



# GARLAND

## Mission

We serve to grow public trust and a thriving Garland community, today and for the future.

## CITY OF GARLAND WORK SESSION OF THE CITY COUNCIL

## Vision

Garland will be an engaged and vibrant community that residents proudly call home.

The Garland City Council extends to all visitors a sincere welcome. We value your interest in our community and your participation in the meetings of this governing body. Visit [GarlandTX.gov/Council](https://GarlandTX.gov/Council) for a full list of meeting dates.

The Council Chambers at Garland City Hall is wheelchair accessible, and ADA parking is available on the street as well as in the public parking garage. Persons with disabilities who may need auxiliary aids or services must contact the City Secretary's Office at 972-205-2404 at least two working days prior to the meeting so that appropriate arrangements can be made. Braille is not available.

**NOTICE:** Pursuant to Section 551.127 of the Texas Government Code, one or more members of the City Council may attend this meeting by internet/video remote means. A quorum of the City Council, as well as the presiding officer, will be physically present at the above-identified location. Members of the public that desire to make a public comment must attend the meeting in person.

### PUBLIC COMMENTS ON WORK SESSION ITEMS

Members of the audience may address the City Council on any Work Session item at the beginning of the meeting. Speakers are allowed three minutes each, grouped by agenda item and called in the order of the agenda. Anyone wishing to speak must fill out a speaker card (located at the entrance to the Council Chambers and on the visitor's side of the Work Session Room) and give it to the City Secretary before the Mayor calls the meeting to order. Speakers are limited to addressing items on the Work Session agenda only. Items on a Regular Meeting agenda should be addressed at the respective Regular Meeting. Items not currently on an agenda may be addressed during the citizen comments portion of any Regular Meeting.

### CONSIDER THE CONSENT AGENDA

Council may ask for discussion or further information on any item posted in the consent agenda of the next Regular Meeting. Council may also ask that an item on the consent agenda be pulled and considered for a vote separate from the consent agenda at the next Regular Meeting. All discussions or deliberations are limited to posted agenda items and may not include new or unposted subject matter.

### WRITTEN BRIEFINGS

Council may ask for discussion, further information, or give direction to staff on an item posted as a written briefing.

#### 1. Neighborhood Vitality Matching Grant Funding Request - Fall 2025 Cycle

*Council is requested to consider approval of the Fall 2025 Neighborhood Vitality Matching Grant request from the neighborhoods below:*

1. Heron's Bay
2. Oakcrest Addition
3. Oaks at Stoney Creek

*Unless otherwise directed by Council, this item will be scheduled for formal consideration at the March 3, 2026 Regular Meeting.*

**2. Police Contact Data Report 2025**

*In accordance with the Texas Racial Profiling statute (Texas Code of Criminal Procedure, Chapter 2B, Subchapter B), the Garland Police Department has collected police contact data to identify and respond to racial profiling concerns since its inception. The statute requires the Garland Police Department to submit this report to the Council by March 1 of each year, covering data from the previous calendar year.*

**3. Tax Increment Financing Reinvestment Zone Number Two (TIF #2) Amended Project and Financing Plan**

*At the November 3, 2025 Work Session, staff provided an overview of a TIF #2 Board recommendation to extend the termination date of the zone until December 31, 2045; expand the geographic boundaries of the zone; and, amend the TIF #2 Project and Financing Plan. On December 17, 2025, the TIF #2 Board met and recommended approval of the amended Project and Financing Plan, with allocation of 50% of TIF Funds to the City's General Fund. Unless otherwise directed by Council, this item will be scheduled for formal consideration at the February 17, 2026 Regular Meeting.*

**4. Investment Portfolio Report**

*The Quarterly Investment Portfolio Report is being presented to City Council for review.*

**VERBAL BRIEFINGS**

Council may ask for discussion, further information, or give direction to staff on an item posted as a verbal briefing.

**5. Garland Fire Department and RightSite for Non-Emergency Patients**

*Council is requested to consider approval for Garland Fire Department and Garland Police Department Dispatch to contract with RightSite to assist non-emergency patients and improve ambulance availability. Council considered this item at the February 2, 2026 Work Session. Unless otherwise directed by Council, this item will be scheduled for formal consideration at the February 17, 2026 Regular Meeting.*

**Presenter: Mark Lee, Fire Chief, Larry Movsik, RightSite**

**6. Code Compliance Civil Citation Program**

*Council is requested to consider implementing a civil citation program. This program would help to expedite enforcement and reduce compliance timelines within the city. Unless otherwise directed by Council, this item will be scheduled for formal consideration at the March 3, 2026 Regular Meeting.*

**Presenter: Brian Morris, Director of Code Compliance**

**7. Acquisition of Improved Real Property Located at 201-225 North 10<sup>th</sup> Street**



*Council is requested to consider the purchase of improved real property located at 201-225 North 10th Street from the State of Texas General Land Office (GLO), and to authorize the City Manager to execute such documents necessary to complete the transaction. Unless otherwise directed by Council, this item will be scheduled for formal consideration at the March 3, 2026 Regular Meeting.*  
**Presenter: Niels Brown, Real Estate Director, Ayako Schuster, Economic Development Director**

**8. Acquisition of Improved Real Property Located at 616-618 North 5<sup>th</sup> Street**

*Council is requested to consider the purchase of improved real property located at 616-618 North 5th Street from Absolute Diplomacy, LLC, and to authorize the City Manager to execute such documents necessary to complete the transaction. Unless otherwise directed by Council, this item will be scheduled for formal consideration at the March 3, 2026 Regular Meeting.*  
**Presenter: Niels Brown, Real Estate Director, Amy Rosenthal, Cultural Arts Director**

**9. Transportation, Infrastructure and Mobility (TIM) Committee Report Update**

*Councilmember Thomas Jr., Chair of the TIM Committee, and Staff will brief Council on the Alley Petition Program and the Drainage Participation Program.*  
**Presenter: Joe Thomas Jr., Councilmember, Michael Polocek, Engineering Director**

**10. Administrative Services Committee Report**

*Councilmember Beard, Chair of the Administrative Services Committee and Staff, will brief Council on recommending approval of a one-year engagement with Clear Career Professionals to support the evaluation of Council appointees.*  
**Presenter: Kris Beard, Councilmember**

**11. Public Safety Committee Report - Fire | EMS Stakeholder Committee Update**

*Deputy Mayor Pro Tem Ott, Chair of the Public Safety Committee, and Staff, will brief Council on the work and progress to date of the Fire and EMS Stakeholder Committee.*  
**Presenter: Christopher Ott, Deputy Mayor Pro Tem, Mistie Gardner, Managing Director-Emergency Management**

**12. Community Services Committee Report**

*Councilmember Dutton, Chair of the Community Services Committee, and Staff will present updates on the following items: the Adopt-a-Spot program, referred on March 28, 2025, by Councilmember Bass and seconded by Mayor Hedrick; revisions to the Neighborhood Vitality Matching Grant Guidelines, referred on August 28, 2025, by Councilmember Bass and seconded by Councilmember Dutton; and mailers distributed by third parties, referred on September 15, 2025, by Mayor Pro Tem Lucht and seconded by Councilmember Dutton.*  
**Presenter: Carissa Dutton, Chair, Scott Bollinger, Neighborhood Resources Director**

**13. Legislative & Public Affairs Committee Report**

*Ariel Traub, Managing Director of Legislative & Public Affairs, will discuss the impact of H.R. 1 "One Big Beautiful Bill Act" and ask Council to consider consultant services to explore alcohol retail sales options.*  
**Presenter: Ariel Traub, Managing Director**

## **CONSIDER APPOINTMENTS TO BOARDS AND COMMISSIONS**

Terms are usually staggered whereby at least half of the membership has previous experience. Members are appointed based on qualifications.

### **14. Mayor Dylan Hedrick**

- Subhi Gharbieh - Board of Adjustment

### **15. Council Member Joe Thomas Jr.**

- Edgar Miranda - Plan Commission

## **ANNOUNCE FUTURE AGENDA ITEMS**

A Councilmember, with a second by another member or the Mayor alone, may ask that an item be placed on a future agenda of the City Council or of a committee of the City Council. No substantive discussion of that item will take place at this time.

## **EXECUTIVE SESSION**

The City Council will adjourn into executive session pursuant to sections 551.071, 551.072, 551.074, and 551.087 of the Texas Government Code to deliberate and discuss the following:

- 16. Discuss or deliberate commercial or financial information that the City has received from one or more business prospects that the City seeks to have locate, stay, or expand in the downtown district of the City, and with which the City is conducting economic development negotiations (551.087); including the potential sale, exchange, or value of real property in the vicinity of W. Avenue A and S. 6<sup>th</sup> Street (551.072); and attorney/client communications related to the same (551.071).**
- 17. Consultation with City Attorney to receive legal advice and attorney/client communication regarding contractual obligations and matters related to the Master Telehealth Services Agreement (551.071).**
- 18. Personnel matters related to the hiring of a City Manager (551.074) and to consult with the City Attorney (551.071) regarding the same.**

## **ADJOURN**

All Work Sessions of the Garland City Council are broadcast live on CGTV, Time Warner Cable Channel 16

and Frontier FIOS TV 44. Meetings are rebroadcast at 9 a.m. and 7 p.m. Tuesdays - Sundays. Live streaming and on-demand videos of the meetings are also available online at GarlandTX.tv. Copies of the meetings can be purchased through the City Secretary's Office (audio CDs are \$1 each and DVDs are \$3 each).

NOTICE: The City Council may recess from the open session and convene in a closed executive session if the discussion of any of the listed agenda items concerns one or more of the following matters:

1. Pending/contemplated litigation, settlement offer(s), and matters concerning privileged and unprivileged client information deemed confidential by Rule 1.05 of the Texas Disciplinary Rules of Professional Conduct. Sec. 551.071, Tex. Gov't Code.
2. The purchase, exchange, lease or value of real property, if the deliberation in an open meeting would have a detrimental effect on the position of the City in negotiations with a third person. Sec. 551.072, Tex. Gov't Code.
3. A contract for a prospective gift or donation to the City, if the deliberation in an open meeting would have a detrimental effect on the position of the City in negotiations with a third person. Sec. 551.073, Tex. Gov't Code.
4. Personnel matters involving the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee or to hear a complaint against an officer or employee. Sec. 551.074, Tex. Gov't Code.
5. The deployment, or specific occasions for implementation of security personnel or devices. Sec. 551.076, Tex. Gov't Code.
6. Discussions or deliberations regarding commercial or financial information that the City has received from a business prospect that the City seeks to have to locate, stay, or expand in or near the territory of the City and with which the City is conducting economic development negotiations; or to deliberate the offer of a financial or other incentive to a business prospect of the sort described in this provision. Sec. 551.087, Tex. Gov't Code.
7. Discussions, deliberations, votes, or other final action on matters related to the City's competitive activity, including information that would, if disclosed, give advantage to competitors or prospective competitors and is reasonably related to one or more of the following categories of information:
  - generation unit specific and portfolio fixed and variable costs, including forecasts of those costs, capital improvement plans for generation units, and generation unit operating characteristics and outage scheduling;
  - bidding and pricing information for purchased power, generation, and fuel, and Electric Reliability Council of Texas bids, prices, offers, and related services and strategies;
  - effective fuel and purchased power agreements and fuel transportation arrangements and contracts;
  - risk management information, contracts, and strategies, including fuel hedging and storage;
  - plans, studies, proposals, and analyses for system improvements, additions, or sales, other than transmission and distribution system improvements inside the service area for which the public power utility is the sole certificated retail provider; and
  - customer billing, contract, and usage information, electric power pricing information, system load characteristics, and electric power marketing analyses and strategies. Sec. 551.086; Tex. Gov't Code; Sec. 552.133, Tex. Gov't Code]

Each year, the City Council reviews and updates its goals for the Garland community and City operations. City management uses the goals to guide operational priorities, decision-making and resource allocation.



GARLAND

# STRATEGIC FOCUS AREAS



Safe Community



Well-Maintained City Infrastructure



Reliable, Cost-Efficient Utility Services



Sound Governance and Finances



Vibrant Neighborhoods and Commercial Centers



Customer-Focused City Services



Growing Economic Base



Future-Focused City Organization



Enhanced Quality of Life through Amenities, Arts and Events



Commercially Thriving Downtown



# GARLAND

## CITY COUNCIL STAFF REPORT

1

**Meeting Date:** February 16, 2026

**Title:** Neighborhood Vitality Matching Grant Funding Request - Fall 2025 Cycle

**Submitted by:** Laura De La Vega, Sr. Planner

**Strategic Focus Area:** Vibrant Neighborhoods and Commercial Centers

---

### Issue / Summary

Council is requested to consider approval of the Fall 2025 Neighborhood Vitality Matching Grant funding request from following neighborhoods:

1. Heron's Bay - Flag Poles at Entrances
2. Oakcrest Addition - Neighborhood Entryway Sign & Common Area Hardscaping
3. Oaks at Stoney Creek - Hardscaping along Holford Rd.

---

### Background

Council allocated Neighborhood Vitality Matching Grant funds for Garland neighborhood groups to improve the physical features of their neighborhoods. Projects must provide a public benefit which promotes stronger, safer, and healthier communities. Neighborhood Vitality staff presented the Fall 2025 Matching Grant funding request from the mentioned neighborhoods to the Community Services Committee on January 22, 2026.

The Committee recommended the requests be considered by Council with the following conditions:

1. Heron's Bay must commit to observing proper flag etiquette as outlined by the Flag Code, particularly when retiring their flags.

---

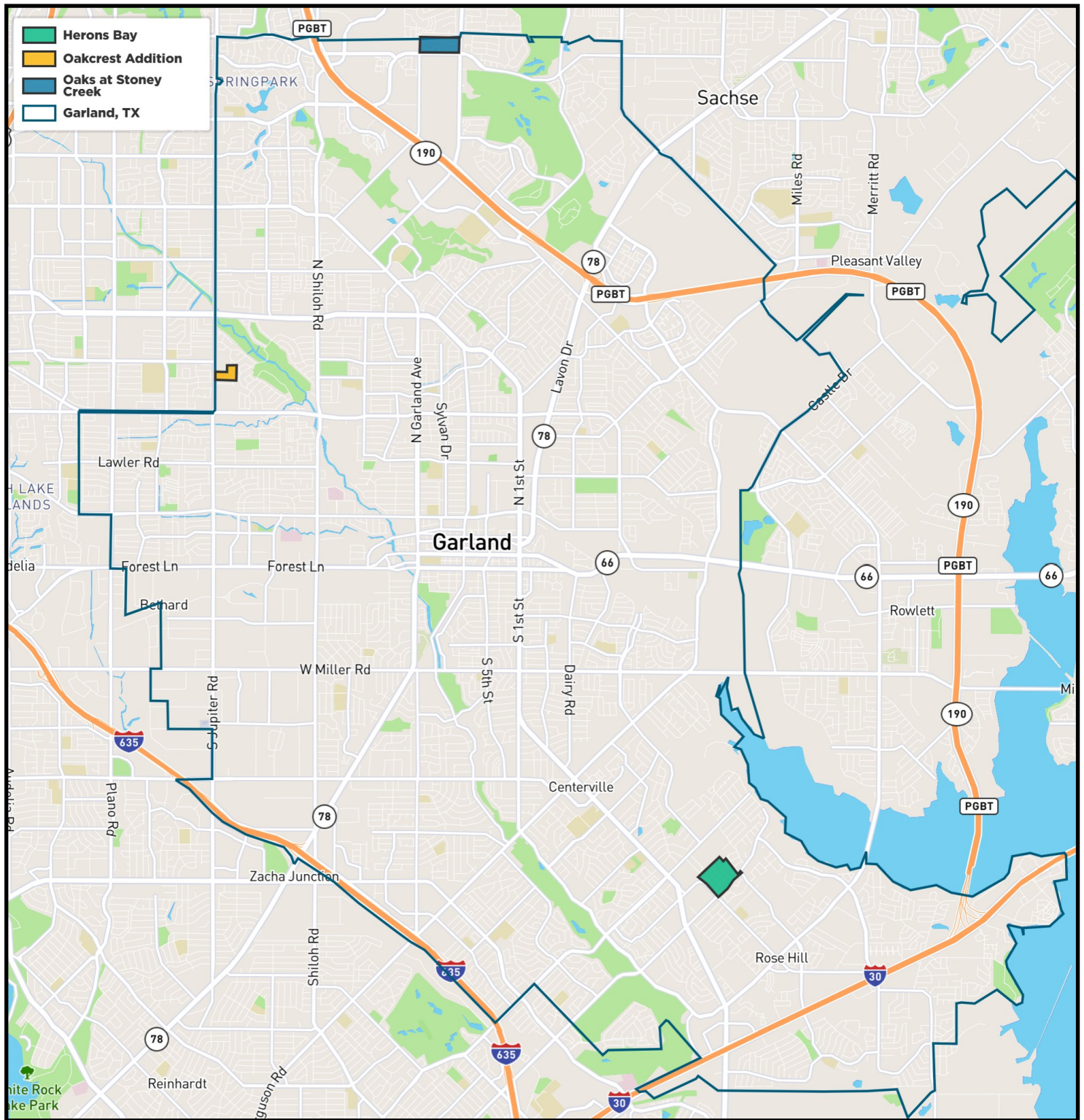
### Consideration / Recommendation

Unless directed otherwise, this item will be scheduled for formal consideration at the March 2, 2026 Regular Meeting.

---

### Attachments

- A. Matching Grant Application Packet - Council



# NEIGHBORHOOD VITALITY MATCHING GRANT

## Fall 2025 Applications



# NEIGHBORHOOD VITALITY MATCHING GRANT

## PROJECT SUMMARY FOR APPLICATION

**Neighborhood Association:** Herons Bay

**Project Name:** Flag Poles

**Project Location:** Sanderling & Rosehill, and Blue Heron & Rosehill Entrances

|                            |             |
|----------------------------|-------------|
| <b>Total Project Cost:</b> | \$13,807.17 |
| <b>Requesting Amount:</b>  | \$11,736.09 |
| <b>Neighborhood Match</b>  | \$2,071.08  |
| <b>Match Percentage:</b>   | 15%         |

### Project Summary:

- Install four (4) flag poles, two (2) at each entrance to the neighborhood. The flag poles will display the American flag and the Texas flag.

### Stated Goals:

“We wish to be always welcoming to our neighborhood. We hold bi-annual events for our families, we are always greeting our neighbors and encouraging our neighbors to be “Texas friendly”! With many of our residents are immigrants from all over the world – make Heron’s Bay Estates a GREAT place to live for all residents!”

### Stated Maintenance:

“Maintenance will entail checking on the cement base and anchors at least annually. The flags themselves will be replaced when weathered.”

**Maps:**





**Site Photos:**



## Location provided by Applicant:



## Community Service Committee Updates:

Neighborhood Vitality staff presented the funding request at the January 22, 2026 Community Service Committee. After review, the committee added the condition that, should this project be approved, the applicant must agree to observe proper flag etiquette, especially when retiring the flag. After notifying the neighborhood of this condition, the HOA responded they are agreeable to comply.

## Staff Comments on Application:

### Neighborhood Vitality:

- Previous comments still apply.

### Engineering:

- All prior comments apply, no new comments.

## Staff Comments on Letter of Intent:

### Neighborhood Vitality:

- Matching Grant applicants are eligible to receive up to \$100,000 within a five-year time frame.
  - May 2022 began the new five (5) year grant period for Heron's Bay with a remaining \$90,820 in eligible matching funds
  - Previously awarded grant projects include:

| Grant Cycle | Project                                                            | Funding Amount | Completed? | Notes                            |
|-------------|--------------------------------------------------------------------|----------------|------------|----------------------------------|
| Spring 2016 | Community Entrance & Lighting                                      | \$10,417.00    | Yes        |                                  |
| Fall 2017   | Entryway Sign at Sanderling and Lighting                           | \$20,400.00    | Yes        |                                  |
| Spring 2018 | Lighting along entrance wall and water feature                     | \$36,800.00    | Yes        |                                  |
| Fall 2018   | Solar Lighting & Sign Toppers                                      | \$31,228.00    | Partially  | Abandoned Solar Lighting Project |
| Spring 2021 | Entrance Enhancements (pondless waterfall feature at both entrance | \$28,000.00    | Yes        |                                  |
| Fall 2022   | Sanderling Entrance Lighting Enhancement                           | \$9,180.00     | Yes        | New Funding Cycle                |

- Flag poles have been previously approved through Matching Grant
  - Fall 2015 – Hills at Firewheel
  - Spring 2018 Creekside Village HOA
- Line-Item Estimates must be included with application
- If permits are required, please be sure to include this cost into your estimates as permit fees are not waived for Matching Grant projects.

- e. All projects must comply with applicable City of Garland codes and policies, and applicable federal, state, and local laws. Projects cannot create a public safety hazard or conflict with existing or approved municipal projects. They must also adhere to the comments from the departments below.
- f. Work may not begin until the application has been approved by City Council and a funding agreement has been signed.

**Building Inspections:**

- a. The flag poles will require permits

**Engineering:**

- a. Per the attached plat, there are 10' utility easements at both intersections.
- b. Locate the flag poles on the HOA lot and not within our public ROW or utility easements.
- c. Existing private irrigation system running through the HOA lot and public ROW; refer to the Irrigation Plan in [record drawing #050531-1](#).
- d. Texas811 should be called to locate the public and private / franchise utility lines prior to installation.

# NEIGHBORHOOD VITALITY MATCHING GRANT

## PROJECT SUMMARY FOR APPLICATION

**Neighborhood Association:** Oakcrest Addition

**Project Name:** Entryway signs, Hardscaping

**Project Location:** Berkner & Jupiter and Berkner & Winter Oak, and Oakcrest Dr.

|                            |             |
|----------------------------|-------------|
| <b>Total Project Cost:</b> | \$14,074.25 |
| <b>Requesting Amount:</b>  | \$11,963.11 |
| <b>Neighborhood Match</b>  | \$2,111.14  |
| <b>Match Percentage:</b>   | 15%         |

### Project Summary:

- Replace existing screening wall panel with a new screening wall panel with an embedded sign on the north side of Berkner & Jupiter entrance.
- Add hardscaping (rocks) to the common area landscaping on the North side of Berkner.

### Stated Goals:

- To identify our neighborhood entrance with a monument sign.
- To beautify and improve our common areas.

### Stated Maintenance:

“Our vendor has instructed us to water the foundation of the monument wall on a regular basis. Our subdivision has a sprinkler system and the HOA will follow their instructions. The landscaper stated that the river rocks should last indefinitely. We plan to contract with his company on a monthly basis to maintain our beds. This is an HOA expense.”



## Maps:





**Site Photos:**





## Staff Comments on Application

### Neighborhood Vitality:

- The hardscaping installation south of Berkner Dr. does not belong to the HOA. Amenities/improvements to properties your HOA does not have the legal right to improve/maintain are not eligible through the Matching Grant.
  - I have deducted \$1,625 from the eligible project costs. Please confirm how many rock boulders will be installed on the north side so I can calculate the appropriate cost to only fund improvements to the north side of Berkner.
- Because the speed study conducted by the Transportation department found that speed humps are not warranted for Berkner and Oakcrest, we are removing speed humps from the scope of eligible projects.
- The entryway feature should not impact driver visibility which is to be determined by the Transportation department.

### Engineering:

- All prior comments apply.
- Verify with the Transportation Dept. if speed humps are permissible. If the Transportation Dept. allows speed humps, then a License Agreement would have to be executed by the HOA with the Engineering Dept. See [Technical Standards Manual](#) Appendix 3D for forms and instructions. This document must be submitted with the Building Permit application to the Building Inspection Dept.

### Transportation:

- A speed study was conducted in the Oakcrest Addition and does not warrant speed humps on Berkner Dr. and Oakcrest Dr.

## Staff Comments on Spring 2025 Letter of Intent Proposal:

### Neighborhood Vitality:

- Matching Grant applicants are eligible to receive up to \$100,000 within a five-year time frame. If approved, the completion of the current project will mark the beginning of their new five-year cycle.

- Line-item estimates must be included with application.
- If permits are required, please be sure to include this cost into your estimates as permit fees are not waived for Matching Grant projects.
- DCAD shows the area south of Berkner is owned by the abutting property owner. If this is not correct, please provide proof of ownership and begin the process of correcting this with DCAD.
- Entryway monument signs are eligible through the Matching Grant program.
- Flag poles have historically been approved through the Matching Grant program.
  - a. Fall 2015 – Hills at Firewheel
  - b. Spring 2018 Creekside Village HOA
- The Community Services Committee and City Council will determine eligibility.
- Hardscaping is eligible through the Matching Grant. Whether adding decorative rock to existing flower beds constitutes hardscaping will be determined by the Community Services Committee and City Council.
- Please provide a detailed landscape drawing indicating how the rock will be incorporated.
- Speed humps are eligible through the Matching Grant. Please request a speed study from the Transportation department to determine if your streets are eligible. For the matching grant application, please include the number of speed humps you are looking to install and cost estimates. You can coordinate with Christina Jasso, [cjasso@garlandtx.gov](mailto:cjasso@garlandtx.gov), (972) 205-2438 from Transportation.
- All projects must comply with applicable City of Garland codes and policies, and applicable federal, state, and local laws. Projects cannot create a public safety hazard or conflict with existing or approved municipal projects. They must also adhere to the comments from the departments below.

### **Building Inspection:**

Permits will be required for the monument sign, flag pole

### **Transportation:**

A speed study would have to be conducted. Please submit the request by email or snail mail. Transportation will look at the street and see what type of streets they are considered. There are two Types (f) and (g) each of them have different design. The applicant can contact Christina Jasso ([cjasso@garlandtx.gov](mailto:cjasso@garlandtx.gov), (972) 205-2438) if they need help submitting their request

### **Engineering**

- FYI, per the attached Oak Crest plats, there is not an HOA common area lot on the south side of Berkner, only on the north side.

- Jupiter & Berkner: there are no public utilities in the parkway on either side of the street, see attached map.
- Construction within the ROW would require a [ROW Permit](#).
- Texas811 should be called to locate the public and private / franchise utility lines prior to installation.

## Staff Comments on Proposal:

### ***Previous Project Summary:***

- *Install entryway monument sign on HOA Common property at Jupiter & Berkner corner entrance.*
- *Add decorative rocks to existing flowerbeds*
- *Install safety lighting, two (2) light poles at Jupiter & Berkner entrances and add light pole on Oakcrest.*
- *Install flag pole and the U.S. Flag in common area entrance at Jupiter & Berkner*

### **Neighborhood Vitality:**

- Matching Grant applicants are eligible to receive up to \$100,000 within a five-year time frame. If approved, the completion of the current project will mark the beginning of their new five-year cycle.
- Line-item estimates must be included with application.
- If permits are required, please be sure to include this cost into your estimates as permit fees are not waived for Matching Grant projects.
- DCAD shows the area south of Berkner is owned by the abutting property owner. If this is not correct, please provide proof of ownership and begin the process of correcting this with DCAD.
- Entryway monument signs are eligible through the Matching Grant program.
- New safety lighting is eligible through the Matching Grant.
  - Please clarify if this will be privately owned or publicly owned.
  - For the application, include exact locations of lights, images of the types of lights to be installed, and clarify who will pay for the service.
- Flag poles have historically been approved through the Matching Grant program. Community Services Committee and City Council will determine eligibility.
- Hardscaping is eligible through the Matching Grant. Whether adding decorative rock to existing flower beds constitutes hardscaping will be determined by Community Services Committee and City Council.
- Please provide a detailed landscape drawing indicating how the rock will be incorporated.



- All projects must comply with applicable City of Garland codes and policies, and applicable federal, state, and local laws. Projects cannot create a public safety hazard or conflict with existing or approved municipal projects. They must also adhere to the comments from the departments below.

### **Engineering:**

- Please clarify locations of entry way signs and light poles. Per the attached Oak Crest plats, there is no HOA lot on the south side of Berkner, only on the north side. There is a GP&L Easement shown on the 2312-2314 Oakcrest lots; contact GP&L for more information on their requirements.
- Any private lighting improvements within the public ROW would require a License Agreement to be executed with the Engineering Dept. See [Technical Standards Manual Appendix 3D](#) for assistance.
- Jupiter & Berkner: there are no public utilities in the parkway on either side of the street, see attached map.
- 2312-2314 Oakcrest: there is a public water main (blue) and public storm pipe (purple) within the parkway in front of these houses, see attached COG Utilities Map. Any proposed light posts would need to be located sufficiently away from these pipes.
- Construction within the ROW would require a [ROW Permit](#).
- Texas811 should be called to locate the public and private / franchise utility lines prior to installation.

### **Building Inspection:**

- Permits will be required for the monument sign, flag pole and electrical for lighting.

### **Garland Power & Light**

- After assessing the area, there are several locations that could use lighting where no cost will be associated. Any additional lighting will require a cost for installation.

# **NEIGHBORHOOD VITALITY MATCHING GRANT**

## **PROJECT SUMMARY FOR APPLICATIONS**

**Neighborhood Association:** Oaks at Stoney Creek

**Project Name:** Hardscaping Holford Rd.

**Project Location:** Northeast Corner of Holford and Campbell

|                            |                 |
|----------------------------|-----------------|
| <b>Total Project Cost:</b> | <b>\$18,619</b> |
| <b>Requesting Amount:</b>  | <b>\$15,826</b> |
| <b>Neighborhood Match</b>  | <b>\$2,793</b>  |
| <b>Match Percentage:</b>   | <b>15%</b>      |

### **Project Summary:**

- Install new river rock and removing existing ornamental grass as needed in the proposed area.

### **Stated Goals:**

- Xeriscape between the sidewalk and HOA wall, using some dirt, landscape fabric, and river rock to minimize erosion and water runoff.
- Reduce soil erosion along sidewalk to provide a safe recreational surface free of mud.
- Provide a safe and beautiful pedestrian walkway along Holford Road for walkers and runners.

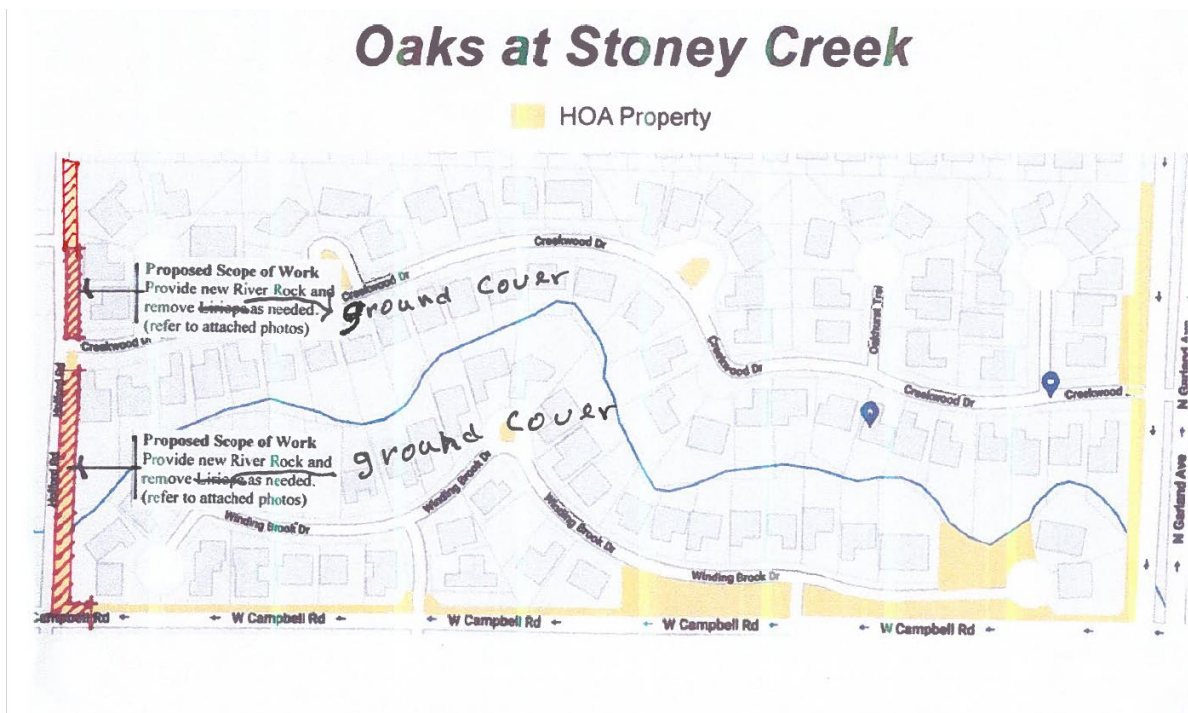
### **Stated Maintenance:**

- The ongoing maintenance of this project is minimal due to the nature of the xeriscape rock materials to be used, and this life time of river rock. If any maintenance is needed our landscape company will provide this service and paid for by the HOA.

## Maps:



## Location Provided by Applicant:





**Site Photos:**





## Staff Comments on Application:

### Neighborhood Vitality:

- Hardscaping is eligible through the Matching Grant.
- All projects must comply with applicable City of Garland codes and policies, and applicable federal, state, and local laws. Projects cannot create a public safety hazard or conflict with existing or approved municipal projects. They must also adhere to the comments from the departments below.
- Work may not begin until the application has been approved by City Council and a funding agreement has been signed.

### Engineering:

- All prior comments apply.
- The Real Property Improvement Authorization (RPIA) will need to be executed by the HOA with the Engineering Dept. See [Technical Standards Manual](#) Appendix 3E for forms and instructions. This document must be submitted with the Building Permit application to the Building Inspection Dept.

## Staff Comments on Letter of Intent:

### Neighborhood Vitality:

- Matching Grant applicants are eligible to receive up to \$100,000 within a five-year time frame. If approved, the completion of the current project will mark the beginning of their new five-year cycle. Previous projects include:
  - Spring 2016: Holford Rd Revitalization - Planting lirope, color guard yucca, coreopsis and blackfoot daisy.
  - Fall 2016: Campbell Rd Beautification. Install Zoysia grass in bare areas.
- Matching Grant funds were used to install lirope and other landscaping along Holford in 2016. Please provide justification for the removal of an asset previously installed with Matching Grant funds.
- Line-item estimates must be included with Matching Grant applications
- All projects must comply with applicable City of Garland codes and policies, and applicable federal, state, and local laws. Projects cannot create a public safety hazard or conflict with existing or approved municipal projects. They must also adhere to the comments from the departments below.

- Work may not begin until the application has been approved by City Council and a funding agreement has been signed.

**Engineering:**

- There is a public water main (blue) running within the public ROW on the east side of Holford Rd and north side of Campbell Rd, see attached COG Utilities Map.
- Per the attached Oaks at Stoney Creek plats, there is a 5' Pedestrian & Utility Easement (P/UE) along Holford Rd and a 10' P/UE and 15' Utility Easements along Campbell Rd.
- Any private hardscaping, landscaping, etc. within the public ROW would require a License Agreement to be executed with the Engineering Dept. See [Technical Standards Manual](#) Appendix 3D for assistance.
- Any private hardscaping, landscaping, etc. within the utility easements would require a Real Property Improvement Authorization (RPIA) to be executed with the Engineering Dept. See [Technical Standards Manual](#) Appendix 3E for assistance.
- Construction within the ROW would require a [ROW Permit](#).
- Texas811 should be called to locate the public and private / franchise utility lines prior to installation.



# GARLAND

## CITY COUNCIL STAFF REPORT

2

**Meeting Date:** February 16, 2026

**Title:** Police Contact Data Report 2025

**Submitted by:** Jeffrey Bryan, Chief of Police

**Strategic Focus Area:** Safe Community

---

### Issue / Summary

In accordance with the Texas Racial Profiling statute (Texas Code of Criminal Procedure, Chapter 2B, Subchapter B), the Garland Police Department has collected police contact data to identify and respond to racial profiling concerns since its inception. The statute requires the Police Department to submit this report to the Council by March 1st of each year for the data from the previous calendar year.

---

### Background

Chapter 2B, Subchapter B of the Texas Code of Criminal Procedure includes a prohibition of "racial profiling" by peace officers. The statute requires law enforcement agencies to adopt a detailed written policy on racial profiling and implement a process by which an individual may file a complaint if the individual believes that a police officer engaged in racial profiling with respect to that individual. In addition, the statute requires, among other things, that the department provide public education relating to the agency's complaint process.

Chapter 2B, Subchapter B of the Texas Code of Criminal Procedure requires all agencies to report racial profiling data to the Texas Commission on Law Enforcement (TCOLE) and their governing body.

The Garland Police Department has met all the policies, procedures, and reporting requirements related to Racial Profiling.

---

### Consideration / Recommendation

Staff recommends that the Council accept the report as submitted.

---

### Attachments

- A. Racial Profiling Complaint Summary 2025
- B. Racial Profiling 2025 Traffic Stops

# Garland Police Department

## 2025 Racial Profiling Complaint Summary

During the calendar year of 2025 the Garland Police Department Professional Standards Unit received and investigated two (2) citizen complaints of racial profiling.

| <u>Case #</u> | <u>*Contact</u> | <u>Race</u> | <u>Allegation</u> | <u>*Case Disposition</u> |
|---------------|-----------------|-------------|-------------------|--------------------------|
| 25-15F        | Traffic Stop    | B/M         | Racial Profiling  | Not Sustained            |
| 25-20I        | Traffic Stop    | B/F         | Racial Profiling  | Exonerated               |

### \* Contact Type

Traffic – Officer initiated contact of motorist

Pedestrian – Officer initiated contact of individuals not in vehicles

Call – Contact with citizens in response to reported incidents (not self-initiated)

### \* Case Disposition

Sustained – Allegation was true

Not Sustained – Not enough evidence to determine if incident occurred or not

Exonerated – Incident occurred but the officer's actions were justified

Unfounded – Allegation was without merit or false



# Garland Police Department

## Traffic Stop Data

January 1, 2025 to December 31, 2025



**Total Traffic Stops** **54,504**

### Gender

|        |        |       |
|--------|--------|-------|
| Male   | 35,626 | 65.4% |
| Female | 18,878 | 34.6% |

### Race

|                                 |        |       |
|---------------------------------|--------|-------|
| Alaska Native / American Indian | 521    | 1.0%  |
| Asian / Pacific Islander        | 3,957  | 7.3%  |
| Black                           | 12,192 | 22.4% |
| Hispanic or Latino              | 21,699 | 39.8% |
| White                           | 16,135 | 29.6% |

### Race Known Prior to Stop

|     |        |       |
|-----|--------|-------|
| Yes | 964    | 1.8%  |
| No  | 53,540 | 98.2% |

### Reason for Stop

|                           |        |       |
|---------------------------|--------|-------|
| Violation of Law          | 969    | 1.8%  |
| Pre-existing Knowledge    | 541    | 1.0%  |
| Moving Traffic Violation  | 45,413 | 83.3% |
| Vehicle Traffic Violation | 7,581  | 13.9% |

### Location of Stop

|                           |        |       |
|---------------------------|--------|-------|
| City Street               | 53,071 | 97.4% |
| US Highway                | 479    | 0.9%  |
| County Road               | 793    | 1.5%  |
| Private Property or Other | 161    | 0.3%  |

### Was a Search Conducted

|     |        |       |
|-----|--------|-------|
| Yes | 2,251  | 4.1%  |
| No  | 52,253 | 95.9% |

### Reason for Search

|                          |        |       |
|--------------------------|--------|-------|
| Consent                  | 664    | 1.2%  |
| Contraband in Plain View | 101    | 0.2%  |
| Probable Cause           | 1,050  | 1.9%  |
| Inventory                | 306    | 0.6%  |
| Incident to Arrest       | 130    | 0.2%  |
| No Search Conducted      | 52,253 | 95.9% |

### Was Contraband Discovered During Search

|     |       |       |
|-----|-------|-------|
| Yes | 906   | 40.2% |
| No  | 1,345 | 59.8% |

### Description of Contraband

|                 |     |       |
|-----------------|-----|-------|
| Drugs           | 390 | 43.0% |
| Currency        | 1   | 0.1%  |
| Weapons         | 66  | 7.3%  |
| Alcohol         | 57  | 6.3%  |
| Stolen Property | 4   | 0.4%  |
| Other           | 388 | 42.8% |

### Result of the Stop

|                            |        |       |
|----------------------------|--------|-------|
| Arrest                     | 689    | 1.3%  |
| Citation                   | 37,823 | 69.4% |
| Citation and Arrest        | 319    | 0.6%  |
| Verbal Warning             | 11,039 | 20.3% |
| Written Warning            | 4,629  | 8.5%  |
| Written Warning and Arrest | 5      | 0.01% |

### Arrest Based On

|                             |     |       |
|-----------------------------|-----|-------|
| Violation of Penal Code     | 552 | 54.5% |
| Violation of Traffic Law    | 39  | 3.8%  |
| Violation of City Ordinance | 1   | 0.1%  |
| Outstanding Warrant         | 421 | 41.6% |

### Force Used Resulting in Injury

|     |        |        |
|-----|--------|--------|
| Yes | 6      | 0.01%  |
| No  | 54,498 | 99.99% |



# GARLAND

## CITY COUNCIL STAFF REPORT

3

**Meeting Date:** February 16, 2026

**Title:** Tax Increment Financing Reinvestment Zone Number Two (TIF #2) Amended Project and Financing Plan

**Submitted by:** Allyson Bell Steadman, Chief Financial Officer

**Strategic Focus Area:** Growing Economic Base  
Sound Governance and Finances

---

### Issue / Summary

At the November 3, 2025 Council Work Session, staff provided an overview of a TIF #2 Board recommendation to extend the termination date of the zone until December 31, 2045, and expand the geographic boundaries of the zone. In addition, staff discussed the projected outcomes associated with reinvesting a portion of the increment into public safety programs that directly support economic development within the zone. On December 16, 2025, following a public hearing, the Council adopted an ordinance to extend the termination of the TIF #2 zone from December 31, 2025, to December 31, 2045, and adjust the boundaries to ensure continued reinvestment in the corridor. On December 17, 2025, the TIF #2 Board met and recommended approval of the amended Project and Financing Plan, with allocation of 50% of TIF Funds to the City's General Fund, as presented to the Council on November 3, 2025. See attachment, "FINAL - PROPOSED Garland TIRZ 2 Amended Project and Financing Plan."

---

### Background

Council Ordinance No. 5867, adopted on December 21, 2004, established Tax Increment Financing Reinvestment Zone Number Two (TIF #2) to facilitate economic development along the Interstate Highway 30 corridor, in accordance with Chapter 311 of the Texas Tax Code. The original Project and Financing Plan envisioned the transformation of the Harbor Point area, anchored by the development of the Bass Pro Shops Outdoor World, and included funding for public infrastructure improvements and economic development incentives to attract private investment. Following the Great Recession of 2008, TIF #2 did not achieve its original revenue projections and, as a result, has not had sufficient funds to initiate additional major projects over the past two decades. However, in recent years, the zone has experienced renewed growth in property values and commercial activity, resulting in projected incremental tax revenue exceeding \$2.3 million in FY 2025-26.

TIF #2 was scheduled to expire on December 31, 2025. Recognizing the zone's revitalized momentum and its ongoing importance to the City's economic base, the Council adopted the FY 2025-26 Budget with the intent of pursuing a term extension for the TIF. The proposed extension would allow for the continued use of 50% of the tax increment to support public safety initiatives within the I-30 corridor not only to maintain a safe environment but to directly enhance the economic vitality of the area.

Investment in public safety is essential to sustaining and attracting commercial activity within the corridor. A visible, proactive, and well-resourced public safety presence supports business retention and recruitment by increasing consumer confidence, reducing crime-related deterrents to investment, and fostering a welcoming environment for visitors and shoppers. These outcomes align with the original intent of the TIF: to stimulate private development, generate economic growth, and strengthen the City's overall fiscal position.

On October 15, 2025, the TIF #2 Board heard a recommendation from City staff and consultant David Pettit to adjust the TIF boundaries and extend its term to ensure continued reinvestment in the corridor. The Board voted to advance this recommendation to the Council for consideration. Staff provided an overview of the recommendation to Council on November 3, 2025. On December 16, 2025, following a public hearing, the Council adopted an ordinance to extend the termination of the TIF #2 zone from December 31, 2025, to December 31, 2045, and adjust the boundaries to ensure continued reinvestment in the corridor.

On December 17, 2025, the TIF #2 Board met and recommended approval of the amended Project and Financing Plan, with allocation of 50% of TIF Funds to the City's General Fund.

---

### **Consideration / Recommendation**

On February 17, 2026, Council is requested to consider an ordinance amending the TIF #2 project and financing plan.

---

### **Attachments**

- A. TIF No. 2 Action Timeline
- B. FINAL - PROPOSED Garland TIRZ 2 Amended Project and Financing Plan
- C. Garland TIF #2 - 2026 Amended PFP Ordinance 020526

# Timeline



| What is Proposed                                                                                                               | Date                                                     |
|--------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| <b>City Council briefed on TIF #2 recommendation</b>                                                                           | <b>November 3<sup>rd</sup>, 2025</b>                     |
| Consultant to submit amended creation ordinance, public notice, and preliminary Project Plan to staff for legal review         | November 11, 2025                                        |
| City Review and Send comments back to Consultant                                                                               | November 18, 2025                                        |
| Notice of TIF Publication to Newspaper                                                                                         | November 24, 2025                                        |
| All Documents ready for public Hearing                                                                                         | November 25, 2025                                        |
| <b>City Council – Consider Amended Creation Ordinance and Public Hearing</b>                                                   | <b>December 16, 2025</b>                                 |
| TIF #2 Board Meeting – Recommend approval of the amended Project Plan with allocation of 50% of TIF Funds to City General Fund | December 17, 2025                                        |
| <b>City Council – Consider Amended Project Plan Ordinance and Allocation</b>                                                   | <b>February 16, 2026 CCWS<br/>February 17, 2026 CCRM</b> |



# Tax Increment Reinvestment Zone #2

## City of Garland, Texas

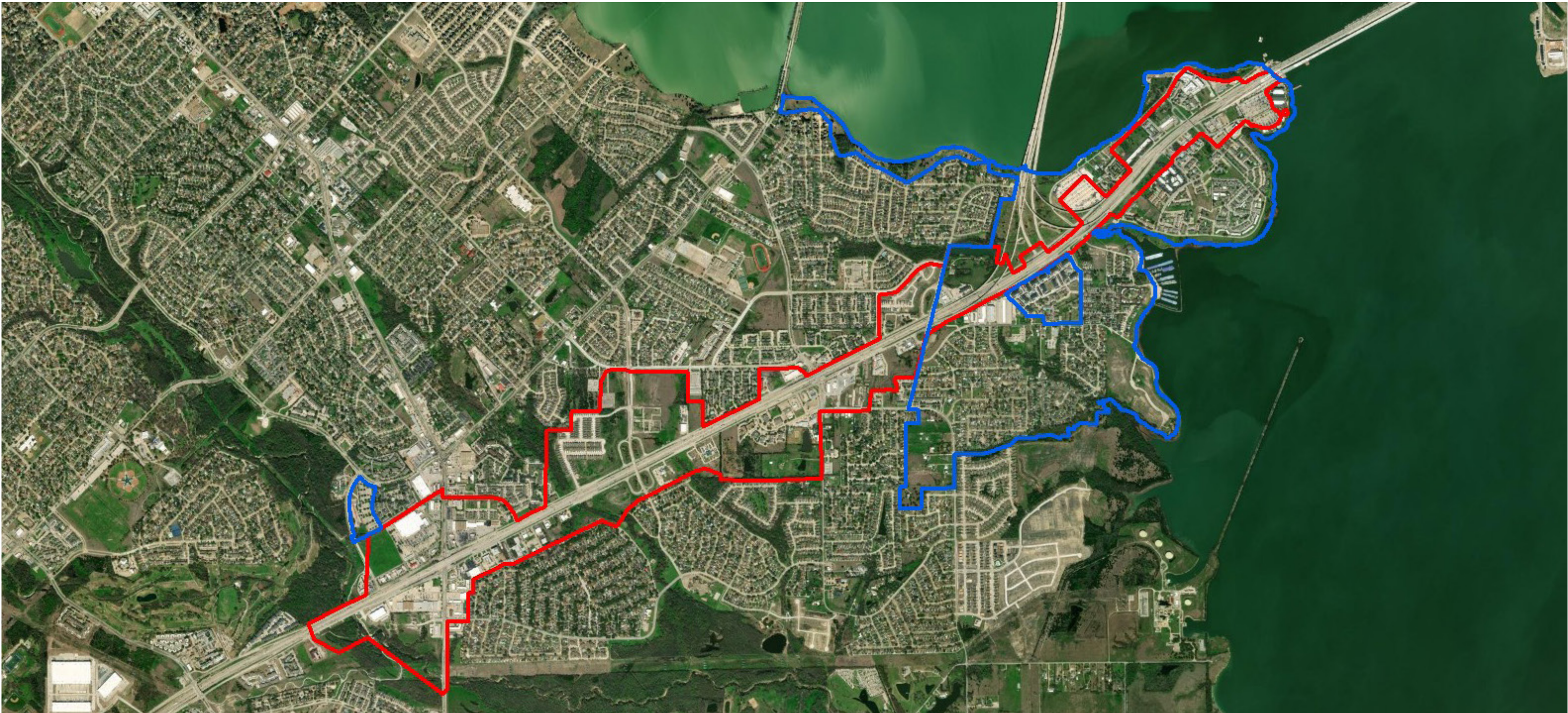




Table of Contents

■

Introduction .....

1

■

TIRZ Boundary.....

2

■

Current Conditions .....

3

■

Project Costs .....

5

■

Financial Feasibility Analysis .....

7

■

Terms and Conditions .....

13

DISCLAIMER

Our conclusions and recommendations are based on current market conditions and the expected performance of the national, and/or local economy and real estate market. Given that economic conditions can change and real estate markets are cyclical, it is critical to monitor the economy and real estate market continuously, and to revisit key project assumptions periodically to ensure that they are still justified.

The future is difficult to predict, particularly given that the economy and housing markets can be cyclical, as well as subject to changing consumer and market psychology. There will usually be differences between projected and actual results because events and circumstances frequently do not occur as expected, and the differences may be material.



Located just 15 miles northeast of downtown Dallas and bordered by major highways like I-635, I-30, and U.S. 190, Garland provides easy access across the Metroplex. Garland is located within Dallas County with portions extending into Collin and Rockwall counties. In 2020, it had a population of 246,018, making it the 93rd-most populous city in the United States and the 13th-most populous city in Texas.

The DART Light Rail runs directly through the city, with stations at Forest Lane and Jupiter Road and in Historic Downtown Garland. DFW International Airport is only 30 minutes away, making Garland a prime location for professionals and families moving to DFW or relocating within the region.

The city features more than 1,700 acres of parks, 243 acres of forested land, and a wide range of recreation options. Residents can enjoy boating and fishing on Lake Ray Hubbard, explore miles of trails, or compete in organized leagues at the city’s softball, soccer, and swimming complexes.

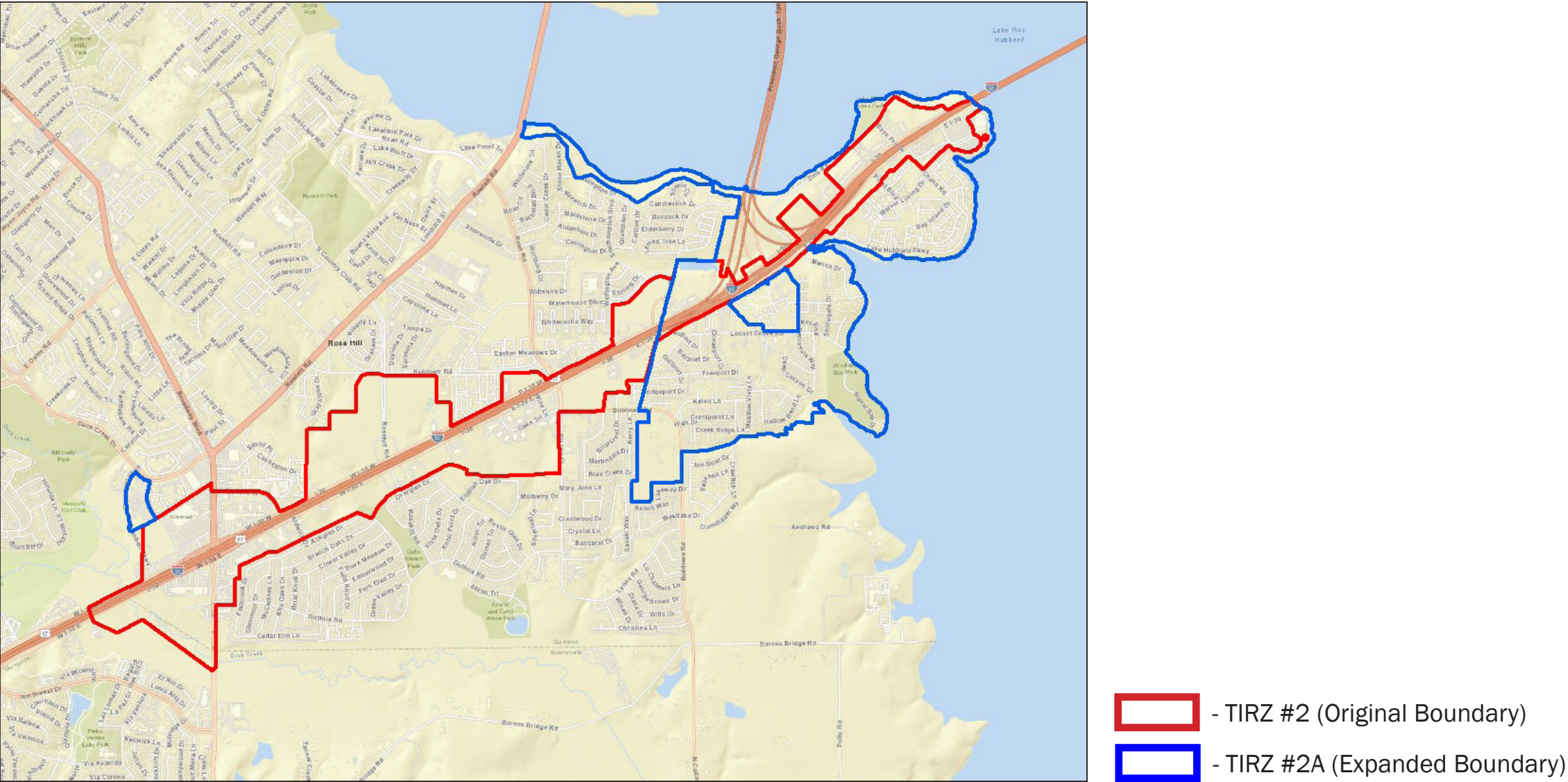


Tax Increment Reinvestment Zone #2, City of Garland

Tax Increment Financing (TIF) is a tool used to promote both new development and redevelopment within a specified geographic area. A city may designate a geographic area targeted for new development and redevelopment that would not occur but for the designation of the geographic area as a Tax Increment Reinvestment Zone (TIRZ).

On December 21, 2004, the City Council of the City of Garland, Texas (the “Council”), pursuant to Chapter 311 of the Texas Tax Code, approved Ordinance No. 5897 designating a contiguous geographic area within the City as a Reinvestment Zone Number Two, City of Garland, Texas (TIRZ #2). On December 2, 2025, the Council approved Ordinance No. 7639 expanding TIRZ #2, to include an area to be known as TIRZ #2A, as well as extending the term to 2045 for both the original and expanded boundaries. The goal of Tax Increment Reinvestment Zone #2 (TIRZ #2) is to fund the construction of needed public infrastructure and to encourage private development that will yield additional tax revenue to all local taxing jurisdictions.

This amended project and financing plan outlines the funding of \$119,149,911 in public infrastrucutre (which includes but is not limited to improvements related to water, sanitary sewer, and storm water facilites, as well as street and intersection improvements, open space and park facilities, utilities and street lighting) and economic development grants. The TIRZ can fund these improvements through ad valorem participation of eligible taxing jurisdictions, including the City of Garland. Without the implementation of the TIRZ, the specified property would continue to impair the sound growth of the municipality.



Boundary Description

The expanded boundaries of the TIRZ are contiguous with the existing TIRZ and consist of two areas described in greater detail below.

Legal Description TIRZ #2A

Area #1

Area 1 consists of Property ID 2629252002001000, BLK 2 LT 1 ACS 0.988, Property ID 26612550010020000, BLK 1 PT LT 2 ACS 11.8303, and Property ID 65076137010070200, TR 7.2 ACS 0.5062 CALC.

Area #2

Beginning at the point where the eastern right of way boundary of Rowlett Road meets the coastline of Lake Ray Hubbard, thence

East along the coastline of Lake Ray Hubbard, continuing east across the President George Bush Turnpike, continuing east along the coastline of Lake Ray Hubbard, continuing southeast across Interstate 30, thence

South along the coastline of Lake Ray Hubbard to the point Property ID 26RAYHUBBARDOGS00 meets the southeast corner of Property ID 26004600600040000, thence

West along the southern boundary of Property ID 26004600600040000 to the point it meets the northeast corner of Property ID 870542500Z02X0000, thence

West along the northern boundary of Property ID 870542500Z02X0000 to the point it meets the northeast corner of Property ID 26128250010500000, thence

West along the northern boundary of Property ID 26128250010500000 to the point it meets the eastern right of way of Bobtown Road, thence

South along the eastern right of way of Bobtown Road to the point it meets the southwest corner of Property ID 26128250010030000, thence

West across Bobtown Road to the southeast corner of Property ID 262986000000000000, thence

West along the southern boundary of Property ID 262986000000000000, continuing north along the western boundary, continuing east along the northern boundary to the point it meets Property ID 65151066510280000, thence

North along the western boundary of Property ID 65151066510280000, continuing north along the western boundaries of Property IDs 26321590010010000, 26043500000010000, 65151066510240000, 65151066510250000, 26296900010010000, and

65083684710170000, continuing east along the northern boundary of Property ID 65083684710170000 to the point it meets the southwest corner of Property ID 266897000101R0000, thence

North along the western boundary of Property ID 266897000101R0000 to the point it meets the southern right of way boundary of Bobtown Road, thence

West along the southern right of way boundary of Bobtown Road to the point it meets the northwest corner of Property ID 26105610010010000, thence

North across Bobtown Road to the point the northern right of way boundary of Bobtown Road meets the western right of way boundary of Zion Road, thence

North along the western right of way boundary of Zion Road to the point it meets the northwest corner of Property ID 26288650010010000, thence

East along the northern boundary of Property ID 26288650010010000, thence

North to the southeast corner of Property ID 65133017610010100, thence

North along eastern boundary of Property ID 65133017610010100, continuing north along the eastern boundary of Property ID 26195900020010000, continuing north to the southwest corner of Property ID 26689650010010000, thence

East along the southern boundaries of Property IDs 26689650010010000, 26255300010010000, and 26002000010010000, continuing east to the western right of way boundary of the President George Bush Turnpike, thence

North along the western right of way boundary of the President George Bush Turnpike to the point it meets the southern boundary of Property ID 26RAYHUBBARDOGS00, thence

West along the southern boundary of Property ID 26RAYHUBBARDOGS00 to the point it meets the eastern right of way boundary of Rowlett Road, thence

North along the eastern right of way boundary of Rowlett Road to the point the eastern right of Rowlett Road meets the coastline of Lake Ray Hubbard, which is the point of beginning.

Save and Except:

Property ID 263066600101R0000 and Property ID 26306670010010000 are not included in the boundaries of TIRZ #2A.

Save and Except:

All property within the expanded boundaries, as described above, that was included in the original boundaries of TIRZ #2, are not included in the boundaries of TIRZ #2A.



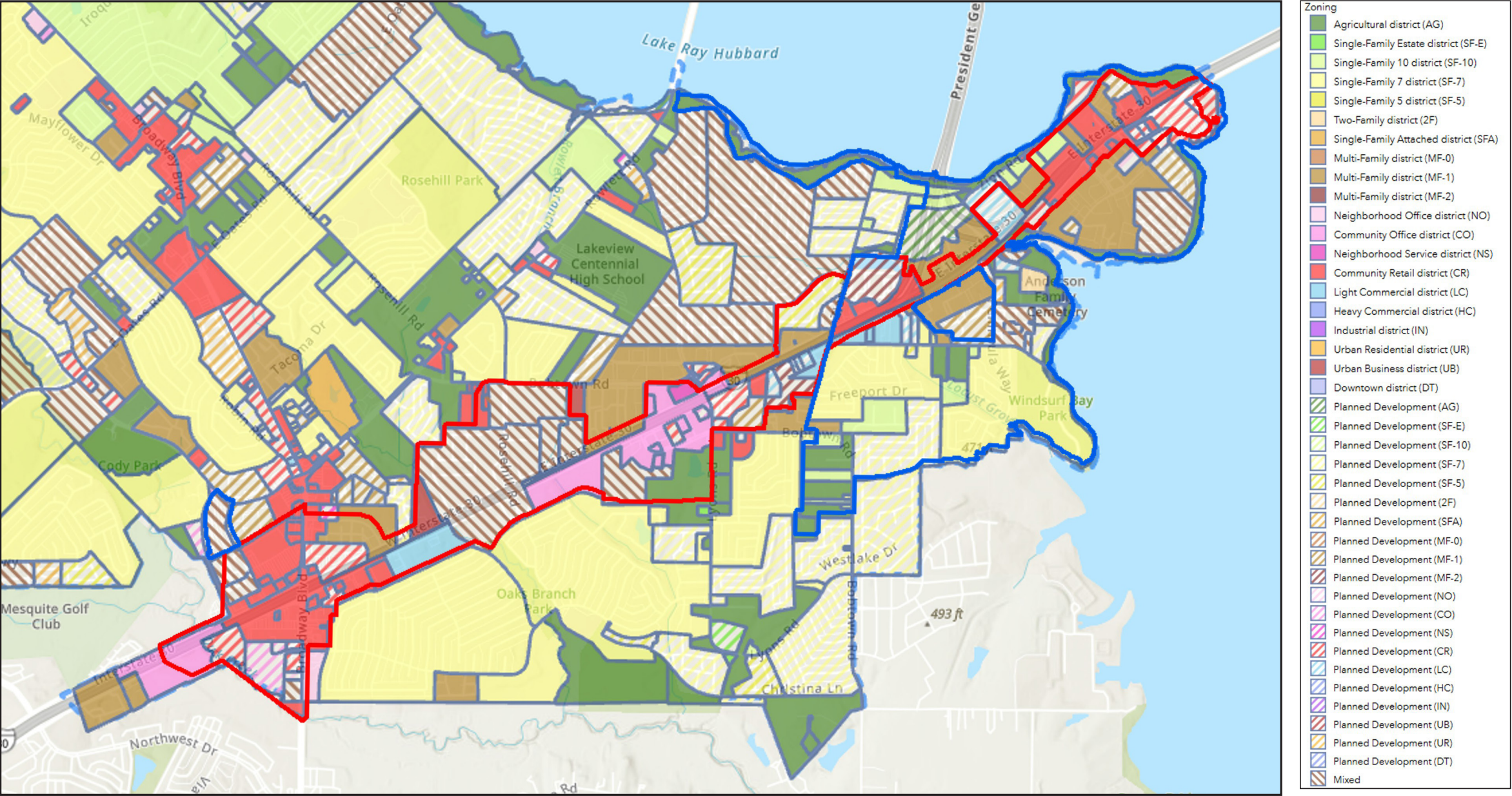
Current Conditions

Land Use

The land within the TIRZ includes vacant land well positioned for development as well as improved land well positioned for redevelopment. Less than 30 percent of the property in the zone, excluding property that is publicly owned, is used for residential purposes.

Zoning

The land within the TIRZ is zoned for a variety of uses, including commerical and single family and multifamily residential. Much of the property is zoned Planned Development. The purpose of a Planned Development zoning district (PD district) is to provide for the development of land as an integral unit for single or mixed uses in accordance with special conditions or a Concept Plan that may include uses, regulations and other requirements that vary from the provisions of other zoning districts. PD districts are generally intended to encourage flexible and creative planning, to ensure the compatibility of land uses, to allow for the adjustment of changing demands to meet the current needs of the community, and to result in a higher quality development for the community than would result from the use of standard zoning districts. The property may need to be rezoned to accomodate any future development. It is not anticipated there will be any changes to the City of Garland zoning ordinance, master plan, building codes, subdivision rules and regulations or other municipal ordinances as a result of the TIRZ.





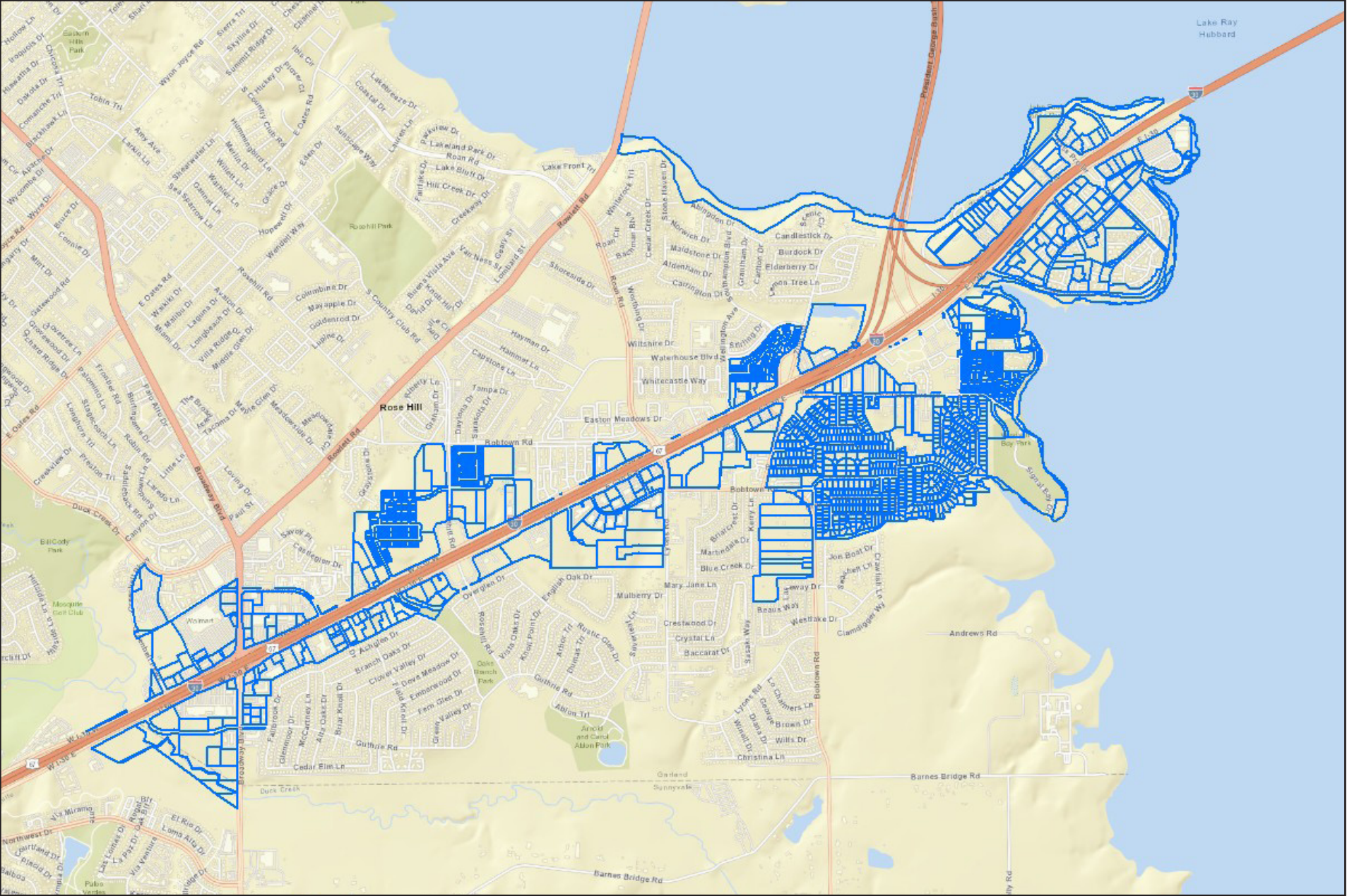
Current Conditions

Method of Relocating Persons to be Displaced

It is not anticipated that any persons will be displaced or need to be relocated as result of the implementation of the TIRZ.

Current Ownership

There are currently various parcels within Tax Increment Reinvestment Zone #2, some of which are publicly owned, including parcels owned by the City of Garland. The 2005 taxable base value for the original boundaries is \$75,181,891. The estimated 2025 taxable base value of the property within the expanded boundaries is \$496,307,590. The 2025 base value will need to be verified by Dallas Central Appraisal District when the final 2025 taxable values are available.



Project Costs of the Zone

Assuming 3.5% annual growth of the property located within the TIRZ, PAC estimates that the incremental real property tax contributed to the TIRZ will be \$119,149,911, over the term. There are a number of improvements within Tax Increment Reinvestment Zone #2 that will be financed in part by this incremental real property tax generated within the TIRZ.

| Amended Project Costs - TIRZ #2 |                |      |
|---------------------------------|----------------|------|
| Public Infrastructure           | \$ 1,890,458   | 1.6% |
| Economic Development Grants     | \$ 116,766,913 | 98%  |
| Administrative Costs            | \$ 492,540     | 0.4% |
| Total                           | \$ 119,149,911 | 100% |

The categories listed in the table above outline various public improvements, and are meant to include all projects eligible under Chapter 311, Section 311.002 of the Texas Tax Code. The project costs listed above are estimates and may be revised. Savings from one line item may be applied to a cost increase in another line item. The \$119,149,911 project cost total amount shall be considered a cap on expenditures that shall not be exceeded without an amendment to the project and financing plan.

Economic Development Grants may include grants, loans, and services for public and private development. Chapter 380 of the Local Government Code grants municipalities in Texas the authority to offer grants and loans of public funds to stimulate economic development. Section 311.010 (h) of the Texas Tax Code details the authority of Chapter 380 within a project and financing plan and limits the aggregate amount not to exceed the amount of tax increment produced by the municipality and paid into the tax increment fund for the zone for activities that benefit the zone and stimulate business and commercial activity in the zone.

The project costs are anticipated to be incurred over the term of the TIRZ, subject to demand for development driven by market conditions. It is anticipated that the individual TIRZ project costs will be evaluated on a case-by-case basis consistent with Chapter 311, Section 311.002, and brought forward to the TIRZ Board and City Commission for consideration.

Chapter 311 of the Texas Tax Code

Sec. 311.002.

- (1) “Project costs” means the expenditures made or estimated to be made and monetary obligations incurred or estimated to be incurred by the municipality or county designating a reinvestment zone that are listed in the project plan as costs of public works, public improvements, programs, or other projects benefiting the zone, plus other costs incidental to those expenditures and obligations. “Project costs” include:
- (A) capital costs, including the actual costs of the acquisition and construction of public works, public improvements, new buildings, structures, and fixtures; the actual costs of the acquisition, demolition, alteration, remodeling, repair, or reconstruction of existing buildings, structures, and fixtures; the actual costs of the remediation of conditions that contaminate public or private land or buildings; the actual costs of the preservation of the facade of a public or private building; the actual costs of the demolition of public or private buildings; and the actual costs of the acquisition of land and equipment and the clearing and grading of land;
  - (B) financing costs, including all interest paid to holders of evidences of indebtedness or other obligations issued to pay for project costs and any premium paid over the principal amount of the obligations because of the redemption of the obligations before maturity;
  - (C) real property assembly costs;
  - (D) professional service costs, including those incurred for architectural, planning, engineering, and legal advice and services;
  - (E) imputed administrative costs, including reasonable charges for the time spent by employees of the municipality or county in connection with the implementation of a project plan;
  - (F) relocation costs;
  - (G) organizational costs, including the costs of conducting environmental impact studies or other studies, the cost of publicizing the creation of the zone, and the cost of implementing the project plan for the zone;
  - (H) interest before and during construction and for one year after completion of construction, whether or not capitalized;
  - (I) the cost of operating the reinvestment zone and project facilities;
  - (J) the amount of any contributions made by the municipality or county from general revenue for the implementation of the project plan;
  - (K) the costs of school buildings, other educational buildings, other educational facilities, or other buildings owned by or on behalf of a school district, community college district, or other political subdivision of this state; and
  - (L) payments made at the discretion of the governing body of the municipality or county that the governing body finds necessary or convenient to the creation of the zone or to the implementation of the project plans for the zone.



Public Utilities includes but is not limited to:

**Water Facilities and Improvements:** This category includes TIRZ eligible expenditures for design, engineering and construction of water facilities and improvements that support the development and redevelopment of the TIRZ.

**Sanitary Sewer Facilities and Improvements:** This category includes TIRZ eligible expenditures for design, engineering and construction of structures or systems designed for the collection, transmission, treatment, or disposal of sewage, and includes trunk mains, interceptors, treatment plants and disposal systems.

**Storm Water Facilities and Improvements:** Many areas within the TIRZ have an aging infrastructure, making proper utility drainage an important component of the project plan. Utility drainage encompasses the physical provisions to accommodate and regulate stormwater runoff to preclude excessive erosion and sedimentation and to control and regulate the rate of flow. Facilities/systems can include natural features and conduits, channels, ditches, swales, pipes, detention devices or other devices designed or intended to carry, direct, detain or otherwise control stormwater.

**Parking and Transit Improvements:** Parking structures, whether newly constructed or existing, may be utilized to encourage denser development and support public access to commercial, residential, and retail developments at future mixed-use or transit-oriented developments. Parking includes, but is not limited to, parking garages; surface parking; parking lighting; parking signage and wayfinding, parking meters/kiosks and electrical charging stations. The goal is to create compact, walkable, pedestrian-centered developments to enhance and act as a catalyst to spur additional development and redevelopment in the district.

**Street and Intersection Improvements and Pedestrian Enhancements:** The TIRZ will encourage the construction of multi-functional, pedestrian-oriented, aesthetically-pleasing, safe, and inviting streets for residents and visitors. Creating a pleasing public realm supports and encourages a wide variety of new development and investment. Elements of complete streets include the building to building improvements which may encompass: sidewalks, shared travel lanes (e.g. bus and bicycle), parallel and angled parking, pedestrian crosswalks, pedestrian and emergency bulb (American with Disabilities Act (ADA) accessibility), awnings, street improvements, planters, pedestrian street furniture, bike racks and pedestrian lighting. This includes public art and other amenities that enhance the pedestrian experience.

**Open Space, Park and Recreation Facilities and Improvements, Public Facilities and Improvements:** In accordance with Sec. 311.008(4B), TIRZ funds may be used to acquire, construct, reconstruct, or install public works, facilities, or sites or other public improvements. Costs of design, improvements, and land acquisition are TIRZ eligible expenses and can be funded from this category.

**Economic Development Grants:** This may include grants, loans, and services for public and private development. Eligible TIRZ project costs are not limited to public uses and may also include projects that involve: historic preservation, demolition, environmental remediation and economic development grants. Chapter 380 of the Local Government Code grants municipalities in Texas the authority to offer grants and loans of public funds to stimulate economic development. Section 311.010 (h) of the Texas Tax Code details the authority of Chapter 380 within a project and financing plan and limits the aggregate amount not to exceed the amount of tax increment produced by the municipality and paid into the tax increment fund for the zone for activities that benefit the zone and simulate business and commercial activity in the zone.

**Administrative Costs:** Administrative costs, including reasonable charges for the time spent by employees of the City, to assist with implementation within the TIRZ will be eligible for reimbursement as project costs, upon approval by the Board of Directors and in connection with the implementation of the Project and Financing Plan. Other related administrative expenses including legal fees and consulting fees of the City, management expenses, meeting expenditures and equipment are included in this category.



Method of Financing

To fund the public improvements outlined on the previous page, the City of Garland will contribute 100% of the real property increment within the Zone. Subject to a separate interlocal agreement, Dallas County contributes 50% of the real property increment within the Zone, through 2025.

Debt Service

It is not anticipated at this time that the TIRZ will incur any bonded indebtedness.

Economic Feasibility Study

A taxable value analysis was developed as part of the project and financing plan to determine the economic feasibility of the project. The study examined the expected tax revenue the TIRZ would receive based on the previously outlined growth assumptions.

The following pages show the estimated captured appraised value of the zone during each year of its existence and the net benefits of the zone to each of the local taxing jurisdictions as well as the method of financing.

Utilizing the information outlined in this feasibility study, PAC has found that the TIRZ is economically feasible and will provide the City and other taxing jurisdictions with economic benefits that would not occur without its implementation.

Years 1 - 20

| Real Property Tax - 2025 Rates |            | Participation |           |
|--------------------------------|------------|---------------|-----------|
| City of Garland                | 0.68974600 | 100%          | 0.6897460 |
| Garland ISD                    | 1.05090000 | 0%            | 0.0000000 |
| Dallas County                  | 0.21550000 | 50%           | 0.1077500 |
| College District               | 0.10559500 | 0%            | 0.0000000 |
| Hospital                       | 0.21200000 | 0%            | 0.0000000 |
| 2.27374100                     |            |               | 0.7974960 |

| Personal Property Tax |            | Participation |           |
|-----------------------|------------|---------------|-----------|
| City of Garland       | 0.68974600 | 0%            | 0.0000000 |
| Garland ISD           | 1.05090000 | 0%            | 0.0000000 |
| Dallas County         | 0.21550000 | 0%            | 0.0000000 |
| College District      | 0.10559500 | 0%            | 0.0000000 |
| Hospital              | 0.21200000 | 0%            | 0.0000000 |
| 2.27374100            |            |               | 0.0000000 |

| Sales Tax       |            | Participation |            |
|-----------------|------------|---------------|------------|
| City of Garland | 0.00000000 | 0%            | 0.0000000  |
| DART            | 0.00000000 | 0%            | 0.0000000  |
| State of Texas  | 0.00000000 | 0%            | 0.0000000  |
| 0.00000000      |            |               | 0.00000000 |

Years 21 - 45

| Real Property Tax - 2025 Rates |            | Participation |           |
|--------------------------------|------------|---------------|-----------|
| City of Garland                | 0.68974600 | 100%          | 0.6897460 |
| Garland ISD                    | 1.05090000 | 0%            | 0.0000000 |
| Dallas County                  | 0.21550000 | 0%            | 0.0000000 |
| College District               | 0.10559500 | 0%            | 0.0000000 |
| Hospital                       | 0.21200000 | 0%            | 0.0000000 |
| 2.27374100                     |            |               | 0.6897460 |

| Personal Property Tax |            | Participation |           |
|-----------------------|------------|---------------|-----------|
| City of Garland       | 0.68974600 | 0%            | 0.0000000 |
| Garland ISD           | 1.05090000 | 0%            | 0.0000000 |
| Dallas County         | 0.21550000 | 0%            | 0.0000000 |
| College District      | 0.10559500 | 0%            | 0.0000000 |
| Hospital              | 0.21200000 | 0%            | 0.0000000 |
| 2.27374100            |            |               | 0.0000000 |

| Sales Tax       |            | Participation |            |
|-----------------|------------|---------------|------------|
| City of Garland | 0.00000000 | 0%            | 0.0000000  |
| DART            | 0.00000000 | 0%            | 0.0000000  |
| State of Texas  | 0.00000000 | 0%            | 0.0000000  |
| 0.00000000      |            |               | 0.00000000 |

## Financial Feasibility Analysis - Anticipated TIRZ Revenue

### ESTIMATE OF GENERAL IMPACT OF PROPOSED PROPERTY VALUES AND TAX REVENUES, INCENTIVE BASED ON PROPOSED PARTICIPATION

| TAXABLE BASE YEAR GROWTH                                                                                                                                                                            |               |            |             | 3.50%                          |             | 6.00%       |             |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|------------|-------------|--------------------------------|-------------|-------------|-------------|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|-------------|
| DISCOUNT RATE                                                                                                                                                                                       |               |            |             |                                |             |             |             |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |
| REAL PROPERTY TAX                                                                                                                                                                                   |               |            |             | BUSINESS PERSONAL PROPERTY TAX |             |             |             | SALES TAX       |             |             |             |             |             |             |             |             |              |              |              |              |             |
| City of Garland                                                                                                                                                                                     | 0.6897460     | 100%       | 0.6897460   | City of Garland                | 0.6897460   | 0%          | 0.0000000   | City of Garland | 0.0000000   | 0%          | 0.0000000   |             |             |             |             |             |              |              |              |              |             |
| Garland ISD                                                                                                                                                                                         | 1.0509000     | 0%         | 0.0000000   | Garland ISD                    | 1.0509000   | 0%          | 0.0000000   | DART            | 0.0000000   | 0%          | 0.0000000   |             |             |             |             |             |              |              |              |              |             |
| Dallas County                                                                                                                                                                                       | 0.2155000     | 0%         | 0.0000000   | Dallas County                  | 0.2155000   | 0%          | 0.0000000   | State of Texas  | 0.0000000   | 0%          | 0.0000000   |             |             |             |             |             |              |              |              |              |             |
| College District                                                                                                                                                                                    | 0.1055950     | 0%         | 0.0000000   | College District               | 0.1055950   | 0%          | 0.0000000   |                 | 0.0000000   |             | 0.0000000   |             |             |             |             |             |              |              |              |              |             |
| Hospital                                                                                                                                                                                            | 0.2120000     | 0%         | 0.0000000   | Hospital                       | 0.2120000   | 0%          | 0.0000000   |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |
|                                                                                                                                                                                                     | 2.2737410     |            | 0.6897460   |                                | 2.2737410   |             | 0.0000000   |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |
| REVENUE YEAR                                                                                                                                                                                        | TAX BASE YEAR | 1          | 2           | 3                              | 4           | 5           | 6           | 7               | 8           | 9           | 10          | 11          | 12          | 13          | 14          | 15          | 16           | 17           | 18           | 19           | 20          |
|                                                                                                                                                                                                     | 2005          | 2006       | 2007        | 2008                           | 2009        | 2010        | 2011        | 2012            | 2013        | 2014        | 2015        | 2016        | 2017        | 2018        | 2019        | 2020        | 2021         | 2022         | 2023         | 2024         | 2025        |
| BASE YEAR (ORIGINAL BOUNDARY)                                                                                                                                                                       |               |            |             |                                |             |             |             |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |
| City of Garland                                                                                                                                                                                     | 75,181,891    | 75,908,692 | 75,357,648  | 74,999,911                     | 75,252,851  | 75,252,851  | 75,181,891  | 75,181,891      | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891   | 75,181,891   | 75,181,891   | 75,181,891   | 75,181,891  |
| Garland ISD                                                                                                                                                                                         | 75,181,891    | 75,181,891 | 75,181,891  | 75,181,891                     | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891      | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891   | 75,181,891   | 75,181,891   | 75,181,891   | 75,181,891  |
| Dallas County                                                                                                                                                                                       | 75,181,891    | 75,181,891 | 75,181,891  | 75,181,891                     | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891      | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891   | 75,181,891   | 75,181,891   | 75,181,891   | 75,181,891  |
| College District                                                                                                                                                                                    | 75,181,891    | 75,181,891 | 75,181,891  | 75,181,891                     | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891      | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891   | 75,181,891   | 75,181,891   | 75,181,891   | 75,181,891  |
| Hospital                                                                                                                                                                                            | 75,181,891    | 75,181,891 | 75,181,891  | 75,181,891                     | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891      | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891   | 75,181,891   | 75,181,891   | 75,181,891   | 75,181,891  |
| TAXABLE VALUE                                                                                                                                                                                       |               |            |             |                                |             |             |             |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |
| City of Garland                                                                                                                                                                                     | 75,181,891    | 90,149,214 | 100,038,843 | 118,567,635                    | 117,968,797 | 110,041,765 | 109,651,346 | 110,213,252     | 113,219,161 | 116,664,411 | 120,454,105 | 124,401,885 | 125,647,462 | 130,599,609 | 135,814,936 | 144,495,757 | 161,444,758  | 219,095,494  | 267,874,717  | 316,892,024  | 414,883,719 |
| Garland ISD                                                                                                                                                                                         | 75,181,891    | 90,149,214 | 100,038,843 | 118,567,635                    | 117,968,797 | 110,041,765 | 109,651,346 | 110,213,252     | 113,219,161 | 116,664,411 | 120,454,105 | 124,401,885 | 125,647,462 | 130,599,609 | 135,814,936 | 144,495,757 | 161,444,758  | 219,095,494  | 267,874,717  | 316,892,024  | 414,883,719 |
| Dallas County                                                                                                                                                                                       | 75,181,891    | 90,149,214 | 100,038,843 | 118,567,635                    | 117,968,797 | 110,041,765 | 109,651,346 | 110,213,252     | 113,219,161 | 116,664,411 | 120,454,105 | 124,401,885 | 125,647,462 | 130,599,609 | 135,814,936 | 144,495,757 | 161,444,758  | 219,095,494  | 267,874,717  | 316,892,024  | 414,883,719 |
| College District                                                                                                                                                                                    | 75,181,891    | 90,149,214 | 100,038,843 | 118,567,635                    | 117,968,797 | 110,041,765 | 109,651,346 | 110,213,252     | 113,219,161 | 116,664,411 | 120,454,105 | 124,401,885 | 125,647,462 | 130,599,609 | 135,814,936 | 144,495,757 | 161,444,758  | 219,095,494  | 267,874,717  | 316,892,024  | 414,883,719 |
| Hospital                                                                                                                                                                                            | 75,181,891    | 90,149,214 | 100,038,843 | 118,567,635                    | 117,968,797 | 110,041,765 | 109,651,346 | 110,213,252     | 113,219,161 | 116,664,411 | 120,454,105 | 124,401,885 | 125,647,462 | 130,599,609 | 135,814,936 | 144,495,757 | 161,444,758  | 219,095,494  | 267,874,717  | 316,892,024  | 414,883,719 |
| TAXABLE VALUE INCREMENT                                                                                                                                                                             |               |            |             |                                |             |             |             |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |
| City of Garland                                                                                                                                                                                     |               | 14,240,522 | 24,681,195  | 43,567,724                     | 42,715,946  | 34,788,914  | 34,469,455  | 35,031,361      | 38,037,270  | 41,482,520  | 45,272,214  | 49,219,994  | 50,465,571  | 55,417,718  | 60,633,045  | 69,313,866  | 86,262,867   | 143,913,603  | 192,692,826  | 241,710,133  | 339,701,828 |
| Garland ISD                                                                                                                                                                                         |               | 14,967,323 | 24,856,952  | 43,385,744                     | 42,786,906  | 34,859,874  | 34,469,455  | 35,031,361      | 38,037,270  | 41,482,520  | 45,272,214  | 49,219,994  | 50,465,571  | 55,417,718  | 60,633,045  | 69,313,866  | 86,262,867   | 143,913,603  | 192,692,826  | 241,710,133  | 339,701,828 |
| Dallas County                                                                                                                                                                                       |               | 14,967,323 | 24,856,952  | 43,385,744                     | 42,786,906  | 34,859,874  | 34,469,455  | 35,031,361      | 38,037,270  | 41,482,520  | 45,272,214  | 49,219,994  | 50,465,571  | 55,417,718  | 60,633,045  | 69,313,866  | 86,262,867   | 143,913,603  | 192,692,826  | 241,710,133  | 339,701,828 |
| College District                                                                                                                                                                                    |               | 14,967,323 | 24,856,952  | 43,385,744                     | 42,786,906  | 34,859,874  | 34,469,455  | 35,031,361      | 38,037,270  | 41,482,520  | 45,272,214  | 49,219,994  | 50,465,571  | 55,417,718  | 60,633,045  | 69,313,866  | 86,262,867   | 143,913,603  | 192,692,826  | 241,710,133  | 339,701,828 |
| Hospital                                                                                                                                                                                            |               | 14,967,323 | 24,856,952  | 43,385,744                     | 42,786,906  | 34,859,874  | 34,469,455  | 35,031,361      | 38,037,270  | 41,482,520  | 45,272,214  | 49,219,994  | 50,465,571  | 55,417,718  | 60,633,045  | 69,313,866  | 86,262,867   | 143,913,603  | 192,692,826  | 241,710,133  | 339,701,828 |
| REVENUE A                                                                                                                                                                                           |               |            |             |                                |             |             |             |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |
| TAXABLE VALUE GROWTH                                                                                                                                                                                |               |            |             |                                |             |             |             |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |
| City of Garland                                                                                                                                                                                     |               | 153,197    | 301,123     | 377,357                        | 322,286     | 247,588     | 244,009     | 252,916         | 268,631     | 298,422     | 323,568     | 346,882     | 361,447     | 400,927     | 478,949     | 554,626     | 669,828      | 1,092,946    | 1,428,012    | 1,696,096    | 2,300,436   |
| Garland ISD                                                                                                                                                                                         |               | 0          | 0           | 0                              | 0           | 0           | 0           | 0               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 0           |
| Dallas County                                                                                                                                                                                       |               | 0          | 0           | 47,649                         | 47,013      | 38,680      | 38,864      | 45,435          | 46,755      | 50,931      | 54,514      | 62,571      | 63,786      | 70,496      | 82,188      | 98,944      | 115,490      | 190,884      | 272,761      | 313,121      | 250,376     |
| College District                                                                                                                                                                                    |               | 0          | 0           | 0                              | 0           | 0           | 0           | 0               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 0           |
| Hospital                                                                                                                                                                                            |               | 0          | 0           | 0                              | 0           | 0           | 0           | 0               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 0           |
| 153,197 301,123 425,006 369,299 286,268 282,873 298,361 315,386 349,363 378,082 409,453 425,233 471,423 561,137 653,570 785,318 1,283,830 1,700,773 2,009,217 2,550,812                             |               |            |             |                                |             |             |             |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |
| REVENUE YEAR                                                                                                                                                                                        | TAX BASE YEAR | 1          | 2           | 3                              | 4           | 5           | 6           | 7               | 8           | 9           | 10          | 11          | 12          | 13          | 14          | 15          | 16           | 17           | 18           | 19           | 20          |
|                                                                                                                                                                                                     | 2005          | 2006       | 2007        | 2008                           | 2009        | 2010        | 2011        | 2012            | 2013        | 2014        | 2015        | 2016        | 2017        | 2018        | 2019        | 2020        | 2021         | 2022         | 2023         | 2024         | 2025        |
| BASE YEAR (EXPANDED BOUNDARY)                                                                                                                                                                       |               |            |             |                                |             |             |             |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |
| City of Garland                                                                                                                                                                                     | 0             | 0          | 0           | 0                              | 0           | 0           | 0           | 0               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 496,307,590 |
| Garland ISD                                                                                                                                                                                         | 0             | 0          | 0           | 0                              | 0           | 0           | 0           | 0               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 496,307,590 |
| Dallas County                                                                                                                                                                                       | 0             | 0          | 0           | 0                              | 0           | 0           | 0           | 0               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 496,307,590 |
| College District                                                                                                                                                                                    | 0             | 0          | 0           | 0                              | 0           | 0           | 0           | 0               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 496,307,590 |
| Hospital                                                                                                                                                                                            | 0             | 0          | 0           | 0                              | 0           | 0           | 0           | 0               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 496,307,590 |
| TAXABLE VALUE                                                                                                                                                                                       |               |            |             |                                |             |             |             |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |
| City of Garland                                                                                                                                                                                     | 0             | 0          | 0           | 0                              | 0           | 0           | 0           | 0               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 496,307,590 |
| Garland ISD                                                                                                                                                                                         | 0             | 0          | 0           | 0                              | 0           | 0           | 0           | 0               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 496,307,590 |
| Dallas County                                                                                                                                                                                       | 0             | 0          | 0           | 0                              | 0           | 0           | 0           | 0               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 496,307,590 |
| College District                                                                                                                                                                                    | 0             | 0          | 0           | 0                              | 0           | 0           | 0           | 0               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 496,307,590 |
| Hospital                                                                                                                                                                                            | 0             | 0          | 0           | 0                              | 0           | 0           | 0           | 0               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 496,307,590 |
| TAXABLE VALUE INCREMENT                                                                                                                                                                             |               |            |             |                                |             |             |             |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |
| City of Garland                                                                                                                                                                                     | 0             | 0          | 0           | 0                              | 0           | 0           | 0           | 0               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 0           |
| Garland ISD                                                                                                                                                                                         | 0             | 0          | 0           | 0                              | 0           | 0           | 0           | 0               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 0           |
| Dallas County                                                                                                                                                                                       | 0             | 0          | 0           | 0                              | 0           | 0           | 0           | 0               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 0           |
| College District                                                                                                                                                                                    | 0             | 0          | 0           | 0                              | 0           | 0           | 0           | 0               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 0           |
| Hospital                                                                                                                                                                                            | 0             | 0          | 0           | 0                              | 0           | 0           | 0           | 0               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 0           |
| REVENUE B                                                                                                                                                                                           |               |            |             |                                |             |             |             |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |
| TAXABLE VALUE GROWTH                                                                                                                                                                                |               |            |             |                                |             |             |             |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |
| City of Garland                                                                                                                                                                                     | 0             | 0          | 0           | 0                              | 0           | 0           | 0           | 0               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 0           |
| Garland ISD                                                                                                                                                                                         | 0             | 0          | 0           | 0                              | 0           | 0           | 0           | 0               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 0           |
| Dallas County                                                                                                                                                                                       | 0             | 0          | 0           | 0                              | 0           | 0           | 0           | 0               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 0           |
| College District                                                                                                                                                                                    | 0             | 0          | 0           | 0                              | 0           | 0           | 0           | 0               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 0           |
| Hospital                                                                                                                                                                                            | 0             | 0          | 0           | 0                              | 0           | 0           | 0           | 0               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0            | 0            | 0            | 0            | 0           |
| 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0                                                                                                                                                           |               |            |             |                                |             |             |             |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |
| 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0                                                                                                                                                           |               |            |             |                                |             |             |             |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |
| 153,197 301,123 425,006 369,299 286,268 282,873 298,361 315,386 349,363 378,082 409,453 425,233 471,423 561,137 653,570 785,318 1,283,830 1,700,773 2,009,217 2,571,676                             |               |            |             |                                |             |             |             |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |
| INTEREST EARNINGS                                                                                                                                                                                   |               |            |             |                                |             |             |             |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |
| Running Total                                                                                                                                                                                       |               |            |             |                                |             |             |             |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |
| 153,197 454,320 879,326 1,248,625 1,534,893 1,817,766 2,116,117 2,431,503 2,780,856 3,158,938 3,568,391 3,993,624 4,465,047 5,026,184 5,679,754 6,465,072 7,748,902 9,449,675 11,458,892 14,030,568 |               |            |             |                                |             |             |             |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |
| GROSS                                                                                                                                                                                               |               |            |             |                                |             |             |             |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |
| 119,149,911                                                                                                                                                                                         |               |            |             |                                |             |             |             |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |
| 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025                                                                                                 |               |            |             |                                |             |             |             |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |
| City of Garland                                                                                                                                                                                     | \$ 153,197    | \$ 301,123 | \$ 377,357  | \$ 322,286                     | \$ 247,588  | \$ 244,009  | \$ 252,916  | \$ 268,631      | \$ 298,422  | \$ 323,568  | \$ 346,882  | \$ 361,447  | \$ 400,927  | \$ 478,949  | \$ 554,626  | \$ 669,828  | \$ 1,092,946 | \$ 1,428,012 | \$ 1,696,096 | \$ 2,321,300 |             |
| Garland ISD                                                                                                                                                                                         | \$ -          | \$ -       | \$ -        | \$ -                           | \$ -        | \$ -        | \$ -        | \$ -            | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -         | \$ -         | \$ -         | \$ -         |             |
| Dallas County                                                                                                                                                                                       | \$ -          | \$ -       | \$ 47,649   | \$ 47,013                      | \$ 38,680   | \$ 38,864   | \$ 45,435   | \$ 46,755       | \$ 50,931   | \$ 54,514   | \$ 62,571   | \$ 63,786   | \$ 70,496   | \$ 82,188   | \$ 98,944   | \$ 115,490  | \$ 190,884   | \$ 272,761   | \$ 313,121   | \$ 250,376   |             |
| College District                                                                                                                                                                                    | \$ -          | \$ -       | \$ -        | \$ -                           | \$ -        | \$ -        | \$ -        | \$ -            | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -         | \$ -         | \$ -         | \$ -         |             |
| Hospital                                                                                                                                                                                            | \$ -          | \$ -       | \$ -        | \$ -                           | \$ -        | \$ -        | \$ -        | \$ -            | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ -         | \$ -         | \$ -         | \$ -         |             |
| 153,197 301,123 425,006 369,299 286,268 282,873 298,361 315,386 349,363 378,082 409,453 425,233 471,423 561,137 653,570 785,318 1,283,830 1,700,773 2,009,217 2,571,676                             |               |            |             |                                |             |             |             |                 |             |             |             |             |             |             |             |             |              |              |              |              |             |

## Financial Feasibility Analysis - Anticipated TIRZ Revenue

| REVENUE YEAR                  | 21<br>2026       | 22<br>2027  | 23<br>2028  | 24<br>2029  | 25<br>2030  | 26<br>2031  | 27<br>2032  | 28<br>2033  | 29<br>2034  | 30<br>2035  | 31<br>2036  | 32<br>2037  | 33<br>2038  | 34<br>2039  | 35<br>2040  | 36<br>2041  | 37<br>2042  | 38<br>2043  | 39<br>2044  | 40<br>2045  | TOTALS      |            |                     |
|-------------------------------|------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------|---------------------|
| BASE YEAR (ORIGINAL BOUNDARY) |                  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |            |                     |
|                               | City of Garland  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |             |            |                     |
|                               | Garland ISD      | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |             |            |                     |
|                               | Dallas County    | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |             |            |                     |
|                               | College District | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |             |            |                     |
|                               | Hospital         | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |             |            |                     |
| TAXABLE VALUE                 |                  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |            |                     |
|                               | City of Garland  | 429,404,649 | 444,433,812 | 459,988,995 | 476,088,610 | 492,751,711 | 509,998,021 | 527,847,952 | 546,322,630 | 565,443,923 | 585,234,460 | 605,717,666 | 626,917,784 | 648,859,907 | 671,570,003 | 695,074,954 | 719,402,577 | 744,581,667 | 770,642,025 | 797,614,496 | 825,531,004 |            |                     |
|                               | Garland ISD      | 429,404,649 | 444,433,812 | 459,988,995 | 476,088,610 | 492,751,711 | 509,998,021 | 527,847,952 | 546,322,630 | 565,443,923 | 585,234,460 | 605,717,666 | 626,917,784 | 648,859,907 | 671,570,003 | 695,074,954 | 719,402,577 | 744,581,667 | 770,642,025 | 797,614,496 | 825,531,004 |            |                     |
|                               | Dallas County    | 429,404,649 | 444,433,812 | 459,988,995 | 476,088,610 | 492,751,711 | 509,998,021 | 527,847,952 | 546,322,630 | 565,443,923 | 585,234,460 | 605,717,666 | 626,917,784 | 648,859,907 | 671,570,003 | 695,074,954 | 719,402,577 | 744,581,667 | 770,642,025 | 797,614,496 | 825,531,004 |            |                     |
|                               | College District | 429,404,649 | 444,433,812 | 459,988,995 | 476,088,610 | 492,751,711 | 509,998,021 | 527,847,952 | 546,322,630 | 565,443,923 | 585,234,460 | 605,717,666 | 626,917,784 | 648,859,907 | 671,570,003 | 695,074,954 | 719,402,577 | 744,581,667 | 770,642,025 | 797,614,496 | 825,531,004 |            |                     |
|                               | Hospital         | 429,404,649 | 444,433,812 | 459,988,995 | 476,088,610 | 492,751,711 | 509,998,021 | 527,847,952 | 546,322,630 | 565,443,923 | 585,234,460 | 605,717,666 | 626,917,784 | 648,859,907 | 671,570,003 | 695,074,954 | 719,402,577 | 744,581,667 | 770,642,025 | 797,614,496 | 825,531,004 |            |                     |
| TAXABLE VALUE INCREMENT       |                  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |            |                     |
|                               | City of Garland  | 354,222,758 | 369,251,921 | 384,807,104 | 400,906,719 | 417,569,820 | 434,816,130 | 452,666,061 | 471,140,739 | 490,262,032 | 510,052,569 | 530,535,775 | 551,735,893 | 573,678,016 | 596,388,112 | 619,893,063 | 644,220,686 | 669,399,776 | 695,460,134 | 722,432,605 | 750,349,113 |            |                     |
|                               | Garland ISD      | 354,222,758 | 369,251,921 | 384,807,104 | 400,906,719 | 417,569,820 | 434,816,130 | 452,666,061 | 471,140,739 | 490,262,032 | 510,052,569 | 530,535,775 | 551,735,893 | 573,678,016 | 596,388,112 | 619,893,063 | 644,220,686 | 669,399,776 | 695,460,134 | 722,432,605 | 750,349,113 |            |                     |
|                               | Dallas County    | 354,222,758 | 369,251,921 | 384,807,104 | 400,906,719 | 417,569,820 | 434,816,130 | 452,666,061 | 471,140,739 | 490,262,032 | 510,052,569 | 530,535,775 | 551,735,893 | 573,678,016 | 596,388,112 | 619,893,063 | 644,220,686 | 669,399,776 | 695,460,134 | 722,432,605 | 750,349,113 |            |                     |
|                               | College District | 354,222,758 | 369,251,921 | 384,807,104 | 400,906,719 | 417,569,820 | 434,816,130 | 452,666,061 | 471,140,739 | 490,262,032 | 510,052,569 | 530,535,775 | 551,735,893 | 573,678,016 | 596,388,112 | 619,893,063 | 644,220,686 | 669,399,776 | 695,460,134 | 722,432,605 | 750,349,113 |            |                     |
|                               | Hospital         | 354,222,758 | 369,251,921 | 384,807,104 | 400,906,719 | 417,569,820 | 434,816,130 | 452,666,061 | 471,140,739 | 490,262,032 | 510,052,569 | 530,535,775 | 551,735,893 | 573,678,016 | 596,388,112 | 619,893,063 | 644,220,686 | 669,399,776 | 695,460,134 | 722,432,605 | 750,349,113 |            |                     |
| REVENUE A                     |                  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |            |                     |
| TAXABLE VALUE GROWTH          |                  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |            |                     |
|                               | City of Garland  | 2,443,237   | 2,546,900   | 2,654,192   | 2,765,238   | 2,880,171   | 2,999,127   | 3,122,246   | 3,249,674   | 3,381,563   | 3,518,067   | 3,659,349   | 3,805,576   | 3,956,921   | 4,113,563   | 4,275,688   | 4,443,486   | 4,617,158   | 4,796,908   | 4,982,950   | 5,175,503   | 85,506,765 | City of Garland     |
|                               | Garland ISD      | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0          | City of Garland ISD |
|                               | Dallas County    | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0          | Dallas County       |
|                               | College District | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0          | College District    |
|                               | Hospital         | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0          | Hospital            |
|                               |                  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |            |                     |
|                               | 2,443,237        | 2,546,900   | 2,654,192   | 2,765,238   | 2,880,171   | 2,999,127   | 3,122,246   | 3,249,674   | 3,381,563   | 3,518,067   | 3,659,349   | 3,805,576   | 3,956,921   | 4,113,563   | 4,275,688   | 4,443,486   | 4,617,158   | 4,796,908   | 4,982,950   | 5,175,503   | 87,397,223  |            |                     |
|                               |                  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |            |                     |
| REVENUE YEAR                  | 21<br>2026       | 22<br>2027  | 23<br>2028  | 24<br>2029  | 25<br>2030  | 26<br>2031  | 27<br>2032  | 28<br>2033  | 29<br>2034  | 30<br>2035  | 31<br>2036  | 32<br>2037  | 33<br>2038  | 34<br>2039  | 35<br>2040  | 36<br>2041  | 37<br>2042  | 38<br>2043  | 39<br>2044  | 40<br>2045  | TOTALS      |            |                     |
| BASE YEAR (EXPANDED BOUNDARY) |                  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |            |                     |
|                               | City of Garland  | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 |            |                     |
|                               | Garland ISD      | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 |            |                     |
|                               | Dallas County    | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 |            |                     |
|                               | College District | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 |            |                     |
|                               | Hospital         | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 |            |                     |
| TAXABLE VALUE                 |                  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |            |                     |
|                               | City of Garland  | 513,678,356 | 531,657,098 | 550,265,097 | 569,524,375 | 589,457,728 | 610,088,749 | 631,441,855 | 653,542,320 | 676,416,301 | 700,090,871 | 724,594,052 | 749,954,844 | 776,203,263 | 803,370,377 | 831,488,341 | 860,590,433 | 890,711,098 | 921,885,986 | 954,151,996 | 987,547,315 |            |                     |
|                               | Garland ISD      | 513,678,356 | 531,657,098 | 550,265,097 | 569,524,375 | 589,457,728 | 610,088,749 | 631,441,855 | 653,542,320 | 676,416,301 | 700,090,871 | 724,594,052 | 749,954,844 | 776,203,263 | 803,370,377 | 831,488,341 | 860,590,433 | 890,711,098 | 921,885,986 | 954,151,996 | 987,547,315 |            |                     |
|                               | Dallas County    | 513,678,356 | 531,657,098 | 550,265,097 | 569,524,375 | 589,457,728 | 610,088,749 | 631,441,855 | 653,542,320 | 676,416,301 | 700,090,871 | 724,594,052 | 749,954,844 | 776,203,263 | 803,370,377 | 831,488,341 | 860,590,433 | 890,711,098 | 921,885,986 | 954,151,996 | 987,547,315 |            |                     |
|                               | College District | 513,678,356 | 531,657,098 | 550,265,097 | 569,524,375 | 589,457,728 | 610,088,749 | 631,441,855 | 653,542,320 | 676,416,301 | 700,090,871 | 724,594,052 | 749,954,844 | 776,203,263 | 803,370,377 | 831,488,341 | 860,590,433 | 890,711,098 | 921,885,986 | 954,151,996 | 987,547,315 |            |                     |
|                               | Hospital         | 513,678,356 | 531,657,098 | 550,265,097 | 569,524,375 | 589,457,728 | 610,088,749 | 631,441,855 | 653,542,320 | 676,416,301 | 700,090,871 | 724,594,052 | 749,954,844 | 776,203,263 | 803,370,377 | 831,488,341 | 860,590,433 | 890,711,098 | 921,885,986 | 954,151,996 | 987,547,315 |            |                     |
| TAXABLE VALUE INCREMENT       |                  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |            |                     |
|                               | City of Garland  | 17,370,766  | 35,349,508  | 53,957,507  | 73,216,785  | 93,150,138  | 113,781,159 | 135,134,265 | 157,234,730 | 180,108,711 | 203,783,281 | 228,286,462 | 253,647,254 | 279,895,673 | 307,062,787 | 335,180,751 | 364,282,843 | 394,403,508 | 425,578,396 | 457,844,406 | 491,239,725 |            |                     |
|                               | Garland ISD      | 17,370,766  | 35,349,508  | 53,957,507  | 73,216,785  | 93,150,138  | 113,781,159 | 135,134,265 | 157,234,730 | 180,108,711 | 203,783,281 | 228,286,462 | 253,647,254 | 279,895,673 | 307,062,787 | 335,180,751 | 364,282,843 | 394,403,508 | 425,578,396 | 457,844,406 | 491,239,725 |            |                     |
|                               | Dallas County    | 17,370,766  | 35,349,508  | 53,957,507  | 73,216,785  | 93,150,138  | 113,781,159 | 135,134,265 | 157,234,730 | 180,108,711 | 203,783,281 | 228,286,462 | 253,647,254 | 279,895,673 | 307,062,787 | 335,180,751 | 364,282,843 | 394,403,508 | 425,578,396 | 457,844,406 | 491,239,725 |            |                     |
|                               | College District | 17,370,766  | 35,349,508  | 53,957,507  | 73,216,785  | 93,150,138  | 113,781,159 | 135,134,265 | 157,234,730 | 180,108,711 | 203,783,281 | 228,286,462 | 253,647,254 | 279,895,673 | 307,062,787 | 335,180,751 | 364,282,843 | 394,403,508 | 425,578,396 | 457,844,406 | 491,239,725 |            |                     |
|                               | Hospital         | 17,370,766  | 35,349,508  | 53,957,507  | 73,216,785  | 93,150,138  | 113,781,159 | 135,134,265 | 157,234,730 | 180,108,711 | 203,783,281 | 228,286,462 | 253,647,254 | 279,895,673 | 307,062,787 | 335,180,751 | 364,282,843 | 394,403,508 | 425,578,396 | 457,844,406 | 491,239,725 |            |                     |
| REVENUE B                     |                  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |            |                     |
| TAXABLE VALUE GROWTH          |                  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |            |                     |
|                               | City of Garland  | 119,814     | 243,822     | 372,170     | 505,010     | 642,499     | 784,801     | 932,083     | 1,084,520   | 1,242,293   | 1,405,587   | 1,574,597   | 1,749,522   | 1,930,569   | 2,117,953   | 2,311,896   | 2,512,626   | 2,720,382   | 2,935,410   | 3,157,963   | 3,388,306   | 31,731,824 | City of Garland     |
|                               | Garland ISD      | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0          | Garland ISD         |
|                               | Dallas County    | 0           | 0           | 0           | 0           | 0           | 0           |             |             |             |             |             |             |             |             |             |             |             |             |             |             |            |                     |



Financial Feasibility Analysis - All Revenue Generated

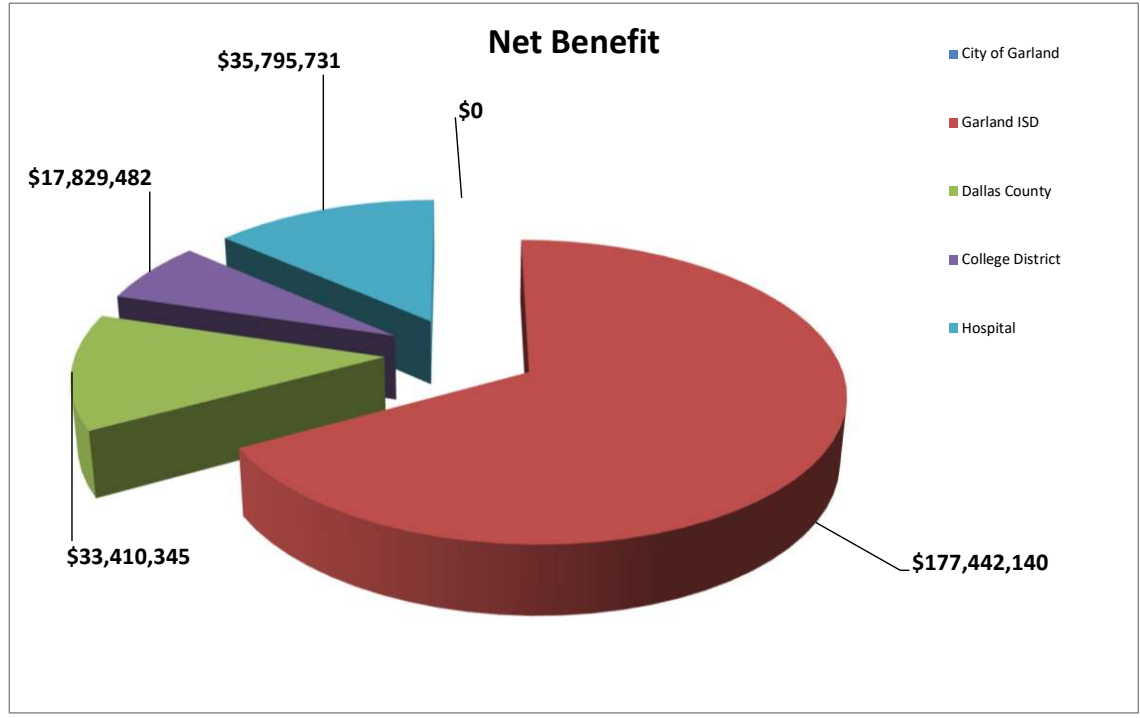
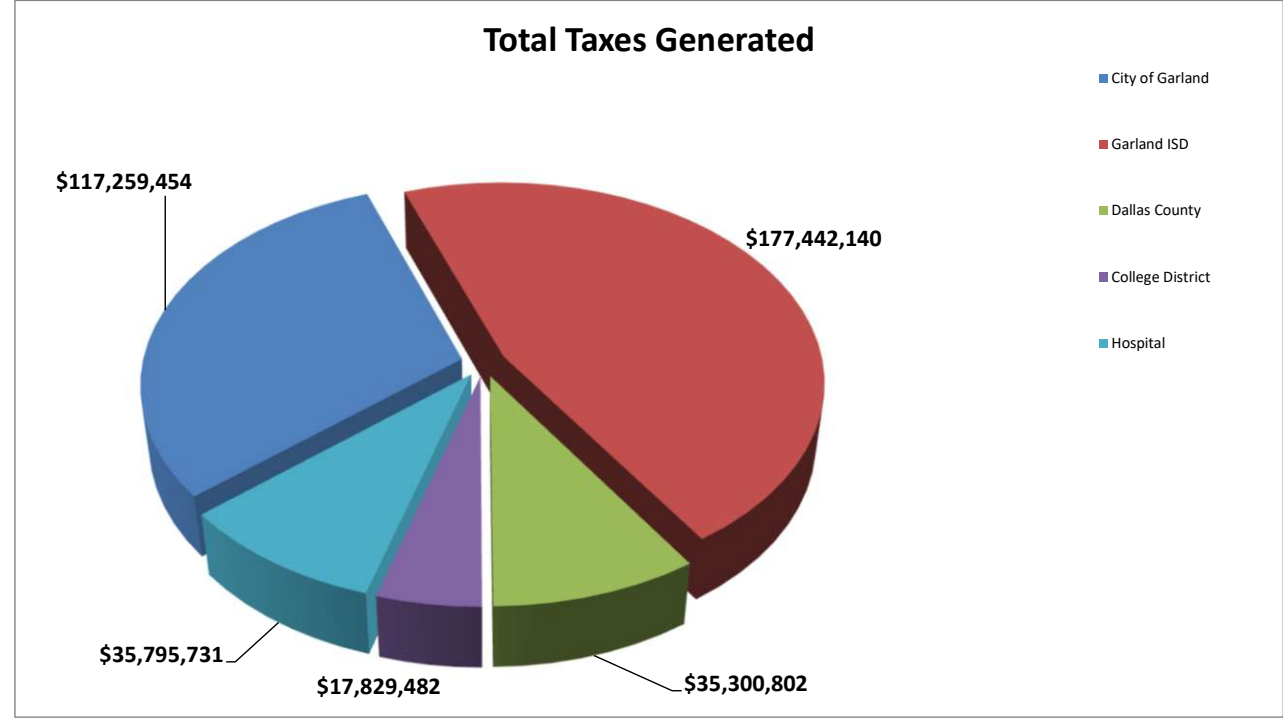
| ESTIMATE OF GENERAL IMPACT OF PROPOSED PROPERTY VALUES AND TAX REVENUES, INCENTIVE BASED ON PROPOSED PARTICIPATION |                  |                   |            |            |                  |                                |            |            |            |                  |            |            |            |            |                  |            |            |              |              |                  |              |           |      |           |
|--------------------------------------------------------------------------------------------------------------------|------------------|-------------------|------------|------------|------------------|--------------------------------|------------|------------|------------|------------------|------------|------------|------------|------------|------------------|------------|------------|--------------|--------------|------------------|--------------|-----------|------|-----------|
| TAXABLE BASE YEAR GROWTH                                                                                           |                  |                   |            | 3.50%      |                  | 6.00%                          |            |            |            |                  |            |            |            |            |                  |            |            |              |              |                  |              |           |      |           |
| DISCOUNT RATE                                                                                                      |                  |                   |            |            |                  |                                |            |            |            |                  |            |            |            |            |                  |            |            |              |              |                  |              |           |      |           |
|                                                                                                                    |                  | REAL PROPERTY TAX |            |            |                  | BUSINESS PERSONAL PROPERTY TAX |            |            |            |                  |            | SALES TAX  |            |            |                  |            |            |              |              |                  |              |           |      |           |
| City of Garland                                                                                                    |                  | 0.6897460         | 100%       | 0.6897460  | City of Garland  |                                | 0.6897460  | 100%       | 0.6897460  | City of Garland  |            | 0.0000000  | 100%       | 0.0000000  | City of Garland  |            | 0.0000000  | 100%         | 0.0000000    | City of Garland  |              | 0.0000000 | 100% | 0.0000000 |
| Garland ISD                                                                                                        |                  | 1.0509000         | 100%       | 1.0509000  | Garland ISD      |                                | 1.0509000  | 100%       | 1.0509000  | Garland ISD      |            | 0.0000000  | 100%       | 0.0000000  | Garland ISD      |            | 0.0000000  | 100%         | 0.0000000    | Garland ISD      |              | 0.0000000 | 100% | 0.0000000 |
| Dallas County                                                                                                      |                  | 0.2155000         | 100%       | 0.2155000  | Dallas County    |                                | 0.2155000  | 100%       | 0.2155000  | Dallas County    |            | 0.0000000  | 100%       | 0.0000000  | Dallas County    |            | 0.0000000  | 100%         | 0.0000000    | Dallas County    |              | 0.0000000 | 100% | 0.0000000 |
| College District                                                                                                   |                  | 0.1055950         | 100%       | 0.1055950  | College District |                                | 0.1055950  | 100%       | 0.1055950  | College District |            | 0.0000000  | 100%       | 0.0000000  | College District |            | 0.0000000  | 100%         | 0.0000000    | College District |              | 0.0000000 | 100% | 0.0000000 |
| Hospital                                                                                                           |                  | 0.2120000         | 100%       | 0.2120000  | Hospital         |                                | 0.2120000  | 100%       | 0.2120000  | Hospital         |            | 0.0000000  | 100%       | 0.0000000  | Hospital         |            | 0.0000000  | 100%         | 0.0000000    | Hospital         |              | 0.0000000 | 100% | 0.0000000 |
|                                                                                                                    |                  | 2.2737410         |            | 2.2737410  |                  |                                | 2.2737410  |            | 2.2737410  |                  |            | 2.2737410  |            | 2.2737410  |                  |            | 2.2737410  |              | 2.2737410    |                  |              | 2.2737410 |      | 2.2737410 |
| TAX BASE                                                                                                           |                  |                   |            |            |                  |                                |            |            |            |                  |            |            |            |            |                  |            |            |              |              |                  |              |           |      |           |
| REVENUE YEAR                                                                                                       | YEAR             | 1                 | 2          | 3          | 4                | 5                              | 6          | 7          | 8          | 9                | 10         | 11         | 12         | 13         | 14               | 15         | 16         | 17           | 18           | 19               | 20           |           |      |           |
|                                                                                                                    | 2005             | 2006              | 2007       | 2008       | 2009             | 2010                           | 2011       | 2012       | 2013       | 2014             | 2015       | 2016       | 2017       | 2018       | 2019             | 2020       | 2021       | 2022         | 2023         | 2024             | 2025         |           |      |           |
| BASE YEAR (ORIGINAL BOUNDARY)                                                                                      |                  |                   |            |            |                  |                                |            |            |            |                  |            |            |            |            |                  |            |            |              |              |                  |              |           |      |           |
| TAXABLE VALUE                                                                                                      | City of Garland  | 75,181,891        | 75,908,692 | 75,357,648 | 74,999,911       | 75,252,851                     | 75,252,851 | 75,181,891 | 75,181,891 | 75,181,891       | 75,181,891 | 75,181,891 | 75,181,891 | 75,181,891 | 75,181,891       | 75,181,891 | 75,181,891 | 75,181,891   | 75,181,891   | 75,181,891       | 75,181,891   |           |      |           |
|                                                                                                                    | Garland ISD      | 75,181,891        | 75,181,891 | 75,181,891 | 75,181,891       | 75,181,891                     | 75,181,891 | 75,181,891 | 75,181,891 | 75,181,891       | 75,181,891 | 75,181,891 | 75,181,891 | 75,181,891 | 75,181,891       | 75,181,891 | 75,181,891 | 75,181,891   | 75,181,891   | 75,181,891       | 75,181,891   |           |      |           |
|                                                                                                                    | Dallas County    | 75,181,891        | 75,181,891 | 75,181,891 | 75,181,891       | 75,181,891                     | 75,181,891 | 75,181,891 | 75,181,891 | 75,181,891       | 75,181,891 | 75,181,891 | 75,181,891 | 75,181,891 | 75,181,891       | 75,181,891 | 75,181,891 | 75,181,891   | 75,181,891   | 75,181,891       | 75,181,891   |           |      |           |
|                                                                                                                    | College District | 75,181,891        | 75,181,891 | 75,181,891 | 75,181,891       | 75,181,891                     | 75,181,891 | 75,181,891 | 75,181,891 | 75,181,891       | 75,181,891 | 75,181,891 | 75,181,891 | 75,181,891 | 75,181,891       | 75,181,891 | 75,181,891 | 75,181,891   | 75,181,891   | 75,181,891       | 75,181,891   |           |      |           |
|                                                                                                                    | Hospital         | 75,181,891        | 75,181,891 | 75,181,891 | 75,181,891       | 75,181,891                     | 75,181,891 | 75,181,891 | 75,181,891 | 75,181,891       | 75,181,891 | 75,181,891 | 75,181,891 | 75,181,891 | 75,181,891       | 75,181,891 | 75,181,891 | 75,181,891   | 75,181,891   | 75,181,891       | 75,181,891   |           |      |           |
| TAXABLE VALUE INCREMENT                                                                                            | City of Garland  |                   |            |            |                  |                                |            |            |            |                  |            |            |            |            |                  |            |            |              |              |                  |              |           |      |           |
|                                                                                                                    | Garland ISD      |                   |            |            |                  |                                |            |            |            |                  |            |            |            |            |                  |            |            |              |              |                  |              |           |      |           |
|                                                                                                                    | Dallas County    |                   |            |            |                  |                                |            |            |            |                  |            |            |            |            |                  |            |            |              |              |                  |              |           |      |           |
|                                                                                                                    | College District |                   |            |            |                  |                                |            |            |            |                  |            |            |            |            |                  |            |            |              |              |                  |              |           |      |           |
|                                                                                                                    | Hospital         |                   |            |            |                  |                                |            |            |            |                  |            |            |            |            |                  |            |            |              |              |                  |              |           |      |           |
| REVENUE A                                                                                                          |                  |                   |            |            |                  |                                |            |            |            |                  |            |            |            |            |                  |            |            |              |              |                  |              |           |      |           |
| TAXABLE VALUE GROWTH                                                                                               |                  |                   |            |            |                  |                                |            |            |            |                  |            |            |            |            |                  |            |            |              |              |                  |              |           |      |           |
| TAXABLE VALUE                                                                                                      | City of Garland  | 153,197           | 301,123    | 377,357    | 322,286          | 247,588                        | 244,009    | 252,916    | 268,631    | 298,422          | 323,568    | 346,882    | 361,447    | 400,927    | 478,949          | 554,626    | 669,828    | 1,092,946    | 1,428,012    | 1,696,096        | 2,300,436    |           |      |           |
|                                                                                                                    | Garland ISD      | 157,292           | 261,222    | 455,941    | 449,648          | 366,342                        | 362,240    | 368,145    | 399,734    | 435,940          | 475,766    | 517,253    | 530,343    | 582,385    | 637,193          | 728,419    | 906,536    | 1,512,388    | 2,025,009    | 2,540,132        | 3,569,927    |           |      |           |
|                                                                                                                    | Dallas County    | 32,255            | 53,567     | 47,649     | 47,013           | 38,680                         | 38,864     | 45,435     | 46,755     | 50,931           | 54,514     | 62,571     | 63,786     | 70,496     | 82,188           | 98,944     | 115,490    | 190,884      | 272,761      | 313,121          | 732,057      |           |      |           |
|                                                                                                                    | College District | 15,805            | 26,248     | 45,813     | 45,181           | 36,810                         | 36,398     | 36,991     | 40,165     | 43,803           | 47,805     | 51,974     | 53,289     | 58,518     | 64,025           | 73,192     | 91,089     | 151,966      | 203,474      | 255,234          | 358,708      |           |      |           |
|                                                                                                                    | Hospital         | 31,731            | 52,697     | 91,978     | 90,708           | 73,903                         | 73,075     | 74,266     | 80,639     | 87,943           | 95,977     | 104,346    | 106,987    | 117,486    | 128,542          | 146,945    | 182,877    | 305,097      | 408,509      | 512,425          | 720,168      |           |      |           |
|                                                                                                                    |                  | 390,279           | 694,856    | 1,018,738  | 954,836          | 763,324                        | 754,586    | 777,753    | 835,924    | 917,039          | 997,630    | 1,083,026  | 1,115,852  | 1,229,812  | 1,390,898        | 1,602,126  | 1,965,821  | 3,253,280    | 4,337,765    | 5,317,008        | 7,681,296    |           |      |           |
| TAX BASE                                                                                                           |                  |                   |            |            |                  |                                |            |            |            |                  |            |            |            |            |                  |            |            |              |              |                  |              |           |      |           |
| REVENUE YEAR                                                                                                       | YEAR             | 1                 | 2          | 3          | 4                | 5                              | 6          | 7          | 8          | 9                | 10         | 11         | 12         | 13         | 14               | 15         | 16         | 17           | 18           | 19               | 20           |           |      |           |
|                                                                                                                    | 2005             | 2006              | 2007       | 2008       | 2009             | 2010                           | 2011       | 2012       | 2013       | 2014             | 2015       | 2016       | 2017       | 2018       | 2019             | 2020       | 2021       | 2022         | 2023         | 2024             | 2025         |           |      |           |
| BASE YEAR (EXPANDED BOUNDARY)                                                                                      |                  |                   |            |            |                  |                                |            |            |            |                  |            |            |            |            |                  |            |            |              |              |                  |              |           |      |           |
| TAXABLE VALUE                                                                                                      | City of Garland  | 0                 | 0          | 0          | 0                | 0                              | 0          | 0          | 0          | 0                | 0          | 0          | 0          | 0          | 0                | 0          | 0          | 0            | 0            | 0                | 496,307,590  |           |      |           |
|                                                                                                                    | Garland ISD      | 0                 | 0          | 0          | 0                | 0                              | 0          | 0          | 0          | 0                | 0          | 0          | 0          | 0          | 0                | 0          | 0          | 0            | 0            | 0                | 496,307,590  |           |      |           |
|                                                                                                                    | Dallas County    | 0                 | 0          | 0          | 0                | 0                              | 0          | 0          | 0          | 0                | 0          | 0          | 0          | 0          | 0                | 0          | 0          | 0            | 0            | 0                | 496,307,590  |           |      |           |
|                                                                                                                    | College District | 0                 | 0          | 0          | 0                | 0                              | 0          | 0          | 0          | 0                | 0          | 0          | 0          | 0          | 0                | 0          | 0          | 0            | 0            | 0                | 496,307,590  |           |      |           |
|                                                                                                                    | Hospital         | 0                 | 0          | 0          | 0                | 0                              | 0          | 0          | 0          | 0                | 0          | 0          | 0          | 0          | 0                | 0          | 0          | 0            | 0            | 0                | 496,307,590  |           |      |           |
| TAXABLE VALUE INCREMENT                                                                                            | City of Garland  | 0                 | 0          | 0          | 0                | 0                              | 0          | 0          | 0          | 0                | 0          | 0          | 0          | 0          | 0                | 0          | 0          | 0            | 0            | 0                | 0            |           |      |           |
|                                                                                                                    | Garland ISD      | 0                 | 0          | 0          | 0                | 0                              | 0          | 0          | 0          | 0                | 0          | 0          | 0          | 0          | 0                | 0          | 0          | 0            | 0            | 0                | 0            |           |      |           |
|                                                                                                                    | Dallas County    | 0                 | 0          | 0          | 0                | 0                              | 0          | 0          | 0          | 0                | 0          | 0          | 0          | 0          | 0                | 0          | 0          | 0            | 0            | 0                | 0            |           |      |           |
|                                                                                                                    | College District | 0                 | 0          | 0          | 0                | 0                              | 0          | 0          | 0          | 0                | 0          | 0          | 0          | 0          | 0                | 0          | 0          | 0            | 0            | 0                | 0            |           |      |           |
|                                                                                                                    | Hospital         | 0                 | 0          | 0          | 0                | 0                              | 0          | 0          | 0          | 0                | 0          | 0          | 0          | 0          | 0                | 0          | 0          | 0            | 0            | 0                | 0            |           |      |           |
| REVENUE B                                                                                                          |                  |                   |            |            |                  |                                |            |            |            |                  |            |            |            |            |                  |            |            |              |              |                  |              |           |      |           |
| TAXABLE VALUE GROWTH                                                                                               |                  |                   |            |            |                  |                                |            |            |            |                  |            |            |            |            |                  |            |            |              |              |                  |              |           |      |           |
| TAXABLE VALUE                                                                                                      | City of Garland  | 0                 | 0          | 0          | 0                | 0                              | 0          | 0          | 0          | 0                | 0          | 0          | 0          | 0          | 0                | 0          | 0          | 0            | 0            | 0                | 0            |           |      |           |
|                                                                                                                    | Garland ISD      | 0                 | 0          | 0          | 0                | 0                              | 0          | 0          | 0          | 0                | 0          | 0          | 0          | 0          | 0                | 0          | 0          | 0            | 0            | 0                | 0            |           |      |           |
|                                                                                                                    | Dallas County    | 0                 | 0          | 0          | 0                | 0                              | 0          | 0          | 0          | 0                | 0          | 0          | 0          | 0          | 0                | 0          | 0          | 0            | 0            | 0                | 0            |           |      |           |
|                                                                                                                    | College District | 0                 | 0          | 0          | 0                | 0                              | 0          | 0          | 0          | 0                | 0          | 0          | 0          | 0          | 0                | 0          | 0          | 0            | 0            | 0                | 0            |           |      |           |
|                                                                                                                    | Hospital         | 0                 | 0          | 0          | 0                | 0                              | 0          | 0          | 0          | 0                | 0          | 0          | 0          | 0          | 0                | 0          | 0          | 0            | 0            | 0                | 0            |           |      |           |
|                                                                                                                    |                  | 0                 | 0          | 0          | 0                | 0                              | 0          | 0          | 0          | 0                | 0          | 0          | 0          | 0          | 0                | 0          | 0          | 0            | 0            | 0                | 0            |           |      |           |
| REVENUE A, B, & 1                                                                                                  |                  | 390,279           | 694,856    | 1,018,738  | 954,836          | 763,324                        | 754,586    | 777,753    | 835,924    | 917,039          | 997,630    | 1,083,026  | 1,115,852  | 1,229,812  | 1,390,898        | 1,602,126  | 1,965,821  | 3,253,280    | 4,337,765    | 5,317,008        | 7,702,160    |           |      |           |
| Running Total                                                                                                      |                  | 390,279           | 1,085,135  | 2,103,872  | 3,058,708        | 3,822,032                      | 4,576,617  | 5,354,371  | 6,190,295  | 7,107,334        | 8,104,964  | 9,187,990  | 10,303,842 | 11,533,654 | 12,924,551       | 14,526,678 | 16,492,499 | 19,745,779   | 24,083,544   | 29,400,552       | 37,102,712   |           |      |           |
| GROSS                                                                                                              |                  | 383,627,609       |            |            |                  |                                |            |            |            |                  |            |            |            |            |                  |            |            |              |              |                  |              |           |      |           |
|                                                                                                                    |                  | 2006              | 2007       | 2008       | 2009             | 2010                           | 2011       | 2012       | 2013       | 2014             | 2015       | 2016       | 2017       | 2018       | 2019             | 2020       | 2021       | 2022         | 2023         | 2024             | 2025         |           |      |           |
| TAXABLE VALUE                                                                                                      | City of Garland  | \$ 153,197        | \$ 301,123 | \$ 377,357 | \$ 322,286       | \$ 247,588                     | \$ 244,009 | \$ 252,916 | \$ 268,631 | \$ 298,422       | \$ 323,568 | \$ 346,882 | \$ 361,447 | \$ 400,927 | \$ 478,949       | \$ 554,626 | \$ 669,828 | \$ 1,092,946 | \$ 1,428,012 | \$ 1,696,096     | \$ 2,321,300 |           |      |           |
|                                                                                                                    | Garland ISD      | \$ 157,292        | \$ 261,222 | \$ 455,941 | \$ 449,648       | \$ 366,342                     | \$ 362,240 | \$ 368,145 | \$ 399,734 | \$ 435,940       | \$ 475,766 | \$ 517,253 | \$ 530,343 | \$ 582,385 | \$ 637,193       | \$ 728,419 | \$ 906,536 | \$ 1,512,388 | \$ 2,025,009 | \$ 2,540,132     | \$ 3,569,927 |           |      |           |
|                                                                                                                    | Dallas County    | \$ 32,255         | \$ 53,567  | \$ 47,649  | \$ 47,013        | \$ 38,680                      | \$ 38,864  | \$ 45,435  | \$ 46,755  | \$ 50,931        | \$ 54,514  | \$ 62,571  | \$ 63,786  | \$ 70,496  | \$ 82,188        | \$ 98,944  | \$ 115,490 | \$ 190,884   | \$ 272,761   | \$ 313,121       | \$ 732,057   |           |      |           |
|                                                                                                                    | College District | \$ 15,805         | \$ 26,248  | \$ 45,813  | \$ 45,181        | \$ 36,810                      | \$ 36,398  | \$ 36,991  | \$ 40,165  | \$ 43,803        | \$ 47,805  | \$ 51,974  | \$ 53,289  | \$ 58,518  | \$ 64,025        | \$ 73,192  | \$ 91,089  | \$ 151,966   | \$ 203,474   | \$ 255,234       | \$ 358,708   |           |      |           |
|                                                                                                                    | Hospital         | \$ 31,731         | \$ 52,697  | \$ 91,978  | \$ 90,708        | \$ 73,903                      | \$ 73,075  | \$ 74,266  | \$ 80,639  | \$ 87,943        | \$ 95,977  | \$ 104,346 | \$ 106,987 | \$ 117,486 | \$ 128,542       | \$ 146,945 | \$ 182,877 | \$ 305,097   | \$ 408,509   | \$ 512,425       | \$ 720,168   |           |      |           |
|                                                                                                                    |                  | 390,279           | 694,856    | 1,018,738  | 954,836          | 763,324                        | 754,586    | 777,753    | 835,924    | 917,039          | 997,630    | 1,083,026  | 1,115,852  | 1,229,812  | 1,390,898        | 1,602,126  | 1,965,821  | 3,253,280    | 4,337,765    | 5,317,008        | 7,702,160    |           |      |           |

## Financial Feasibility Analysis - All Revenue Generated

| REVENUE YEAR                  | 21<br>2026  | 22<br>2027  | 23<br>2028  | 24<br>2029  | 25<br>2030  | 26<br>2031  | 27<br>2032  | 28<br>2033  | 29<br>2034  | 30<br>2035  | 31<br>2036  | 32<br>2037  | 33<br>2038  | 34<br>2039  | 35<br>2040  | 36<br>2041  | 37<br>2042  | 38<br>2043  | 39<br>2044  | 40<br>2045  | TOTALS      |                  |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------------|
| BASE YEAR (ORIGINAL BOUNDARY) |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |                  |
| City of Garland               | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |             |                  |
| Garland ISD                   | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |             |                  |
| Dallas County                 | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |             |                  |
| College District              | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |             |                  |
| Hospital                      | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |             |                  |
| TAXABLE VALUE                 |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |                  |
| City of Garland               | 429,404,649 | 444,433,812 | 459,988,995 | 476,088,610 | 492,751,711 | 509,998,021 | 527,847,952 | 546,322,630 | 565,443,923 | 585,234,460 | 605,717,666 | 626,917,784 | 648,859,907 | 671,570,003 | 695,074,954 | 719,402,577 | 744,581,667 | 770,642,025 | 797,614,496 | 825,531,004 |             |                  |
| Garland ISD                   | 429,404,649 | 444,433,812 | 459,988,995 | 476,088,610 | 492,751,711 | 509,998,021 | 527,847,952 | 546,322,630 | 565,443,923 | 585,234,460 | 605,717,666 | 626,917,784 | 648,859,907 | 671,570,003 | 695,074,954 | 719,402,577 | 744,581,667 | 770,642,025 | 797,614,496 | 825,531,004 |             |                  |
| Dallas County                 | 429,404,649 | 444,433,812 | 459,988,995 | 476,088,610 | 492,751,711 | 509,998,021 | 527,847,952 | 546,322,630 | 565,443,923 | 585,234,460 | 605,717,666 | 626,917,784 | 648,859,907 | 671,570,003 | 695,074,954 | 719,402,577 | 744,581,667 | 770,642,025 | 797,614,496 | 825,531,004 |             |                  |
| College District              | 429,404,649 | 444,433,812 | 459,988,995 | 476,088,610 | 492,751,711 | 509,998,021 | 527,847,952 | 546,322,630 | 565,443,923 | 585,234,460 | 605,717,666 | 626,917,784 | 648,859,907 | 671,570,003 | 695,074,954 | 719,402,577 | 744,581,667 | 770,642,025 | 797,614,496 | 825,531,004 |             |                  |
| Hospital                      | 429,404,649 | 444,433,812 | 459,988,995 | 476,088,610 | 492,751,711 | 509,998,021 | 527,847,952 | 546,322,630 | 565,443,923 | 585,234,460 | 605,717,666 | 626,917,784 | 648,859,907 | 671,570,003 | 695,074,954 | 719,402,577 | 744,581,667 | 770,642,025 | 797,614,496 | 825,531,004 |             |                  |
| TAXABLE VALUE INCREMENT       |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |                  |
| City of Garland               | 354,222,758 | 369,251,921 | 384,807,104 | 400,906,719 | 417,569,820 | 434,816,130 | 452,666,061 | 471,140,739 | 490,262,032 | 510,052,569 | 530,535,775 | 551,735,893 | 573,678,016 | 596,388,112 | 619,893,063 | 644,220,686 | 669,399,776 | 695,460,134 | 722,432,605 | 750,349,113 |             |                  |
| Garland ISD                   | 354,222,758 | 369,251,921 | 384,807,104 | 400,906,719 | 417,569,820 | 434,816,130 | 452,666,061 | 471,140,739 | 490,262,032 | 510,052,569 | 530,535,775 | 551,735,893 | 573,678,016 | 596,388,112 | 619,893,063 | 644,220,686 | 669,399,776 | 695,460,134 | 722,432,605 | 750,349,113 |             |                  |
| Dallas County                 | 354,222,758 | 369,251,921 | 384,807,104 | 400,906,719 | 417,569,820 | 434,816,130 | 452,666,061 | 471,140,739 | 490,262,032 | 510,052,569 | 530,535,775 | 551,735,893 | 573,678,016 | 596,388,112 | 619,893,063 | 644,220,686 | 669,399,776 | 695,460,134 | 722,432,605 | 750,349,113 |             |                  |
| College District              | 354,222,758 | 369,251,921 | 384,807,104 | 400,906,719 | 417,569,820 | 434,816,130 | 452,666,061 | 471,140,739 | 490,262,032 | 510,052,569 | 530,535,775 | 551,735,893 | 573,678,016 | 596,388,112 | 619,893,063 | 644,220,686 | 669,399,776 | 695,460,134 | 722,432,605 | 750,349,113 |             |                  |
| Hospital                      | 354,222,758 | 369,251,921 | 384,807,104 | 400,906,719 | 417,569,820 | 434,816,130 | 452,666,061 | 471,140,739 | 490,262,032 | 510,052,569 | 530,535,775 | 551,735,893 | 573,678,016 | 596,388,112 | 619,893,063 | 644,220,686 | 669,399,776 | 695,460,134 | 722,432,605 | 750,349,113 |             |                  |
| REVENUE A                     |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |                  |
| TAXABLE VALUE GROWTH          |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |                  |
| City of Garland               | 2,443,237   | 2,546,900   | 2,654,192   | 2,765,238   | 2,880,171   | 2,999,127   | 3,122,246   | 3,249,674   | 3,381,563   | 3,518,067   | 3,659,349   | 3,805,576   | 3,956,921   | 4,113,563   | 4,275,688   | 4,443,486   | 4,617,158   | 4,796,908   | 4,982,950   | 5,175,503   | 85,506,765  | City of Garland  |
| Garland ISD                   | 3,722,527   | 3,880,468   | 4,043,938   | 4,213,129   | 4,388,241   | 4,569,483   | 4,757,068   | 4,951,218   | 5,152,164   | 5,360,142   | 5,575,400   | 5,798,193   | 6,028,782   | 6,267,443   | 6,514,456   | 6,770,115   | 7,034,722   | 7,308,591   | 7,592,044   | 7,885,419   | 129,095,394 | Garland ISD      |
| Dallas County                 | 763,350     | 795,738     | 829,259     | 863,954     | 899,863     | 937,029     | 975,006     | 1,015,308   | 1,056,515   | 1,099,163   | 1,143,305   | 1,188,991   | 1,236,276   | 1,285,216   | 1,335,870   | 1,388,296   | 1,442,557   | 1,498,717   | 1,556,842   | 1,617,002   | 25,386,706  | Dallas County    |
| College District              | 374,042     | 389,912     | 406,337     | 423,337     | 440,933     | 459,144     | 477,993     | 497,501     | 517,692     | 538,590     | 560,219     | 582,606     | 605,775     | 629,756     | 654,576     | 680,265     | 706,853     | 734,371     | 762,853     | 792,331     | 12,971,575  | College District |
| Hospital                      | 750,952     | 782,814     | 815,791     | 849,922     | 885,248     | 921,810     | 959,652     | 998,818     | 1,039,356   | 1,081,311   | 1,124,736   | 1,169,680   | 1,216,197   | 1,264,343   | 1,314,173   | 1,365,748   | 1,419,128   | 1,474,375   | 1,531,557   | 1,590,740   | 26,042,653  | Hospital         |
|                               | 8,054,108   | 8,395,832   | 8,749,517   | 9,115,580   | 9,494,456   | 9,886,593   | 10,292,454  | 10,712,520  | 11,147,289  | 11,597,274  | 12,063,009  | 12,545,045  | 13,043,952  | 13,560,321  | 14,094,763  | 14,647,910  | 15,220,417  | 15,812,962  | 16,428,246  | 17,069,995  | 279,003,093 |                  |
| REVENUE YEAR                  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |                  |
|                               | 21<br>2026  | 22<br>2027  | 23<br>2028  | 24<br>2029  | 25<br>2030  | 26<br>2031  | 27<br>2032  | 28<br>2033  | 29<br>2034  | 30<br>2035  | 31<br>2036  | 32<br>2037  | 33<br>2038  | 34<br>2039  | 35<br>2040  | 36<br>2041  | 37<br>2042  | 38<br>2043  | 39<br>2044  | 40<br>2045  | TOTALS      |                  |
| BASE YEAR (EXPANDED BOUNDARY) |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |                  |
| City of Garland               | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 |             |                  |
| Garland ISD                   | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 |             |                  |
| Dallas County                 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 |             |                  |
| College District              | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 |             |                  |
| Hospital                      | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 |             |                  |
| TAXABLE VALUE                 |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |                  |
| City of Garland               | 513,678,356 | 531,657,098 | 550,265,097 | 569,524,375 | 589,457,728 | 610,088,749 | 631,441,855 | 653,542,320 | 676,416,301 | 700,090,871 | 724,594,052 | 749,954,844 | 776,203,263 | 803,370,377 | 831,488,341 | 860,590,433 | 890,711,098 | 921,885,986 | 954,151,996 | 987,547,315 |             |                  |
| Garland ISD                   | 513,678,356 | 531,657,098 | 550,265,097 | 569,524,375 | 589,457,728 | 610,088,749 | 631,441,855 | 653,542,320 | 676,416,301 | 700,090,871 | 724,594,052 | 749,954,844 | 776,203,263 | 803,370,377 | 831,488,341 | 860,590,433 | 890,711,098 | 921,885,986 | 954,151,996 | 987,547,315 |             |                  |
| Dallas County                 | 513,678,356 | 531,657,098 | 550,265,097 | 569,524,375 | 589,457,728 | 610,088,749 | 631,441,855 | 653,542,320 | 676,416,301 | 700,090,871 | 724,594,052 | 749,954,844 | 776,203,263 | 803,370,377 | 831,488,341 | 860,590,433 | 890,711,098 | 921,885,986 | 954,151,996 | 987,547,315 |             |                  |
| College District              | 513,678,356 | 531,657,098 | 550,265,097 | 569,524,375 | 589,457,728 | 610,088,749 | 631,441,855 | 653,542,320 | 676,416,301 | 700,090,871 | 724,594,052 | 749,954,844 | 776,203,263 | 803,370,377 | 831,488,341 | 860,590,433 | 890,711,098 | 921,885,986 | 954,151,996 | 987,547,315 |             |                  |
| Hospital                      | 513,678,356 | 531,657,098 | 550,265,097 | 569,524,375 | 589,457,728 | 610,088,749 | 631,441,855 | 653,542,320 | 676,416,301 | 700,090,871 | 724,594,052 | 749,954,844 | 776,203,263 | 803,370,377 | 831,488,341 | 860,590,433 | 890,711,098 | 921,885,986 | 954,151,996 | 987,547,315 |             |                  |
| TAXABLE VALUE INCREMENT       |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |                  |
| City of Garland               | 17,370,766  | 35,349,508  | 53,957,507  | 73,216,785  | 93,150,138  | 113,781,159 | 135,134,265 | 157,234,730 | 180,108,711 | 203,783,281 | 228,286,462 | 253,647,254 | 279,895,673 | 307,062,787 | 335,180,751 | 364,282,843 | 394,403,508 | 425,578,396 | 457,844,406 | 491,239,725 |             |                  |
| Garland ISD                   | 17,370,766  | 35,349,508  | 53,957,507  | 73,216,785  | 93,150,138  | 113,781,159 | 135,134,265 | 157,234,730 | 180,108,711 | 203,783,281 | 228,286,462 | 253,647,254 | 279,895,673 | 307,062,787 | 335,180,751 | 364,282,843 | 394,403,508 | 425,578,396 | 457,844,406 | 491,239,725 |             |                  |
| Dallas County                 | 17,370,766  | 35,349,508  | 53,957,507  | 73,216,785  | 93,150,138  | 113,781,159 | 135,134,265 | 157,234,730 | 180,108,711 | 203,783,281 | 228,286,462 | 253,647,254 | 279,895,673 | 307,062,787 | 335,180,751 | 364,282,843 | 394,403,508 | 425,578,396 | 457,844,406 | 491,239,725 |             |                  |
| College District              | 17,370,766  | 35,349,508  | 53,957,507  | 73,216,785  | 93,150,138  | 113,781,159 | 135,134,265 | 157,234,730 | 180,108,711 | 203,783,281 | 228,286,462 | 253,647,254 | 279,895,673 | 307,062,787 | 335,180,751 | 364,282,843 | 394,403,508 | 425,578,396 | 457,844,406 | 491,239,725 |             |                  |
| Hospital                      | 17,370,766  | 35,349,508  | 53,957,507  | 73,216,785  | 93,150,138  | 113,781,159 | 135,134,265 | 157,234,730 | 180,108,711 | 203,783,281 | 228,286,462 | 253,647,254 | 279,895,673 | 307,062,787 | 335,180,751 | 364,282,843 | 394,403,508 | 425,578,396 | 457,844,406 | 491,239,725 |             |                  |
| REVENUE B                     |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |                  |
|                               |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |                  |

Revenue Summary  
2005-2045

| Taxing Jurisdictions | Total Taxes Generated | Participation | Net Benefit   |
|----------------------|-----------------------|---------------|---------------|
| City of Garland      | \$117,259,454         | \$117,259,454 | \$0           |
| Garland ISD          | \$177,442,140         | \$0           | \$177,442,140 |
| Dallas County        | \$35,300,802          | \$1,890,458   | \$33,410,345  |
| College District     | \$17,829,482          | \$0           | \$17,829,482  |
| Hospital             | \$35,795,731          | \$0           | \$35,795,731  |
| Total                | \$383,627,609         | \$119,149,911 | \$264,477,697 |







**Length of TIRZ #2:**

The TIRZ is scheduled to end on December 31, 2045 (with the final year's tax increment to be collected by September 1, 2046).

**Powers and Duties of Board of Directors:**

The Board shall have all powers granted to it by Chapter 311 of the Texas Tax Code, including powers of a municipality under Chapter 380, Local Government Code. The Board shall not be authorized to:

- issue bonds;
- impose taxes or fees;
- exercise the power of eminent domain; or
- give final approval to the Zone's project and financing plan.

-  - TIRZ #2 (Original Boundary)
-  - TIRZ #2A (Expanded Boundary)

ORDINANCE NO. \_\_\_\_

**AN ORDINANCE APPROVING AN AMENDED PROJECT AND FINANCING PLAN FOR TAX INCREMENT REINVESTMENT ZONE NUMBER TWO, CITY OF GARLAND, TEXAS; MAKING VARIOUS FINDINGS RELATED TO SUCH PLAN; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, on December 21, 2004, the City Council of the City of Garland, Texas (the "City") created Tax Increment Reinvestment Zone Number Two, City of Garland, Texas (the "Zone") pursuant to Ordinance No. 5897 ("Original Zone"); and

**WHEREAS**, Section 311.007 of the Texas Tax Code allows a Tax Increment Financing Zone boundaries and term to be revised by ordinance or resolution of the City Council;

**WHEREAS**, Section 311.011(e) of the Texas Tax Code permits a Tax Increment Financing Zone Board of Directors to adopt an amendment to a Project and Financing Plan that is to take effect upon approval of the amendment by the governing body;

**WHEREAS**, on July 11, 2006, the City Council, pursuant to the Act, approved Ordinance 6026, amending the Original Zone;

**WHEREAS**, on March 20, 2007, the City Council approved a Project and Financing Plan for the Original Zone by Ordinance No. 6104 (the "Original Plan");

**WHEREAS**, on October 15, 2025, the Increment Financing Zone Number Two Board of Directors met and [unanimously] recommended the expansion of the boundaries of the Original Zone ("Expanded Zone") and extension of the termination date of the Original Zone and the Expanded Zone to December 31, 2045;

**WHEREAS**, the City Council of the City of Garland, Texas, now desires to further amend Reinvestment Zone Number Two to expand the boundaries of the existing Reinvestment Zone Number Two and extend the term;

**WHEREAS**, on December 2, 2025, the City Council of the City of Garland, Texas, pursuant to Chapter 311 of the Texas Tax Code, approved Ordinance No. 7639 expanding the boundaries and extending the term of Reinvestment Zone Number Two, City of Garland, Texas (the "Zone"); and

**WHEREAS**, in accordance with Section 311.011(a) of the Texas Tax Code (the "Code"), on December 17, 2025, the board of directors of the Zone (the "Board") recommended approval of an amended project plan and reinvestment zone financing plan for the Zone (collectively, the "Plan"), which, as required by Section 311.011(d) of the Code; and

**WHEREAS**, as authorized by Section 311.011(e), and 311.008, of the Act, on December 17, 2025, the Board recommended that the Plan in Exhibit "A", be approved by the City Council:

**WHEREAS**, all statutory and constitutional requirements for the passage of this Ordinance have been adhered to, including, but not limited to, the Open Meeting Act; and

**WHEREAS**, the City Council determines that the passage of this Ordinance is in the best interests of the health, safety, and welfare of the public.

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

### **Section 1**

That the City Council hereby makes the following findings of fact:

- 1.1** The statements and facts set forth in the recitals of this Ordinance are true and correct.
- 1.2** That the Plan includes all information required by Sections 311.003(b) and (c) of the Act.
- 1.3** That the Plan is feasible and the Plan conforms to the City's master plan.

### **Section 2**

That based on the findings set forth in Section 1 of this Ordinance, the Plan is hereby approved.



### **Section 3**

That if any portion, section or part of a section of this Ordinance is subsequently declared invalid, inoperative or void for any reason by a court of competent jurisdiction, the remaining portions, sections or parts of sections of this Ordinance shall be and remain in full force and effect and shall not in any way be impaired or affected by such decision, opinion or judgment.

### **Section 4**

This Ordinance shall take effect immediately upon its adoption and publication in accordance with and as provided by law and the City Charter.

**PASSED AND APPROVED** by the City Council of the City of Garland, Texas, this the \_\_\_\_ day of February 2026.

**CITY OF GARLAND, TEXAS**

\_\_\_\_\_  
Mayor

**ATTEST:**

\_\_\_\_\_  
City Secretary

**Exhibit A**



# Tax Increment Reinvestment Zone #2

## City of Garland, Texas

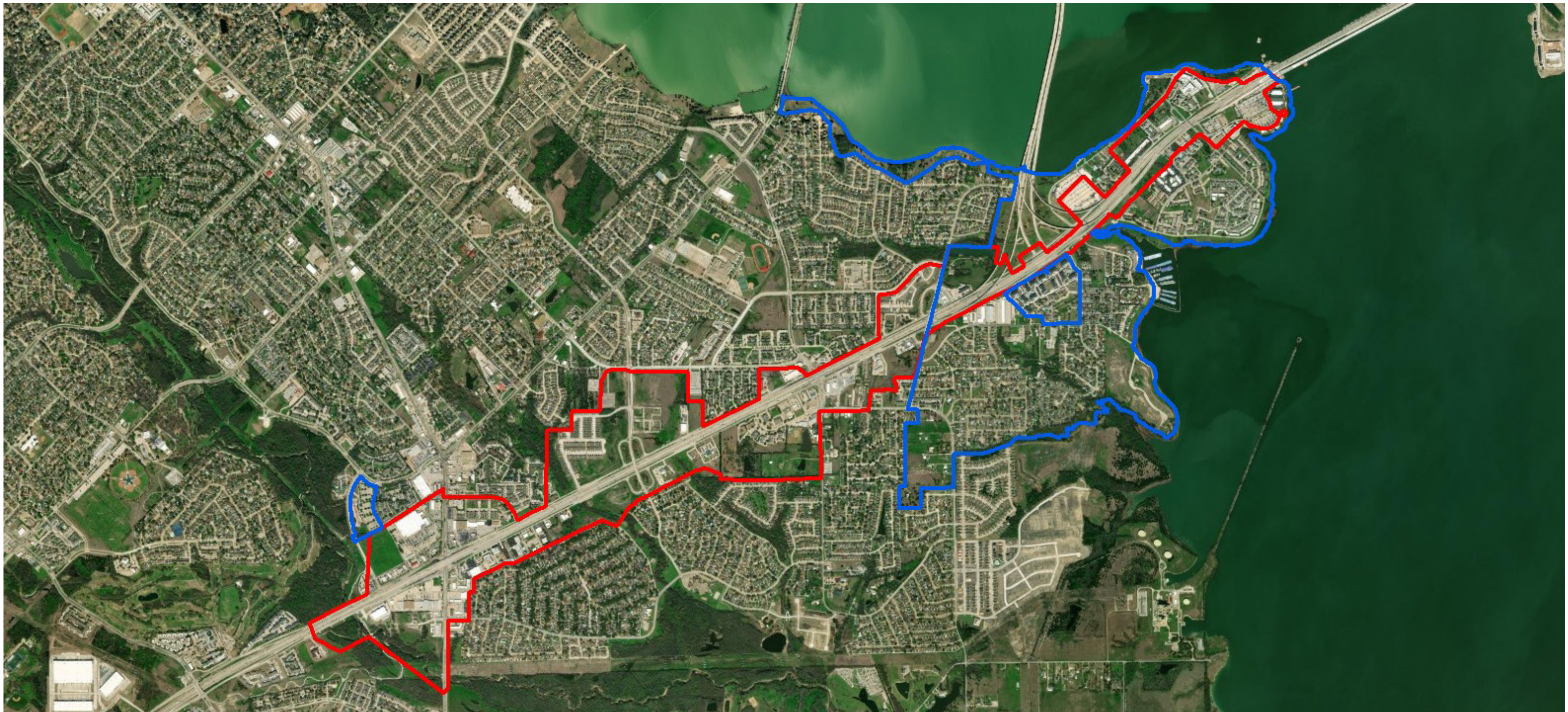




Table of Contents

■

Introduction .....

1

■

TIRZ Boundary.....

2

■

Current Conditions .....

3

■

Project Costs .....

5

■

Financial Feasibility Analysis .....

7

■

Terms and Conditions .....

13

DISCLAIMER

Our conclusions and recommendations are based on current market conditions and the expected performance of the national, and/or local economy and real estate market. Given that economic conditions can change and real estate markets are cyclical, it is critical to monitor the economy and real estate market continuously, and to revisit key project assumptions periodically to ensure that they are still justified.

The future is difficult to predict, particularly given that the economy and housing markets can be cyclical, as well as subject to changing consumer and market psychology. There will usually be differences between projected and actual results because events and circumstances frequently do not occur as expected, and the differences may be material.



Located just 15 miles northeast of downtown Dallas and bordered by major highways like I-635, I-30, and U.S. 190, Garland provides easy access across the Metroplex. Garland is located within Dallas County with portions extending into Collin and Rockwall counties. In 2020, it had a population of 246,018, making it the 93rd-most populous city in the United States and the 13th-most populous city in Texas.

The DART Light Rail runs directly through the city, with stations at Forest Lane and Jupiter Road and in Historic Downtown Garland. DFW International Airport is only 30 minutes away, making Garland a prime location for professionals and families moving to DFW or relocating within the region.

The city features more than 1,700 acres of parks, 243 acres of forested land, and a wide range of recreation options. Residents can enjoy boating and fishing on Lake Ray Hubbard, explore miles of trails, or compete in organized leagues at the city’s softball, soccer, and swimming complexes.

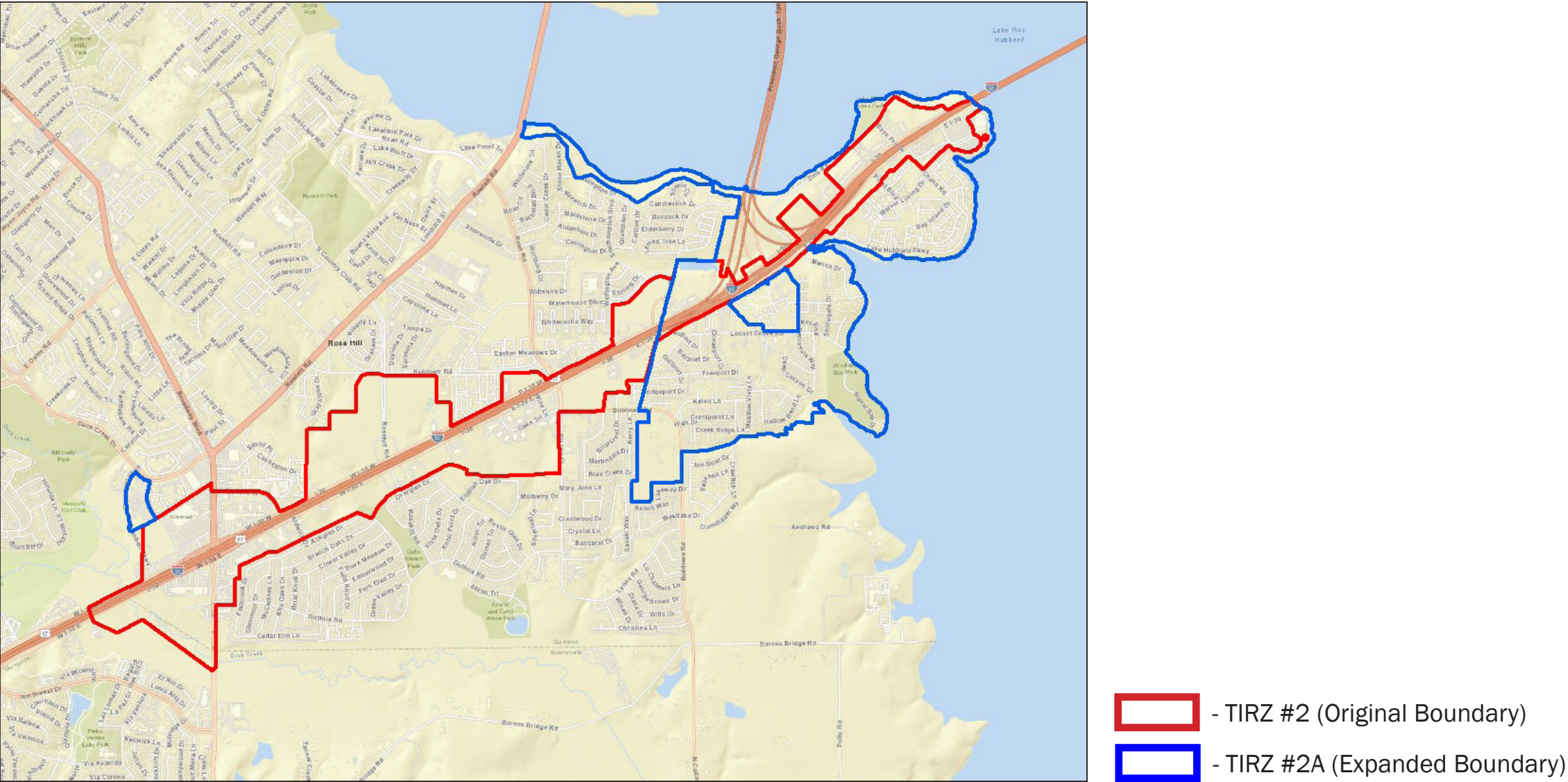


Tax Increment Reinvestment Zone #2, City of Garland

Tax Increment Financing (TIF) is a tool used to promote both new development and redevelopment within a specified geographic area. A city may designate a geographic area targeted for new development and redevelopment that would not occur but for the designation of the geographic area as a Tax Increment Reinvestment Zone (TIRZ).

On December 21, 2004, the City Council of the City of Garland, Texas (the “Council”), pursuant to Chapter 311 of the Texas Tax Code, approved Ordinance No. 5897 designating a contiguous geographic area within the City as a Reinvestment Zone Number Two, City of Garland, Texas (TIRZ #2). On December 2, 2025, the Council approved Ordinance No. 7639 expanding TIRZ #2, to include an area to be known as TIRZ #2A, as well as extending the term to 2045 for both the original and expanded boundaries. The goal of Tax Increment Reinvestment Zone #2 (TIRZ #2) is to fund the construction of needed public infrastructure and to encourage private development that will yield additional tax revenue to all local taxing jurisdictions.

This amended project and financing plan outlines the funding of \$119,149,911 in public infrastrucutre (which includes but is not limited to improvements related to water, sanitary sewer, and storm water facilites, as well as street and intersection improvements, open space and park facilities, utilities and street lighting) and economic development grants. The TIRZ can fund these improvements through ad valorem participation of eligible taxing jurisdictions, including the City of Garland. Without the implementation of the TIRZ, the specified property would continue to impair the sound growth of the municipality.



Boundary Description

The expanded boundaries of the TIRZ are contiguous with the existing TIRZ and consist of two areas described in greater detail below.

Legal Description TIRZ #2A

Area #1

Area 1 consists of Property ID 2629252002001000, BLK 2 LT 1 ACS 0.988, Property ID 26612550010020000, BLK 1 PT LT 2 ACS 11.8303, and Property ID 65076137010070200, TR 7.2 ACS 0.5062 CALC.

Area #2

Beginning at the point where the eastern right of way boundary of Rowlett Road meets the coastline of Lake Ray Hubbard, thence

East along the coastline of Lake Ray Hubbard, continuing east across the President George Bush Turnpike, continuing east along the coastline of Lake Ray Hubbard, continuing southeast across Interstate 30, thence

South along the coastline of Lake Ray Hubbard to the point Property ID 26RAYHUBBARDOGS00 meets the southeast corner of Property ID 26004600600040000, thence

West along the southern boundary of Property ID 26004600600040000 to the point it meets the northeast corner of Property ID 870542500Z02X0000, thence

West along the northern boundary of Property ID 870542500Z02X0000 to the point it meets the northeast corner of Property ID 26128250010500000, thence

West along the northern boundary of Property ID 26128250010500000 to the point it meets the eastern right of way of Bobtown Road, thence

South along the eastern right of way of Bobtown Road to the point it meets the southwest corner of Property ID 26128250010030000, thence

West across Bobtown Road to the southeast corner of Property ID 262986000000000000, thence

West along the southern boundary of Property ID 262986000000000000, continuing north along the western boundary, continuing east along the northern boundary to the point it meets Property ID 65151066510280000, thence

North along the western boundary of Property ID 65151066510280000, continuing north along the western boundaries of Property IDs 26321590010010000, 26043500000010000, 65151066510240000, 65151066510250000, 26296900010010000, and

65083684710170000, continuing east along the northern boundary of Property ID 65083684710170000 to the point it meets the southwest corner of Property ID 266897000101R0000, thence

North along the western boundary of Property ID 266897000101R0000 to the point it meets the southern right of way boundary of Bobtown Road, thence

West along the southern right of way boundary of Bobtown Road to the point it meets the northwest corner of Property ID 26105610010010000, thence

North across Bobtown Road to the point the northern right of way boundary of Bobtown Road meets the western right of way boundary of Zion Road, thence

North along the western right of way boundary of Zion Road to the point it meets the northwest corner of Property ID 26288650010010000, thence

East along the northern boundary of Property ID 26288650010010000, thence

North to the southeast corner of Property ID 65133017610010100, thence

North along eastern boundary of Property ID 65133017610010100, continuing north along the eastern boundary of Property ID 26195900020010000, continuing north to the southwest corner of Property ID 26689650010010000, thence

East along the southern boundaries of Property IDs 26689650010010000, 26255300010010000, and 26002000010010000, continuing east to the western right of way boundary of the President George Bush Turnpike, thence

North along the western right of way boundary of the President George Bush Turnpike to the point it meets the southern boundary of Property ID 26RAYHUBBARDOGS00, thence

West along the southern boundary of Property ID 26RAYHUBBARDOGS00 to the point it meets the eastern right of way boundary of Rowlett Road, thence

North along the eastern right of way boundary of Rowlett Road to the point the eastern right of Rowlett Road meets the coastline of Lake Ray Hubbard, which is the point of beginning.

Save and Except:

Property ID 263066600101R0000 and Property ID 26306670010010000 are not included in the boundaries of TIRZ #2A.

Save and Except:

All property within the expanded boundaries, as described above, that was included in the original boundaries of TIRZ #2, are not included in the boundaries of TIRZ #2A.



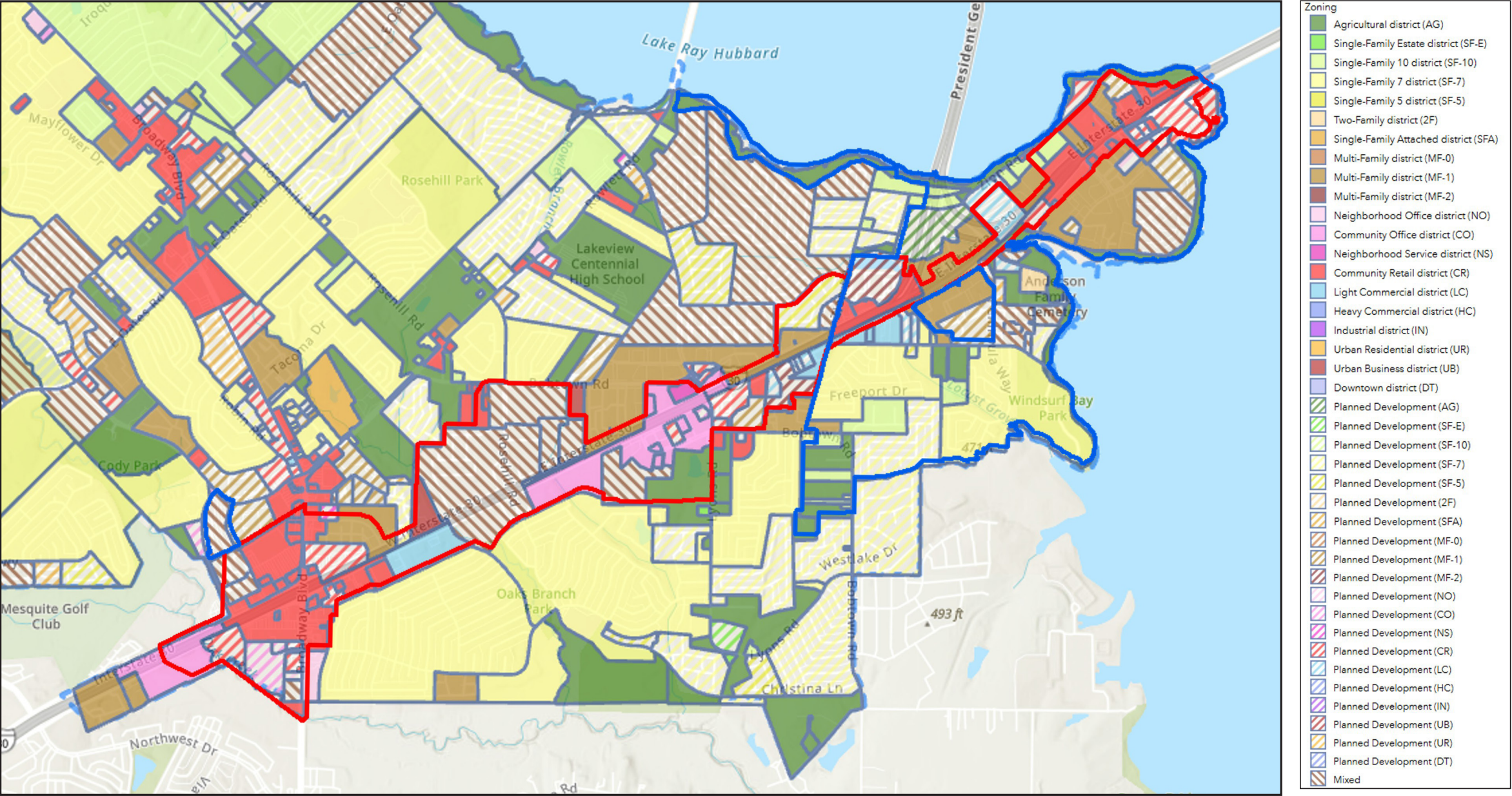
Current Conditions

Land Use

The land within the TIRZ includes vacant land well positioned for development as well as improved land well positioned for redevelopment. Less than 30 percent of the property in the zone, excluding property that is publicly owned, is used for residential purposes.

Zoning

The land within the TIRZ is zoned for a variety of uses, including commerical and single family and multifamily residential. Much of the property is zoned Planned Development. The purpose of a Planned Development zoning district (PD district) is to provide for the development of land as an integral unit for single or mixed uses in accordance with special conditions or a Concept Plan that may include uses, regulations and other requirements that vary from the provisions of other zoning districts. PD districts are generally intended to encourage flexible and creative planning, to ensure the compatibility of land uses, to allow for the adjustment of changing demands to meet the current needs of the community, and to result in a higher quality development for the community than would result from the use of standard zoning districts. The property may need to be rezoned to accomodate any future development. It is not anticipated there will be any changes to the City of Garland zoning ordinance, master plan, building codes, subdivision rules and regulations or other municipal ordinances as a result of the TIRZ.





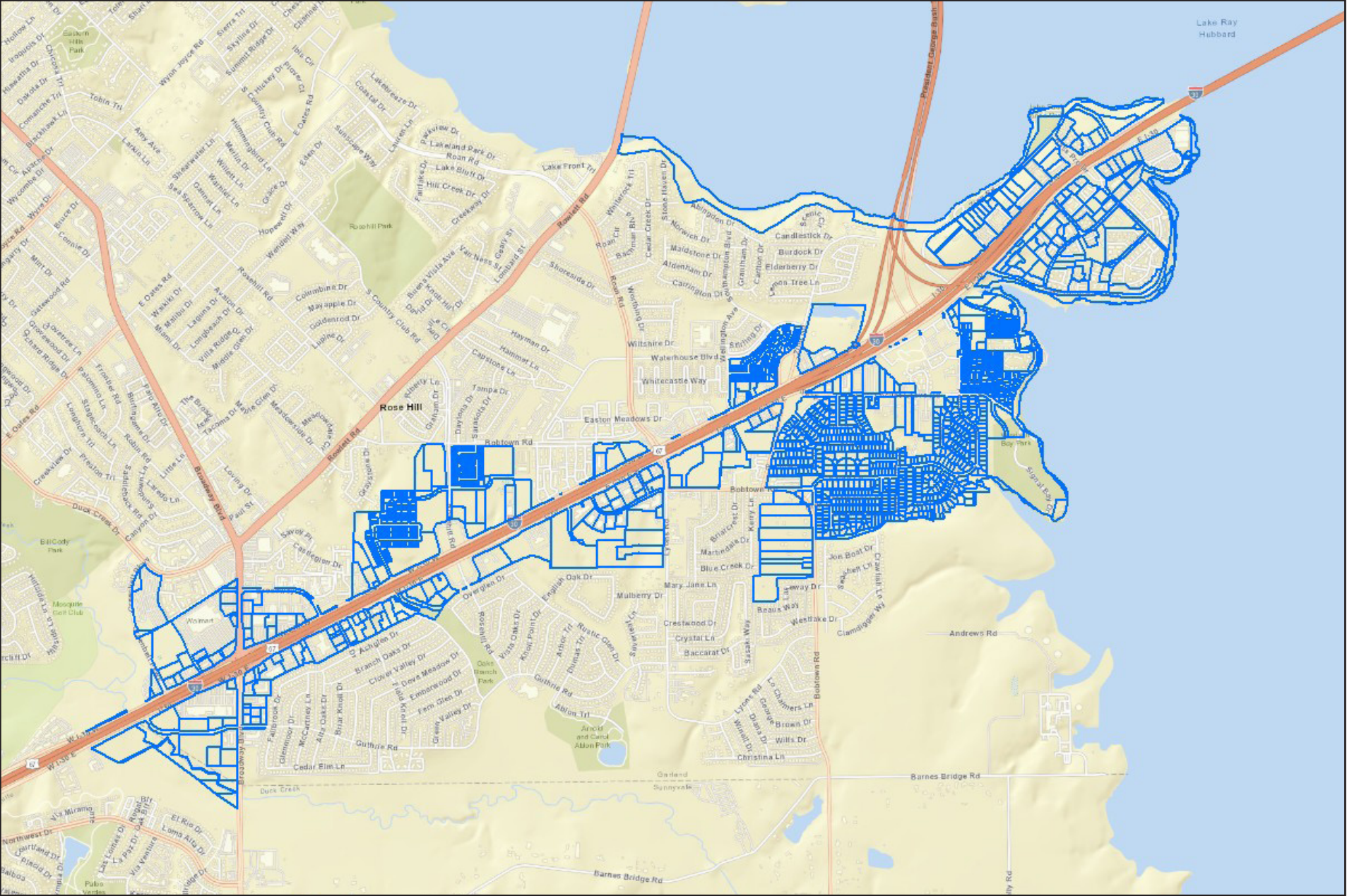
Current Conditions

Method of Relocating Persons to be Displaced

It is not anticipated that any persons will be displaced or need to be relocated as result of the implementation of the TIRZ.

Current Ownership

There are currently various parcels within Tax Increment Reinvestment Zone #2, some of which are publicly owned, including parcels owned by the City of Garland. The 2005 taxable base value for the original boundaries is \$75,181,891. The estimated 2025 taxable base value of the property within the expanded boundaries is \$496,307,590. The 2025 base value will need to be verified by Dallas Central Appraisal District when the final 2025 taxable values are available.



Project Costs of the Zone

Assuming 3.5% annual growth of the property located within the TIRZ, PAC estimates that the incremental real property tax contributed to the TIRZ will be \$119,149,911, over the term. There are a number of improvements within Tax Increment Reinvestment Zone #2 that will be financed in part by this incremental real property tax generated within the TIRZ.

| Amended Project Costs - TIRZ #2 |                |      |
|---------------------------------|----------------|------|
| Public Infrastructure           | \$ 1,890,458   | 1.6% |
| Economic Development Grants     | \$ 116,766,913 | 98%  |
| Administrative Costs            | \$ 492,540     | 0.4% |
| Total                           | \$ 119,149,911 | 100% |

The categories listed in the table above outline various public improvements, and are meant to include all projects eligible under Chapter 311, Section 311.002 of the Texas Tax Code. The project costs listed above are estimates and may be revised. Savings from one line item may be applied to a cost increase in another line item. The \$119,149,911 project cost total amount shall be considered a cap on expenditures that shall not be exceeded without an amendment to the project and financing plan.

Economic Development Grants may include grants, loans, and services for public and private development. Chapter 380 of the Local Government Code grants municipalities in Texas the authority to offer grants and loans of public funds to stimulate economic development. Section 311.010 (h) of the Texas Tax Code details the authority of Chapter 380 within a project and financing plan and limits the aggregate amount not to exceed the amount of tax increment produced by the municipality and paid into the tax increment fund for the zone for activities that benefit the zone and stimulate business and commercial activity in the zone.

The project costs are anticipated to be incurred over the term of the TIRZ, subject to demand for development driven by market conditions. It is anticipated that the individual TIRZ project costs will be evaluated on a case-by-case basis consistent with Chapter 311, Section 311.002, and brought forward to the TIRZ Board and City Commission for consideration.

Chapter 311 of the Texas Tax Code

Sec. 311.002.

- (1) “Project costs” means the expenditures made or estimated to be made and monetary obligations incurred or estimated to be incurred by the municipality or county designating a reinvestment zone that are listed in the project plan as costs of public works, public improvements, programs, or other projects benefiting the zone, plus other costs incidental to those expenditures and obligations. “Project costs” include:
- (A) capital costs, including the actual costs of the acquisition and construction of public works, public improvements, new buildings, structures, and fixtures; the actual costs of the acquisition, demolition, alteration, remodeling, repair, or reconstruction of existing buildings, structures, and fixtures; the actual costs of the remediation of conditions that contaminate public or private land or buildings; the actual costs of the preservation of the facade of a public or private building; the actual costs of the demolition of public or private buildings; and the actual costs of the acquisition of land and equipment and the clearing and grading of land;
  - (B) financing costs, including all interest paid to holders of evidences of indebtedness or other obligations issued to pay for project costs and any premium paid over the principal amount of the obligations because of the redemption of the obligations before maturity;
  - (C) real property assembly costs;
  - (D) professional service costs, including those incurred for architectural, planning, engineering, and legal advice and services;
  - (E) imputed administrative costs, including reasonable charges for the time spent by employees of the municipality or county in connection with the implementation of a project plan;
  - (F) relocation costs;
  - (G) organizational costs, including the costs of conducting environmental impact studies or other studies, the cost of publicizing the creation of the zone, and the cost of implementing the project plan for the zone;
  - (H) interest before and during construction and for one year after completion of construction, whether or not capitalized;
  - (I) the cost of operating the reinvestment zone and project facilities;
  - (J) the amount of any contributions made by the municipality or county from general revenue for the implementation of the project plan;
  - (K) the costs of school buildings, other educational buildings, other educational facilities, or other buildings owned by or on behalf of a school district, community college district, or other political subdivision of this state; and
  - (L) payments made at the discretion of the governing body of the municipality or county that the governing body finds necessary or convenient to the creation of the zone or to the implementation of the project plans for the zone.



Public Utilities includes but is not limited to:

**Water Facilities and Improvements:** This category includes TIRZ eligible expenditures for design, engineering and construction of water facilities and improvements that support the development and redevelopment of the TIRZ.

**Sanitary Sewer Facilities and Improvements:** This category includes TIRZ eligible expenditures for design, engineering and construction of structures or systems designed for the collection, transmission, treatment, or disposal of sewage, and includes trunk mains, interceptors, treatment plants and disposal systems.

**Storm Water Facilities and Improvements:** Many areas within the TIRZ have an aging infrastructure, making proper utility drainage an important component of the project plan. Utility drainage encompasses the physical provisions to accommodate and regulate stormwater runoff to preclude excessive erosion and sedimentation and to control and regulate the rate of flow. Facilities/systems can include natural features and conduits, channels, ditches, swales, pipes, detention devices or other devices designed or intended to carry, direct, detain or otherwise control stormwater.

**Parking and Transit Improvements:** Parking structures, whether newly constructed or existing, may be utilized to encourage denser development and support public access to commercial, residential, and retail developments at future mixed-use or transit-oriented developments. Parking includes, but is not limited to, parking garages; surface parking; parking lighting; parking signage and wayfinding, parking meters/kiosks and electrical charging stations. The goal is to create compact, walkable, pedestrian-centered developments to enhance and act as a catalyst to spur additional development and redevelopment in the district.

**Street and Intersection Improvements and Pedestrian Enhancements:** The TIRZ will encourage the construction of multi-functional, pedestrian-oriented, aesthetically-pleasing, safe, and inviting streets for residents and visitors. Creating a pleasing public realm supports and encourages a wide variety of new development and investment. Elements of complete streets include the building to building improvements which may encompass: sidewalks, shared travel lanes (e.g. bus and bicycle), parallel and angled parking, pedestrian crosswalks, pedestrian and emergency bulb (American with Disabilities Act (ADA) accessibility), awnings, street improvements, planters, pedestrian street furniture, bike racks and pedestrian lighting. This includes public art and other amenities that enhance the pedestrian experience.

**Open Space, Park and Recreation Facilities and Improvements, Public Facilities and Improvements:** In accordance with Sec. 311.008(4B), TIRZ funds may be used to acquire, construct, reconstruct, or install public works, facilities, or sites or other public improvements. Costs of design, improvements, and land acquisition are TIRZ eligible expenses and can be funded from this category.

**Economic Development Grants:** This may include grants, loans, and services for public and private development. Eligible TIRZ project costs are not limited to public uses and may also include projects that involve: historic preservation, demolition, environmental remediation and economic development grants. Chapter 380 of the Local Government Code grants municipalities in Texas the authority to offer grants and loans of public funds to stimulate economic development. Section 311.010 (h) of the Texas Tax Code details the authority of Chapter 380 within a project and financing plan and limits the aggregate amount not to exceed the amount of tax increment produced by the municipality and paid into the tax increment fund for the zone for activities that benefit the zone and simulate business and commercial activity in the zone.

**Administrative Costs:** Administrative costs, including reasonable charges for the time spent by employees of the City, to assist with implementation within the TIRZ will be eligible for reimbursement as project costs, upon approval by the Board of Directors and in connection with the implementation of the Project and Financing Plan. Other related administrative expenses including legal fees and consulting fees of the City, management expenses, meeting expenditures and equipment are included in this category.

Method of Financing

To fund the public improvements outlined on the previous page, the City of Garland will contribute 100% of the real property increment within the Zone. Subject to a separate interlocal agreement, Dallas County contributes 50% of the real property increment within the Zone, through 2025.

Debt Service

It is not anticipated at this time that the TIRZ will incur any bonded indebtedness.

Economic Feasibility Study

A taxable value analysis was developed as part of the project and financing plan to determine the economic feasibility of the project. The study examined the expected tax revenue the TIRZ would receive based on the previously outlined growth assumptions.

The following pages show the estimated captured appraised value of the zone during each year of its existence and the net benefits of the zone to each of the local taxing jurisdictions as well as the method of financing.

Utilizing the information outlined in this feasibility study, PAC has found that the TIRZ is economically feasible and will provide the City and other taxing jurisdictions with economic benefits that would not occur without its implementation.

Years 1 - 20

| Real Property Tax - 2025 Rates |            | Participation |           |
|--------------------------------|------------|---------------|-----------|
| City of Garland                | 0.68974600 | 100%          | 0.6897460 |
| Garland ISD                    | 1.05090000 | 0%            | 0.0000000 |
| Dallas County                  | 0.21550000 | 50%           | 0.1077500 |
| College District               | 0.10559500 | 0%            | 0.0000000 |
| Hospital                       | 0.21200000 | 0%            | 0.0000000 |
| 2.27374100                     |            |               | 0.7974960 |

| Personal Property Tax |            | Participation |           |
|-----------------------|------------|---------------|-----------|
| City of Garland       | 0.68974600 | 0%            | 0.0000000 |
| Garland ISD           | 1.05090000 | 0%            | 0.0000000 |
| Dallas County         | 0.21550000 | 0%            | 0.0000000 |
| College District      | 0.10559500 | 0%            | 0.0000000 |
| Hospital              | 0.21200000 | 0%            | 0.0000000 |
| 2.27374100            |            |               | 0.0000000 |

| Sales Tax       |            | Participation |            |
|-----------------|------------|---------------|------------|
| City of Garland | 0.00000000 | 0%            | 0.0000000  |
| DART            | 0.00000000 | 0%            | 0.0000000  |
| State of Texas  | 0.00000000 | 0%            | 0.0000000  |
| 0.00000000      |            |               | 0.00000000 |

Years 21 - 45

| Real Property Tax - 2025 Rates |            | Participation |           |
|--------------------------------|------------|---------------|-----------|
| City of Garland                | 0.68974600 | 100%          | 0.6897460 |
| Garland ISD                    | 1.05090000 | 0%            | 0.0000000 |
| Dallas County                  | 0.21550000 | 0%            | 0.0000000 |
| College District               | 0.10559500 | 0%            | 0.0000000 |
| Hospital                       | 0.21200000 | 0%            | 0.0000000 |
| 2.27374100                     |            |               | 0.6897460 |

| Personal Property Tax |            | Participation |           |
|-----------------------|------------|---------------|-----------|
| City of Garland       | 0.68974600 | 0%            | 0.0000000 |
| Garland ISD           | 1.05090000 | 0%            | 0.0000000 |
| Dallas County         | 0.21550000 | 0%            | 0.0000000 |
| College District      | 0.10559500 | 0%            | 0.0000000 |
| Hospital              | 0.21200000 | 0%            | 0.0000000 |
| 2.27374100            |            |               | 0.0000000 |

| Sales Tax       |            | Participation |            |
|-----------------|------------|---------------|------------|
| City of Garland | 0.00000000 | 0%            | 0.0000000  |
| DART            | 0.00000000 | 0%            | 0.0000000  |
| State of Texas  | 0.00000000 | 0%            | 0.0000000  |
| 0.00000000      |            |               | 0.00000000 |

## Financial Feasibility Analysis - Anticipated TIRZ Revenue

## ESTIMATE OF GENERAL IMPACT OF PROPOSED PROPERTY VALUES AND TAX REVENUES, INCENTIVE BASED ON PROPOSED PARTICIPATION

[illegible]



Financial Feasibility Analysis - Anticipated TIRZ Revenue

| REVENUE YEAR                  | 21<br>2026       | 22<br>2027  | 23<br>2028  | 24<br>2029  | 25<br>2030  | 26<br>2031  | 27<br>2032  | 28<br>2033  | 29<br>2034  | 30<br>2035  | 31<br>2036  | 32<br>2037  | 33<br>2038  | 34<br>2039  | 35<br>2040  | 36<br>2041  | 37<br>2042  | 38<br>2043  | 39<br>2044  | 40<br>2045  | TOTALS    |            |                  |
|-------------------------------|------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|------------|------------------|
| BASE YEAR (ORIGINAL BOUNDARY) |                  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |           |            |                  |
| City of Garland               | 75,181,891       | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |           |            |                  |
| Garland ISD                   | 75,181,891       | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |           |            |                  |
| Dallas County                 | 75,181,891       | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |           |            |                  |
| College District              | 75,181,891       | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |           |            |                  |
| Hospital                      | 75,181,891       | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |           |            |                  |
| TAXABLE VALUE                 |                  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |           |            |                  |
| City of Garland               | 429,404,649      | 444,433,812 | 459,988,995 | 476,088,610 | 492,751,711 | 509,998,021 | 527,847,952 | 546,322,630 | 565,443,923 | 585,234,460 | 605,717,666 | 626,917,784 | 648,859,907 | 671,570,003 | 695,074,954 | 719,402,577 | 744,581,667 | 770,642,025 | 797,614,496 | 825,531,004 |           |            |                  |
| Garland ISD                   | 429,404,649      | 444,433,812 | 459,988,995 | 476,088,610 | 492,751,711 | 509,998,021 | 527,847,952 | 546,322,630 | 565,443,923 | 585,234,460 | 605,717,666 | 626,917,784 | 648,859,907 | 671,570,003 | 695,074,954 | 719,402,577 | 744,581,667 | 770,642,025 | 797,614,496 | 825,531,004 |           |            |                  |
| Dallas County                 | 429,404,649      | 444,433,812 | 459,988,995 | 476,088,610 | 492,751,711 | 509,998,021 | 527,847,952 | 546,322,630 | 565,443,923 | 585,234,460 | 605,717,666 | 626,917,784 | 648,859,907 | 671,570,003 | 695,074,954 | 719,402,577 | 744,581,667 | 770,642,025 | 797,614,496 | 825,531,004 |           |            |                  |
| College District              | 429,404,649      | 444,433,812 | 459,988,995 | 476,088,610 | 492,751,711 | 509,998,021 | 527,847,952 | 546,322,630 | 565,443,923 | 585,234,460 | 605,717,666 | 626,917,784 | 648,859,907 | 671,570,003 | 695,074,954 | 719,402,577 | 744,581,667 | 770,642,025 | 797,614,496 | 825,531,004 |           |            |                  |
| Hospital                      | 429,404,649      | 444,433,812 | 459,988,995 | 476,088,610 | 492,751,711 | 509,998,021 | 527,847,952 | 546,322,630 | 565,443,923 | 585,234,460 | 605,717,666 | 626,917,784 | 648,859,907 | 671,570,003 | 695,074,954 | 719,402,577 | 744,581,667 | 770,642,025 | 797,614,496 | 825,531,004 |           |            |                  |
| TAXABLE VALUE INCREMENT       |                  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |           |            |                  |
| City of Garland               | 354,222,758      | 369,251,921 | 384,807,104 | 400,906,719 | 417,569,820 | 434,816,130 | 452,666,061 | 471,140,739 | 490,262,032 | 510,052,569 | 530,535,775 | 551,735,893 | 573,678,016 | 596,388,112 | 619,893,063 | 644,220,686 | 669,399,776 | 695,460,134 | 722,432,605 | 750,349,113 |           |            |                  |
| Garland ISD                   | 354,222,758      | 369,251,921 | 384,807,104 | 400,906,719 | 417,569,820 | 434,816,130 | 452,666,061 | 471,140,739 | 490,262,032 | 510,052,569 | 530,535,775 | 551,735,893 | 573,678,016 | 596,388,112 | 619,893,063 | 644,220,686 | 669,399,776 | 695,460,134 | 722,432,605 | 750,349,113 |           |            |                  |
| Dallas County                 | 354,222,758      | 369,251,921 | 384,807,104 | 400,906,719 | 417,569,820 | 434,816,130 | 452,666,061 | 471,140,739 | 490,262,032 | 510,052,569 | 530,535,775 | 551,735,893 | 573,678,016 | 596,388,112 | 619,893,063 | 644,220,686 | 669,399,776 | 695,460,134 | 722,432,605 | 750,349,113 |           |            |                  |
| College District              | 354,222,758      | 369,251,921 | 384,807,104 | 400,906,719 | 417,569,820 | 434,816,130 | 452,666,061 | 471,140,739 | 490,262,032 | 510,052,569 | 530,535,775 | 551,735,893 | 573,678,016 | 596,388,112 | 619,893,063 | 644,220,686 | 669,399,776 | 695,460,134 | 722,432,605 | 750,349,113 |           |            |                  |
| Hospital                      | 354,222,758      | 369,251,921 | 384,807,104 | 400,906,719 | 417,569,820 | 434,816,130 | 452,666,061 | 471,140,739 | 490,262,032 | 510,052,569 | 530,535,775 | 551,735,893 | 573,678,016 | 596,388,112 | 619,893,063 | 644,220,686 | 669,399,776 | 695,460,134 | 722,432,605 | 750,349,113 |           |            |                  |
| REVENUE A                     |                  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |           |            |                  |
| TAXABLE VALUE GROWTH          | City of Garland  | 2,443,237   | 2,546,900   | 2,654,192   | 2,765,238   | 2,880,171   | 2,999,127   | 3,122,246   | 3,249,674   | 3,381,563   | 3,518,067   | 3,659,349   | 3,805,576   | 3,956,921   | 4,113,563   | 4,275,688   | 4,443,486   | 4,617,158   | 4,796,908   | 4,982,950   | 5,175,503 | 85,506,765 | City of Garland  |
|                               | Garland ISD      | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0         | 0          | Garland ISD      |
|                               | Dallas County    | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0         | 1,890,458  | Dallas County    |
|                               | College District | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0         | 0          | College District |
|                               | Hospital         | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0         | 0          | Hospital         |
|                               |                  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |           | 87,397,223 |                  |
| REVENUE YEAR                  | 21<br>2026       | 22<br>2027  | 23<br>2028  | 24<br>2029  | 25<br>2030  | 26<br>2031  | 27<br>2032  | 28<br>2033  | 29<br>2034  | 30<br>2035  | 31<br>2036  | 32<br>2037  | 33<br>2038  | 34<br>2039  | 35<br>2040  | 36<br>2041  | 37<br>2042  | 38<br>2043  | 39<br>2044  | 40<br>2045  | TOTALS    |            |                  |
| BASE YEAR (EXPANDED BOUNDARY) |                  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |           |            |                  |
| City of Garland               | 496,307,590      | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 |           |            |                  |
| Garland ISD                   | 496,307,590      | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 |           |            |                  |
| Dallas County                 | 496,307,590      | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 |           |            |                  |
| College District              | 496,307,590      | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 |           |            |                  |
| Hospital                      | 496,307,590      | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 |           |            |                  |
| TAXABLE VALUE                 |                  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |           |            |                  |
| City of Garland               | 513,678,356      | 531,657,098 | 550,265,097 | 569,524,375 | 589,457,728 | 610,088,749 | 631,441,855 | 653,542,320 | 676,416,301 | 700,090,871 | 724,594,052 | 749,954,844 | 776,203,263 | 803,370,377 | 831,488,341 | 860,590,433 | 890,711,098 | 921,885,986 | 954,151,996 | 987,547,315 |           |            |                  |
| Garland ISD                   | 513,678,356      | 531,657,098 | 550,265,097 | 569,524,375 | 589,457,728 | 610,088,749 | 631,441,855 | 653,542,320 | 676,416,301 | 700,090,871 | 724,594,052 | 749,954,844 | 776,203,263 | 803,370,377 | 831,488,341 | 860,590,433 | 890,711,098 | 921,885,986 | 954,151,996 | 987,547,315 |           |            |                  |
| Dallas County                 | 513,678,356      | 531,657,098 | 550,265,097 | 569,524,375 | 589,457,728 | 610,088,749 | 631,441,855 | 653,542,320 | 676,416,301 | 700,090,871 | 724,594,052 | 749,954,844 | 776,203,263 | 803,370,377 | 831,488,341 | 860,590,433 | 890,711,098 | 921,885,986 | 954,151,996 | 987,547,315 |           |            |                  |
| College District              | 513,678,356      | 531,657,098 | 550,265,097 | 569,524,375 | 589,457,728 | 610,088,749 | 631,441,855 | 653,542,320 | 676,416,301 | 700,090,871 | 724,594,052 | 749,954,844 | 776,203,263 | 803,370,377 | 831,488,341 | 860,590,433 | 890,711,098 | 921,885,986 | 954,151,996 | 987,547,315 |           |            |                  |
| Hospital                      | 513,678,356      | 531,657,098 | 550,265,097 | 569,524,375 | 589,457,728 | 610,088,749 | 631,441,855 | 653,542,320 | 676,416,301 | 700,090,871 | 724,594,052 | 749,954,844 | 776,203,263 | 803,370,377 | 831,488,341 | 860,590,433 | 890,711,098 | 921,885,986 | 954,151,996 | 987,547,315 |           |            |                  |
| TAXABLE VALUE INCREMENT       |                  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |           |            |                  |
| City of Garland               | 17,370,766       | 35,349,508  | 53,957,507  | 73,216,785  | 93,150,138  | 113,781,159 | 135,134,265 | 157,234,730 | 180,108,711 | 203,783,281 | 228,286,462 | 253,647,254 | 279,895,673 | 307,062,787 | 335,180,751 | 364,282,843 | 394,403,508 | 425,578,396 | 457,844,406 | 491,239,725 |           |            |                  |
| Garland ISD                   | 17,370,766       | 35,349,508  | 53,957,507  | 73,216,785  | 93,150,138  | 113,781,159 | 135,134,265 | 157,234,730 | 180,108,711 | 203,783,281 | 228,286,462 | 253,64      |             |             |             |             |             |             |             |             |           |            |                  |

## Financial Feasibility Analysis - All Revenue Generated

## ESTIMATE OF GENERAL IMPACT OF PROPOSED PROPERTY VALUES AND TAX REVENUES, INCENTIVE BASED ON PROPOSED PARTICIPATION

|                          |  |       |
|--------------------------|--|-------|
| TAXABLE BASE YEAR GROWTH |  | 3.50% |
| DISCOUNT RATE            |  | 6.00% |

|                   |           |      |           |
|-------------------|-----------|------|-----------|
| REAL PROPERTY TAX |           |      |           |
| City of Garland   | 0.6897460 | 100% | 0.6897460 |
| Garland ISD       | 1.0509000 | 100% | 1.0509000 |
| Dallas County     | 0.2155000 | 100% | 0.2155000 |
| College District  | 0.1055950 | 100% | 0.1055950 |
| Hospital          | 0.2120000 | 100% | 0.2120000 |
|                   | 2.2737410 |      | 2.2737410 |

|                                |           |      |           |
|--------------------------------|-----------|------|-----------|
| BUSINESS PERSONAL PROPERTY TAX |           |      |           |
| City of Garland                | 0.6897460 | 100% | 0.6897460 |
| Garland ISD                    | 1.0509000 | 100% | 1.0509000 |
| Dallas County                  | 0.2155000 | 100% | 0.2155000 |
| College District               | 0.1055950 | 100% | 0.1055950 |
| Hospital                       | 0.2120000 | 100% | 0.2120000 |
|                                | 2.2737410 |      | 2.2737410 |

|                 |           |      |           |
|-----------------|-----------|------|-----------|
| SALES TAX       |           |      |           |
| City of Garland | 0.0000000 | 100% | 0.0000000 |
| DART            | 0.0000000 | 100% | 0.0000000 |
| State of Texas  | 0.0000000 | 100% | 0.0000000 |
|                 | 0.0000000 |      | 0.0000000 |

|                               |                  | TAX BASE   |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |         |
|-------------------------------|------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------|
| REVENUE YEAR                  |                  | 2005       | 2006        | 2007        | 2008        | 2009        | 2010        | 2011        | 2012        | 2013        | 2014        | 2015        | 2016        | 2017        | 2018        | 2019        | 2020        | 2021        | 2022        | 2023        | 2024        | 2025        |         |
| BASE YEAR (ORIGINAL BOUNDARY) |                  |            |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |         |
|                               | City of Garland  | 75,181,891 | 75,908,692  | 75,357,648  | 74,999,911  | 75,252,851  | 75,252,851  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |         |
|                               | Garland ISD      | 75,181,891 | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |         |
|                               | Dallas County    | 75,181,891 | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |         |
|                               | College District | 75,181,891 | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |         |
|                               | Hospital         | 75,181,891 | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |         |
| TAXABLE VALUE                 |                  |            |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |         |
|                               | City of Garland  | 75,181,891 | 90,149,214  | 100,038,843 | 118,567,635 | 117,968,797 | 110,041,765 | 109,651,346 | 110,213,252 | 113,219,161 | 116,664,411 | 120,454,105 | 124,401,885 | 125,647,462 | 130,599,609 | 135,814,936 | 144,495,757 | 161,444,758 | 219,095,494 | 267,874,717 | 316,892,024 | 414,883,719 |         |
|                               | Garland ISD      | 75,181,891 | 90,149,214  | 100,038,843 | 118,567,635 | 117,968,797 | 110,041,765 | 109,651,346 | 110,213,252 | 113,219,161 | 116,664,411 | 120,454,105 | 124,401,885 | 125,647,462 | 130,599,609 | 135,814,936 | 144,495,757 | 161,444,758 | 219,095,494 | 267,874,717 | 316,892,024 | 414,883,719 |         |
|                               | Dallas County    | 75,181,891 | 90,149,214  | 100,038,843 | 118,567,635 | 117,968,797 | 110,041,765 | 109,651,346 | 110,213,252 | 113,219,161 | 116,664,411 | 120,454,105 | 124,401,885 | 125,647,462 | 130,599,609 | 135,814,936 | 144,495,757 | 161,444,758 | 219,095,494 | 267,874,717 | 316,892,024 | 414,883,719 |         |
|                               | College District | 75,181,891 | 90,149,214  | 100,038,843 | 118,567,635 | 117,968,797 | 110,041,765 | 109,651,346 | 110,213,252 | 113,219,161 | 116,664,411 | 120,454,105 | 124,401,885 | 125,647,462 | 130,599,609 | 135,814,936 | 144,495,757 | 161,444,758 | 219,095,494 | 267,874,717 | 316,892,024 | 414,883,719 |         |
|                               | Hospital         | 75,181,891 | 90,149,214  | 100,038,843 | 118,567,635 | 117,968,797 | 110,041,765 | 109,651,346 | 110,213,252 | 113,219,161 | 116,664,411 | 120,454,105 | 124,401,885 | 125,647,462 | 130,599,609 | 135,814,936 | 144,495,757 | 161,444,758 | 219,095,494 | 267,874,717 | 316,892,024 | 414,883,719 |         |
| TAXABLE VALUE INCREMENT       |                  |            |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |         |
|                               | City of Garland  |            | 14,240,522  | 24,681,195  | 43,567,724  | 42,715,946  | 34,788,914  | 34,469,455  | 35,031,361  | 38,037,270  | 41,482,520  | 45,272,214  | 49,219,994  | 50,465,571  | 55,417,718  | 60,633,045  | 69,313,866  | 86,262,867  | 143,913,603 | 192,692,826 | 241,710,133 | 339,701,828 |         |
|                               | Garland ISD      |            | 14,967,323  | 24,856,952  | 43,385,744  | 42,786,906  | 34,859,874  | 34,469,455  | 35,031,361  | 38,037,270  | 41,482,520  | 45,272,214  | 49,219,994  | 50,465,571  | 55,417,718  | 60,633,045  | 69,313,866  | 86,262,867  | 143,913,603 | 192,692,826 | 241,710,133 | 339,701,828 |         |
|                               | Dallas County    |            | 14,967,323  | 24,856,952  | 43,385,744  | 42,786,906  | 34,859,874  | 34,469,455  | 35,031,361  | 38,037,270  | 41,482,520  | 45,272,214  | 49,219,994  | 50,465,571  | 55,417,718  | 60,633,045  | 69,313,866  | 86,262,867  | 143,913,603 | 192,692,826 | 241,710,133 | 339,701,828 |         |
|                               | College District |            | 14,967,323  | 24,856,952  | 43,385,744  | 42,786,906  | 34,859,874  | 34,469,455  | 35,031,361  | 38,037,270  | 41,482,520  | 45,272,214  | 49,219,994  | 50,465,571  | 55,417,718  | 60,633,045  | 69,313,866  | 86,262,867  | 143,913,603 | 192,692,826 | 241,710,133 | 339,701,828 |         |
|                               | Hospital         |            | 14,967,323  | 24,856,952  | 43,385,744  | 42,786,906  | 34,859,874  | 34,469,455  | 35,031,361  | 38,037,270  | 41,482,520  | 45,272,214  | 49,219,994  | 50,465,571  | 55,417,718  | 60,633,045  | 69,313,866  | 86,262,867  | 143,913,603 | 192,692,826 | 241,710,133 | 339,701,828 |         |
| REVENUE A                     |                  |            |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |         |
| TAXABLE VALUE GROWTH          |                  |            |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |         |
|                               | City of Garland  |            | 153,197     | 301,123     | 377,357     | 322,286     | 247,588     | 244,009     | 252,916     | 268,631     | 298,422     | 323,568     | 346,882     | 361,447     | 400,927     | 478,949     | 554,626     | 669,828     | 1,092,946   | 1,428,012   | 1,696,096   | 2,300,436   |         |
|                               | Garland ISD      |            | 157,292     | 261,222     | 455,941     | 449,648     | 366,342     | 362,240     | 368,145     | 399,734     | 435,940     | 475,766     | 517,253     | 530,343     | 582,385     | 637,193     | 728,419     | 906,536     | 1,512,388   | 2,025,009   | 2,540,132   | 3,569,927   |         |
|                               | Dallas County    |            | 32,255      | 53,567      | 47,649      | 47,013      | 38,680      | 38,864      | 45,435      | 46,755      | 50,931      | 54,514      | 62,571      | 63,786      | 70,496      | 82,188      | 98,944      | 115,490     | 190,884     | 272,761     | 313,121     | 732,057     |         |
|                               | College District |            | 15,805      | 26,248      | 45,813      | 45,181      | 36,810      | 36,398      | 36,991      | 40,165      | 43,803      | 47,805      | 51,974      | 53,289      | 58,518      | 64,025      | 73,192      | 91,089      | 151,966     | 203,474     | 255,234     | 358,708     |         |
|                               | Hospital         |            | 31,731      | 52,697      | 91,978      | 90,708      | 73,903      | 73,075      | 74,266      | 80,639      | 87,943      | 95,977      | 104,346     | 106,987     | 117,486     | 128,542     | 146,945     | 182,877     | 305,097     | 408,509     | 512,425     | 720,168     |         |
|                               |                  |            | 390,279     | 694,856     | 1,018,738   | 954,836     | 763,324     | 754,586     | 777,753     | 835,924     | 917,039     | 997,630     | 1,083,026   | 1,115,852   | 1,229,812   | 1,390,898   | 1,602,126   | 1,965,821   | 3,253,280   | 4,337,765   | 5,317,008   | 7,681,296   |         |
| REVENUE YEAR                  |                  |            |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |         |
|                               | TAX BASE         | 2005       | 1           | 2           | 3           | 4           | 5           | 6           | 7           | 8           | 9           | 10          | 11          | 12          | 13          | 14          | 15          | 16          | 17          | 18          | 19          | 20          |         |
|                               | YEAR             |            | 2006        | 2007        | 2008        | 2009        | 2010        | 2011        | 2012        | 2013        | 2014        | 2015        | 2016        | 2017        | 2018        | 2019        | 2020        | 2021        | 2022        | 2023        | 2024        | 2025        |         |
| BASE YEAR (EXPANDED BOUNDARY) |                  |            |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |         |
|                               | City of Garland  | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 496,307,590 |         |
|                               | Garland ISD      | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 496,307,590 |         |
|                               | Dallas County    | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 496,307,590 |         |
|                               | College District | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 496,307,590 |         |
|                               | Hospital         | 0          | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 496,307,590 |         |
| TAXABLE VALUE                 |                  |            |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |         |
|                               | City of Garland  |            | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 496,307,590 |         |
|                               | Garland ISD      |            | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 496,307,590 |         |
|                               | Dallas County    |            | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 496,307,590 |         |
|                               | College District |            | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 496,307,590 |         |
|                               | Hospital         |            | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 496,307,590 |         |
| TAXABLE VALUE INCREMENT       |                  |            |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |         |
|                               | City of Garland  |            | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           |         |
|                               | Garland ISD      |            | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           |         |
|                               | Dallas County    |            | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           |         |
|                               | College District |            | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           |         |
|                               | Hospital         |            | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           |         |
| REVENUE B                     |                  |            |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |         |
| TAXABLE VALUE GROWTH          |                  |            |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |         |
|                               | City of Garland  |            | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           |         |
|                               | Garland ISD      |            | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           |         |
|                               | Dallas County    |            | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           |         |
|                               | College District |            | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           |         |
|                               | Hospital         |            | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           |         |
|                               |                  |            | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           |         |
|                               |                  |            | 390,279     | 694,856     | 1,018,738   | 954,836     | 763,324     | 754,586     | 777,753     | 835,924     | 917,039     | 997,630     | 1,083,026   | 1,115,852   | 1,229,812   | 1,390,898   | 1,602,126   | 1,965,821   | 3,253,280   | 4,337,765   | 5,317,008   | 7,702,160   |         |
|                               |                  |            | 390,279     | 1,085,135   | 2,103,872   | 3,058,708   | 3,822,032   | 4,576,617   | 5,354,371   | 6,190,295   | 7,107,334   | 8,104,964   | 9,187,990   | 10,303,842  | 11,533,654  | 12,924,551  | 14,526,678  | 16,492,499  | 19,745,779  | 24,083,544  | 29,400,552  | 37,102,712  |         |
|                               |                  |            | 383,627,609 |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |         |
|                               |                  |            | 2006        | 2007        | 2008        | 2009        | 2010        | 2011        | 2012        | 2013        | 2014        | 2015        | 2016        | 2017        | 2018        | 2019        | 2020        | 2021        | 2022        | 2023        | 2024        | 2025        |         |
|                               | City of Garland  | \$         | 153,197     | \$          | 301,123     | \$          | 377,357     | \$          | 322,286     | \$          | 247,588     | \$          | 244,009     | \$          | 252,916     | \$          | 268,631     | \$          | 298,422     | \$          | 323,568     | \$          | 346,882 |
|                               | Garland ISD      | \$         | 157,292     | \$          | 261,222     | \$          | 455,941     | \$          | 449,648     | \$          | 366,342     | \$          | 362,240     | \$          | 368,145     | \$          | 399,734     | \$          | 435,940     | \$          | 475,766     | \$          | 517,253 |
|                               | Dallas County    | \$         | 32,255      | \$          | 53,567      | \$          | 47,649      | \$          | 47,013      | \$          | 38,680      | \$          | 38,864      | \$          | 45,435      | \$          | 46,755      | \$          | 50,931      | \$          | 54,514      | \$          | 62,571  |
|                               | College District | \$         | 15,805      | \$          | 26,248      | \$          | 45,813      | \$          | 45,181      | \$          | 36,810      | \$          | 36,398      | \$          | 36,991      | \$          | 40,165      | \$          | 43,803      | \$          | 47,805      | \$          | 51,974  |
|                               | Hospital         | \$         | 31,731      | \$          | 52,697      | \$          | 91,978      | \$          | 90,708      | \$          | 73,903      | \$          | 73,075      | \$          | 74,266      | \$          | 80,639      | \$          | 87,943      |             |             |             |         |

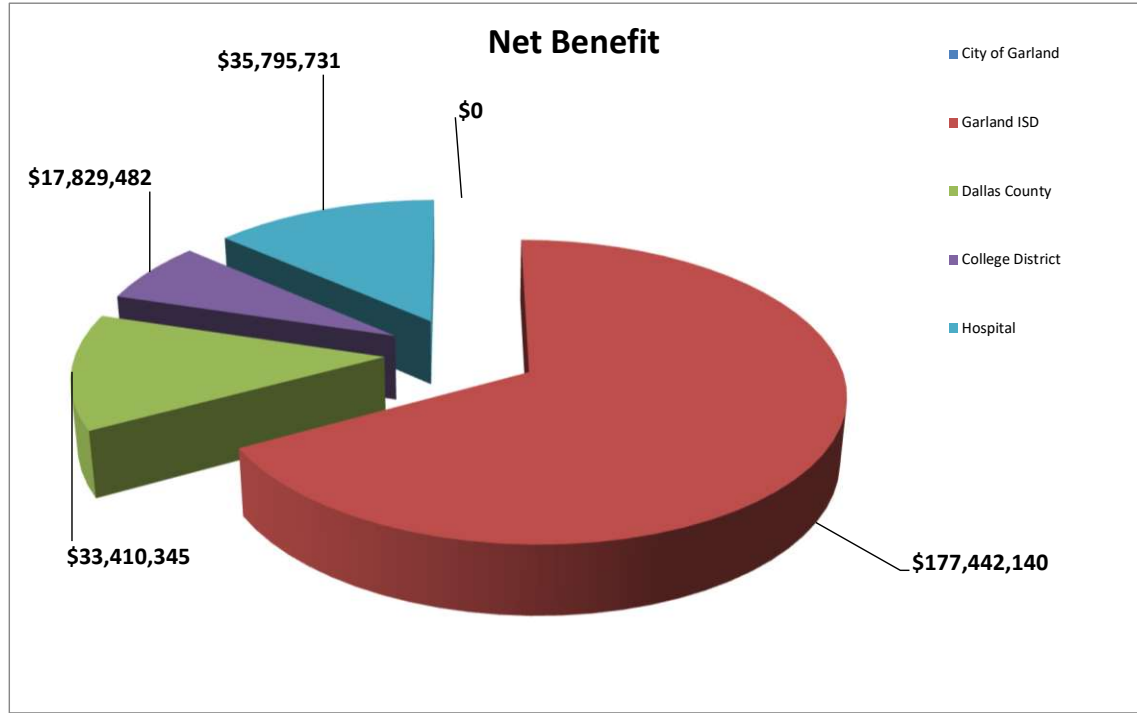
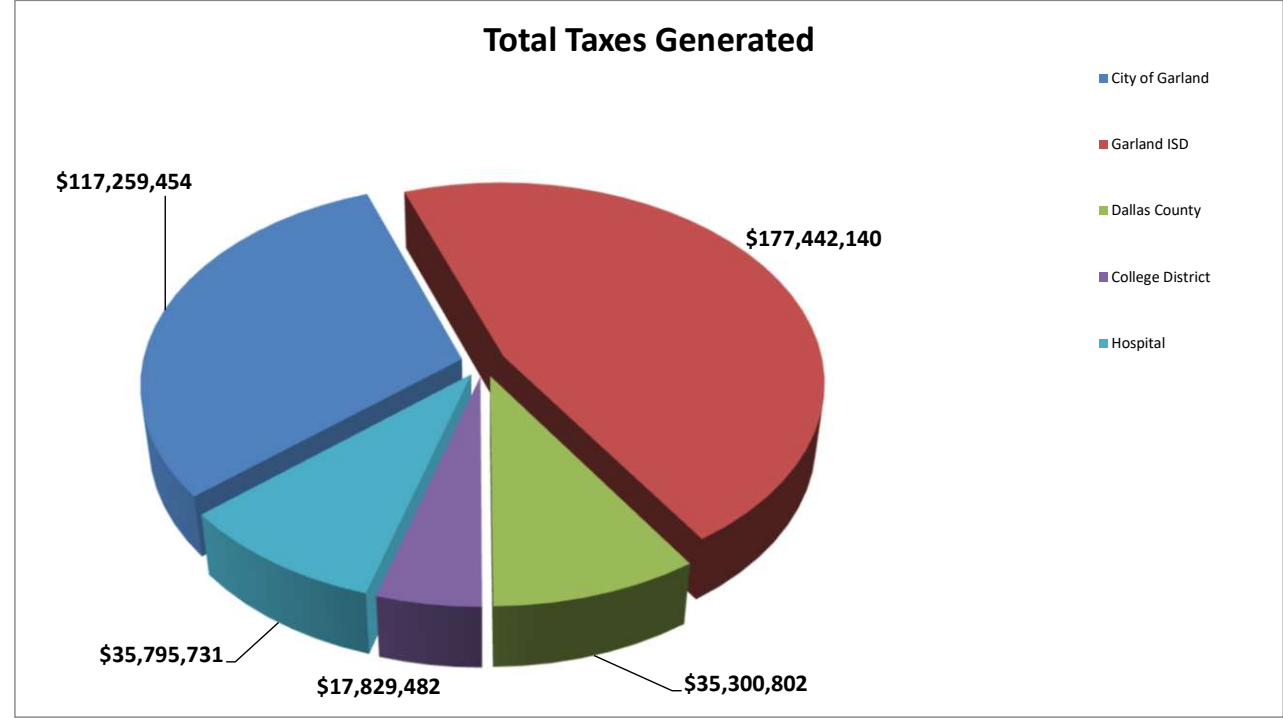
Financial Feasibility Analysis - All Revenue Generated

| REVENUE YEAR                  |                  | 21              | 22          | 23          | 24          | 25          | 26          | 27          | 28          | 29          | 30          | 31          | 32          | 33          | 34          | 35          | 36          | 37          | 38          | 39          | 40          | TOTALS      |                  |                 |
|-------------------------------|------------------|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------------|-----------------|
|                               |                  | 2026            | 2027        | 2028        | 2029        | 2030        | 2031        | 2032        | 2033        | 2034        | 2035        | 2036        | 2037        | 2038        | 2039        | 2040        | 2041        | 2042        | 2043        | 2044        | 2045        |             |                  |                 |
| BASE YEAR (ORIGINAL BOUNDARY) |                  |                 |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |                  |                 |
|                               | City of Garland  | 75,181,891      | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |             |                  |                 |
|                               | Garland ISD      | 75,181,891      | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |             |                  |                 |
|                               | Dallas County    | 75,181,891      | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |             |                  |                 |
|                               | College District | 75,181,891      | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |             |                  |                 |
|                               | Hospital         | 75,181,891      | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  | 75,181,891  |             |                  |                 |
| TAXABLE VALUE                 |                  |                 |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |                  |                 |
|                               | City of Garland  | 429,404,649     | 444,433,812 | 459,988,995 | 476,088,610 | 492,751,711 | 509,998,021 | 527,847,952 | 546,322,630 | 565,443,923 | 585,234,460 | 605,717,666 | 626,917,784 | 648,859,907 | 671,570,003 | 695,074,954 | 719,402,577 | 744,581,667 | 770,642,025 | 797,614,496 | 825,531,004 |             |                  |                 |
|                               | Garland ISD      | 429,404,649     | 444,433,812 | 459,988,995 | 476,088,610 | 492,751,711 | 509,998,021 | 527,847,952 | 546,322,630 | 565,443,923 | 585,234,460 | 605,717,666 | 626,917,784 | 648,859,907 | 671,570,003 | 695,074,954 | 719,402,577 | 744,581,667 | 770,642,025 | 797,614,496 | 825,531,004 |             |                  |                 |
|                               | Dallas County    | 429,404,649     | 444,433,812 | 459,988,995 | 476,088,610 | 492,751,711 | 509,998,021 | 527,847,952 | 546,322,630 | 565,443,923 | 585,234,460 | 605,717,666 | 626,917,784 | 648,859,907 | 671,570,003 | 695,074,954 | 719,402,577 | 744,581,667 | 770,642,025 | 797,614,496 | 825,531,004 |             |                  |                 |
|                               | College District | 429,404,649     | 444,433,812 | 459,988,995 | 476,088,610 | 492,751,711 | 509,998,021 | 527,847,952 | 546,322,630 | 565,443,923 | 585,234,460 | 605,717,666 | 626,917,784 | 648,859,907 | 671,570,003 | 695,074,954 | 719,402,577 | 744,581,667 | 770,642,025 | 797,614,496 | 825,531,004 |             |                  |                 |
|                               | Hospital         | 429,404,649     | 444,433,812 | 459,988,995 | 476,088,610 | 492,751,711 | 509,998,021 | 527,847,952 | 546,322,630 | 565,443,923 | 585,234,460 | 605,717,666 | 626,917,784 | 648,859,907 | 671,570,003 | 695,074,954 | 719,402,577 | 744,581,667 | 770,642,025 | 797,614,496 | 825,531,004 |             |                  |                 |
| TAXABLE VALUE INCREMENT       |                  |                 |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |                  |                 |
|                               | City of Garland  | 354,222,758     | 369,251,921 | 384,807,104 | 400,906,719 | 417,569,820 | 434,816,130 | 452,666,061 | 471,140,739 | 490,262,032 | 510,052,569 | 530,535,775 | 551,735,893 | 573,678,016 | 596,388,112 | 619,893,063 | 644,220,686 | 669,399,776 | 695,460,134 | 722,432,605 | 750,349,113 |             |                  |                 |
|                               | Garland ISD      | 354,222,758     | 369,251,921 | 384,807,104 | 400,906,719 | 417,569,820 | 434,816,130 | 452,666,061 | 471,140,739 | 490,262,032 | 510,052,569 | 530,535,775 | 551,735,893 | 573,678,016 | 596,388,112 | 619,893,063 | 644,220,686 | 669,399,776 | 695,460,134 | 722,432,605 | 750,349,113 |             |                  |                 |
|                               | Dallas County    | 354,222,758     | 369,251,921 | 384,807,104 | 400,906,719 | 417,569,820 | 434,816,130 | 452,666,061 | 471,140,739 | 490,262,032 | 510,052,569 | 530,535,775 | 551,735,893 | 573,678,016 | 596,388,112 | 619,893,063 | 644,220,686 | 669,399,776 | 695,460,134 | 722,432,605 | 750,349,113 |             |                  |                 |
|                               | College District | 354,222,758     | 369,251,921 | 384,807,104 | 400,906,719 | 417,569,820 | 434,816,130 | 452,666,061 | 471,140,739 | 490,262,032 | 510,052,569 | 530,535,775 | 551,735,893 | 573,678,016 | 596,388,112 | 619,893,063 | 644,220,686 | 669,399,776 | 695,460,134 | 722,432,605 | 750,349,113 |             |                  |                 |
|                               | Hospital         | 354,222,758     | 369,251,921 | 384,807,104 | 400,906,719 | 417,569,820 | 434,816,130 | 452,666,061 | 471,140,739 | 490,262,032 | 510,052,569 | 530,535,775 | 551,735,893 | 573,678,016 | 596,388,112 | 619,893,063 | 644,220,686 | 669,399,776 | 695,460,134 | 722,432,605 | 750,349,113 |             |                  |                 |
| REVENUE A                     |                  |                 |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |                  |                 |
| TAXABLE VALUE GROWTH          |                  | City of Garland | 2,443,237   | 2,546,900   | 2,654,192   | 2,765,238   | 2,880,171   | 2,999,127   | 3,122,246   | 3,249,674   | 3,381,563   | 3,518,067   | 3,659,349   | 3,805,576   | 3,956,921   | 4,113,563   | 4,275,688   | 4,443,486   | 4,617,158   | 4,796,908   | 4,982,950   | 5,175,503   | 85,506,765       | City of Garland |
|                               | Garland ISD      | 3,722,527       | 3,880,468   | 4,043,938   | 4,213,129   | 4,388,241   | 4,569,483   | 4,757,068   | 4,951,218   | 5,152,164   | 5,360,142   | 5,575,400   | 5,798,193   | 6,028,782   | 6,267,443   | 6,514,456   | 6,770,115   | 7,034,722   | 7,308,591   | 7,592,044   | 7,885,419   | 129,095,394 | Garland ISD      |                 |
|                               | Dallas County    | 763,350         | 795,738     | 829,259     | 863,954     | 899,863     | 937,029     | 975,495     | 1,015,308   | 1,056,515   | 1,099,163   | 1,143,305   | 1,188,991   | 1,236,276   | 1,285,216   | 1,335,870   | 1,388,296   | 1,442,557   | 1,498,717   | 1,556,842   | 1,617,002   | 25,386,706  | Dallas County    |                 |
|                               | College District | 374,042         | 389,912     | 406,337     | 423,337     | 440,933     | 459,144     | 477,993     | 497,501     | 517,692     | 538,590     | 560,219     | 582,606     | 605,775     | 629,756     | 654,576     | 680,265     | 706,853     | 734,371     | 762,853     | 792,331     | 12,971,575  | College District |                 |
|                               | Hospital         | 750,952         | 782,814     | 815,791     | 849,922     | 885,248     | 921,810     | 959,652     | 998,818     | 1,039,356   | 1,081,311   | 1,124,736   | 1,169,680   | 1,216,197   | 1,264,343   | 1,314,173   | 1,365,748   | 1,419,128   | 1,474,375   | 1,531,557   | 1,590,740   | 26,042,653  | Hospital         |                 |
|                               |                  | 8,054,108       | 8,395,832   | 8,749,517   | 9,115,580   | 9,494,456   | 9,886,593   | 10,292,454  | 10,712,520  | 11,147,289  | 11,597,274  | 12,063,009  | 12,545,045  | 13,043,952  | 13,560,321  | 14,094,763  | 14,647,910  | 15,220,417  | 15,812,962  | 16,426,246  | 17,060,995  | 279,003,093 |                  |                 |
| REVENUE YEAR                  |                  |                 |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |                  |                 |
|                               |                  | 21              | 22          | 23          | 24          | 25          | 26          | 27          | 28          | 29          | 30          | 31          | 32          | 33          | 34          | 35          | 36          | 37          | 38          | 39          | 40          |             |                  |                 |
|                               |                  | 2026            | 2027        | 2028        | 2029        | 2030        | 2031        | 2032        | 2033        | 2034        | 2035        | 2036        | 2037        | 2038        | 2039        | 2040        | 2041        | 2042        | 2043        | 2044        | 2045        |             |                  |                 |
| BASE YEAR (EXPANDED BOUNDARY) |                  |                 |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |                  |                 |
|                               | City of Garland  | 496,307,590     | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 |             |                  |                 |
|                               | Garland ISD      | 496,307,590     | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 |             |                  |                 |
|                               | Dallas County    | 496,307,590     | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 |             |                  |                 |
|                               | College District | 496,307,590     | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 |             |                  |                 |
|                               | Hospital         | 496,307,590     | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 | 496,307,590 |             |                  |                 |
| TAXABLE VALUE                 |                  |                 |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |                  |                 |
|                               | City of Garland  | 513,678,356     | 531,657,098 | 550,265,097 | 569,524,375 | 589,457,728 | 610,088,749 | 631,441,855 | 653,542,320 | 676,416,301 | 700,090,871 | 724,594,052 | 749,954,844 | 776,203,263 | 803,370,377 | 831,488,341 | 860,590,433 | 890,711,098 | 921,885,986 | 954,151,996 | 987,547,315 |             |                  |                 |
|                               | Garland ISD      | 513,678,356     | 531,657,098 | 550,265,097 | 569,524,375 | 589,457,728 | 610,088,749 | 631,441,855 | 653,542,320 | 676,416,301 | 700,090,871 | 724,594,052 | 749,954,844 | 776,203,263 | 803,370,377 | 831,488,341 | 860,590,433 | 890,711,098 | 921,885,986 | 954,151,996 | 987,547,315 |             |                  |                 |
|                               | Dallas County    | 513,678,356     | 531,657,098 | 550,265,097 | 569,524,375 | 589,457,728 | 610,088,749 | 631,441,855 | 653,542,320 | 676,416,301 | 700,090,871 | 724,594,052 | 749,954,844 | 776,203,263 | 803,370,377 | 831,488,341 | 860,590,433 | 890,711,098 | 921,885,986 | 954,151,996 | 987,547,315 |             |                  |                 |
|                               | College District | 513,678,356     | 531,657,098 | 550,265,097 | 569,524,375 | 589,457,728 | 610,088,749 | 631,441,855 | 653,542,320 | 676,416,301 | 700,090,871 | 724,594,052 | 749,954,844 | 776,203,263 | 803,370,377 | 831,488,341 | 860,590,433 | 890,711,098 | 921,885,986 | 954,151,996 | 987,547,315 |             |                  |                 |
|                               | Hospital         | 513,678,356     | 531,657,098 | 550,265,097 | 569,524,375 | 589,457,728 | 610,088,749 | 631,441,855 | 653,542,320 | 676,416,301 | 700,090,871 | 724,594,052 | 749,9       |             |             |             |             |             |             |             |             |             |                  |                 |



Revenue Summary  
2005-2045

| Taxing Jurisdictions | Total Taxes Generated | Participation | Net Benefit   |
|----------------------|-----------------------|---------------|---------------|
| City of Garland      | \$117,259,454         | \$117,259,454 | \$0           |
| Garland ISD          | \$177,442,140         | \$0           | \$177,442,140 |
| Dallas County        | \$35,300,802          | \$1,890,458   | \$33,410,345  |
| College District     | \$17,829,482          | \$0           | \$17,829,482  |
| Hospital             | \$35,795,731          | \$0           | \$35,795,731  |
| Total                | \$383,627,609         | \$119,149,911 | \$264,477,697 |







**Length of TIRZ #2:**

The TIRZ is scheduled to end on December 31, 2045 (with the final year’s tax increment to be collected by September 1, 2046).

**Powers and Duties of Board of Directors:**

The Board shall have all powers granted to it by Chapter 311 of the Texas Tax Code, including powers of a municipality under Chapter 380, Local Government Code. The Board shall not be authorized to:

- issue bonds;
- impose taxes or fees;
- exercise the power of eminent domain; or
- give final approval to the Zone’s project and financing plan.

-  - TIRZ #2 (Original Boundary)
-  - TIRZ #2A (Expanded Boundary)



## GARLAND

### CITY COUNCIL STAFF REPORT

4

**Meeting Date:** February 16, 2026

**Title:** Investment Portfolio Report

**Submitted by:** Allyson Bell Steadman, Chief Financial Officer

**Strategic Focus Area:** Sound Governance and Finances

---

#### Issue / Summary

The December 31, 2025, quarterly Investment Portfolio Summary is attached for City Council Review. The Report is in compliance with the requirements of the Public Funds Investment Act. Management of the City portfolio is maintained in accordance with the City Council Financial Policy, Investment Policy, and Statement of Investment Strategy.

---

#### Background

Staff is required by the Public Funds Investment Act to present a quarterly Investment Report to City Council. Staff will be available to answer any questions on the report.

---

#### Consideration / Recommendation

This item is informational only and does not require any formal action.

---

#### Attachments

- A. 12-31-2025 FINAL Quarterly Investment Report





# GARLAND

February 16, 2026

To: Members of the City Council,  
City Manager,  
and City of Garland Residents

The Portfolio Summary report is presented to Council each quarter. We certify that the December 31, 2025 report complies with the requirements of the Public Funds Investment Act. Management of the City's portfolios is maintained in accordance with the City Council Financial Policy, Statement of Investment Policy and Statement of Investment Strategy.

A blue ink signature of Allyson Bell Steadman, written in a cursive style, positioned above a horizontal line.

Allyson Bell Steadman  
Finance Director

A black ink signature of Kathryn Ritchie, written in a cursive style, positioned above a horizontal line.

Kathryn Ritchie  
Controller

A blue ink signature of Don Daugherty, written in a cursive style, positioned above a horizontal line.

Don Daugherty  
Cash & Debt Manager

# **City of Garland**

## **Portfolio Summary**

The City of Garland Portfolio Summary presents investment portfolio information on eight portfolios. Each portfolio has a purpose with unique investment management characteristics and objectives.

All portfolios and funds on hand are managed in compliance with the requirements of the Public Funds Investment Act. Management of the City's portfolios is conducted in accordance with the City Council Financial Policy, Statement of Investment Policy, and Statement of Investment Strategy.

### **Treasury Portfolio**

The Treasury Portfolio is the primary source of funding City operation and maintenance expenditures. All budgeted revenues as well as bond proceeds are deposited into the Treasury Portfolio. The portfolio is managed so that sufficient liquidity is achieved at all times to support the ongoing operations, maintenance and capital improvements of the City.

### **General Obligation Interest & Sinking Portfolio**

The General Obligation Interest & Sinking Portfolio pays periodic debt service on tax supported debt. Ad Valorem tax collections is the major revenue source. The portfolio is managed to ensure that debt is paid when it becomes due.

### **Rate Mitigation Portfolio**

The Rate Mitigation Portfolio was established in 1997. The assets in the portfolio may be used to either pay Garland Power & Light Electric Utility debt service or to offset rate increases of the Electric Utility. The portfolio is managed according to forecasted funding requirements.

### **Economic Development Portfolio**

The Economic Development Portfolio serves as a funding source for economic development initiatives. The portfolio maintains ample liquidity since a major expenditure can occur within a short amount of time.

### **CMH Landfill Portfolio**

The CMH Landfill Portfolio holds invested funds that will be used to expand the Hinton Landfill when a current refuse cell reaches its capacity. The portfolio is managed so that funding is available when needed.

### **Water & Sewer Reserve Portfolio**

The Water & Sewer Reserve Portfolio is required by Water & Sewer bond covenants. The City is required to set aside a reserve which serves as additional assurance to a bond holder that Water & Sewer debt will be paid when due.

### **CIP Interim Financing Portfolio**

The CIP Interim Financing Portfolio is comprised of funds which will be spent in the General Obligation, the Electric Utility and the Water & Sewer Utility Capital Improvement Programs. The funds are managed to achieve maximum liquidity.

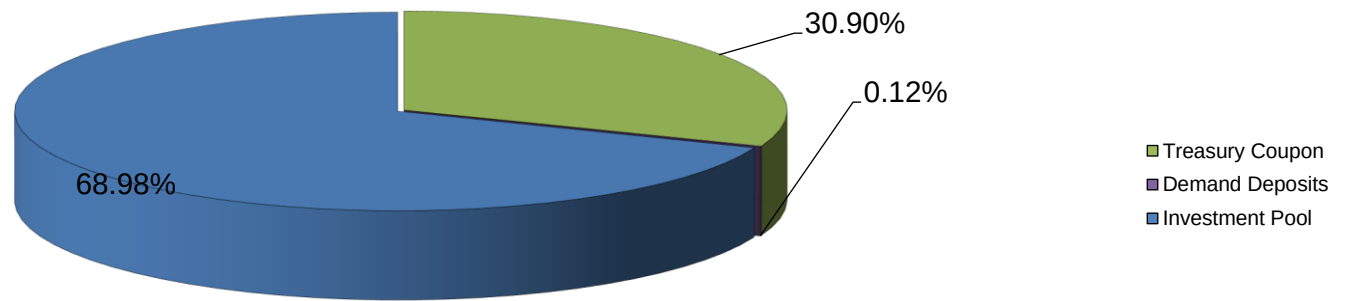
### **Grants & Other Portfolio**

The Grants & Other Portfolio is comprised of funds that have been granted to the City by Federal or State agencies which are yet unspent. Maximum liquidity is required in this portfolio.

**Safety - Securities by Type**  
**City of Garland, Texas**  
**December 31, 2025**

| <u>Security Type</u> | <u>Treasury</u>       | <u>GO I &amp; S</u>  | <u>Rate Mitigation</u> | <u>Economic Development</u> | <u>CMH Landfill</u>  | <u>Water &amp; Sewer Reserve</u> | <u>CIP Interim Financing</u> | <u>Grants &amp; Other</u> | <u>Total Book Value</u> | <u>Percent</u> |
|----------------------|-----------------------|----------------------|------------------------|-----------------------------|----------------------|----------------------------------|------------------------------|---------------------------|-------------------------|----------------|
| Treasury Coupon      | \$ 180,839,627        | \$ -                 | \$ 170,709,272         | \$ -                        | \$ -                 | \$ -                             | \$ -                         | \$ -                      | \$ 351,548,898          | 30.90%         |
| Demand Deposits      | 1,340,612             | -                    | -                      | -                           | -                    | -                                | -                            | -                         | 1,340,612               | 0.12%          |
| Investment Pool      | 554,097,508           | 56,771,385           | 124,317,955            | 2,062,144                   | 14,672,622           | 663,127                          | 2,725,570                    | 29,592,268                | 784,902,579             | 68.98%         |
| <b>Total</b>         | <u>\$ 736,277,747</u> | <u>\$ 56,771,385</u> | <u>\$ 295,027,226</u>  | <u>\$ 2,062,144</u>         | <u>\$ 14,672,622</u> | <u>\$ 663,127</u>                | <u>\$ 2,725,570</u>          | <u>\$ 29,592,268</u>      | <u>\$ 1,137,792,090</u> | <u>100.00%</u> |

**Safety - Securities by Type**



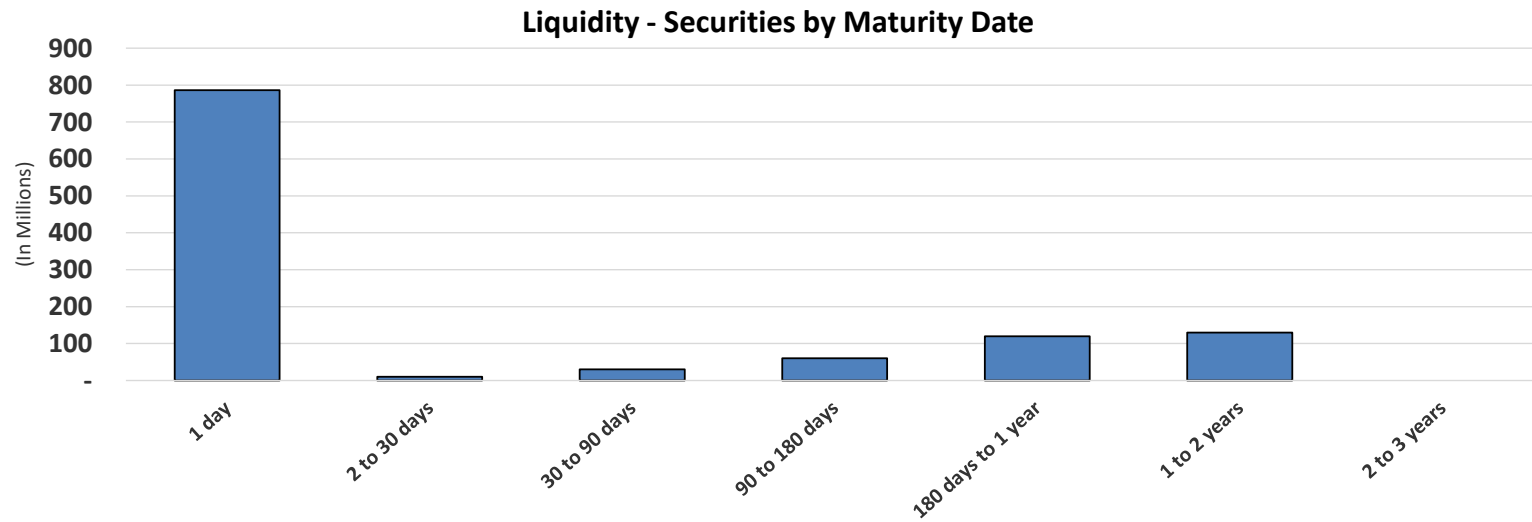
**Note:**

Safety and preservation of capital are the foremost objectives of the investment program. Types of securities held in the investment portfolio must be authorized by the Texas Government Code and City Council Policy.



**Liquidity - Securities by Maturity Date**  
**City of Garland, Texas**  
**December 31, 2025**

|                                 | <u>Treasury</u>       | <u>GO I &amp; S</u>  | <u>Rate Mitigation</u> | <u>Economic Development</u> | <u>CMH Landfill</u>  | <u>Water &amp; Sewer Reserve</u> | <u>CIP Interim Financing</u> | <u>Grants &amp; Other</u> | <u>Total Par Value</u>  | <u>Percent</u> |
|---------------------------------|-----------------------|----------------------|------------------------|-----------------------------|----------------------|----------------------------------|------------------------------|---------------------------|-------------------------|----------------|
| 1 day - Pools & Demand Deposits | \$ 555,438,120        | \$ 56,771,385        | \$ 124,317,955         | \$ 2,062,144                | \$ 14,672,622        | \$ 663,127                       | \$ 2,725,570                 | \$ 29,592,268             | \$ 786,243,191          | 69.20%         |
| 2 to 30 days                    | 5,000,000             | -                    | 5,000,000              | -                           | -                    | -                                | -                            | -                         | 10,000,000              | 0.88%          |
| 31 to 90 days                   | 15,000,000            | -                    | 15,000,000             | -                           | -                    | -                                | -                            | -                         | 30,000,000              | 2.64%          |
| 91 to 180 days                  | 30,000,000            | -                    | 30,000,000             | -                           | -                    | -                                | -                            | -                         | 60,000,000              | 5.28%          |
| 181 days to 1 year              | 60,000,000            | -                    | 60,000,000             | -                           | -                    | -                                | -                            | -                         | 120,000,000             | 10.56%         |
| 1 to 2 years                    | 70,000,000            | -                    | 60,000,000             | -                           | -                    | -                                | -                            | -                         | 130,000,000             | 11.44%         |
| <b>Total</b>                    | <u>\$ 735,438,120</u> | <u>\$ 56,771,385</u> | <u>\$ 294,317,955</u>  | <u>\$ 2,062,144</u>         | <u>\$ 14,672,622</u> | <u>\$ 663,127</u>                | <u>\$ 2,725,570</u>          | <u>\$ 29,592,268</u>      | <u>\$ 1,136,243,191</u> | <u>100.00%</u> |
| Weighted Average Maturity Days  | 74                    | 1                    | 166                    | 1                           | 1                    | 1                                | 1                            | 1                         | 94                      |                |

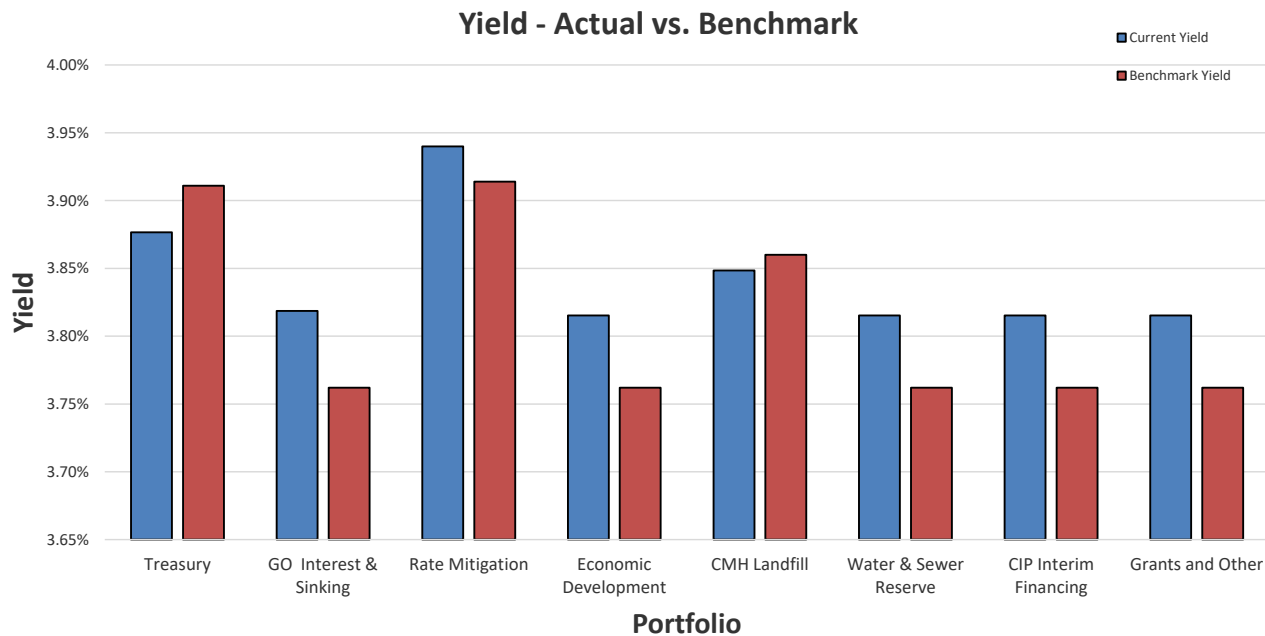


**Note:**

Liquidity is maintained in the investment portfolio to ensure that all operating expenditures are paid when due. Securities with varying maturities comprise the investment portfolio so that sufficient funds are always available.

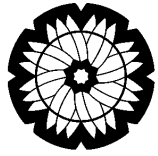
**Yield - Interest Income**  
**City of Garland, Texas**  
**December 31, 2025**

| <b>Portfolio</b>        | <b>Interest<br/>Income<br/><u>Fiscal YTD</u></b> | <b>Current<br/>Yield</b> | <b>Benchmark<br/>Yield</b> | <b>Over (Under)<br/>Benchmark</b> | <b>Benchmark<br/>Source</b> |
|-------------------------|--------------------------------------------------|--------------------------|----------------------------|-----------------------------------|-----------------------------|
| Treasury                | \$ 7,096,298                                     | 3.877%                   | 3.911%                     | -0.034%                           | Average 6 month CMT         |
| GO Interest & Sinking   | 75,171                                           | 3.819%                   | 3.762%                     | 0.057%                            | Average 1 month CMT         |
| Rate Mitigation         | 2,944,182                                        | 3.940%                   | 3.914%                     | 0.026%                            | Average 1 year CMT          |
| Economic Development    | 20,579                                           | 3.815%                   | 3.762%                     | 0.053%                            | Average 1 month CMT         |
| CMH Landfill            | 133,297                                          | 3.848%                   | 3.860%                     | -0.012%                           | Average 3 month CMT         |
| Water & Sewer Reserve   | 6,536                                            | 3.815%                   | 3.762%                     | 0.053%                            | Average 1 month CMT         |
| CIP Interim Financing   | 109,881                                          | 3.815%                   | 3.762%                     | 0.053%                            | Average 1 month CMT         |
| Grants and Other        | 322,841                                          | 3.815%                   | 3.762%                     | 0.053%                            | Average 1 month CMT         |
| <b>Total Portfolios</b> | <b>\$ 10,708,784</b>                             |                          |                            |                                   |                             |



**Note:**

The investment program is designed to attain a market average rate of return taking into account the cash flow characteristics of each portfolio. Investment securities are held to maturity. Consequently, losses are not incurred.



# GARLAND

## City of Garland Texas Compliance Summary Sorted by Issuer October 1, 2025 - December 31, 2025

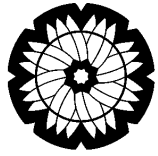
City of Garland

| Issuer                         |                 |            | Par Value      | Market Value   | Book Value     | Accrued Interest |
|--------------------------------|-----------------|------------|----------------|----------------|----------------|------------------|
| Federally Insured Cash Account | Value beginning | 10/01/2025 | 13,318.52      | 13,318.52      | 13,318.52      | 0.00             |
|                                | Net Change      |            | 124.45         | 124.45         | 124.45         | 0.00             |
|                                | Value ending    | 12/31/2025 | 13,442.97      | 13,442.97      | 13,442.97      | 0.00             |
| Insured Cash Shelter Account   | Value beginning | 10/01/2025 | 1,314,857.69   | 1,314,857.69   | 1,314,857.69   | 35.09            |
|                                | Net Change      |            | 12,311.77      | 12,311.77      | 12,311.77      | 0.00             |
|                                | Value ending    | 12/31/2025 | 1,327,169.46   | 1,327,169.46   | 1,327,169.46   | 35.09            |
| TEXPOOL Investement Pool       | Value beginning | 10/01/2025 | 725,750,094.47 | 725,750,094.47 | 725,750,094.47 | 2.14             |
|                                | Net Change      |            | -33,213,315.71 | -33,213,315.71 | -33,213,315.71 | 0.33             |
|                                | Value ending    | 12/31/2025 | 692,536,778.76 | 692,536,778.76 | 692,536,778.76 | 2.47             |
| Texpool Prime Investment Pool  | Value beginning | 10/01/2025 | 67,802,393.41  | 67,802,393.41  | 67,802,393.41  | 0.00             |
|                                | Net Change      |            | 706,263.42     | 706,263.42     | 706,263.42     | 0.00             |
|                                | Value ending    | 12/31/2025 | 68,508,656.83  | 68,508,656.83  | 68,508,656.83  | 0.00             |
| TXSTAR                         | Value beginning | 10/01/2025 | 23,619,776.42  | 23,619,776.42  | 23,619,776.42  | 0.00             |
|                                | Net Change      |            | 237,366.70     | 237,366.70     | 237,366.70     | 0.00             |
|                                | Value ending    | 12/31/2025 | 23,857,143.12  | 23,857,143.12  | 23,857,143.12  | 0.00             |
| United States Treasury         | Value beginning | 10/01/2025 | 210,000,000.00 | 210,648,590.00 | 209,905,364.90 | 2,292,467.10     |
|                                | Net Change      |            | 140,000,000.00 | 141,656,622.35 | 141,643,533.56 | 747,112.00       |
|                                | Value ending    | 12/31/2025 | 350,000,000.00 | 352,305,212.35 | 351,548,898.46 | 3,039,579.10     |



City of Garland  
Texas Compliance Summary  
October 1, 2025 - December 31, 2025

| Issuer |                 |            | Par Value        | Market Value     | Book Value       | Accrued Interest |
|--------|-----------------|------------|------------------|------------------|------------------|------------------|
| Total  | Value beginning | 10/01/2025 | 1,028,500,440.51 | 1,029,149,030.51 | 1,028,405,805.41 | 2,292,504.33     |
|        | Net Change      |            | 107,742,750.63   | 109,399,372.98   | 109,386,284.19   | 747,112.33       |
|        | Value ending    | 12/31/2025 | 1,136,243,191.14 | 1,138,548,403.49 | 1,137,792,089.60 | 3,039,616.66     |



# GARLAND

## City of Garland Texas Compliance Details Sorted by Issuer December 31, 2025

City of Garland

| CUSIP                                         | Investment # | Fund   | Investment Type          | Investment Class | Par Value             | Maturity Date | Call Date | Current Rate | Market Price | Market Date | Market Value          | Book Value            |
|-----------------------------------------------|--------------|--------|--------------------------|------------------|-----------------------|---------------|-----------|--------------|--------------|-------------|-----------------------|-----------------------|
| <b>Issuer: Federally Insured Cash Account</b> |              |        |                          |                  |                       |               |           |              |              |             |                       |                       |
| FICA1                                         | 1944         | 100    | CD's Rolling             | < 1 Y            | 13,442.97             |               |           | 3.518        | 100.000      | 04/30/2021  | 13,442.97             | 13,442.97             |
| <b>Subtotal</b>                               |              |        |                          |                  | <b>13,442.97</b>      |               |           |              |              |             | <b>13,442.97</b>      | <b>13,442.97</b>      |
| <b>Issuer: Insured Cash Shelter Account</b>   |              |        |                          |                  |                       |               |           |              |              |             |                       |                       |
| ICSA                                          | 1991         | 100    | CD's Rolling             | < 1 Y            | 1,327,169.46          |               |           | 3.500        | 100.000      | 04/30/2021  | 1,327,169.46          | 1,327,169.46          |
| <b>Subtotal</b>                               |              |        |                          |                  | <b>1,327,169.46</b>   |               |           |              |              |             | <b>1,327,169.46</b>   | <b>1,327,169.46</b>   |
| <b>Issuer: TEXPOOL Investement Pool</b>       |              |        |                          |                  |                       |               |           |              |              |             |                       |                       |
| TREASURY                                      | 1825         | 100    | Investment Pool Accounts | < 1 Y            | 480,700,838.22        |               |           | 3.815        | 100.000      | 10/30/2020  | 480,700,838.22        | 480,700,838.22        |
| DEBTSVC                                       | 1814         | 111    | Investment Pool Accounts | < 1 Y            | 55,604,252.68         |               |           | 3.815        | 100.000      | 10/30/2020  | 55,604,252.68         | 55,604,252.68         |
| RATE                                          | 1815         | 214    | Investment Pool Accounts | < 1 Y            | 109,498,502.06        |               |           | 3.815        | 100.000      | 10/30/2020  | 109,498,502.06        | 109,498,502.06        |
| LANDFILL                                      | 1812         | 635    | Investment Pool Accounts | < 1 Y            | 11,690,076.98         |               |           | 3.815        | 100.000      | 10/30/2020  | 11,690,076.98         | 11,690,076.98         |
| HCV                                           | 1865         | 822-01 | Investment Pool Accounts | < 1 Y            | 1,744,124.48          |               |           | 3.815        | 100.000      | 10/30/2020  | 1,744,124.48          | 1,744,124.48          |
| FSS ESCROW                                    | 1866         | 822-02 | Investment Pool Accounts | < 1 Y            | 248,518.05            |               |           | 3.815        | 100.000      | 10/30/2020  | 248,518.05            | 248,518.05            |
| SEIZURE OTHR                                  | 1905         | 923    | Investment Pool Accounts | < 1 Y            | 76,949.96             |               |           | 3.815        | 100.000      | 10/30/2020  | 76,949.96             | 76,949.96             |
| ED FD                                         | 2186         | 694    | Investment Pool Accounts | < 1 Y            | 2,062,144.29          |               |           | 3.815        | 100.000      | 10/30/2020  | 2,062,144.29          | 2,062,144.29          |
| GO CP                                         | 2268         | 601    | Investment Pool Accounts | < 1 Y            | 27.14                 |               |           | 3.815        | 100.000      | 10/30/2020  | 27.14                 | 27.14                 |
| ELEC CP                                       | 2269         | 210    | Investment Pool Accounts | < 1 Y            | 1,708,241.61          |               |           | 3.815        | 100.000      | 10/30/2020  | 1,708,241.61          | 1,708,241.61          |
| WATER CP                                      | 2270         | 220    | Investment Pool Accounts | < 1 Y            | 4,756.69              |               |           | 3.815        | 100.000      | 10/30/2020  | 4,756.69              | 4,756.69              |
| SEWER CP                                      | 2271         | 230    | Investment Pool Accounts | < 1 Y            | 566,080.95            |               |           | 3.815        | 100.000      | 10/30/2020  | 566,080.95            | 566,080.95            |
| JAG-2018                                      | 2469         | 871-18 | Investment Pool Accounts | < 1 Y            | 1,341.15              |               |           | 3.815        | 100.000      | 10/30/2020  | 1,341.15              | 1,341.15              |
| TWDB ESCROW                                   | 2475         | 228-02 | Investment Pool Accounts | < 1 Y            | 185,395.23            |               |           | 3.815        | 100.000      | 10/30/2020  | 185,395.23            | 185,395.23            |
| TWDB RESERVE                                  | 2477         | 228-03 | Investment Pool Accounts | < 1 Y            | 663,127.38            |               |           | 3.815        | 100.000      | 10/30/2020  | 663,127.38            | 663,127.38            |
| COVID 19                                      | 2502         | 941    | Investment Pool Accounts | < 1 Y            | 61,786.07             |               |           | 3.815        | 100.000      | 10/30/2020  | 61,786.07             | 61,786.07             |
| RTR PROJECT                                   | 2504         | 692    | Investment Pool Accounts | < 1 Y            | 261,067.88            |               |           | 3.815        | 100.000      | 10/30/2020  | 261,067.88            | 261,067.88            |
| JAG-2019                                      | 2521         | 871-19 | Investment Pool Accounts | < 1 Y            | 1.39                  |               |           | 3.815        |              |             | 1.39                  | 1.39                  |
| JAG-2020                                      | 2522         | 871-20 | Investment Pool Accounts | < 1 Y            | 2.27                  |               |           | 3.815        |              |             | 2.27                  | 2.27                  |
| ARP                                           | 2524         | 943    | Investment Pool Accounts | < 1 Y            | 27,459,544.28         |               |           | 3.815        |              |             | 27,459,544.28         | 27,459,544.28         |
| <b>Subtotal</b>                               |              |        |                          |                  | <b>692,536,778.76</b> |               |           |              |              |             | <b>692,536,778.76</b> | <b>692,536,778.76</b> |

**City of Garland**  
**Texas Compliance Details**  
**December 31, 2025**

Page 2

| CUSIP                                 | Investment # | Fund | Investment Type            | Investment Class | Par Value     | Maturity Date | Call Date | Current Rate | Market Price | Market Date | Market Value  | Book Value    |
|---------------------------------------|--------------|------|----------------------------|------------------|---------------|---------------|-----------|--------------|--------------|-------------|---------------|---------------|
| Issuer: Texpool Prime Investment Pool |              |      |                            |                  |               |               |           |              |              |             |               |               |
| SYS2417                               | 2417         | 100  | Investment Pool Accounts   | < 1 Y            | 49,539,526.30 |               |           | 3.978        | 100.000      | 10/30/2020  | 49,539,526.30 | 49,539,526.30 |
| SYS2418                               | 2418         | 214  | Investment Pool Accounts   | < 1 Y            | 14,819,452.63 |               |           | 3.978        | 100.000      | 10/30/2020  | 14,819,452.63 | 14,819,452.63 |
| SYS2418                               | 2419         | 635  | Investment Pool Accounts   | < 1 Y            | 2,982,545.32  |               |           | 3.978        | 100.000      | 10/30/2020  | 2,982,545.32  | 2,982,545.32  |
| SYS2418                               | 2420         | 111  | Investment Pool Accounts   | < 1 Y            | 1,167,132.58  |               |           | 3.978        | 100.000      | 10/30/2020  | 1,167,132.58  | 1,167,132.58  |
|                                       |              |      |                            | Subtotal         | 68,508,656.83 |               |           |              |              |             | 68,508,656.83 | 68,508,656.83 |
| Issuer: TXSTAR                        |              |      |                            |                  |               |               |           |              |              |             |               |               |
| TEXSTAR                               | 1822         | 100  | Investment Pool Accounts   | < 1 Y            | 23,857,143.12 |               |           | 3.825        | 100.000      | 10/30/2020  | 23,857,143.12 | 23,857,143.12 |
|                                       |              |      |                            | Subtotal         | 23,857,143.12 |               |           |              |              |             | 23,857,143.12 | 23,857,143.12 |
| Issuer: United States Treasury        |              |      |                            |                  |               |               |           |              |              |             |               |               |
| 91282CGE5                             | 2625         | 100  | Treasury Coupon Securities | > 1 Y            | 5,000,000.00  | 01/15/2026    |           | 3.875        | 100.003      | 12/31/2025  | 5,000,194.45  | 4,997,844.05  |
| 91282CGE5                             | 2626         | 214  | Treasury Coupon Securities | > 1 Y            | 5,000,000.00  | 01/15/2026    |           | 3.875        | 100.003      | 12/31/2025  | 5,000,194.45  | 4,997,844.05  |
| 91282CGL9                             | 2627         | 100  | Treasury Coupon Securities | > 1 Y            | 5,000,000.00  | 02/15/2026    |           | 4.000        | 100.028      | 12/31/2025  | 5,001,445.20  | 4,994,001.97  |
| 91282CGL9                             | 2628         | 214  | Treasury Coupon Securities | > 1 Y            | 5,000,000.00  | 02/15/2026    |           | 4.000        | 100.028      | 12/31/2025  | 5,001,445.20  | 4,994,001.97  |
| 91282CGR6                             | 2629         | 100  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00 | 03/15/2026    |           | 4.625        | 100.187      | 12/31/2025  | 10,018,750.00 | 10,004,341.89 |
| 91282CGR6                             | 2630         | 214  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00 | 03/15/2026    |           | 4.625        | 100.187      | 12/31/2025  | 10,018,750.00 | 10,004,341.89 |
| 91282CGV7                             | 2631         | 100  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00 | 04/15/2026    |           | 3.750        | 100.047      | 12/31/2025  | 10,004,746.10 | 9,982,948.50  |
| 91282CGV7                             | 2632         | 214  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00 | 04/15/2026    |           | 3.750        | 100.047      | 12/31/2025  | 10,004,746.10 | 9,982,948.50  |
| 91282CHB0                             | 2633         | 100  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00 | 05/15/2026    |           | 3.625        | 100.027      | 12/31/2025  | 10,002,718.80 | 9,977,460.14  |
| 91282CHB0                             | 2634         | 214  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00 | 05/15/2026    |           | 3.625        | 100.027      | 12/31/2025  | 10,002,718.80 | 9,977,460.14  |
| 91282CHH7                             | 2635         | 100  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00 | 06/15/2026    |           | 4.125        | 100.278      | 12/31/2025  | 10,027,812.50 | 9,994,061.90  |
| 91282CHH7                             | 2636         | 214  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00 | 06/15/2026    |           | 4.125        | 100.278      | 12/31/2025  | 10,027,812.50 | 9,994,061.90  |
| 91282CHM6                             | 2637         | 100  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00 | 07/15/2026    |           | 4.500        | 100.512      | 12/31/2025  | 10,051,289.10 | 10,011,612.41 |
| 91282CHM6                             | 2638         | 214  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00 | 07/15/2026    |           | 4.500        | 100.512      | 12/31/2025  | 10,051,289.10 | 10,011,612.41 |
| 91282CHU8                             | 2639         | 100  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00 | 08/15/2026    |           | 4.375        | 100.473      | 12/31/2025  | 10,047,328.10 | 10,000,488.64 |
| 91282CHU8                             | 2640         | 214  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00 | 08/15/2026    |           | 4.375        | 100.473      | 12/31/2025  | 10,047,328.10 | 10,000,488.64 |
| 91282CHY0                             | 2641         | 100  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00 | 09/15/2026    |           | 4.625        | 100.730      | 12/31/2025  | 10,073,046.90 | 10,017,870.58 |
| 91282CHY0                             | 2642         | 214  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00 | 09/15/2026    |           | 4.625        | 100.730      | 12/31/2025  | 10,073,046.90 | 10,017,870.58 |
| 91282CJC6                             | 2643         | 100  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00 | 10/15/2026    |           | 4.625        | 100.806      | 12/31/2025  | 10,080,625.00 | 10,019,521.54 |
| 91282CJC6                             | 2645         | 214  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00 | 10/15/2026    |           | 4.625        | 100.806      | 12/31/2025  | 10,080,625.00 | 10,019,521.54 |
| 91282CJK8                             | 2647         | 100  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00 | 11/15/2026    |           | 4.625        | 100.894      | 12/31/2025  | 10,089,453.10 | 10,088,134.64 |
| 91282CJK8                             | 2648         | 214  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00 | 11/15/2026    |           | 4.625        | 100.894      | 12/31/2025  | 10,089,453.10 | 10,088,134.64 |
| 91282CJP7                             | 2649         | 100  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00 | 12/15/2026    |           | 4.375        | 100.785      | 12/31/2025  | 10,078,593.70 | 10,075,917.36 |
| 91282CJP7                             | 2650         | 214  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00 | 12/15/2026    |           | 4.375        | 100.785      | 12/31/2025  | 10,078,593.70 | 10,075,917.36 |

Portfolio CITY  
AP

Run Date: 01/16/2026 - 16:48

CM (PRF\_CM) 7.3.12  
Report Ver. 7.3.11



City of Garland  
Texas Compliance Details  
December 31, 2025

| CUSIP                                 | Investment # | Fund | Investment Type            | Investment Class | Par Value               | Maturity Date | Call Date | Current Rate | Market Price | Market Date | Market Value            | Book Value              |
|---------------------------------------|--------------|------|----------------------------|------------------|-------------------------|---------------|-----------|--------------|--------------|-------------|-------------------------|-------------------------|
| <b>Issuer: United States Treasury</b> |              |      |                            |                  |                         |               |           |              |              |             |                         |                         |
| 91282CJT9                             | 2651         | 100  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00           | 01/15/2027    |           | 4.000        | 100.481      | 12/31/2025  | 10,048,185.30           | 10,045,784.25           |
| 91282CJT9                             | 2652         | 214  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00           | 01/15/2027    |           | 4.000        | 100.481      | 12/31/2025  | 10,048,185.30           | 10,045,784.25           |
| 91282CKA8                             | 2653         | 100  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00           | 02/15/2027    |           | 4.125        | 100.660      | 12/31/2025  | 10,066,015.60           | 10,063,184.01           |
| 91282CKA8                             | 2654         | 214  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00           | 02/15/2027    |           | 4.125        | 100.660      | 12/31/2025  | 10,066,015.60           | 10,063,184.01           |
| 91282CKE0                             | 2655         | 100  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00           | 03/15/2027    |           | 4.250        | 100.851      | 12/31/2025  | 10,085,156.20           | 10,084,183.58           |
| 91282CKE0                             | 2656         | 214  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00           | 03/15/2027    |           | 4.250        | 100.851      | 12/31/2025  | 10,085,156.20           | 10,084,183.58           |
| 91282CKJ9                             | 2657         | 100  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00           | 04/15/2027    |           | 4.500        | 101.234      | 12/31/2025  | 10,123,437.50           | 10,107,623.13           |
| 91282CKJ9                             | 2658         | 214  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00           | 04/15/2027    |           | 4.500        | 101.234      | 12/31/2025  | 10,123,437.50           | 10,107,623.13           |
| 91282CKR1                             | 2659         | 214  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00           | 05/15/2027    |           | 4.500        | 101.332      | 12/31/2025  | 10,133,203.10           | 10,113,938.15           |
| 91282CKR1                             | 2660         | 100  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00           | 05/15/2027    |           | 4.500        | 101.332      | 12/31/2025  | 10,133,203.10           | 10,113,938.15           |
| 91282CKV2                             | 2661         | 100  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00           | 06/15/2027    |           | 4.625        | 101.605      | 12/31/2025  | 10,160,546.90           | 10,144,169.04           |
| 91282CKV2                             | 2662         | 214  | Treasury Coupon Securities | > 1 Y            | 5,000,000.00            | 06/15/2027    |           | 4.625        | 101.605      | 12/31/2025  | 5,080,273.45            | 5,072,084.52            |
| 91282CKZ3                             | 2663         | 100  | Treasury Coupon Securities | > 1 Y            | 10,000,000.00           | 07/15/2027    |           | 4.375        | 101.335      | 12/31/2025  | 10,133,593.80           | 10,116,540.95           |
| 91282CKZ3                             | 2664         | 214  | Treasury Coupon Securities | > 1 Y            | 5,000,000.00            | 07/15/2027    |           | 4.375        | 101.335      | 12/31/2025  | 5,066,796.90            | 5,058,270.47            |
|                                       |              |      |                            | <b>Subtotal</b>  | <b>350,000,000.00</b>   |               |           |              |              |             | <b>352,305,212.35</b>   | <b>351,548,898.46</b>   |
|                                       |              |      |                            | <b>Total</b>     | <b>1,136,243,191.14</b> |               |           |              |              |             | <b>1,138,548,403.49</b> | <b>1,137,792,089.60</b> |



## GARLAND

### CITY COUNCIL STAFF REPORT

5

**Meeting Date:** February 16, 2026

**Title:** Garland Fire Department and RightSite for Non-Emergency Patients

**Submitted by:** Mark Lee, Fire Chief

**Strategic Focus Area:** Customer-Focused City Services  
Safe Community

---

#### Issue / Summary

Staff will provide an introduction to a new program offered through the Garland Fire Department and Garland Police Department Dispatch.

---

#### Background

Garland Fire Department intends to capture an opportunity to provide non-emergent transportation for non-emergent patients by partnering with Right Site. Many patients transported by the Garland Fire Department EMS crews are patients that want to be seen by a physician yet have no way to get to the proper care site. Or, they don't have the money to get to a care site appropriate to their needs. So, they call 9-1-1, and we send crews to evaluate them, determine if they want to go to the hospital, and if so, take them to the emergency room.

This activity results in ambulances being used to transport patients to a facility that is overcrowded where they can wait several hours to be seen. Our units are out of the city delivering these patients, starting their reports, and trying to get back to Garland before the next call is dispatched in their district. Too many times, they don't get back in time and out-of-district ambulances make the next call, creating a gap in their district. And before long, the department is in ambulance overload with some of the active calls being non-emergent.

This project will partner with RightSite who will help get the right patient to the right place if they need to be seen at urgent care, or to stay home and have meds brought to them. They also provide follow-up on patients that may need additional resources beyond their initial call. They get them to the RightSite, at the right time, and back home again if needed.

Right Site can ease the load on our ambulances and the emergency rooms that we travel to. They can also assist our community in maintaining their health by getting the right care. The costs associated with this care are burdened on the insurance companies. For the non-insured, Right Site works with insurance and hospital foundations who provide the funding for this care. The hospitals win by keeping non-emergent patients out of the ER. Insurance companies win by having lower costs submitted through Urgent Care, or Telehealth services instead of the higher costs associated with emergency care. The Garland Fire Department wins by being in service a bit more and by assuring patients get the right level of care quicker when non-emergent. And lastly, most importantly, the community wins by getting health care at the right time at a lower cost to their insurance, and no cost to the uninsured. All at no cost to the City of Garland other than the normal costs associated with taking and responding to calls for service.

---

#### Consideration / Recommendation

Consider approval for allowing Garland Fire Department and Garland Police Department Dispatch to move

ahead with contracting services with RightSite.

---

#### **Attachments**

A. RightSite Presentation



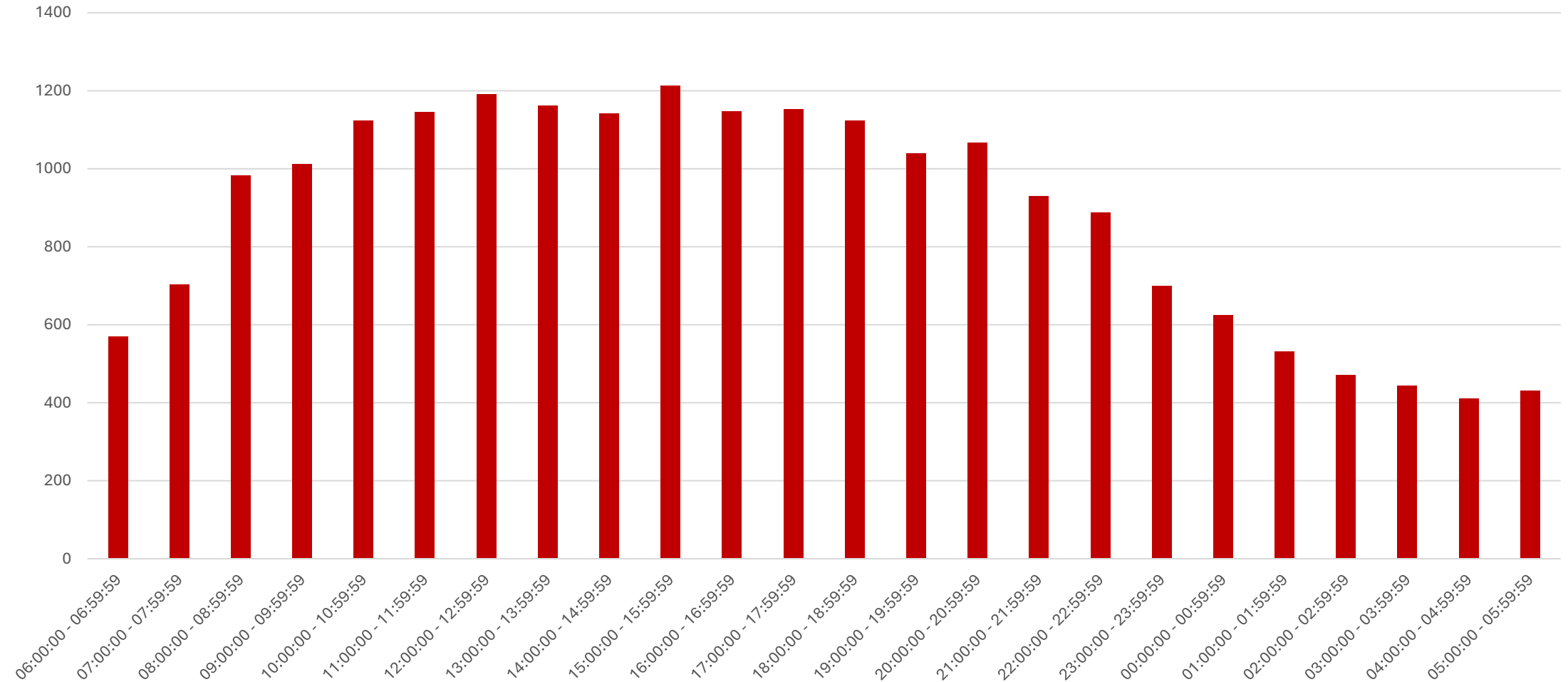


GARLAND

# City of Garland

Garland Fire Department

# Runs by Hour of Day Last Calendar Year



# Rollout Communications Plan

- There normally isn't a large communication to the community.
  - Call Volumes in Dispatch
  - Reduction in responses for non-emergent calls.
  - Proper care at the proper location in the proper amount of time.



# Medical Priority Dispatch

**Omega** (Possibly no response sent)

**A** (Alpha Response) refers to a low-priority situation.

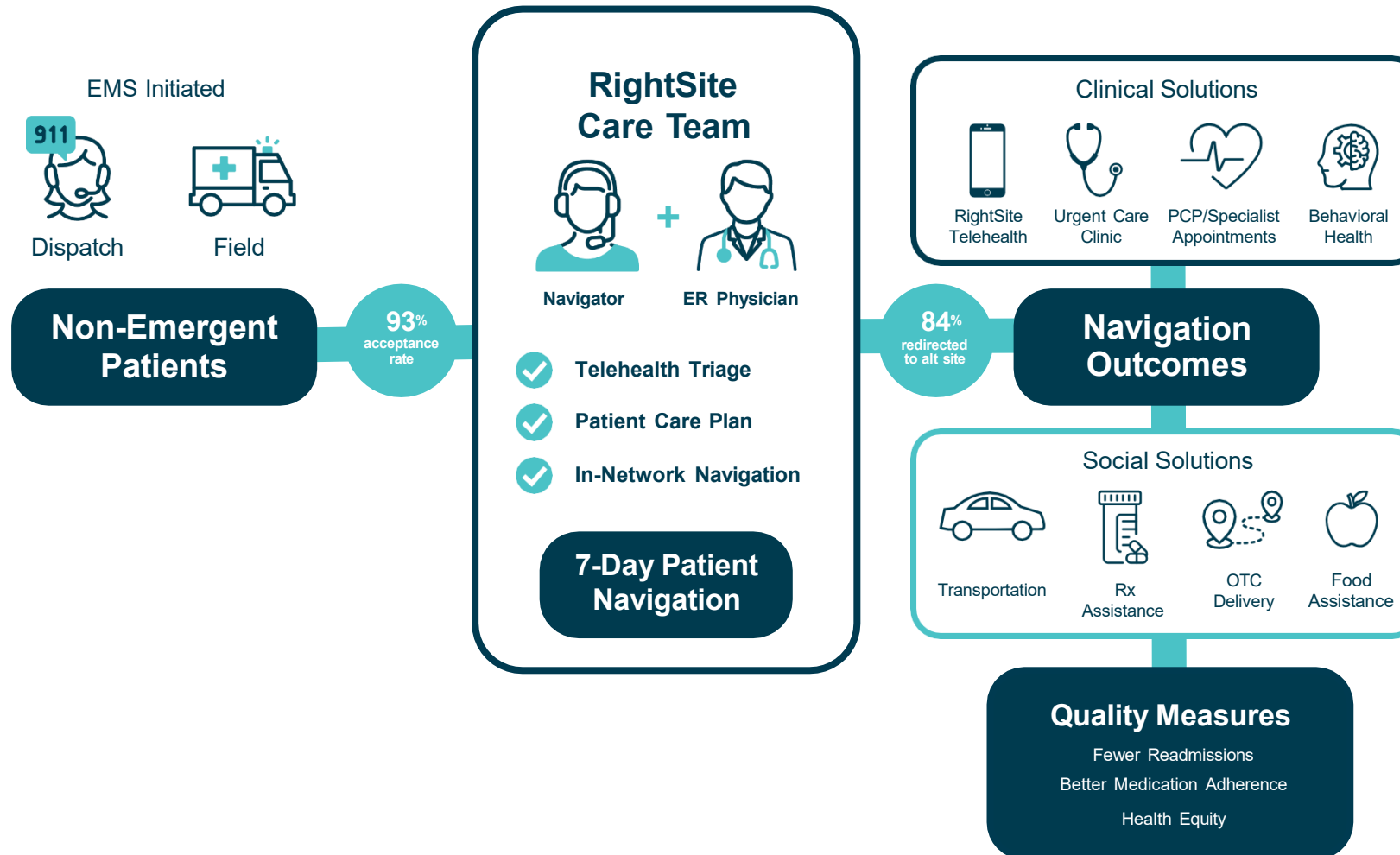
**B** (Bravo Response) indicates a mid-priority condition.

**C** (Charlie Response) represents a potentially life-threatening condition.

**D** (Delta Response) indicates a life-threatening emergency.

**E** (Echo Response) refers to full cardiac arrest or imminent death.

# How it works



# Roles and Responsibilities

- Dr. Tice
- Dispatch
- Right Site
- GFD
- Dr Tice



# End to End

- Community member declares an emergency.
- Dispatch follows normal flow using Medical Priority Dispatch Protocols.
- Navigator Picks along with ER doctor in the background.
- Doctor gains a primary impression.
- If higher care is needed, sent back to dispatch.
- If it stays with Right Site, navigator takes care of needs.
- Follow up can be with City Social Workers and/or other social services as needed.

# End to End (continued)

- Field referrals
- Medics arrive as normal.
- Primary impression established
- Determine best avenue of care.
- Link in Right Site
- Clear and become ready for next emergency call.

# Why are we moving this forward?

- Increase availability of Ambulances
- Save the community time
- Save the community money
- Save the community in their most dire situations
- Timing – Onboarding slot coming up

# Risks

- Costs to City of Garland – None
- Costs to Community Members – less than an ambulance and ER Visit
- We don't like the service received
- Right Site decides Garland isn't right for them



# Mitigation to Risks

- Monitor patient satisfaction ratings
- Monitor how many calls come back to dispatch
- Monitor repeat calls to same address/patient
- Monitor Response Times
- Monitor Calls for Service Counts
- Maintain acceptable termination of agreement without cause notices for both parties
- Listen to our Paramedics

# Thank You

Questions?





## GARLAND

### CITY COUNCIL STAFF REPORT

6

**Meeting Date:** February 16, 2026

**Title:** Code Compliance Civil Citation Program

**Submitted by:** Brian Morris, Director of Code Compliance

**Strategic Focus Area:** Safe Community

---

#### Issue / Summary

Proposal to add a civil enforcement component to streamline Code Compliance's enforcement process.

---

#### Background

Currently, criminal citations take months to resolve and require large amounts of staff time from Court and Code Compliance.

---

#### Consideration / Recommendation

Council approval to amend the ordinance to include the ability for Code Compliance to issue Civil Citations.

---

#### Attachments

- A. Civil Enforcement Council Presentation
- B. Ord No \_\_\_\_ Adding Art. IV to Ch. 24 and Revising Section 10.85(C)(3)



**GARLAND**  
TEXAS MADE HERE

## **Proposed Civil Enforcement Continued Discussion**

Presented to Community Services Committee on 12/18/2025, by Brian Morris



## Prior Meetings

- Prior meetings on January 3, 2025, and December 5<sup>th</sup>, 2024, were to discuss a potential civil enforcement program for Code Enforcement.
- This presentation was made at the January 3<sup>rd</sup> meeting.
- Also, since the last meeting, a draft of the proposed ordinance has been completed and reviewed by staff and the City Attorney's office. The revisions add a new "Article IV" to Chapter 24 and add the new fees to Section 10.85.
  - ▶ Fine amounts have been adjusted on the applicable slide.

## Proposed Civil Enforcement Continued Discussion

- Prior Meeting on December 5<sup>th</sup>, 2024, was to discuss a potential civil enforcement program for Code Enforcement.
- Discussed objectives for this type of program ( to aide in compliance to improve neighborhoods and city ), and desire to implement program.
- Ease of enforcement program vs. criminal program. Use of photos, Relief for Court workflows and extended time required for due process. Improve potential compliance.
- Current notice policy/requirements will continue. Code of Ordinance and GDC revisions required. Ease of due process for administrative hearings.
- Discussed our potential new software program would enhance workflows and processes. 3<sup>rd</sup> party ( T2 Systems ) would send correspondence, collect fees, communicate past due fees.
- Future discussion for today – Introduce list of potential violation types, fees, examples of photos, explore other city civil programs.

# Proposed Civil Enforcement Violation Types

- Unsecured Structure
- Accessory Building Maintenance
- Runoff Created by excessive watering
- Dumpster Enclosure Maintenance and Screening
- Encroachment Vehicle or Object
- Encroachment Alley/Street/Sidewalk
- Fence or Screening Wall Maintenance
- Fire Lane Obstruction Object
- Graffiti
- High Grass
- Improper Storage of Items

# Proposed Civil Enforcement Violation Types

- Inoperable Vehicle- Jacks/blocks/elevated/Flat Tire
- Junk Vehicle - Residential
- Junk Vehicle Storage – Commercial
- Landscape Irrigation System Needs Repair
- Landscape Maintenance
- Mounds of Dirt, Stone, Rock, Concrete
- Open Well
- Outside Auto Repair - Commercial
- Outside Storage – Commercial
- Outside Storage Display – Commercial
- Paint Exterior Surfaces – Commercial



# Proposed Civil Enforcement Violation Types

- Parking Area Maintenance
- Pool Fence Maintenance
- Potable Water Leaks
- Premise Identification Commercial
- Parking Surface Gravel
- Re-stripe Parking/Fire Lane – Commercial
- Sewage
- Sign Maintenance/Obsolete Signage
- Stagnant Water
- Trash Container Location – Residential and Commercial
- Trash and Litter
- Vehicles Parked in Unmarked Spaces - Commercial

# Proposed Civil Enforcement Violation Types

- Watering between 10 AM – 6 PM
- Hazardous Electrical - Multifamily
- Hazardous Plumbing – Multifamily
- Improper/hazardous railings, stairs, steps, balcony – Multifamily
- Faulty Weather Protection
- Approx. 45 Violation Types Total Comprised of Residential, Commercial, and Multifamily Property Types
- Currently located in City Code of Ordinances and GDC.

# Proposed Civil Violation Fine Fee Schedule

- | ■ Residential                                | Commercial                                 |
|----------------------------------------------|--------------------------------------------|
| ■ 1 <sup>st</sup> Offense - \$25             | 1 <sup>st</sup> Offense -\$100             |
| ■ 2 <sup>nd</sup> Repeat Offense - \$75      | 2 <sup>nd</sup> Repeat Offense - \$150     |
| ■ 3 <sup>rd</sup> Repeat Offense Plus- \$150 | 3 <sup>rd</sup> Repeat Offense Plus- \$200 |

\*\*\*Late fee of \$25 and Collections fee up to 30% of total owed.

- Compared to COG Criminal Court Fines – Up to \$500/ \$2,000 max for some repeat offenses
- City of Grand Prairie – 1<sup>st</sup> offense \$35/increases by \$85 each occurrence

## Civil Enforcement: A Strategic Supplement to Criminal Enforcement

### Why Add a Civil Process?

**Faster Resolution:** Civil citations move quickly, reducing months-long criminal case delays and accelerating neighborhood improvement.

**Resource Efficiency:** Frees prosecutors, courts, and officers from time-intensive criminal case preparation; allows more cases to be handled with the same staffing.

**Cost & Time Savings:** Less administrative work, fewer rechecks, streamlined hearings, and quicker compliance cycles reduce overall city workload.

**Higher Compliance Rates:** Fast, predictable penalties encourage immediate corrective action and reduce repeat violations.

**Balanced Enforcement:** Criminal actions remain available for serious or habitual offenders, while civil tools manage the majority of routine violations effectively.



# Navigating Your Civil Citation: The Garland Process





# High Grass





# High Grass





# Trash/Bulky Items





# Commercial Trash/Debris







**GARLAND**  
TEXAS MADE HERE

# Graffiti



# Street & Alley Encroachment





# Fence Maintenance/Screening Wall







**GARLAND**  
TEXAS MADE HERE

# Sewage





# Inoperable/JMV





# Commercial/Parking Lot Maintenance





# Improper Storage







**GARLAND**  
TEXAS MADE HERE

# Improper Storage



# Landscape Irrigation Needs Repair/Plumbing





# Unsecured Building/Weatherproofing





# Outside Storage Display/Commercial





# Blocking Fire Lane Object/Parking in Unmarked Spaces





# Commercial Sign/Obsolete





# Mult. Family Balcony/Electrical



# Thank You

Questions?





ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE AMENDING CHAPTER 24, "MUNICIPAL COURT AND ADMINISTRATIVE ADJUDICATION;" AND SECTION 10.85, "FEES AND RATES," OF ARTICLE VII, "MASTER FEE AND RATE SCHEDULE," OF CHAPTER 10, "ADMINISTRATION" OF THE CODE OF ORDINANCES OF THE CITY OF GARLAND, TEXAS; PROVIDING A SAVINGS CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND SETTING AN EFFECTIVE DATE.

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

Section 1

That Chapter 24, "Municipal Court and Administrative Adjudication," of the Code of Ordinances of the City of Garland, Texas, is hereby amended in part to read as follows:

"ARTICLE IV CODE ENFORCEMENT ADMINISTRATIVE ENFORCEMENT AND ADJUDICATION"

Section 24.65. Administrative enforcement.

(A) As an alternative to other available enforcement and adjudication processes, an administrative adjudication procedure, as authorized by section 54.044 of the Texas Local Government Code, is hereby adopted to provide for Code Enforcement administrative adjudication hearings under which an administrative penalty may be imposed for the enforcement of an ordinance violation:

(1) Described by section 54.032 of the Texas Local Government Code (relating to building safety, fire safety, dangerously damaged or deteriorated buildings, conditions caused by the accumulation of refuse, vegetation or other matter that creates breeding and living places for insects and rodents, and building codes, conditions, uses, and appearance).

(2) Adopted under section 214.001(a)(1) of the Texas Local Government Code (relating to a building that is dilapidated, substandard or unfit for human habitation and a hazard to the public health, safety, and welfare).

(3) Adopted under subchapter E of chapter 683 of the Texas Transportation Code (relating to junk vehicles).

(4) Described within the below listed sections of the City of Garland Code of Ordinances:

- a) Chapter 21, Fire Prevention and Protection, Article I, Fire Prevention [violations of the International Fire Code as adopted and amended within Chapter 21 of the Garland Code of Ordinances].
- b) Section 26.132(D), Failure to remove graffiti.
- c) Section 30.05, Exterior materials.
- d) Chapter 30, Building Inspection, Article XIII, International Residential Code [violations of the International Residential Code as adopted and amended within Chapter 30 of the Garland Code of Ordinances].
- e) Chapter 30, Building Inspection, Article XV, International Property Maintenance Code [violations of the International Residential Code as adopted and amended within Chapter 30 of the Garland Code of Ordinances].
- f) Section 32.03, Substandard premises.
- g) Section 32.207, Maintenance.
- h) Section 32.52, Weeds.
- i) Section 32.53, Nuisance.
- j) Section 32.54, Encroachments.
- k) Section 32.65, Litter; throwing prohibited.
- l) Section 32.82, Offenses [Junked Vehicles, Junked Boats, and Other Junked or Inoperable Equipment].
- m) Section 52.13, Placement of residential solid waste for collection.

(5) Described in the below listed sections of the Garland Development Code:

- a) Section 2.52, Special Standards for Certain Uses.
- b) Section 4.72, Existing Signs.
- c) Section 4.78, Signs - Permit Required.
- d) Chapter 4, Site Development, Article 8, Fences, Division 2, Fence Regulations.

(6) Or as otherwise provided by state law.

(B) A proceeding brought under the provisions of this article may, at the option of the person charged with a violation, be converted into a criminal proceeding to be processed as any other criminal violation in the Municipal Court. A proceeding may not be converted into a criminal proceeding under this section if the person charged with a violation:

(1) Is a corporation, partnership, or is otherwise not a natural person;

(2) Is a nonresident of this state; or

(3) Has been previously convicted in a criminal proceeding for violating the same provision of this Code that is charged in the current administrative proceeding. For the purpose of this subsection, a conviction includes an adjudication of guilt or an order of deferred adjudication, whether or not the imposition of the sentence is subsequently dismissed or probated.

#### Section 24.66. Nature of violation.

A violation of an ordinance enforced under this article is an administrative violation, a civil infraction, for which a civil penalty will be assessed. Nothing contained in this article shall preclude the City from enforcing a violation of the above-described or referenced ordinances through criminal penalties or other available legal remedies, but the City shall not impose both a civil penalty pursuant to this article and a criminal penalty for the same occurrence, unless the violation continues to occur from day to day, with each day counting as a separate occurrence.

#### Section 24.67. Notice of violation.

(A) Requirements. A notice of violation issued under this article must:

(1) Include the nature, date, and location of the violation alleged;

(2) Notify the person charged with violating an ordinance of the amount of the civil penalty to be imposed for the violation;

(3) Provide instructions and the due date for paying the civil penalty;

(4) Provide information that informs the person named in the



notice of violation:

(a) Of the person's right to contest the imposition of the civil penalty against the person in an administrative adjudication hearing;

(b) Of the manner and time in which imposition of the civil penalty may be contested;

(c) That failure to pay the civil penalty or to contest liability in a timely manner, by either paying the penalty by the due date, or appearing at an administrative hearing, on or before the hearing date listed on the notice, is an admission of liability; and

(d) That failure to pay the civil penalty within the time allowed shall result in the imposition of a late-payment fee and may result in added collection fees in the amounts designated in the Master Fee and Rate Schedule, Article VII, Section 10.85, of Chapter 10.

(5) Notify the person charged of the person's option (subject to section 24.20(B)) to convert the proceeding from a civil, administrative charge, into a criminal proceeding in Municipal Court;

(6) The City shall retain evidence of service of the notice of violation and make the same available to the hearing officer.

(B) Charging instrument. The notice of violation issued under this article serves as the summons and charging instrument for purposes of this article.

(C) Retention. A copy of any notice of violation issued under this article shall be kept as a record in the ordinary course of business of the City by the City Secretary but may be stored within City-designated software systems.

(D) Admissibility of notice. A notice of violation kept as a record under subsection (C) of this section shall be admissible as evidence of the facts it states, but it shall not, in and of itself, constitute a prima facie case of the violation alleged.

Section 24.68. Service of notice; presumption of service.

A notice of violation issued under this article shall be in writing and may be served personally upon the person charged; by certified mail, return receipt requested; or by First Class mail. A notice of violation that is mailed shall be mailed to the last known

address of the person charged, or to the property where the violation occurred, if the owner is not known. A notice of violation issued under this article is presumed to have been received on the fifth day after the date the notice of violation is mailed unless the notice is returned to the City for reasons other than nonacceptance or refusal of acceptance.

#### Section 24.69. Hearing date.

A hearing date scheduled under this article shall be at least fifteen (15) calendar days following the date of personal service of the notice of violation, or the mailing of the notice of violation.

#### Section 24.70. Hearing officer; powers, duties and functions.

The presiding judge of the Municipal Court shall appoint a hearing officer who shall conduct all hearings under this article. A hearing officer shall have the following powers, duties, and functions:

- (1) To hear argument and determine liability in administrative adjudication hearings under this article;
- (2) To rule on motions;
- (3) To administer oaths;
- (4) To issue orders compelling the attendance of witnesses and the production of documents, which order may be enforced by a Municipal Court;
- (5) To question witnesses and examine evidence offered;
- (6) To assess administrative penalties, fees, and costs of court in accordance with this article; and
- (7) Any other power necessary to carry out the express powers of this section or as may otherwise be assigned to the hearing officer by this Code or other law.

#### Section 24.71. Administrative hearing.

(A) Hearing officer. Every hearing for the adjudication of an administrative notice of violation under this article shall be held before a hearing officer.

(B) Standard of proof. In an administrative adjudication under this article, the alleged violation must be proven by a

preponderance of the evidence.

- (C) Proof of facts. In an administrative adjudication under this article, a violation may not be proven merely by the allegations contained in the notice of violation alone. However, a photograph taken of the violation, in conjunction with the notice of violation, constitute a prima facie case of the violation alleged to prove the allegations. The photograph must depict the violation; and contain stamped information on its face indicating the date, time, and geographical location of the violation.
- (D) Rules of evidence inapplicable; admissibility. The formal rules of evidence and procedure do not apply to a hearing under this article, and relevant evidence will be admitted if the hearing officer finds that evidence is of that quality which reasonable persons are accustomed to relying on in the conduct of serious affairs, regardless of the existence of any common law or statutory rule to the contrary.
- (E) Right to call and examine witnesses. Each party shall have the right to call and examine witnesses; to introduce exhibits; to cross-examine opposing witnesses on any matter relevant to the issues; and to rebut the opposing party's evidence.
- (F) Examination of witness by hearing officer. The hearing officer may examine any witness and may consider any evidence offered by a witness or person charged with a violation, giving due weight to all testimony and evidence admitted.
- (G) Decision of hearing officer. At the conclusion of the hearing, the hearing officer shall issue an order stating whether the person charged with a violation is liable for the violation and the amount of any penalty, cost, or fee assessed against the person. If a person fails to appear for a scheduled hearing, the person will be found liable for the violation and an order of liability will be issued.
- (H) Assessment and payment of penalties and fees. A person who is found liable after an administrative adjudication hearing, or who fails to appear on or before and at the time and place of the hearing, is liable for administrative hearing costs in the amount designated in the Master Fee and Rate Schedule, Article VII, Section 10.85, of Chapter 10, in addition to the amount of the civil penalty assessed for the violation. A person who is found liable for a civil penalty after an administrative adjudication hearing shall pay the civil penalty and costs within thirty-one (31) days of the hearing. The payment of the civil penalty and costs assessed pursuant to this article shall operate as a final disposition of the violation charged, except



when payment is made to reset a scheduled hearing or to file an appeal.

- (I) Continuances and rescheduling. A scheduled hearing may not be continued or reset at the request of the person charged with a violation more than once unless the person charged deposits with the hearing officer an amount equal to the applicable civil penalty for the alleged violation. The hearing officer shall issue a receipt for any amount so deposited. After presentation of the receipt, all amounts so deposited shall be refunded to the person charged if the hearing officer, or the Municipal Court on appeal, finds that the person is not liable for the violation.

Section 24.72. Contesting liability; failure to contest liability or to appear at hearing.

- (A) A person who receives a notice of violation under this article may contest the imposition of the civil penalty by appearing before the hearing officer on or before the hearing date listed on the notice. If there isn't a hearing date listed on the notice of violation, the person may submit a written request for an administrative adjudication of the civil penalty within the time provided in the notice. Upon receipt of the request, the City shall notify the person of the date and time of the hearing on the administrative adjudication. A request for a hearing is considered timely if the request is deposited in the United States mail, properly addressed and stamped, on or before the last date for filing as specified in the notice.
- (B) A property owner or tenant of a property containing violations under this article may be jointly and severally liable to the City for violations.

Section 24.73. Order of liability.

- (A) Contents. If the hearing officer finds a person liable for a violation under this article, the order shall contain a statement:
- (1) finding the person charged liable for the violation;
  - (2) of the amount of civil penalties (as designated in the Master Fee and Rate Schedule, Article VII, Section 10.85, of Chapter 10), in addition to any late fees, collection fees, and court costs, if applicable;
  - (3) of the right to appeal to the Municipal Court before the thirty-first (31st) day after the date the hearing officer's order is filed; and

(4) that the order issued by the hearing officer may be enforced by the filing of a civil suit for collection of the administrative penalties, fees, and costs of court; and (for other than parking violations) by obtaining an injunction that prohibits conduct that violates the ordinance or requires conduct necessary for compliance with the ordinance.

(B) Notification. Within seven (7) days after filing an order of liability issued under this article, the hearing officer shall notify the person against whom an administrative penalty has been assessed of the issuance of the order. An order of liability issued under this article shall be in writing and may be served personally upon the person charged, or by first class United States mail. An order that is mailed shall be mailed to the last known address of the person charged and is presumed to have been received on the fifth day after the date the order was mailed.

(C) Filing. A copy of an order issued by the hearing officer under this article shall be filed with the City Secretary's Office and shall be kept in a separate index and file. The order may be recorded using microfilm, microfiche, electronic storage, or data processing techniques.

(D) Order is final if not timely appealed. If a person found liable for a violation does not timely appeal the hearing officer's order, the hearing officer's order shall become a final judgment enforceable as provided by law.

(E) Payment of administrative penalty; costs and fees. A person who is found liable for a violation under this article is liable for administrative hearing costs in the amount designated in the Master Fee and Rate Schedule, Article VII, Section 10.85, of Chapter 10, in addition to the amount of the civil penalty assessed for the violation. A person who does not file a timely appeal of a determination of the hearing officer shall pay all civil penalties, costs, and fees assessed by the hearing officer before the thirty-first (31st) day after the date the hearing officer's determination is filed with the City Secretary's Office.

#### Section 24.74. Appeal from the decision of hearing officer.

(A) Appeal to Municipal Court. A person who is found liable may appeal to the Municipal Court by filing a notice of appeal with the Clerk of the Municipal Court. The notice of appeal must be filed not later than the thirty- first (31st) day after the date on which the hearing officer entered the finding of

liability and shall be accompanied by an appeal bond in the amount that is double the civil violation amount the hearing officer ordered paid, plus any appeal associated court costs (i.e. jury fee).

(B) Effect of filing; bond. An appeal stays the enforcement and collection of the judgment unless the City, at a hearing before a Municipal Court Judge for that purpose, demonstrates that a violation that is the subject of the proceeding has not been corrected or, if corrected, has reoccurred.

(1) Waiver of bond. If the presiding judge of the Municipal Court determines that the person found liable for a violation is indigent and financially unable to pay the costs of an appeal bond, the presiding judge may order a waiver of those costs.

(C) Standard of review. The Municipal Court Judge shall conduct a hearing de novo, under the procedures for administrative hearings as set out in Section 24.26 and with all the authorities given the hearing officer, under Section 24.25, in addition to any other authorities the Municipal Judge is given. At the conclusion of the hearing, the Municipal Judge shall issue an order stating whether the person charged with a violation is liable for the violation and the amount of any penalty, cost, or fee assessed against the person. The ruling of a Municipal Court Judge in an appeal under this article is a final judgment.

(D) Standard of proof. In an appeal under this article, the alleged violation must be proven by a preponderance of the evidence.

(E) Time for ruling. The Municipal Court Judge shall rule on an appeal within thirty calendar days of receiving the record of the case of the administrative hearing. The decision on appeal shall be rendered in writing, with a copy provided to the appellant in the same manner as required for the service of a notice of violation under this article. The decision of the Municipal Court Judge shall be filed with the Clerk of the Municipal Court. The ruling of a Municipal Court Judge in an appeal under this article is a final judgment.

(F) Payment of penalties. All penalties, fees, or costs assessed by the hearing officer shall be paid within thirty days of the date of the Municipal Court Judge's ruling.

#### Section 24.75. Enforcement of orders.

The City Attorney may enforce an order issued under this article against a person charged with a violation by filing a civil suit



for the collection of a penalty assessed against the person and by obtaining an injunction that prohibits specific conduct that violates the ordinance or that requires specific conduct necessary for compliance with the ordinance.

Section 24.76 Disposition of fines, penalties, costs, and fees.

Unless otherwise required by law, all fines, penalties, costs, and fees collected under this article shall be paid into the City's general fund for the use and benefit of the City.

Any collection fees shall be paid to the collection service, as required by law.

Section 24.77. through Section 24.90. (Reserved)"

## Section 2

That Section 10.85, "Fees and rates," of Article VII, "Master Fee and Rate Schedule," of Chapter 10, "Administration," of the Code of Ordinances of the City of Garland, Texas, is hereby amended in part to read as follows:

"Section 10.85. Fees and rates.

...

(C) Schedule of fees and rates.

...

(3) Chapter 24, municipal court and administrative adjudication.

| Category                                                   | Fee     | Reference(s)               |
|------------------------------------------------------------|---------|----------------------------|
| Local youth diversion administrative fee                   | \$50.00 | § 24.04                    |
| <b>Civil penalties (Parking, <u>Art. III., Ch. 24</u>)</b> |         |                            |
| First offense                                              | \$25.00 | §§ 24.2244:~<br>24.26(I)45 |
| Second offense                                             | \$50.00 |                            |
| Third or subsequent offense                                | \$75.00 |                            |
| First offense (oversized vehicles, § 32.57)                | \$75.00 |                            |

|                                                           |                              |                                                                              |
|-----------------------------------------------------------|------------------------------|------------------------------------------------------------------------------|
| Second offense (Oversized vehicles, § 32.57)              | \$100.00                     | (Subsequent offenses counted if occurring within a 12-calendar month period) |
| Third or subsequent offense (oversized vehicles, § 32.57) | \$150.00                     |                                                                              |
| Late fee                                                  | \$25.00                      | Late Fee applied at 65 <sup>th</sup> day after issue date, if still unpaid.  |
| Immobilization device removal fee                         | \$100.00                     |                                                                              |
| Collection fee                                            | Up to 30% of any unpaid fees | Collection fee applied at day 105, if still unpaid.                          |

|                                                            |                                     |                                                                                                                     |
|------------------------------------------------------------|-------------------------------------|---------------------------------------------------------------------------------------------------------------------|
| <b>Civil penalties (Code Enforcement, Art. II, Ch. 24)</b> |                                     |                                                                                                                     |
| <u>Residential First offense</u>                           | <u>\$25.00</u>                      | <u>§§ 24.22:24.26(I)</u><br><br><u>(Subsequent offenses counted if occurring within a 12-calendar month period)</u> |
| <u>Residential Second offense</u>                          | <u>\$75.00</u>                      |                                                                                                                     |
| <u>Residential Third or subsequent offense</u>             | <u>\$150.00</u>                     |                                                                                                                     |
| <u>Commercial First offense</u>                            | <u>\$100.00</u>                     |                                                                                                                     |
| <u>Commercial Second offense</u>                           | <u>\$150.00</u>                     |                                                                                                                     |
| <u>Commercial Third or subsequent offense</u>              | <u>\$200.00</u>                     |                                                                                                                     |
| <u>Late fee</u> <del>Appellate Fee</del>                   | <u>\$25.00</u> <del>\$100.00</del>  | <u>Late Fee applied at 65<sup>th</sup> day after issue date, if still unpaid.</u>                                   |
| <u>Collection fee</u>                                      | <u>Up to 30% of any unpaid fees</u> | <u>Collection fee applied at day 105, if still unpaid.</u>                                                          |

### Section 3

That Chapter 24 and Chapter 10 of the Code of Ordinances of the City of Garland, Texas, shall be and 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.

**Section 5**

That this Ordinance shall be and become effective immediately upon and after its passage and approval.

**PASSED AND APPROVED** this the \_\_\_\_ day of February 2026.

**CITY OF GARLAND, TEXAS**

\_\_\_\_\_  
Mayor

**ATTEST:**

\_\_\_\_\_  
City Secretary





## GARLAND

### CITY COUNCIL STAFF REPORT

7

**Meeting Date:** February 16, 2026

**Title:** Acquisition of Improved Real Property Located at 201-225 North 10<sup>th</sup> Street

**Submitted by:** Evelyne Gomez, Department Coordinator II

**Strategic Focus Area:** Growing Economic Base  
Commercially Thriving Downtown

---

#### Issue / Summary

A non-binding letter of intent has been successfully negotiated with GLO for the acquisition of improved real property needed for a future redevelopment project to further enhance and expand a viable downtown.

---

#### Background

As part of the 2025 Bond Program, voters approved the acquisition of property located within a designated key area for future economic development. The subject property is owned by the State of Texas and was formerly occupied by Workforce Solutions Greater Dallas, a local workforce development entity of the Texas Workforce Commission.

Workforce Solutions Greater Dallas has since relocated to a commercial building within the medical district, and the subject property has been vacant since late January 2026. The property is located at the intersection of 10th Street and State Street and represents a prime opportunity to catalyze further downtown redevelopment.

---

#### Consideration / Recommendation

Council is requested to consider the purchase of improved real property located at 201-225 North 10th Street from the State of Texas General Land Office, and to authorize the City Manager to execute such documents necessary to complete the transaction. Unless otherwise directed by Council, this item will be scheduled for formal consideration at the March 3, 2026 Regular Meeting.

---

#### Attachments

- A. TWC WS Presentation\_20260216
- B. CoG LOI - 201-225 N 10th St



GARLAND

# Property Acquisition Proposal

201-225 N 10th Street

Monday, February 16, 2026

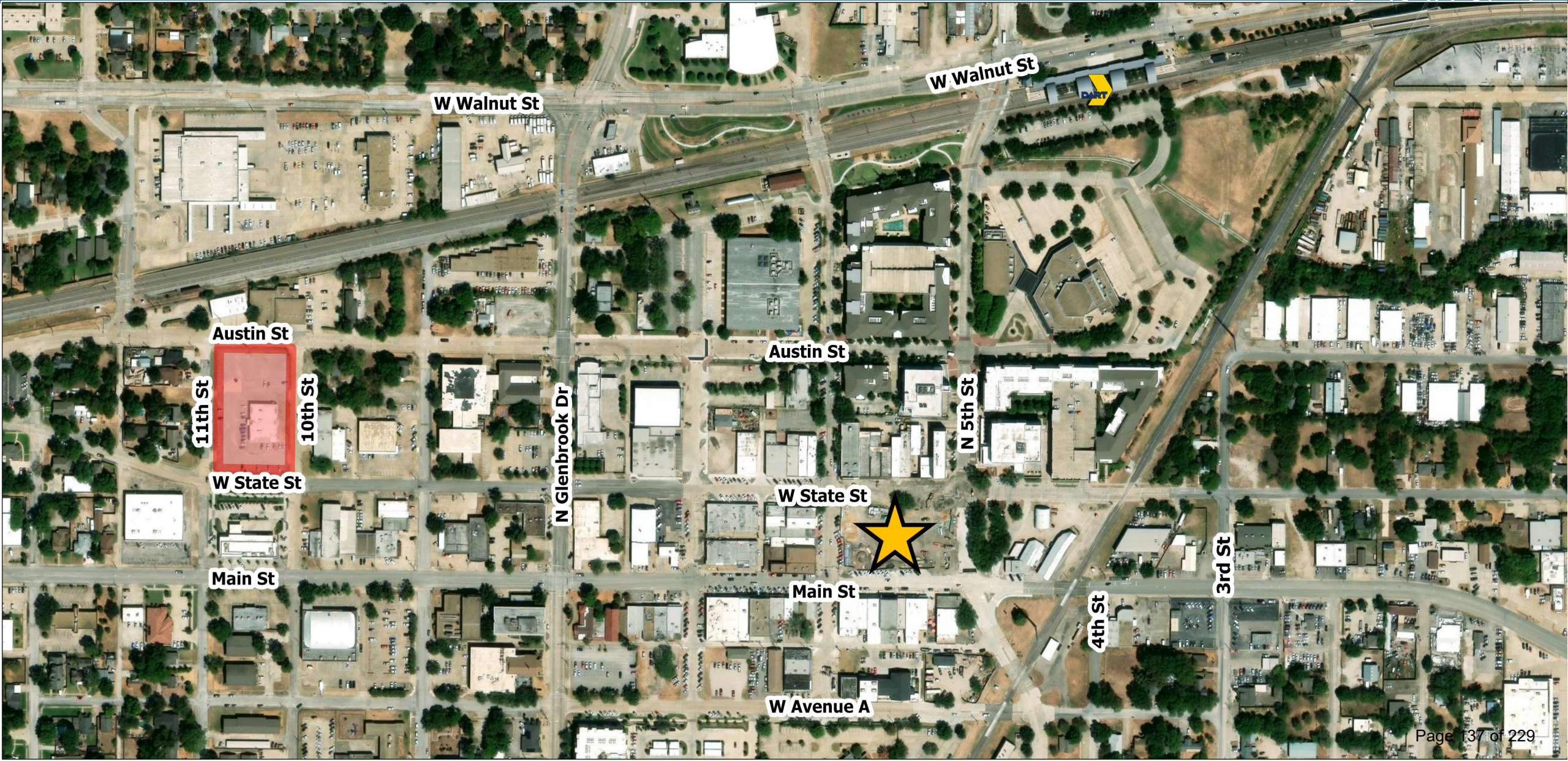


# 217 N 10th St





# 217 N 10th Street





# 217 N 10th St



# Background and Consideration



- ❑ **The 2025 Bond committee recommended continued efforts toward land assemblage within the key development focused areas to enhance redevelopment opportunities**
- ❑ **Seller: The State of Texas**
  - ❑ **Tenant: Texas Workforce Commission (Workforce Solutions Greater Dallas)**
  - ❑ **Workforce Solutions was seeking a larger space and has relocated to other office in Garland**
- ❑ **The property's location offers an opportunity to further activate downtown redevelopment**
- ❑ **Acquisition of this property would provide the City with a critical asset to advance future redevelopment through collaboration with a developer, placemaking, and broader economic growth objectives**



# Property Purchase Proposal



- ☐ **201-225 N 10<sup>th</sup> St**
  - ☐ **1.43 Acre**
  - ☐ **7,720 SF**
  - ☐ **Built in 1975**
  - ☐ **Zoning: Downtown**
- ☐ **Purchase Price : \$1.1 Million**
- ☐ **Funding Source: 2025 Bond**

# Questions

Thank You!

DRAFT



## Non-Binding Letter of Intent

Date: 01/15/2025

**RE: Letter of Intent to buy approximately 1.42 acres of real property located at 217 N. Tenth Street in the City of Garland, Dallas County, Texas.**

The following are terms of a possible sale of the above-mentioned Property. This letter does not constitute an offer to enter into a contract, but rather outlines our present best estimate of possible significant terms. **The ultimate terms we may agree on and a final expression of them in a binding contract are all subject to approval by the Commissioner of the General Land Office.**

**Seller:** The State of Texas for the benefit of the  
Texas Workforce Commission  
1700 North Congress Avenue  
Austin, Texas 78701  
Attn: Marie Burks  
Phone: (512) 463-5345

**Buyer:** City of Garland, Texas, a Texas home-rule municipality  
200 N. Fifth St.  
Garland, TX 75040  
Attn: Ayako Schuster  
Phone: 972-205-3818

**Property:** Approximately 1.42-acres located at 217 N. Tenth Street in the City of Garland, Dallas County, Texas, 75040 more particularly described in Exhibit "A" attached hereto and incorporated herein, together with all improvements located thereon and all rights, titles, and interests appurtenant thereto (the "Property").

**Purchase Price:** The purchase price shall be One Million One Hundred thousand dollars (USD \$1,100,000.00) ("Purchase Price").



**Earnest Money:** Twenty thousand dollars (USD \$20,000.00) to be deposited with Lawyer's Title ("Title Company"), within five (5) business days following full execution of a contract of sale and purchase ("Earnest Money Deposit"). Except as provided herein, The Earnest Money Deposit shall be nonrefundable but applicable to the Purchase Price at Closing.

**Inspection Period:** Buyer will have forty-five (45) calendar days from the Effective Date of the fully executed contract to enter upon the Property and otherwise perform due diligence to determine if the Property is suitable for Buyer's intended use. Buyer can terminate the contract for any reason at or before 5:00 p.m. CDT on the last day of the Inspection Period and receive a refund of the Earnest Money Deposit. During the Inspection Period, Buyer will have reasonable access to the Property to inspect and perform tests, appraisals and other studies on the Property at Buyer's own expense. Buyer shall have the right during the Inspection Period to pursue and apply for all rezoning, replatting, permits, tax abatement and/or other approvals necessary for Buyer's development ("Approvals"); **provided that under no circumstances shall Buyer be deemed to represent Seller nor shall Buyer agree, either expressly or by implication, to bind Seller to any third party.** Unless expressly approved by Seller, Buyer is prohibited from obtaining any final approvals prior to Closing.

**Closing:** Closing shall be on or before forty-five (45) calendar days after the expiration of the Inspection Period ("Closing Date").

**Closing Costs:** Except for the cost of the Title Policy and endorsements, all reasonable closing costs associated with the consummation of the transaction, including without limitation, escrow fees, recording fees, tax certification fees and other fees associated with the issuance of an Owner's Title Policy (excluding funds necessary to release any liens against the Property) shall be borne one-half by Buyer and one-half by Seller. Each party will be responsible for the payment of its own attorney fees.

**Conveyance:** The Property will be conveyed by Deed Without Warranty.

**Confidentiality:** Confidential as required by Texas Natural Resource Code, §11.086

**Property Condition:** The property will be conveyed "AS IS, WHERE IS", WITHOUT WARRANTY, EXPRESS OR IMPLIED, WITH ANY AND ALL LATENT AND PATENT DEFECTS.

**Reservations:** Seller retains all minerals. Seller shall retain all rights to remove groundwater on and under the Property, together with all attendant water rights, royalty interests, and development rights, together with any and all rights of leasing, exploration and development; provided, however, Seller shall waive the right to use the surface of the Property for the development

of the reserved groundwater. Buyer shall have the right to use groundwater onsite only for purposes related to development of the Property. Buyer will covenant and agree not to use any groundwater underlying the Property for off-site commercial or industrial purposes.

- Title Policy:** Seller shall pay for an owner's title insurance policy on the standard form promulgated by the Texas Department of Insurance ("TDI"), in the amount of the Purchase Price, at the basic rate established by the TDI. Buyer will be responsible for the cost of any endorsements or amendments to the title policy. Seller has no obligation to cure or pay the cost of curing any Schedule B or C exceptions. Buyer may seek to cure any such title exceptions at Buyer's own cost and expense. Any action initiated by Buyer to cure any exceptions shall not be a basis for failing to close this transaction timely.
- No Assignment:** Buyer shall not assign its rights or obligations under this Agreement without the prior written consent of Seller. Seller's consent may be granted, withheld, or conditioned in Seller's sole and absolute discretion.
- Approval:** Sale of the property is subject to approval by the Governor and the Department of Labor in addition to the Texas Workforce Commission.
- Ad Valorem Taxes:** Seller is exempt from taxation. Any taxes, fees, and assessments imposed after the date of Closing shall be the responsibility of Buyer.
- Confidentiality:** Certain information involving sales and purchases of State land is confidential and exempt from disclosure pursuant to Section 11.086 of the Texas Natural Resources Code and Chapter 552 of the Texas Government Code. The parties agree, in furtherance of the confidential nature of the information relating to this matter, to keep confidential, to the extent required or allowed by law, without the advance written consent of the other party, all of the business terms and conditions of the transaction contemplated herein, regardless of whether this transaction is ultimately consummated. Either party may disclose the business terms and conditions of the transaction contemplated herein to their agents, employees, attorneys, accountants, and consultants to the extent necessary for analysis and evaluation of the transaction.

**SIGNATURE PAGE FOLLOWS**

**This letter is not a contract. It is intended only to facilitate discussions relating to the possible entry into a fully integrated contract that is properly approved and signed on behalf of both parties. Either party has the absolute right to withdraw from further discussions at any time without liability whatsoever to the other party.**

Please contact Marie Burks at (512) 463-5345 for any questions.

Thank you.

**Texas General Land Office,**

---

**Brian Carter**  
**Senior Deputy Director, Asset Enhancement**

**BUYER LEGAL ENTITY**

By: \_\_\_\_\_

Printed Name: \_\_\_\_\_

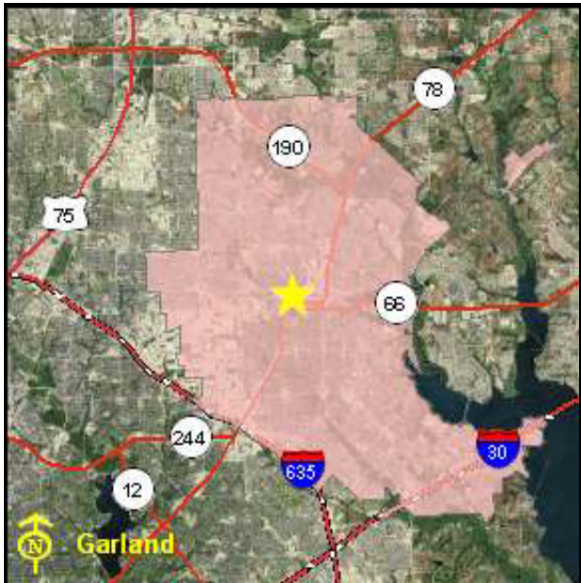
Title: \_\_\_\_\_

Date: \_\_\_\_\_



## Exhibit A

### Garland Workforce Center Texas Workforce Commission



Location Map



Aerial Photo

**Total Acres:** 1.43

**Acres:** 1.43

**Location:** .....217 North Tenth Street, Garland, Dallas County



## GARLAND

### CITY COUNCIL STAFF REPORT

8

**Meeting Date:** February 16, 2026

**Title:** Acquisition of Improved Real Property Located at 616-618 North 5<sup>th</sup> Street

**Submitted by:** Evelyne Gomez, Department Coordinator II

**Strategic Focus Area:** Growing Economic Base  
Commercially Thriving Downtown  
Enhanced Quality of Life through Amenities Arts and Events

---

#### Issue / Summary

A non-binding letter of intent has been successfully negotiated with Absolute Diplomacy, LLC for the acquisition of improved real property needed to move forward with a project to support local artists and activate Cultural Arts District through an Arts Incubator.

---

#### Background

The 2025 Bond Committee recommended enhancing Garland's arts and culture initiatives. In collaboration with Economic Development, Downtown Development, and the Garland Cultural Arts Commission, Garland Cultural Arts has identified a property to support local artists and activate the Cultural Arts District through an Arts Incubator using funding from the voter-approved 2025 Bond Proposition B for Economic Development. This effort includes evaluating activation concepts and is modeled on successful regional programs. The Arts Incubator aligns with Garland's Cultural Arts Plan 2021 and the Downtown Redevelopment Study goal to strengthen the Cultural Arts District.

---

#### Consideration / Recommendation

Council is requested to consider the purchase of improved real property located at 616-618 North 5th Street from Absolute Diplomacy, LLC, and to authorize the City Manager to execute such documents necessary to complete the transaction. Unless otherwise directed by Council, this item will be scheduled for formal consideration at the March 3, 2026 Regular Meeting.

---

#### Attachments

- A. 616-618 N. 5th Acq Presentation 20260216-FINAL



GARLAND

# Property Acquisition Proposal

616 N 5th Street

Monday, February 16, 2026

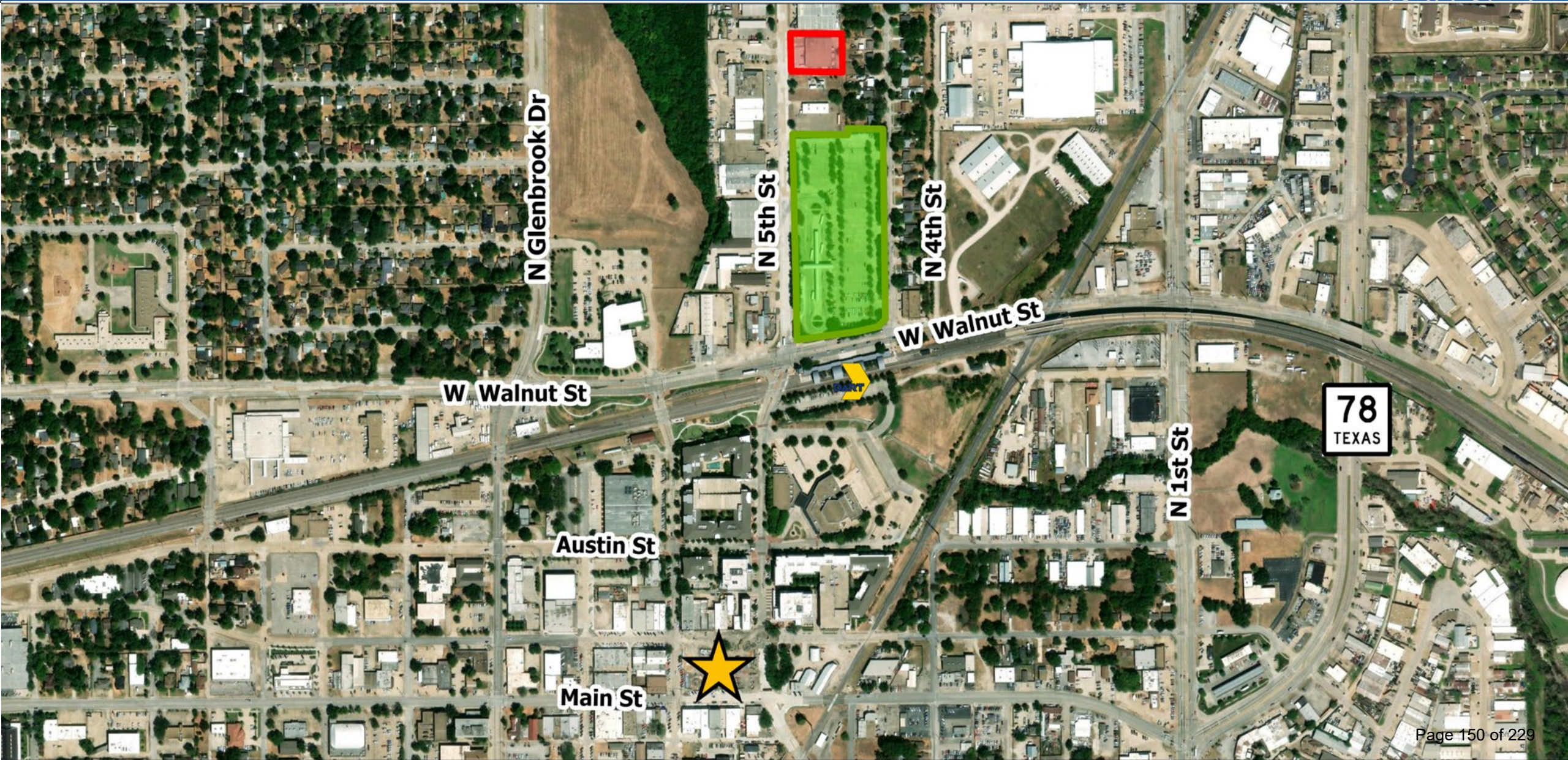


# 616 N 5th Street





# 616 N 5th Street





# 616 5th Street





# 616 N 5th Street





# 616 N 5th Street





# Background and Consideration



- ❑ The 2025 Bond Committee recommended funding allocation for artist incubator space to enhance Garland's unique arts and culture
- ❑ The Cultural Arts Department has been seeking a building to support local artist
  - ❑ The concept is modeled after the Tin District in Dallas, Elmo Arts in Austin and others
- ❑ Several properties near the downtown core district have been considered
  - ❑ The project presents an opportunity to expand and further activation in larger than current downtown district
- ❑ The Cultural Arts Department has evaluated multiple activation concepts and conducted preliminary feasibility analysis



# Property Purchase Proposal



- ☐ **616 – 618 N 5th Street**
  - ☐ **0.78 Acre**
  - ☐ **12,540 SF**
  - ☐ **Built in 1974**
  - ☐ **Zoning: Uptown (formerly Industrial)**
- ☐ **Asking Price: \$1.5 Million**
- ☐ **Accepted Nonbinding Offer: \$1.4 Million**
- ☐ **Renovation Estimate: \$450,000-\$750,000**
- ☐ **Funding Source: 2025 Bond**

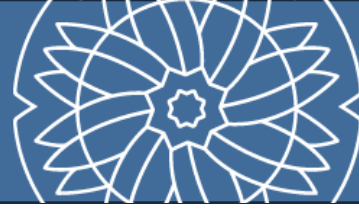


GARLAND

# 5<sup>th</sup> Street Arts Incubator Bond Proposition B: Economic Development

Monday, February 16, 2026

# Prop B: 2025 Grow Garland Bond



**PROP  
B**

**\$75,000,000 - ECONOMIC  
DEVELOPMENT**  
Land Assembly, Development Incentives  
(Medical District, Harbor Point and  
South Garland), Revitalization,  
Neighborhood Vitality

**Proposition B** aims to not only improve Garland's ability to attract prospective residents, businesses and visitors but also allow the City to sustain the services desired by taxpayers.

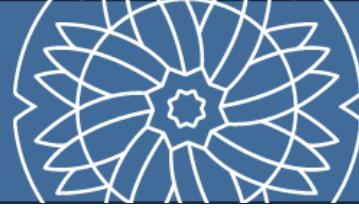


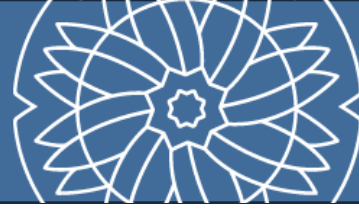
# Building on Proven Model of Success



- Our approach is modeled after successful arts incubators and cultural centers throughout the region in reimagined industrial areas.
- These examples demonstrate the power of creative placemaking to foster artistic communities and drive economic activity.

# 616 & 618 N 5<sup>th</sup> Street - SITE





## Activating Our Cultural Core with Three Key Spaces



### Gallery Space

Providing much-needed, professionally managed exhibition space for local and regional artists.



### Black Box Theater

A flexible, accessible performance venue for theater, music, and community events, outfitted with equipment from the Granville Arts Center.

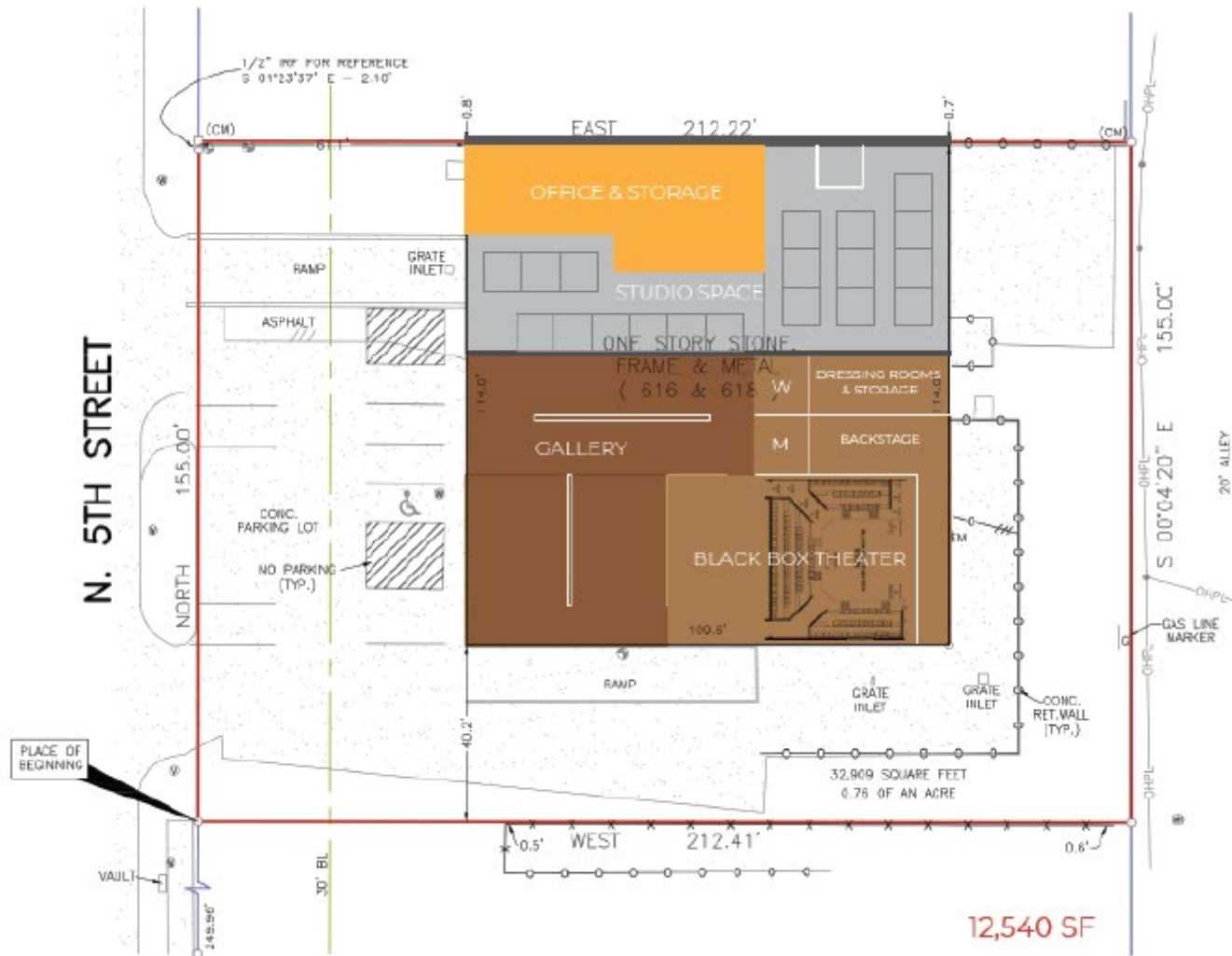
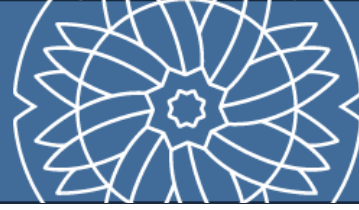


### Artist Studios

20 dedicated studios to foster a community of creators and support the development of new work.



# 5<sup>th</sup> St Arts - Layout



## **GALLERY**

Exhibit space for local & regional artists

## **STUDIO**

Flexible studio spaces rented

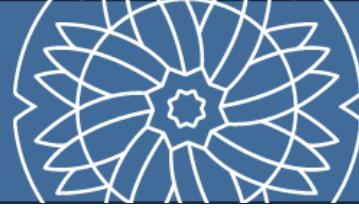
## **OFFICE/CLASSROOM**

Spaces for office, private studio, classroom

## **BLACK BOX THEATER**

Flexible black box theater space to accommodate variety of performance with seating up to 100

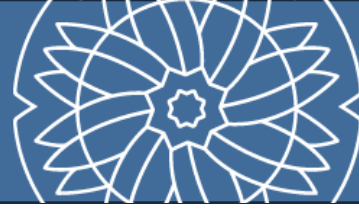
# 5<sup>th</sup> St Arts – Gallery Inspirations



## GALLERY

- Polished concrete floor
- Painted black ceiling & duct work
- Track lighting
- Movable walls
- Roll-up garage door

# 5<sup>th</sup> St Arts – Studio Inspirations

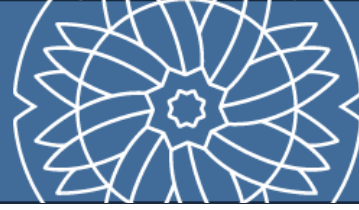


## STUDIO

- Flexible “cubicle” spaces
- Monthly rent
- Offers collaborative artist creation
- Exposed ductwork
- Polished concrete floors
- Working artist/creator space



# 5<sup>th</sup> St Arts – Office/Classroom



## Office/Classroom

- Workroom co-op space (member rentals)
- Classroom space
- Private studio space
- **Retain Admin Cultural Arts Office**  
– highest & best use for GAC

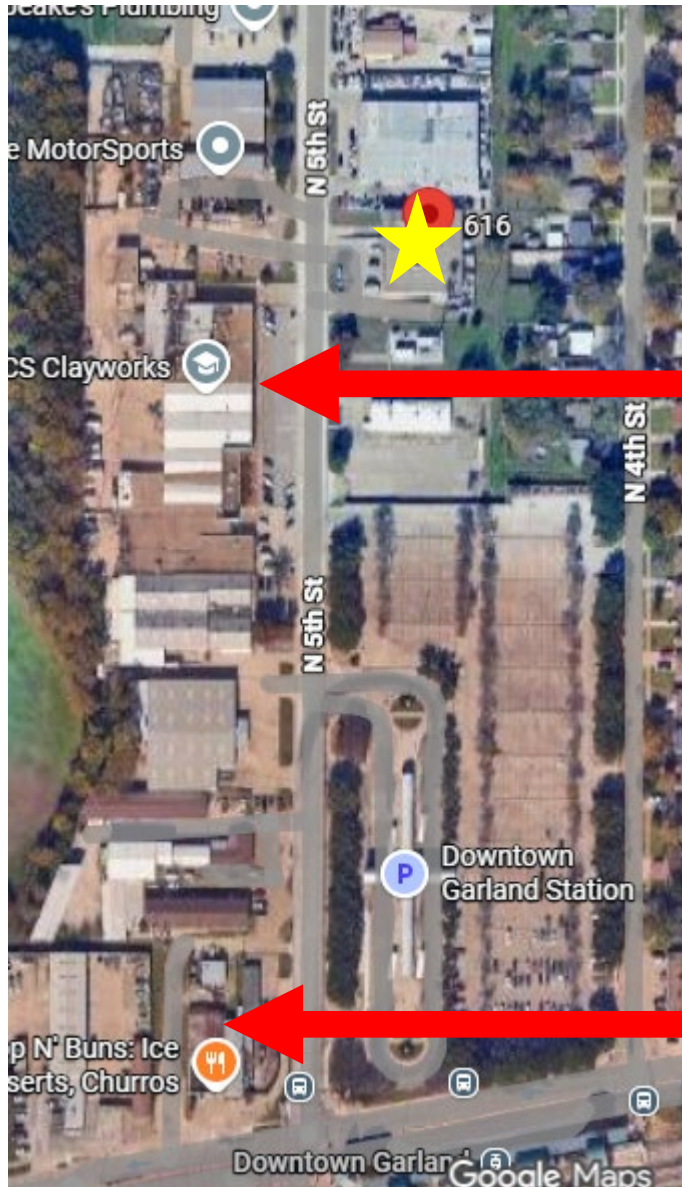
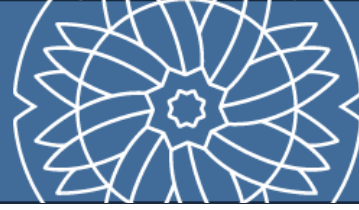


## Black Box Theatre

- Flexible performance space
- Uses old seating and equipment from GAC (portable PA systems, sound board)



# 616 & 618 N 5<sup>th</sup> St – Location Matters



## **FCS CLAYWORKS**

Ceramic studio & workshop.  
400' distance



## **SCOOP N' BUNS/CAFÉ FRIDA**

Dessert shop & coffee house.  
1500' distance

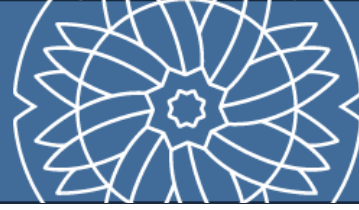
## **GSM/GCT**

Offices & storage on Walnut.  
1600' distance

## **Granville Arts Center**

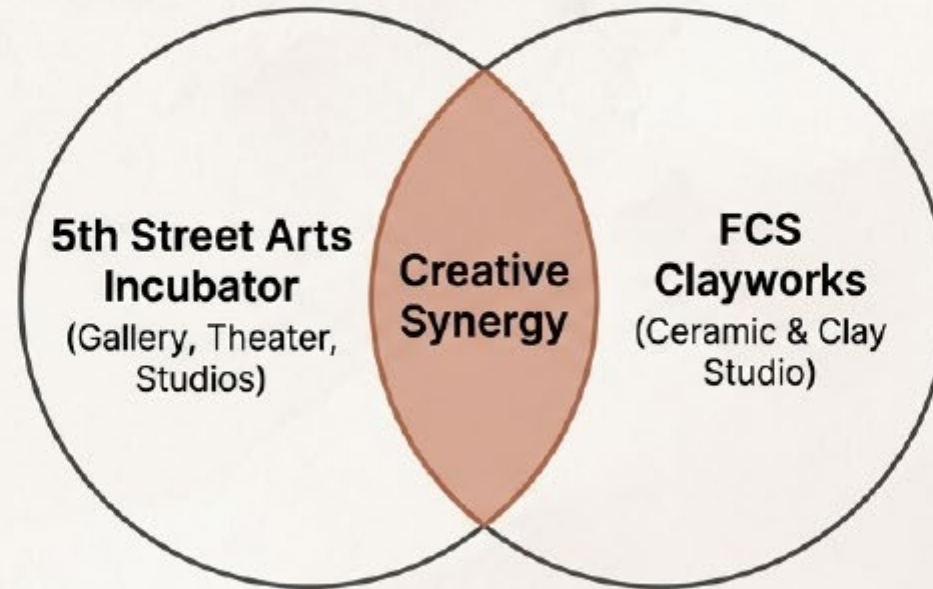
Less than half mile  
2000' distance





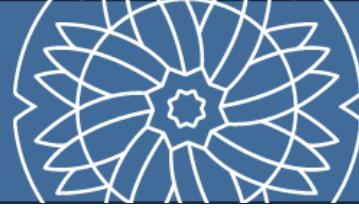
## Creating a Destination, Not Just a Location

This project is strategically located to complement and amplify the efforts of neighboring creative enterprises.



The incubator will create a destination to compliment efforts currently underway at **FCS Clayworks**, forming a powerful new hub for visual and performing arts on 5th Street.

# #1 - CATALYST FOR REIMAGING 5<sup>TH</sup> ST



Beyond its own programming, **5<sup>th</sup> Street Arts** will serve as a catalyst, inspiring the reimagination of other properties as the street transitions from its industrial past to a creative future.

Investment in a building, a district, and the future of arts in our city.

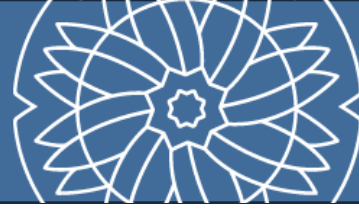
## **CURRENT SITE ZONING:**

Updated to encourage use beyond industrial uses



Elmo Arts Austin

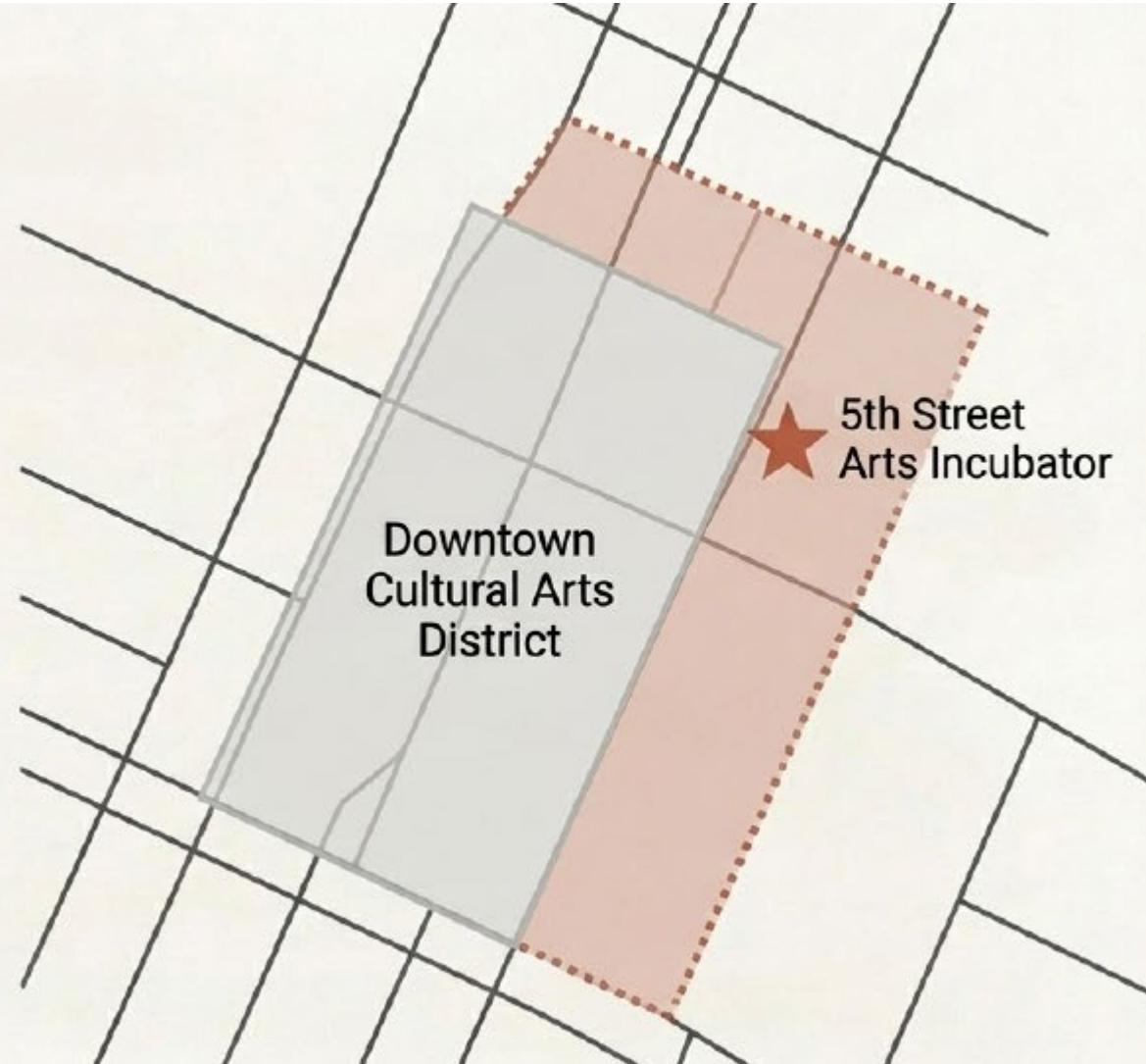
# #1 - CATALYST FOR REIMAGING 5<sup>TH</sup> ST



## Extending the Downtown Cultural Arts District

The 5th Street Arts Incubator will serve as a new anchor, officially extending the boundaries and the energy of the downtown cultural district.

This expansion creates a more walkable, connected arts experience for residents and visitors alike.





## #2 – Space Demand = Clear & Growing



140

- Inquiries for Rental Space that Cultural Arts could NOT accommodate in 2025 due to lack of availability.
- Project directly addresses a critical shortage of gallery, performance and studio space – capturing proven demand within our community.
- Black Box rentals contribute revenue.

# #2 – Space Demand = Clear & Growing



## A Model for Sustainable Arts

### Projected Annual Revenue



Artist Studios  
\$150 monthly fee x 20  
spaces x 12 months  
**\$36,000**



Black Box Theater  
\$500 rental x 3 days per  
week x 48 weeks  
**\$72,000**

+

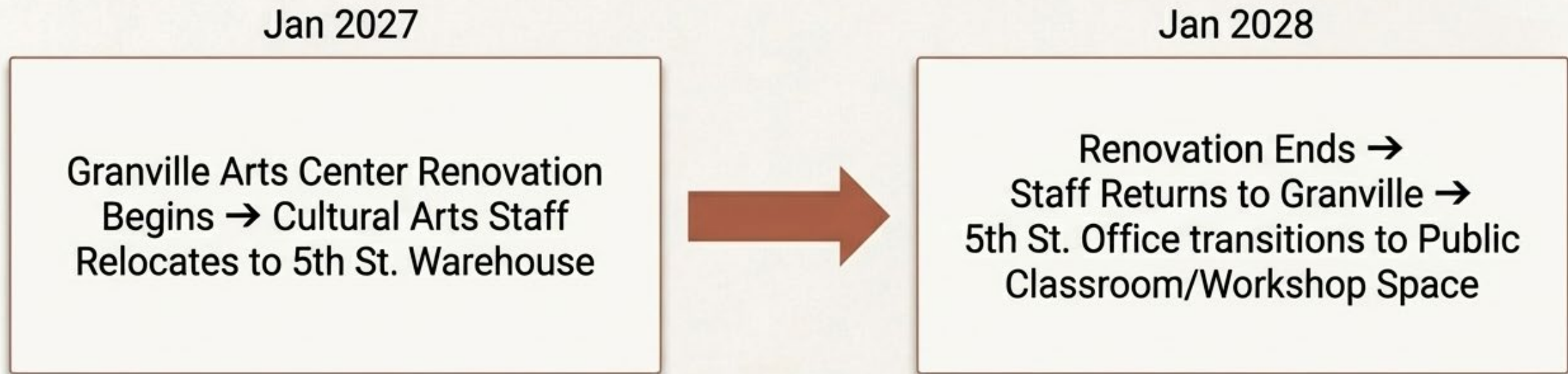
Total Projected  
Annual Revenue

**\$108,000**

# #3 – City Strategic Support



The 5th Street Incubator is designed for immediate impact. During the 2027 renovation of the Granville Arts Center, the warehouse's finished office space will serve as the temporary operational home for displaced Cultural Arts staff.

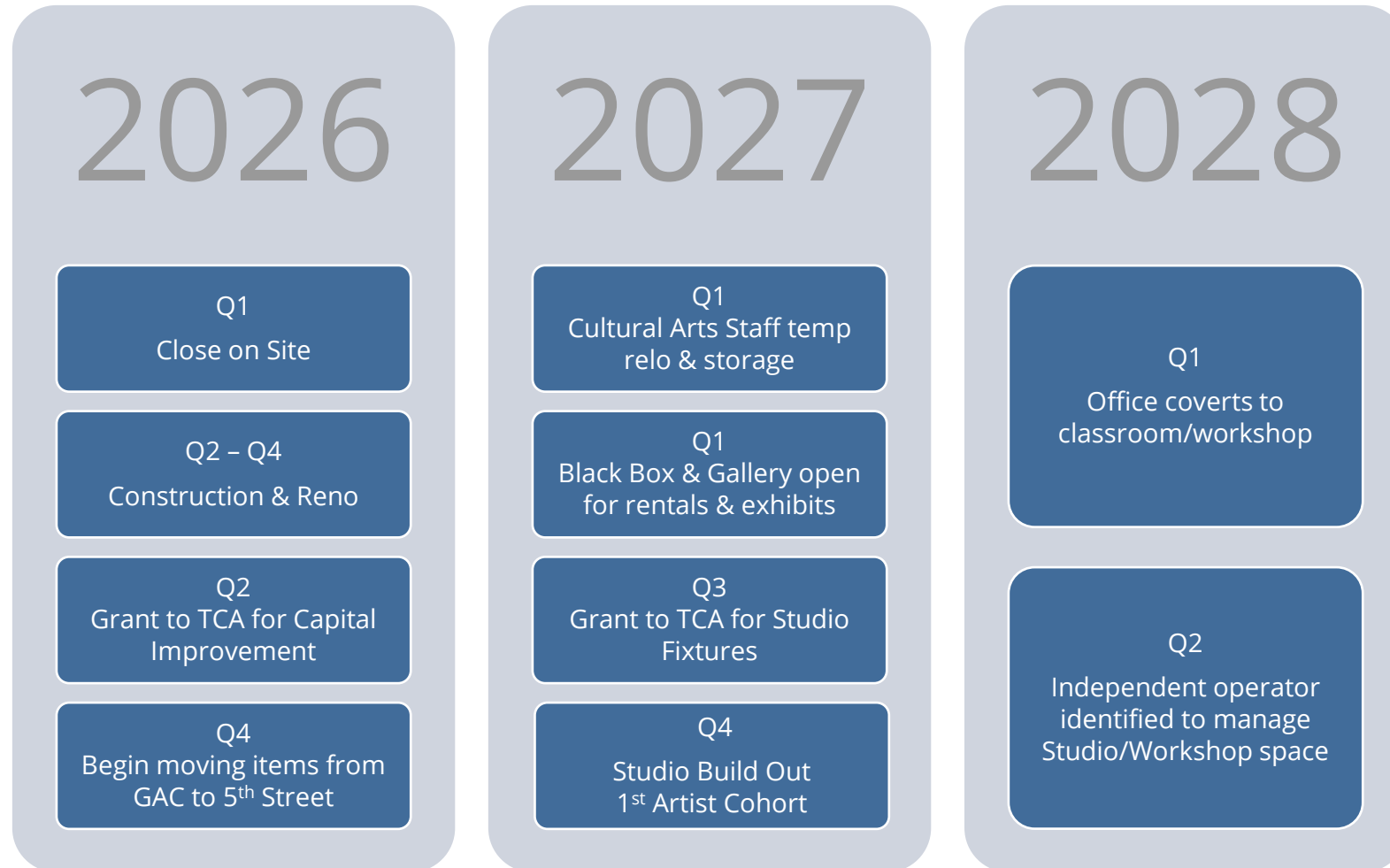


This phased approach ensures **continuity of operations** and maximizes space utility from day one.

**\*\* Maximizing Staff Productivity during a Period of Transition and Activating DT Expansion**



# 5<sup>th</sup> Street Arts – Timeline Overview





## PROPERTY ACQUISITION & PREPARATION

**\$2,000,000**

- Cost of Property - **\$1,400,000** – Q1 2026
- Design/Buildout of Property – **\$650,000** – Q2-Q4 2026
- IT Buildout - **\$50,000** – FY27 – Q4 2026

## PROPERTY RENTAL REVENUE POTENTIAL

- Black Box 3 days per week = \$6,000 monthly
- Artist Studio - \$150 x 20 = \$3,000 monthly
- Potential with Gallery Space for Events
- Potential with Classroom Space
- **Annual potential with Black Box and Artist Studio - \$108,000**

# 5<sup>th</sup> Street Arts – Financial Outlook



## **FY2026 – Oct 1 2025 to Sept 30 2026**

- Property acquisition & renovation - \$2M

## **FY2027 – Oct 1 2026 to Sept 30 2027**

- Jan 2027 – Sept 2027 – Granville Rental Loss Renovation (-180,000)
- Feb 2027 – Sept 2027 – 5<sup>th</sup> Street Arts Rental Gain Revenue (+96,000) \*\*  
\*\* 5<sup>th</sup> Street Arts allows for some revenue recovery during construction with rental of Black Box

## **FY2028 – Oct 1 2027 to Sept 30 2028**

- Oct 2027 – Dec 2027 – Granville Rental Loss Renovation (-60,000)
- Oct 2027 – Sept 2028 – 5<sup>th</sup> Street Arts Black Box & Artist Studio (+108,000)



# 5<sup>th</sup> Street Arts – Operation Assumptions



## PERSONNEL

- FY2026 (Oct 1 2025 – Sept 30 2026 ) – No impact
- FY2027 (Oct 1 2026 – Sept 30 2027) – No impact
- FY2028 (Oct 1 2027 – Sept 30 2028) - Increase in Temp Hours or reassignment of current positions
  - \*\* Possible - Jan 2028 – Sept 2028 – 36 weeks x 24 hours x 2 staff x \$20 = \$34,560

## CAPITAL

- FY2026 (Oct 1 2025 – Sept 30 2026 ) – \$2,000,000 – Prop B?
- FY2027 – No impact
- FY2028 – No impact

## OPERATIONS

- FY2026 (Oct 1 2025 – Sept 30 2026 ) – No impact (Absorbing under GAC)
- FY2027 (Oct 1 2026 – Sept 30 2027) – No impact (Absorbing under GAC)
- FY2028 (Oct 1 2027 – Sept 30 2028) – Equip, janitorial, maintenance - \$50,000

# Questions

Thank You!





# GARLAND

## CITY COUNCIL STAFF REPORT

9

**Meeting Date:** February 16, 2026

**Title:** Transportation, Infrastructure and Mobility (TIM) Committee Report Update

**Submitted by:** Tamera Wilson, Department Coordinator I

**Strategic Focus Area:** Sound Governance and Finances  
Future-Focused City Organization

---

### Issue / Summary

Present the Alley Petition Program

---

### Background

Staff presented the Alley Petition Program and the Drainage Participation Program to the TIM Committee on January 20, 2026. The TIM Committee discussed both programs and, by consent, agreed to recommend to Council, discontinuing both the Alley Petition Program and Drainage Participation Program. These programs are covered under two (2) separate Ordinances in Chapter 31 of the Code of Ordinances. The Alley Petition Program is governed by Article V. Street Improvements and Assessments; and the Drainage Participation Program is governed by Article VI Drainage Improvement Districts and Drainage Participation Projects. To discontinue either program, Article V and/or Article VI must be repealed from the Code of Ordinances.

Factors considered by the Committee for the Alley Petition Program included:

- 95 requests in the past 20 years with only one (1) successful petition
- The utilization of resources, including staff time, to implement the program with little to no benefit
- Property assessments being limited to enhanced values of the property, results in the City expending additional funds
- Adding additional maintenance responsibilities to the Streets Department's inventory

Factors considered by the Committee for the Drainage Participation Program included:

- Average cost of a project from the years 2010-2020 was \$53,161 and has increased in subsequent years 2021-2025 to \$244,009 per project
- Participation during the years 2010-2020 was 50%, with participation dropping in subsequent years 2021-2025 to 6%
- The utilization of resources, including staff time, to implement the program with little to no participation

Should Council agree with the TIM Committee's proposed recommendation to discontinue the Alley Petition Program, staff will prepare a repeal of either or both Article V. Street Improvements and Assessments and/or Article VI. Drainage Improvement Districts and Drainage Participation Projects as part of Chapter 31 of the Code of Ordinances.

---

### Consideration / Recommendation



Staff seeks Council's concurrence to discontinue both programs. Unless otherwise directed by Council, these items will be placed on the March 3, 2026 Regular Meeting.

---

#### **Attachments**

- A. Alley Petition Program (02-02-2026)
- B. Drainage Participation Program (02-02-2026)



GARLAND

## Alley Petition Program

February 2, 2026



# Alley Participation Program

## February 2025 Council Briefing

01

Petition required to include 51% or more of the abutting property owners' signatures OR 51% or more of the owners' signatures of the abutting frontage. Owner Responsibility

02

Calculating OPC, Preparing the Petition, Preparing the Determination of Necessity, Advertising and Holding a Public Hearing for Levying Assessments,

03

Participation amount:  
33% each side (Residential only)  
33% City

04

Owners' Assessments may not exceed the enhanced value of the property





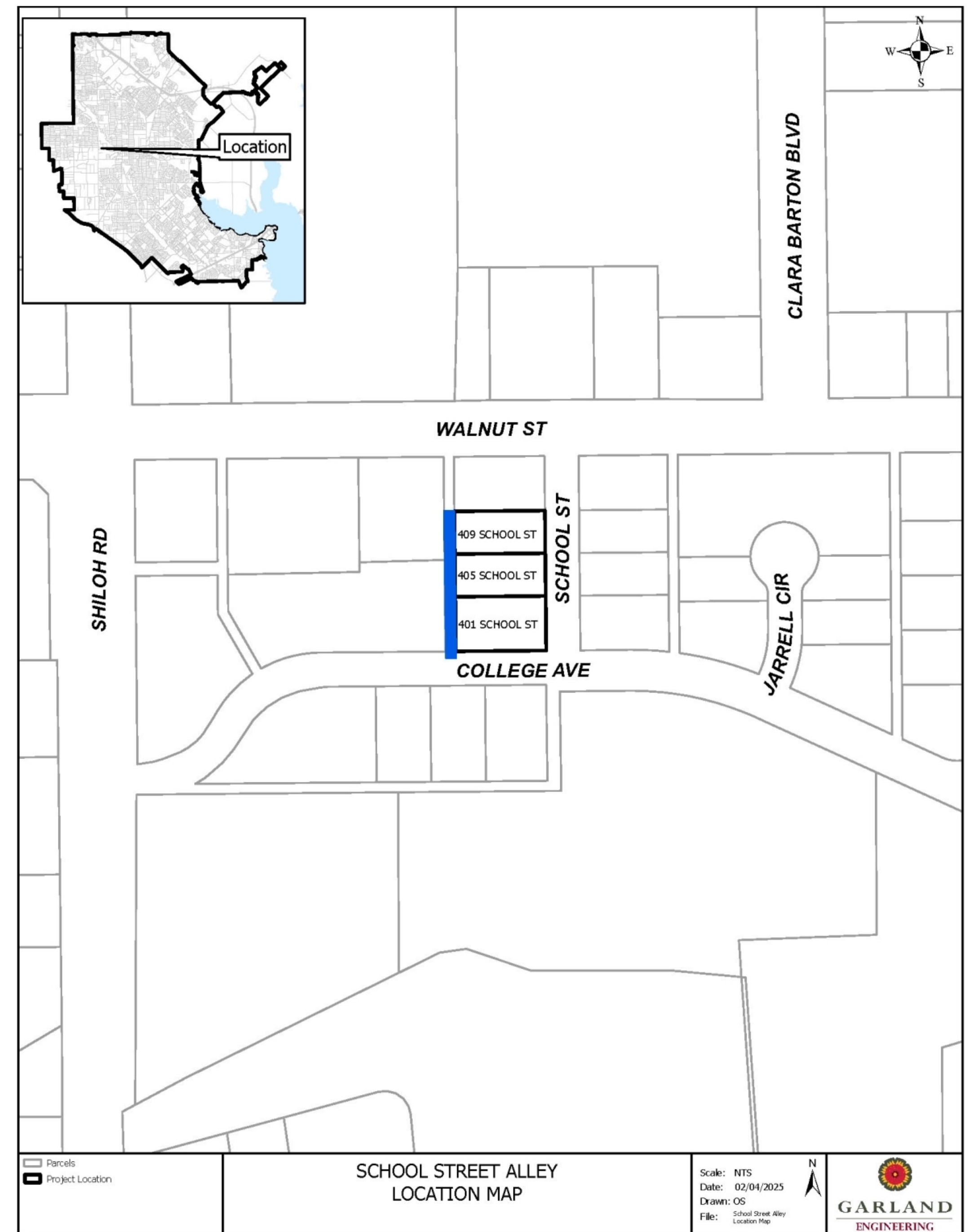
# Alley Participation Program

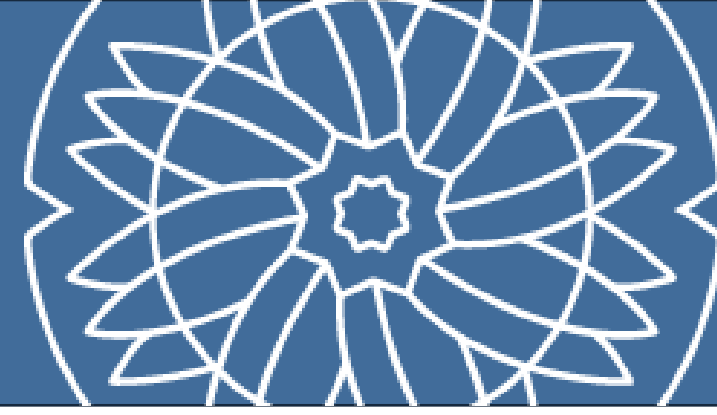
## Last 20-Year History

- City received 95 inquiries since 2005
- City researched, prepared and provided 24 petitions
- Received 1 successful petition (2025)

## Current Successful Petition

- Total Cost (Design, Appraisal, OPCC, etc...) \$102,224
  - Does not include City staff time or GP&L relocations
- Project included only 3 Residential Properties
- Project included 4 Commercial Properties
  - Commercial properties are not allowed access and are not assessed
- Total assessments \$23,909.02 (23.4% Participation)
  - Final assessments limited by enhancement





## Considerations

- City had 1 successful alley petition after 95 inquiries over the past 20 years
- Staff time spent preparing detailed Opinion of Probable Costs (Engineering, Drainage (if any), Appraisals, Construction, etc...) and preparing the petition for signatures
- Assessments limited by enhanced values, typically results with the City's participation exceeding 33%
- City's ownership of the alley in perpetuity, (maintenance and eventual replacement/s of the alley)
- 2025 Bond Program allocated \$210M toward the replacement and repairs of existing streets and alleys

# Alley Participation Program Recommendation

Discontinue the Program



# Thank You

## Questions?





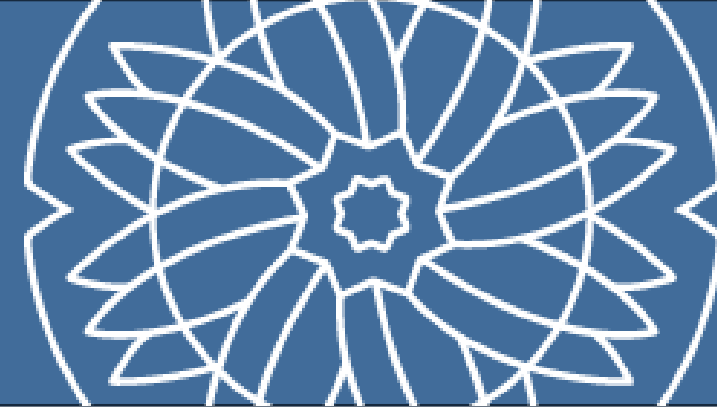
GARLAND

# Drainage Participation Program

February 2, 2026



# Drainage Participation Program



01

Projects predominantly consist of single property

02

Projects are constructed utilizing the Term Erosion Mitigation Contract (Bid approximately every 3 years)

03

Project cannot exceed 50% of the total property value

04

Participation amount:

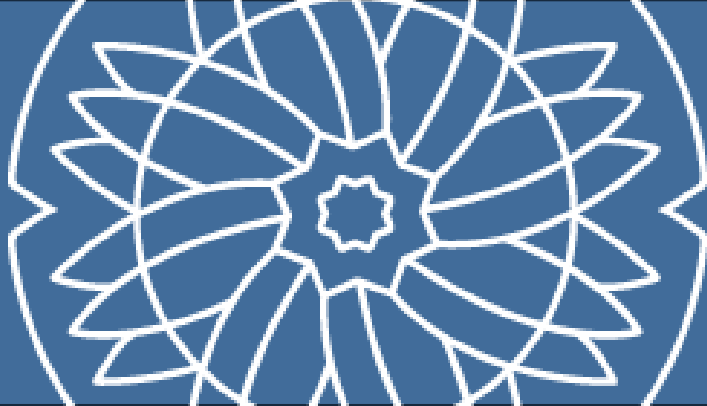
- 50/50 Cost Participation (Residential, Non-Profit, Non-Residential)
- 67/33 Cost Participation (Commercial, including Multi-Family)

05

Property owners assume full maintenance responsibilities after the expiration of the Contractor's Maintenance Bond





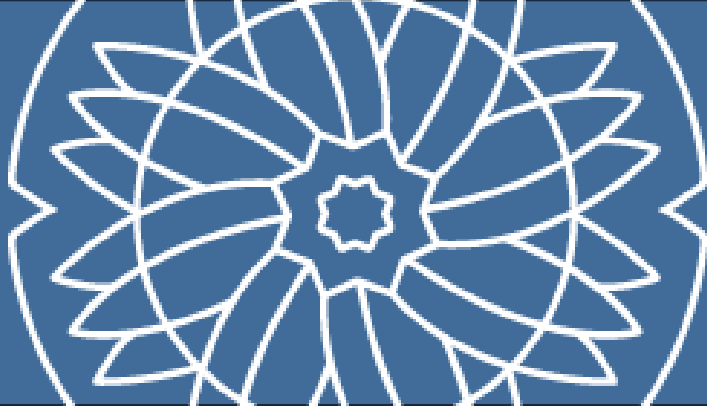


## Drainage Participation Data Past 15 Years

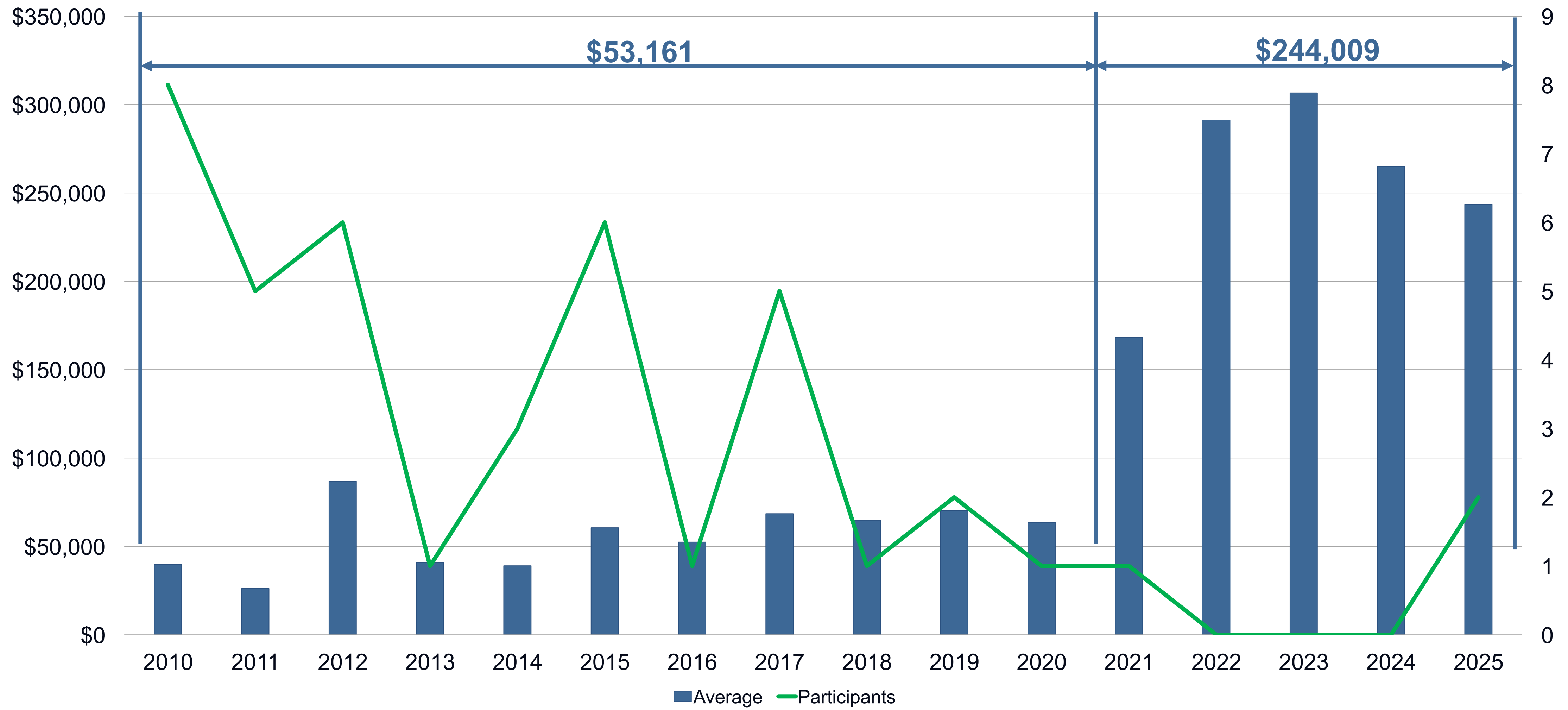
| <u>Year</u> | <u>Maximum</u> | <u>Minimum</u> | <u>Average</u> | <u>Requests</u> | <u>Participants</u> | <u>% Participation</u> |
|-------------|----------------|----------------|----------------|-----------------|---------------------|------------------------|
| 2010        | \$85,658       | \$8,000        | \$39,733       | 12              | 8                   | 67%                    |
| 2011        | \$46,879       | \$6,683        | \$26,141       | 12              | 5                   | 42%                    |
| 2012        | \$449,467      | \$19,250       | \$86,801       | 9               | 6                   | 67%                    |
| 2013        | \$60,948       | \$7,657        | \$40,928       | 3               | 1                   | 33%                    |
| 2014        | \$107,392      | \$10,305       | \$39,043       | 8               | 3                   | 38%                    |
| 2015        | \$198,956      | \$12,008       | \$60,571       | 18              | 6                   | 33%                    |
| 2016        | \$53,973       | \$50,935       | \$52,455       | 2               | 1                   | 50%                    |
| 2017        | \$148,120      | \$38,936       | \$68,497       | 8               | 5                   | 63%                    |
| 2018        | \$83,509       | \$39,370       | \$64,813       | 3               | 1                   | 33%                    |
| 2019        | \$101,035      | \$39,370       | \$70,203       | 2               | 2                   | 100%                   |
| 2020        | \$63,312       | \$63,312       | \$63,612       | 1               | 1                   | 100%                   |
| 2021        | \$373,925      | \$35,490       | \$168,154      | 12              | 1                   | 8%                     |
| 2022        | \$440,240      | \$134,625      | \$291,174      | 11              | 0                   | 0%                     |
| 2023        | \$616,876      | \$110,649      | \$306,617      | 9               | 0                   | 0%                     |
| 2024        | \$495,975      | \$118,950      | \$264,889      | 12              | 0                   | 0%                     |
| 2025        | \$367,325      | \$82,353       | \$243,551      | 7               | 2*                  | 29%                    |

\* 2025 Projects    Residential Property (\$82,353)    Church (\$367,325)    Average Cost (\$224,839)

# Drainage Participation Program

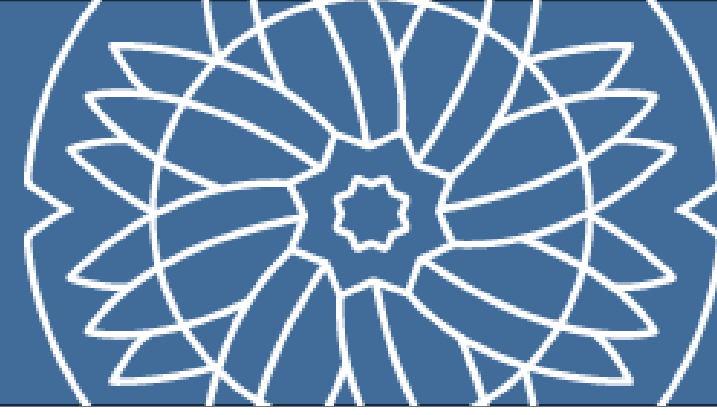


Drainage Participation Data Past 15 Years



2010-2020: 39 Participants / 78 Requests (50% Participation)

2021-2025: 3 Participants / 51 Requests (6% Participation)



## Considerations

- Average cost per project has quadrupled in the past 5 years
- City's average cost share per project has increased to \$122,005.
- Staff time spent
  - Educating interested property owners on the program
  - Visiting the site and assessing the full limits of the improvements
  - Preparing detailed Opinions of Probable Costs for interested owners
  - Preparing Agreements with property owners
  - Contract for design
  - Contract for geotechnical investigation
  - Plan submittal reviews
  - Coordination with the Term Erosion Mitigations Contractor
  - Coordination with Accounts Receivable/Finance (set up payment plans); filing Liens and Releases
- Documented staff time for Drainage Participation Program 2023 – 168hrs. 2024 – 153hrs. 2025 – 268hrs.



# Drainage Participation Program Recommendations

Discontinue the Program

# Thank You

## Questions?





## GARLAND

### CITY COUNCIL STAFF REPORT

10

**Meeting Date:** February 16, 2026

**Title:** Administrative Services Committee Report

**Submitted by:** Phillip Urrutia, Assistant City Manager

**Strategic Focus Area:** Future-Focused City Organization

---

#### Issue / Summary

Council is requested to consider a one-year engagement with Clear Career Professionals to support the 2026 Council Appointee Evaluation Process at a cost of \$27,000, which is the same pricing as the previous evaluation cycle.

---

#### Background

Council has previously engaged Clear Career Professionals to assist with the evaluation of Council appointees for the last two evaluation cycles. The Administrative Services Committee reviewed the firm's 2026 proposal and confirmed the pricing remains unchanged at \$27,000. As part of this year's process, Clear Career Professionals will provide an additional consolidated compensation packet that incorporates the annual compensation study and a summary of past compensation adjustments for each appointee. This enhancement is intended to provide clearer context, stronger documentation, and a more complete decision-making framework for Council review and decision-making.

---

#### Consideration / Recommendation

The Administrative Services Committee recommends Council approve another one-year engagement with Clear Career Professionals to conduct the 2026 Council Appointee Evaluation Process for \$27,000 and authorize the appropriate action to execute the agreement.

---

#### Attachments

A. 2026 Proposal-Clear Career



# Clear Career Professionals, LLC

## Proposal for Facilitating the 2026 Annual Appointee Performance Review and Evaluation Process

City of Garland, Texas

December 4, 2025



Michael Boese, President  
3000 Custer Rd #270191  
Plano, TX. 75075  
(972) 837.0916  
[michael@clearcareerpro.com](mailto:michael@clearcareerpro.com)



Clear Career Professionals is pleased to present this renewed proposal for facilitating the Annual Appointee Performance Review and Evaluation Process for the City of Garland. Our firm has successfully designed and facilitated this process for the past two years, and we now propose several enhancements to increase efficiency, deepen appointee engagement, and further strengthen the evaluation framework for city leadership.

Our updated process will provide deeper insight into both compensation and performance, a collaborative approach with appointees, and a flexible timeline aligned with the City's needs.

### **Scope of Services**

Clear Career Professionals will continue providing the following services, with expanded engagement and process enhancements:

1. Development of an Updated Performance Evaluation Framework
  - Refinement of evaluation metrics to include additional compensation analysis, peer input, and structured information reporting.
  - Integration of appointee self-evaluations into the standard review process so each appointee's perspective is formally documented and considered.
  - Adjustments to ensure fairness, clarity, and measurable leadership objectives tailored to each appointee role.
2. Facilitation of the Appointee Performance Review Process
  - Coordination with the City Council, City Manager, Council Appointees, and direct reports to ensure a smooth, timely, and consistent process.
  - Increased engagement with appointees, including guidance on preparing their self-assessments and aligning goals with Council expectations.
  - Development of structured feedback mechanisms designed to promote continuous improvement, accountability, and leadership alignment.
3. Comprehensive Compensation and Market Analysis
  - Updated compensation benchmarking for the City Manager, City Attorney, City Auditor, Presiding Municipal Judge, and Associate Municipal Judge.
  - Preparation of a consolidated compensation packet for the City Council that includes:
    - The annual compensation study, and
    - A clear summary of past compensation adjustments for each appointee, ensuring full context for current-year decisions.
  - Alignment with regional market trends to maintain competitive, equitable salary and benefit structures.
4. Final Reporting & Recommendations
  - Delivery of a detailed final report to the City Council summarizing evaluation findings, performance themes, and supporting compensation data.
  - Presentation of results to the City Council, including confirmation of completion of the annual evaluations for each Council appointee and recommended next steps.





# Clear Career Professionals

## Professional Fee

Clear Career Professionals proposes a flat rate of \$27,000 for the full delivery of services outlined above. This reflects the same fee structure as 2025.

## Billing Schedule:

\$13,500 due March/April 2026

\$13,500 due upon final report delivery (December 2026)

This fee includes all preparation, facilitation, compensation analysis, and reporting. No additional hourly billing or travel expenses will be incurred unless separately approved by the City.

## Why Choose Clear?

Proven Track Record with Texas municipalities

Experienced Team led by Michael Boese and Brian Beasley

Customized Approach designed to fit Garland's goals and scheduling

Commitment to Clarity, Confidentiality, and Objectivity throughout the evaluation process

We appreciate the City's continued confidence in our work and look forward to helping Council strengthen its leadership team and governance outcomes again this year.







# Michael Boese, MPA

## President

Michael Boese brings over 25 years of distinguished experience in public sector leadership, specializing in municipal management, executive recruitment, and strategic leadership development. As the President of Clear Career Professionals LLC, Michael has a proven track record of facilitating successful leadership evaluations and executive coaching, providing government entities with the tools they need to assess and develop their leadership teams effectively.

Michael's professional experience includes serving as City Manager of Venus and Keene, as well as City Administrator of Wimberley, where he led key initiatives in sustainability, economic development, and community-focused governance. His deep understanding of municipal operations and leadership challenges equips him with the skills necessary to guide City Councils through appointee performance reviews and strategic leadership evaluations, making him uniquely qualified to facilitate the Annual Appointee Performance Review and Evaluation Process for your organization.

In addition to his city management roles, Michael's expertise in succession planning, organizational development, and municipal consulting allows him to provide tailored solutions that foster both individual growth and organizational excellence. His background in law enforcement, including roles as Chief of Police in Venus and Commander of the Professional Standards Unit for the Plano Police Department, gives him a rare, well-rounded perspective on leadership and organizational dynamics. This dual experience in both law enforcement and municipal management enables Michael to offer invaluable insights into managing diverse teams and leading comprehensive leadership reviews.

As a co-founder of Clear Career Professionals, Michael has cultivated a reputation for effective executive recruitments and leadership coaching that empower public sector leaders to meet their communities' evolving needs.

## Education

Bachelor of Arts in History  
Metropolitan State University

Master of Public Affairs  
University of Texas Dallas

## Professional Affiliations

TCOLE Master Peace Officer,  
ICMA, TCMA, NTCMA, Region  
6 & 7 TCMA, GFOA, TPCA,  
past member of the Texas  
Police Chief's Legislative  
Committee, and the  
Professional Development  
Committee for the Texas City  
Manager Association,  
Instructor at the Bill  
Blackwood Law Enforcement  
Management Institute of  
Texas (LEMIT) Leadership  
Command College



# Brian Beasley

## Vice President

With over 30 years of experience in Human Resources leadership, Brian Beasley has a proven track record in crafting and executing strategies that enhance organizational culture, drive employee engagement, and ensure sustainable success. His career spans more than two decades in the Fortune 500 sector, complemented by nearly 10 years of dedicated service to local government, providing him with a wealth of experience in both the private and public sectors.

Brian's expertise includes executive coaching, organizational design, talent management, compensation and benefits design, and performance management. He has successfully helped municipalities and organizations optimize their workforce strategies, develop effective leadership teams, and implement compensation frameworks that are both competitive and sustainable. His deep understanding of HR strategy enables him to offer insightful guidance on executive performance reviews and leadership development.

Brian's strategic approach to compensation studies and performance management aligns directly with Clear Career Professionals' goal of providing tailored, effective solutions for municipal governments. His ability to design and implement performance-driven systems allows him to support organizations in achieving measurable improvements in employee satisfaction, leadership effectiveness, and organizational alignment.

A Texas native, Brian holds a Bachelor's degree from the University of Texas at San Antonio, reinforcing his commitment to excellence in both education and professional practice. His experience and passion for improving organizational dynamics make him an essential member of the Clear Career Professionals team.

## Education

Bachelor of Business  
Administration (BBA)  
Emphasis in Human  
Resources  
University of Texas  
San Antonio, Texas

## Professional Affiliations

TMHRA, CCP (Certified  
Compensation Professional,  
past member of SHRM  
previously known as PHR and  
SPHR



## GARLAND

### CITY COUNCIL STAFF REPORT

11

**Meeting Date:** February 16, 2026

**Title:** Public Safety Committee Report - Fire | EMS Stakeholder Committee Update

**Submitted by:** Mistie Gardner, Managing Director-Emergency Management

**Strategic Focus Area:** Future-Focused City Organization

---

#### Issue / Summary

Public Safety Committee Report - Fire | EMS Stakeholder Committee Update.

---

#### Background

Deputy Mayor Pro Tem Ott, Chair of the Public Safety Committee, and Staff, will brief Council on the work and progress to date of the Fire and EMS Stakeholder Committee.

---

#### Consideration / Recommendation

None at this time.

---

#### Attachments

A. 2026.02.16 Work Session Update





**GARLAND**

Public Safety Committee

Fire & EMS Stakeholders

**Council Work Session Update  
February 16, 2026**

## Purpose

Explore options to deliver **financially sustainable** Fire & EMS services for the City of Garland

## Outcomes

Recommendations to Council and City Management regarding:

- The current 24-on / 48-off operating schedule
- Service model for Emergency Medical Services

# Fire & EMS Stakeholder Committee

1. **Chair:** Chris Ott, Deputy Mayor Pro Tem
2. Margaret Lucht, Mayor Pro Tem
3. Carissa Dutton, Councilmember
4. Mike Betz, Interim City Manager
5. Matt Watson, Assistant City Manager
6. Allyson Steadman, Chief Financial Officer
7. Mark Lee, Fire Chief
8. Tyler Little, Driver-Engineer
9. Bill Crews, President, Garland Firefighter's Association
10. Dr. Matthew Tice, Medical Director

## **Community Leaders:**

11. Scott LeMay
  12. Merrill Balanciere
  13. Jason Collard
  14. Melissa Garner
- Mistie Gardner, Public Safety Committee Liaison



# Progress Update

- ❑ Increased clarity around operational pressures:
  - Continued growth in EMS-driven call volume
  - Staffing growth has not kept pace with growth in call volume
  - Upward trend in response times
- ❑ Reviewed firefighter recovery, fatigue, and health research
- ❑ Financial feasibility continues as central consideration:
  - SB2 limitations on revenue growth
  - Recurring annual costs would require increase in property tax rate
- ❑ Continue emphasis on distinguishing between:
  - Potential benefits of different models
  - Fiscal sustainability
- ❑ Evaluation of staffing model options: service impacts & operational tradeoffs

# Fire & EMS Stakeholder Committee Schedule

*2<sup>nd</sup> Wednesday of the Month @ 6:00 PM*

~~September 10: Fire & EMS 101~~

~~October 8: State of the EMS Industry~~

~~November 12: Financial Overview~~

~~December 10: Midpoint Check-In~~

~~January 14: Firefighter Health and Wellness~~

~~February 11: Staffing Models & Operational Benefits~~

March 11: Financial Feasibility & Funding Options (42-hr work week)

April 8: Public Communication & Community Support

May 13: Final Recommendations & Next Steps

# Thank You

Questions?







## GARLAND

### CITY COUNCIL STAFF REPORT

12

**Meeting Date:** February 16, 2026

**Title:** Community Services Committee Report

**Submitted by:** Scott Bollinger, Assistant to the City City Manager

**Strategic Focus Area:** Vibrant Neighborhoods and Commercial Centers  
Customer-Focused City Services  
Growing Economic Base

---

#### Issue / Summary

The Community Services Committee met to discuss items referred by the City Council. The committee reviewed Used Tire Disposal and Recycling, which was referred at the October 6, 2025 Work Session by Councilmember Dutton and seconded by Councilmember Bass. Staff described current practices and services designed to address used tires.

The committee also reviewed potential "Adopt-a-Spot" programs, originally referred by Councilmember Bass and seconded by Mayor Hedrick at the March 28, 2025 Work Session, and was expanded in scope by Mayor Pro Tem Lucht and seconded by Councilmember Dutton at the October 20, 2025 Work Session. Staff presented current efforts to build the volunteer program to be prepared for this and similar programs.

The Committee also reviewed the Neighborhood Vitality Matching Grant guidelines, referred at the August 28, 2025 Work Session by Councilmember Bass and seconded by Councilmember Dutton. Staff facilitated a discussion regarding potential revisions to the current guidelines.

The Committee also reviewed mailers distributed by third parties, referred by Mayor Pro Tem Lucht and seconded by Councilmember Dutton at the September 15, 2025 Work Session. Staff facilitated a discussion about current laws, ordinances, and legal challenges pertinent to this issue.

---

#### Background

The Community Services Committee previously reported the progress of issues at the October 20, 2025 Work Session.

---

#### Consideration / Recommendation

The Chair of the Community Services Committee and Staff will present updates to these committee items. Council is asked to consider revisions to the Neighborhood Vitality Matching Grant guidelines, Adopt-a-Spot programs and Mailers distributed by third parties.

---

#### Attachments

None



## GARLAND

### CITY COUNCIL STAFF REPORT

13

**Meeting Date:** February 16, 2026

**Title:** Legislative & Public Affairs Committee Report

**Submitted by:** Carma Potter  
Policy and Outreach Coordinator

**Strategic Focus Area:** Future-Focused City Organization

---

#### Issue / Summary

Ariel Traub, Managing Director of Legislative & Public Affairs, will discuss the impact of H.R. 1 “One Big Beautiful Bill Act” and ask Council to consider consultant services to explore alcohol retail sales options.

---

#### Background

Legislative & Public Affairs Committee Report Update.

---

#### Consideration / Recommendation

Council is asked to consider consultant services to explore alcohol retail sales options.

---

#### Attachments

- A. Legislative & Public Affairs Committee Update 2.2.26





GARLAND

# BILL OVERVIEW & ABZ NEXT STEPS

**“Big Beautiful Bill” Overview & Alcoholic Beverage Zone Options**

**PRESENTED BY:**

Ariel Traub

**PRESENTED TO:**

Legislative & Public Affairs  
Committee





# H.R. 1 - the “Big Beautiful Bill”

- On July 3, the House passed the Senate’s version of the One, Big, Beautiful Bill Act (H.R. 1) in a vote of 218-214. This followed the Senate’s passage on July 1 by a vote of 51-50, with Vice President Vance casting the deciding vote. Ultimately, Sens. Tillis (R-NC), Paul (R-KY) and Collins (R-ME) and Reps. Fitzpatrick (R-PA) and Massie (R-KY) voted against the bill, along with every Democrat and Independent. President Trump signed the bill into law on July 4.
- This law brings major changes to nutrition assistance, environmental funding, clean energy credits, and municipal grant access.
- The latest estimates from the Congressional Budget Office (CBO) state that the “bill would decrease deficits by \$0.4 trillion, relative to the budget enforcement baseline for consideration in the Senate. Compared with CBO’s January 2025 baseline budget projections, it would increase deficits over the 2025-2034 period by \$3.4 trillion.”



# Key Takeaways

- Key outreach from local leaders across the country produced several local government wins, including the preservation of tax-exemption on municipal bonds, a temporary raise to the SALT deduction and improved incentives for private investment in underserved communities.
- The bill rescinds a substantial amount of funding from the U.S. Department of Transportation Neighborhood Access and Equity grants, as well as unobligated funding from several emissions reduction grants under the U.S. Environmental Protection Agency.
- The bill maintains the direct pay mechanism created through the Inflation Reduction Act, it accelerates the phase out of tax credits for solar and wind projects and adds new requirements around supply chain components that will likely limit the ability of local governments to take advantage of the direct pay program.
- Significant cuts were made to social safety net programs, including \$186 billion through 2034 for the Supplemental Nutrition Assistance Program (SNAP) and \$1 trillion from Medicaid.
- The bill significantly expands federal immigration enforcement capacity while providing targeted funding to support local public safety and security efforts related to the 2026 FIFA World Cup and the 2028 Olympics, including \$500 million to enhance local capabilities for detecting threats from unmanned aerial systems.





# Support(s) for Local Governments

- **Municipal Bonds:** While there was discussion about using the tax-exemption on municipal bonds as a “pay for,” the final bill preserved both the tax-exemption on municipal bonds and private activity bonds. This top priority for NLC is a critical financial win for cities, towns and villages across America.
- **SALT:** The bill temporarily raised the State and Local Tax (SALT) deduction cap from \$10,000 to \$40,000 with phaseouts starting for households earning over \$500,000. The cap will increase by 1% annually through 2029. Starting in 2030, the cap will revert to \$10,000.
- **Incentives for Private Investment in Housing, Community, and Economic Development:** The bill makes improvements to three federal programs that encourage private investment in underserved areas and households.
- **The Opportunity Zone program,** first launched in 2017, has been made permanent. The initial program, and its existing rules, will be replaced by an updated set of rules at the start of 2027. While there are several investor-side changes, some of the changes important to local governments include deeper targeting to economically distressed areas; an opportunity for Governors to re-designate opportunity zones every 10 years; enhanced investor incentives for projects in small and rural areas through Qualified Rural Opportunity Funds that target “areas other than a city or town with a population greater than 50,000”; and new reporting requirements that will enable the public, including local governments, to access more information on investments in their communities, including the location and amount of investment, and an analysis of the employment and housing impacts of Opportunity Zone projects.



# Support(s) for Local Governments

05/16

- **Municipal Bonds**
- **SALT:** The bill temporarily raised the State and Local Tax (SALT) deduction cap from \$10,000 to \$40,000 with phaseouts starting for households earning over \$500,000. The cap will increase by 1% annually through 2029. Starting in 2030, the cap will revert to \$10,000.
- *Incentives for Private Investment in Housing, Community, and Economic Development:* The bill makes improvements to three federal programs that encourage private investment in underserved areas and households.
  - **The Opportunity Zone program**, first launched in 2017, has been made permanent. The initial program, and its existing rules, will be replaced by an updated set of rules at the start of 2027. While there are several investor-side changes, some of the changes important to local governments include deeper targeting to economically distressed areas; an opportunity for Governors to re-designate opportunity zones every 10 years; enhanced investor incentives for projects in small and rural areas through Qualified Rural Opportunity Funds that target “areas other than a city or town with a population greater than 50,000”; and new reporting requirements that will enable the public, including local governments, to access more information on investments in their communities, including the location and amount of investment, and an analysis of the employment and housing impacts of Opportunity Zone projects.
  - **The Low-Income Housing Tax Credit (LIHTC) program** will be permanently enhanced by authorizing a 12 percent credit allocation increase and lowering the bond financing threshold test to 25 percent. The permanence of these changes could drive additional investment to finance the production or preservation of approximately one million additional affordable rental homes over 10 years.
  - **The New Markets Tax Credit (NMTC) program** was also made permanent. The program supports private investment in projects designed to create jobs and fill needs in underserved areas through Community Development Entities certified by the U.S. Treasury’s Community Development Financial Institutions Fund. Both the LIHTC and NMTC provisions were introduced as stand-alone bills that enjoyed broad bipartisan support before being incorporated into the One Big Beautiful Bill Act.



# Support(s) for Local Governments

06/16

- **No AI Preemption**: While the House version of the bill included a 10-year moratorium preempting state and local governance of artificial intelligence, this provision was ultimately stripped from the bill by the Senate at the eleventh hour. The preemption, if passed, would have prohibited state and local governments from enforcing any law or regulation governing artificial intelligence for ten years, with extremely limited exceptions. The Senate language would also have conditioned payment of federal broadband infrastructure grant funds on compliance with this moratorium. Numerous organizations, including state and local governments, consumer protection organizations and the entertainment industry, opposed the measure, citing the lack of current federal regulation for AI. NLC and other local government entities also raised concerns that the moratorium could have unintended consequences, potentially even hampering adoption of AI for improvement of city services.
- **State and Local Homeland Security Assistance**: The bill also increases funding for state and local governments. This includes \$10 billion in grants to reimburse states for prior border security efforts, \$500 million to improve local capabilities to detect threats from unmanned aerial systems, \$625 million for security planning related to the 2026 FIFA World Cup, and \$1 billion for the 2028 Olympics. Additionally, the bill allocates \$450 million to the Operation Stonegarden grant program, which supports partnerships between local law enforcement agencies and Border Patrol. These funding streams may provide local governments with new resources to strengthen public safety, upgrade infrastructure and enhance emergency preparedness in coordination with federal operations.

○



# Areas of Concern

**Transportation and Other Grants Clawed Back:** The bill rescinds a substantial amount of funding from the U.S. Department of Transportation Neighborhood Access and Equity grants, as well as unobligated funding from several emissions reduction grants under the U.S. Environmental Protection Agency. The original bill text repealed the authorization for these programs, but ultimately due to the Senate parliamentarian's ruling, the programs are officially retained, but grantees lose any unobligated funding. Several highway connectivity projects in multiple states, including TX, AL, UT, OH, ME and others, will not receive funding. It will be up to Congress to replace funding for these critical projects in the future, potentially in transportation reauthorization or appropriations.

- Among the EPA grant rescissions that local governments are utilizing are:
  - Climate Pollution Reduction Grants, which consisted of regional planning and implementation grants.
  - Clean Heavy-duty Vehicles
  - Environmental Justice/Climate Grants, including the Government-to-Government and Community Change grants. Many communities received termination notices from EPA for this program, which is the subject of a pending class action lawsuit against EPA.

These programs were one-time funding under the Inflation Reduction Act. NLC analysis of USAspending data indicates that most local governments that won grants under these programs have obligated awards, indicating that there might be little funding to claw back from local governments depending on how “unobligated is defined”.

Additionally, Greenhouse Gas Reduction Fund not only sees unobligated funding clawed back in the final bill, but the underlying authorization for the program is also repealed. The program is also subject to ongoing litigation.



# Areas of Concern

**Clean Energy Tax Credits:** While the final bill maintains the direct pay mechanism created through the Inflation Reduction Act, it accelerates the phase out of tax credits for solar and wind projects and adds new requirements around supply chain components that will likely limit the ability of local governments to take advantage of the direct pay program.

- For the Investment Tax Credit (48E) and Production Tax Credit (45Y), the final bill retains the tax credit for solar and wind projects that begin construction within one year after enactment. For solar and wind projects that begin construction after that time, they must be placed in service by the end of 2027 in order to receive the tax credit.
- For other clean energy projects, such as geothermal, hydropower, nuclear and battery storage, the investment and production tax credits are retained through 2033 and then begin a phase out through 2036. This is a longer time frame than originally provided through the IRA.
- Supply chain requirements related to Foreign Entities of Concern will apply to 48E and 45Y projects that begin construction after Dec. 31, 2025.
- For clean commercial vehicles (45W), the tax credit terminates for vehicles acquired after Sept. 30, 2025 and for alternative fuel charging (30C), the tax credit terminates for property placed in service after June 30, 2026.



# Areas of Concern

09/16

**SNAP Cuts:** The CBO's latest cost estimate shows that the bill cuts federal funding for the Supplemental Nutrition Assistance Program (SNAP) by \$186 billion through 2034. The specific changes to SNAP include:

- Expanding the definition of able-bodied adults without dependents to include individuals up to age 64 (up from 54 currently) and individuals with children ages 14 and older. The Secretary may waive SNAP work requirements for areas with an unemployment rate over 10%, with an exemption for Alaska and Hawaii if their unemployment rate is at or greater than 1.5 times the national average.
- Limits SNAP eligibility to U.S. citizens or lawful permanent residents (green-card holders), removing eligibility for certain longstanding or humanitarian statuses apart from certain Cuban and Haitian nationals.
- Limits the automatic application of the Standard Utility Allowance (SUA) based on receipt of \$20 or more from the Low-Income Home Energy Assistance Program (LIHEAP) and exclusion of utility assistance from countable income to elderly and disabled households. Households can also no longer include internet service costs when calculating their excess shelter deduction for SNAP benefits.



# Areas of Concern

10/16

**Medicaid Cuts:** The CBO's latest cost estimate shows that the bill would reduce federal Medicaid spending by \$1 trillion and increase the number of uninsured people by 11.8 million. Key impacts to local communities include:

- Work requirements for able-bodied adults without dependents (80 hours per month) aged 19-64. Tribes, fully disabled veterans, parents or caregivers with children age 13 and under or of disabled individuals, pregnant women, former foster youth and those deemed “medically frail” or with special medical needs (including substance use disorder) are exempt. The Secretary may grant waivers to areas (including units of local government) with an unemployment rate of 8% or higher or 1.5 times the national average.
- A rural hospital relief fund of \$50 billion, which was still \$50 billion less than requested by Senator Collins to offset the impact of Medicaid cuts on her state. This is, however, double the size of the previously amended text. The money is to be distributed over the course of five years, but the distribution dates were also pushed up two years, with \$10 billion in 2026, \$10 billion in 2027, \$10 billion in 2028, \$10 billion in 2029 and \$10 billion in 2030.
- Removal of several categories of “qualified aliens” who may become eligible for Medicaid under current law. This group includes refugees, asylees, certain abused spouses and children and victims of trafficking. Legal immigrants who would remain eligible include lawful permanent residents (after a five-year or longer waiting period), certain Cuban and Haitian immigrants and individuals living in the U.S. via a Compact of Free Association.
- Incrementally lowering the allowable provider tax in Medicaid expansion states starting in 2028 (one year later than initially proposed) from the current 6 percent until it hits 3.5 percent in 2032. States without provider taxes upon enactment of the bill may not impose them. Non-expansion states with provider tax rates will have their “hold harmless” threshold capped at 6%.



# Areas of Awareness

**Federal Immigration Law Enforcement Personnel Surge:** The bill's \$4.1 billion investment in hiring and training federal immigration and border law enforcement officers – along with \$2 billion in signing and retention bonuses – will significantly expand federal immigration enforcement capacity. While intended to enhance border control, this surge could also lead to increased enforcement activities in cities, particularly those with large immigrant populations. Local governments may face heightened pressure to respond to community concerns, address public safety coordination challenges and manage the broader impacts of intensified federal immigration enforcement efforts.

**No Tax on Overtime:** The bill allows employees to deduct up to \$25,000 for joint filers (\$12,500 for single filers) in overtime with phaseouts beginning at an income of \$150,000. The deduction takes effect in the current FY25 tax year. Regulations are still being finalized by the Department of Treasury. NLC will share additional information as it becomes available.



# Next Steps

Although there is disagreement among budget experts over the amount the One, Big, Beautiful Bill Act will add to the federal debt, budget hawks in Congress largely consider the bill a missed opportunity to address the federal deficit. As a result, there could be increased pressure on the Majority party to decrease spending through annual appropriations, including federal grant programs for local governments. (Impacts on State budgets may also be an area of concern for local governments). With the One, Big, Beautiful Bill Act now signed into law, Congress has until the start of the next fiscal year, beginning Oct. 1, to pass the 12 annual spending bills for fiscal year 2026, the first of which are just starting to be introduced.

President Trump issued an Executive Order on July 7 directing the U.S. Department of the Treasury to issue new and revised guidance for the Investment Tax Credit and Production Tax Credits regarding the definition of “begin construction” to ensure the termination of the clean energy tax credits for solar and wind projects is strictly enforced. Treasury is also directed to take prompt action to implement the new Foreign Entity of Concern restrictions.





GARLAND

# ALCOHOLIC BEVERAGE ZONES - SESSION OVERVIEW & OPTIONS

**A Comprehensive Overview of the Alcoholic Beverage  
Zone Legislation & Options Moving Forward**

**PRESENTED BY:**

Ariel Traub

**PRESENTED TO:**

City Council



- Garland is partially wet - beer and wine are available, but there are no liquor stores.
- Restaurants or other establishments that receive 51% of receipts from food purchases may also sell mixed drinks.
- In order for liquor stores to be allowed within the City, a petition process must be completed to hold a local option election.
- The petition requires 35 percent of the registered voters in the political subdivision who voted for governor in the most recent gubernatorial election, and the signatures must be collected in 60 days.

| Legislative Approach | 88th Legislative Session                                                                               | 89th Legislative Session                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------------|--------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                      | <b>HB 1694</b> by Reps Button   Neave Criado   Harless                                                 | <b>HB 3085</b> by Reps Bowers   Button   Garcia, Linda and Co-Authored by Reps Anchía   Jones, Venton<br><br><b>SB 2633</b> by Senator Johnson                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|                      | Died on the House Floor on a point of order and was withdrawn by the Author. No senate companion bill. | HB 3085 did not receive a hearing on the House side & subsequently died.<br><br>SB 2633 make it out of the Senate State Affairs Committee and out of the full Senate and did not receive a hearing in the House and subsequently died.<br><br>We revived our bill by adding it onto HB 2885 by Rep Gerdes. Our bill language from SB 2633 was added on the Senate floor and passed out on May 26 <sup>th</sup> . The House refused to concur, and the bill went to conference committee. We worked with stakeholders to change our language to allow for Garland to bypass the petition process to allow the sale of mixed beverages. Effective 9/1/2025. |



# What Happens Next?

There are several paths Council may consider as we look ahead, but a few important realities must be acknowledged:

- The 90th Legislative Session convenes on January 12, 2027.
- Our previous efforts to pass SB 2633, HB 3085, and HB 2885 faced substantial, ultimately insurmountable resistance. Given the dynamics and entrenched opposition, it is unlikely that the legislative environment in the upcoming session will be any more favorable.
- Election Code reforms remain particularly challenging. These proposals are notoriously difficult to advance – viable sponsors are hard to secure, and the stakeholder concerns that stalled our efforts in the last session are expected to persist.

While Council can pursue various options, it is critical to weigh these considerations as part of our broader legislative strategy.

|                                                                                                                                                                                                                                                                                            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Council passes a resolution to order a local option election to be held in Garland to determine whether the sale of mixed beverages shall be legalized in the City.                                                                                                                        |
| Council may request that Legislative & Public Affairs again pursue the option for Garland to bypass the petition process to hold a local option election to adopt zoning and land use regulations applicable to a premises that sells alcoholic beverages within the boundaries of a zone. |
| Council may pursue the option of hiring a consultant to lead the petition effort within the City.                                                                                                                                                                                          |
| Council may wish to pursue an election code change legislatively                                                                                                                                                                                                                           |
| Council may wish to engage stakeholders who were in opposition to our bill(s) and attempt to reach a compromise                                                                                                                                                                            |
| Council could consider a combination of some or all of the above options.                                                                                                                                                                                                                  |



# QUESTIONS?



Email: [atraub@garlandtx.gov](mailto:atraub@garlandtx.gov)  
Office: 972-205-2616  
Cell: 936-662-3469



Email: [tborer@garlandtx.gov](mailto:tborer@garlandtx.gov)  
Office: 972-205-2616



Email: [cpotter@garlandtx.gov](mailto:cpotter@garlandtx.gov)  
Office: 972-205-2616





## GARLAND

### CITY COUNCIL STAFF REPORT

14

**Meeting Date:** February 16, 2026

**Title:** Mayor Dylan Hedrick

- Subhi Gharbieh - Board of Adjustment

**Submitted by:** Courtney Vanover, Deputy City Secretary

**Strategic Focus Area:** Future-Focused City Organization

---

#### Issue / Summary

Council is requested to consider this appointment to the Board of Adjustment.

---

#### Background

N/A

---

#### Consideration / Recommendation

Consider approval of Mayor Hedrick's appointment as presented.

---

#### Attachments

- A. Subhi Gharbieh Application\_Redacted





## Application for City of Garland Boards and Commissions

|                                                                                |         |            |                                         |           |           |
|--------------------------------------------------------------------------------|---------|------------|-----------------------------------------|-----------|-----------|
| First Name:                                                                    | Subhi   | Last Name: | Gharbieh                                |           |           |
| Address:                                                                       |         |            | Apt./Suite:                             |           |           |
| City:                                                                          | Garland | State:     | TX                                      | Zip Code: | 75044     |
| Phone (preferred):                                                             |         |            | Phone (alt):                            |           |           |
| Dallas County Voter Registration Number (or Date of Birth):                    |         |            |                                         |           |           |
| Have you ever been convicted of a Class A Misdemeanor or a Felony (Yes or No)? |         |            |                                         |           |           |
| No                                                                             |         |            |                                         |           |           |
| Length of Garland residency (in years)?                                        |         | 10+ years  | Length of Garland residency (in years)? |           | 10+ years |

Email address:

Do you use, or have you ever used, any of the following:

☐ Facebook ☐ Twitter ☐ Instagram ☐ LinkedIn ☐ Nextdoor ☐ TikTok

Please list up to three Boards and Commission in order of interest (see complete list on pages 3-4):

|                 |                 |                         |                          |                         |  |
|-----------------|-----------------|-------------------------|--------------------------|-------------------------|--|
| 1 <sup>st</sup> | Plan Commission | 2 <sup>nd</sup> Choice: | Property Standards Board | 3 <sup>rd</sup> Choice: |  |
|-----------------|-----------------|-------------------------|--------------------------|-------------------------|--|

Please list any experience that qualifies you to serve in the areas you have indicated.

18+ years of real estate and construction experience.

If you have previously served on a City Board or Commission, please specify and list dates of service.

Garland

List civic or community projects with which you have been involved.

Richardson Tree the Town

What is your educational background?

B.S. in Business Administration and Marketing

|              |               |           |   |
|--------------|---------------|-----------|---|
| Referred by: | Mayor Hedrick | District: | 7 |
|--------------|---------------|-----------|---|



## Disclosure Form

### For Ordinance Boards and Commission Applicants

First Name:  Last Name:

Title:

Spouse:

Minor Children or Dependents:

1. Identify by name and address each business entity in which you, your spouse or any of your minor children or dependents have a substantial interest.

**Business entity:** Means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust or any other entity recognized by law.

**Substantial interest means:** (a) the ownership of 10 percent or more of the voting stock or shares of the business entity; (b) the ownership of either 10 percent or more or \$5,000 or more of the fair market value of the business entity; or (c) funds received from the business entity exceed 10 percent of the recipient's gross income for the previous year.

Gharbieh and Associates, LLC.  
LSH Plus SAG, LLC  
NDMC One LLC  
Other various Property ownership LLC's

2. Identify (by street address, legal or lot and block description) all real property located within Garland owned by you through beneficial ownership, partnership, joint ownership or through corporate ownership of corporation in which you have an interest of one percent or more. You must also include all real property leased by you or held by you with a right of first refusal.

2517 Woodpark Drive

Return completed Boards and Commissions Application and Disclosure Form to:

City of Garland  
City Secretary's Office  
PO Box 469002  
Garland, TX 75046-9002

Signature:  Date:





## GARLAND

### CITY COUNCIL STAFF REPORT

15

**Meeting Date:** February 16, 2026

**Title:** Council Member Joe Thomas Jr.

- Edgar Miranda - Plan Commission

**Submitted by:** Courtney Vanover, Deputy City Secretary

**Strategic Focus Area:** Future-Focused City Organization

---

#### Issue / Summary

Council is requested to consider this appointment to the Plan Commission.

---

#### Background

N/A

---

#### Consideration / Recommendation

Consider approval of Councilmember Thomas, Jr.'s appointment as presented.

---

#### Attachments

- A. Edgar Miranda - Plan Commission



## Application for City of Garland Boards and Commissions

|                                                                                |                  |              |                                         |
|--------------------------------------------------------------------------------|------------------|--------------|-----------------------------------------|
| First Name:                                                                    | Edgar            | Last Name:   | Miranda                                 |
| Address:                                                                       | 3129 Bluestem Dr | Apt./Suite:  |                                         |
| City:                                                                          | Garland          | State:       | TX                                      |
|                                                                                |                  | Zip Code:    | 75044                                   |
| Phone (preferred):                                                             |                  | Phone (alt): |                                         |
| Dallas County Voter Registration Number (or Date of Birth):                    |                  |              |                                         |
| Have you ever been convicted of a Class A Misdemeanor or a Felony (Yes or No)? |                  |              |                                         |
| No                                                                             |                  |              |                                         |
| Length of Garland residency (in years)?                                        |                  | 10+ years    | Length of Garland residency (in years)? |
|                                                                                |                  | 10+ years    |                                         |
| Email address:                                                                 |                  |              |                                         |
| Do you use, or have you ever used, any of the following:                       |                  |              |                                         |
| Facebook                                                                       |                  |              |                                         |

☐ Facebook ☐ Twitter ☐ Instagram ☐ LinkedIn ☐ Nextdoor ☐ TikTok

Please list up to three Boards and Commission in order of interest (see complete list on pages 3-4):

|                 |                 |                         |                                   |                         |                                   |
|-----------------|-----------------|-------------------------|-----------------------------------|-------------------------|-----------------------------------|
| 1 <sup>st</sup> | Plan Commission | 2 <sup>nd</sup> Choice: | Dallas Central Appraisal District | 3 <sup>rd</sup> Choice: | Dallas Central Appraisal District |
|-----------------|-----------------|-------------------------|-----------------------------------|-------------------------|-----------------------------------|

Please list any experience that qualifies you to serve in the areas you have indicated.

25+ year resident with a Masters Degree in Public Affairs. I interned for the 86th Texas Legislature. I currently work for UTDallas as an Assistant Director overseeing a Passport Office and an office assisting international and immigrant students.

If you have previously served on a City Board or Commission, please specify and list dates of service.

N/A

List civic or community projects with which you have been involved.

N/A

What is your educational background?

Master's Degree in Public Affairs from UT Dallas.

|              |  |           |   |
|--------------|--|-----------|---|
| Referred by: |  | District: | 7 |
|--------------|--|-----------|---|





## Disclosure Form

### For Ordinance Boards and Commission Applicants

First Name:  Last Name:

Title:

Spouse:

Minor Children or Dependents:

1. Identify by name and address each business entity in which you, your spouse or any of your minor children or dependents have a substantial interest.

**Business entity:** Means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust or any other entity recognized by law.

**Substantial interest means:** (a) the ownership of 10 percent or more of the voting stock or shares of the business entity; (b) the ownership of either 10 percent or more or \$5,000 or more of the fair market value of the business entity; or (c) funds received from the business entity exceed 10 percent of the recipient's gross income for the previous year.

2. Identify (by street address, legal or lot and block description) all real property located within Garland owned by you through beneficial ownership, partnership, joint ownership or through corporate ownership of corporation in which you have an interest of one percent or more. You must also include all real property leased by you or held by you with a right of first refusal.

Return completed Boards and Commissions Application and Disclosure Form to:

City of Garland  
City Secretary's Office  
PO Box 469002  
Garland, TX 75046-9002

Signature:  Date: