYEE BENEFITS	29,748	-3,900	13,777	30,000	30,000
4021 BOOKS, SUBSCRIPTIONS & MEMBERS	1,764	1,746	3,426	5,000	5,000
4023 TRAVEL	535	50	1,969	2,000	4,000
4024 OFFICE SUPPLIES AND EXPENSE	3,770	3,879	4,654	5,000	6,000
4025 EQUIPMENT-SUPPLIES & MAINT	16,354	30,913	19,151	35,000	35,000
4026 BLDGS & GROUNDS - SUP & MAINT	4,356	705	1,810	5,000	10,000
4027 UTILITIES	69,118	61,431	78,954	66,000	85,000
4028 PHONE & INTERNET	2,522	1,544	1,490	2,500	2,500
4030 FUEL EXPENSE	4,105	2,126	2,421	4,000	4,000
4031 PROFESSIONAL & TECH SERV	19,961	6,981	10,605	10,000	10,000
4032 SAMPLES & TESTING	0	4,160	10,655	12,000	12,000
4033 EDUCATION AND TRAINING	978	321	1,344	2,000	4,000
4034 PROCESSING FEES	5,691	8,231	6,189	7,000	7,000
4035 ENGINEERING FEES	0	0	99	10,000	10,000
4045 IMPACT FEE EXPENSE	0	0	15,900	32,250	20,000
4051 INSURANCE AND SURETY BONDS	15,893	19,647	21,533	23,000	25,000
4060 CLOTHING ALLOWANCE	594	680	479	1,250	1,250
4061 MISCELLANEOUS SUPPLIES	93	0	0	250	250
4062 MISCELLANEOUS SERVICES	81	0	0	250	250
4065 DEPRECIATION	243,675	361,877	0	80,000	250,000
4075 CAPITAL OUTLAY - SPECIAL PROJE	0	0	54,500	143,000	0
<b>Total Operating expense</b>	<b>479,921</b>	<b>578,370</b>	<b>306,050</b>	<b>558,500</b>	<b>651,250</b>
<b>Total Income From Operations:</b>	<b>193,489</b>	<b>223,795</b>	<b>541,158</b>	<b>336,500</b>	<b>283,750</b>
<b>Non-Operating Items:</b>					
<b>Non-operating income</b>					
3795 USDA Grants	217,868	0	0	0	0
3810 INTEREST EARNINGS	-24,278	-37,570	-24,762	1,000	0
3886 IMPACT FEE SEWER	61,235	140,150	131,741	45,000	100,000
<b>Total Non-operating income</b>	<b>254,825</b>	<b>102,580</b>	<b>106,979</b>	<b>46,000</b>	<b>100,000</b>
<b>Non-operating expense</b>					
4073 CAPITAL OUTLAY - IMPROVEMENTS	19,672	0	13,010	0	0
4081 DEBT SERVICE - PRINCIPAL	0	0	382,416	382,500	383,750
4082 DEBT SERVICE - INTEREST	202,430	198,739	0	0	0
<b>Total Non-operating expense</b>	<b>222,102</b>	<b>198,739</b>	<b>395,426</b>	<b>382,500</b>	<b>383,750</b>
<b>Total Non-Operating Items:</b>	<b>32,723</b>	<b>-96,159</b>	<b>-288,447</b>	<b>-336,500</b>	<b>-283,750</b>
<b>Total Income or Expense</b>	<b>226,212</b>	<b>127,636</b>	<b>252,711</b>	<b>0</b>	<b>0</b>