



City of Garden Ridge

"A way of life, not just a place to live"

AGENDA CITY COUNCIL REGULAR MEETING WEDNESDAY, FEBRUARY 2, 2022, 6:00 P.M.

The Garden Ridge City Council will meet in a regular session on Wednesday, February 2, 2022, at 6:00 p.m. in the City Council Chambers, 9400 Municipal Parkway, Garden Ridge, Texas. This is an open meeting, open to the public, subject to the Open Meetings Law of the State of Texas, and as required by law, notice is hereby posted providing time, place, date, and agenda thereof. The meeting facility is wheelchair accessible and accessible parking spaces are provided. Requests for accommodations or interpretative services must be made to the City Secretary 48 hours prior to this meeting.

1. **Call to Order**

2. **Roll Call**

3. **Pledge of Allegiance**

4. **Proclamations**

- a) Teen Dating Violence Awareness Month

5. **City/Employee Recognitions/Employee Introductions**

- a) Thank you note from The Baruckys to the City of Garden Ridge.
- b) Thank you note from Mr. Park to Public Facilities Representative Ryan Fergason.
- c) Recognition of Employee Service Years with the City of Garden Ridge.
- d) Small Town America Civic Volunteer Award.

6. **Citizen Comment Period – limited to 30 minutes total**

Rules for Citizens' Participation: The City Council welcomes citizen participation and comments at all City Council Meetings. If you speak, you must follow these guidelines:

- a) Respect and courtesy:
 - 1. Direct your comments to the entire City Council, not to an individual member, nor to the audience.
 - 2. Show the City Council the same respect that you would like to be shown.
 - 3. End your speaking at the time allotted below.
- b) Speaking:
 - 1. First citizen comment period.
 - 1.1. You are required to sign up to speak and you are limited to one 3-minute period.
 - 2. Second citizen comment period.
 - 2.1. You are not required to sign up and you are limited to one 2-minute period.
 - 3. State your name and address before your comments begin.
 - 4. You are only allowed to speak once per topic, unless also speaking during a posted Public Hearing.

NOTE: The Texas Open Meetings Act permits a member of the public or a member of the governmental body to raise a subject that has not been included in the notice for the meeting. However, any discussion of the subject must be limited to a proposal to place the subject on the agenda for a future meeting and any response to a question posed to the City Council is limited to either a statement of specific factual information or a recitation of existing policy. TEX. GOV'T CODE § 551.042.

7. **Consent Agenda**

THESE ITEMS MAY BE ACTED UPON IN A SINGLE MOTION. NO SEPARATE DISCUSSION OR ACTION ON THESE ITEMS WILL BE HELD UNLESS REQUESTED BY A COUNCILMEMBER. PUBLIC COMMENT ON THESE ITEMS MAY BE HEARD DURING CITIZENS' PARTICIPATION; HOWEVER, THAT DOES NOT MEAN THE ITEM WILL BE CONSIDERED OUTSIDE THE CONSENT AGENDA.

- a) Approval of Minutes for the January 5, 2022, City Council Regular Meeting.
- b) Financial Statement, Summary Report, and Management's Discussion and Analysis of Results of Operations – December 31, 2021.
- c) 2021 Garden Ridge Police Department Racial Profiling Report.

- d) Destruction of City records in accordance with the City of Garden Ridge Records Retention Plan.

8. Approvals and Authorizations

The following items are for discussion, consideration, and action.

- a) Fiscal Year 2021 Audit Report (period ending September 30, 2021).
- e) Ordinance No. 231-022022 An Ordinance of the City Council of the City of Garden Ridge, Texas, to order a General Election on May 7, 2022, for the purpose of electing City Councilmember Place One, City Councilmember Place Four, and City Councilmember Place Five; making provisions for the conduct of such election; and resolving other matters related to the conduct of such election.

9. Staff Reports

- a) City Administrator Monthly Activity Report.
 - Community and Event Center usage/financial report, Building Permits issued to date for residential, commercial, and minor construction projects, City Council ideas/suggestions, communication efforts, citizen concern/input, upcoming events, personnel updates, and continuity of operations.
- b) Finance/HR Monthly Activity Report.
 - Financial reporting, audits, employee benefits, communication efforts, upcoming events, personnel updates, and continuity of operations.
- c) City Secretary Monthly Activity Report.
 - Administrative operations and projects, records management, communication efforts, citizen concern/input, upcoming events, personnel updates, and continuity of operations.
- d) Police Department Monthly Activity Report.
 - Traffic/code compliance enforcement, criminal activity, upcoming events, and continuity of operations.
- e) Public Works Department Monthly Activity Report.
 - Public Facilities: Street/right-of-way maintenance, drainage facility/easement maintenance, City facilities maintenance, Animal Services (domestic and wild), projects, and continuity of operations.
 - Utilities: Water pumping/usage from City wells, system infrastructure maintenance/repairs/projects, leak adjustments, water/drought management, and continuity of operations.
- f) Library Monthly Activity Report.
 - Upcoming events and continuity of operations.

10. City Engineer Projects Status Reports

- a) FM 2252 TxDOT Project.
- b) Land Development Projects.

11. City Commission and Committee Reports/Recommendations/Possible Actions

- a) Planning and Zoning Commission:
 - 1. Receive recommendation regarding petition by Brenda L. Elliott for a variance to Ordinance No. 13-122018, Section 5, Residential, 5.1.3.4. to allow the parking of a Recreational Vehicle (RV) in a portion of a driveway within the exterior side yard of the property at 9404 Azalea Gate, further known as Lot 4, Block 2, Garden Ridge Estates, Garden Ridge, Texas. Parking of an RV is only allowed in rear or interior side yards.
 - 1.1. Hold a public hearing.
 - 1.2. Discuss and take action on recommendation.
 - 2. Receive recommendation regarding Final Plat for Pensionmark Office Center located approximately 440 feet southwest of the intersection of Nacogdoches Road (FM 2252) and Nacogdoches Loop (Old Nacogdoches Road).
 - 2.1. Discuss and take action on recommendation.

3. Receive recommendation regarding the resignation of Jesse Deaver.
 - 3.1. Discuss and take action on recommendation.
 4. Receive monthly activity update as applicable.
- b) Quarry Commission:
1. Receive monthly activity update as applicable.
- c) Water Commission:
1. Receive recommendation regarding the amount of Transferable Water Rights for proposed Pensionmark Office Center development.
 - 1.1. Discuss and take action on recommendation.
 2. Receive monthly activity update as applicable.
- d) Wildlife Management Advisory Commission:
1. Receive monthly activity update as applicable.
- e) Parks Committee:
1. Receive monthly activity update as applicable.
- f) *Volunteer Garden Ridge!*
1. Receive monthly activity update as applicable.

12. Updates

- a) City Council Projects.
1. City of Garden Ridge 50th Anniversary (Erickson and Bower).
 2. Bulk Dumpsters/Brush along FM 3009 (Valdez).

13. Discussion of Future Agenda Items

14. Citizen Comment Period – limited to 20 minutes total

See “Rules for Citizens’ Participation” under Item 6.

15. Reports and Comments from Mayor and City Councilmembers

The Mayor and/or City Councilmembers may comment, make general announcements, and/or provide progress reports on events, activities and/or committees/board meetings concerning the following:

Alamo Area Metropolitan Planning Organization
 Boy Scouts and/or Girl Scouts
 City of Garden Ridge sponsored events and outreach efforts
 Comal ISD (Garden Ridge Elementary School/Danville Middle School/Davenport High School)
 Counties (Bexar/Comal/Guadalupe)
 Families of Garden Ridge
 Garden Ridge Lions Club and Garden Ridge Women’s Club
 Garden Ridge Citizen Police Academy Alumni Association/Citizen Patrol
 Greater Bexar County Council of Cities
 Northeast Partnership

16. Executive Session

The City Council will recess its open meeting and reconvene in Executive Session:

- a) Pursuant to Texas Government Code Section 551.071(1) and 551.071(2) – Consultation with Attorney and 551.072 – Deliberations About Real Property.
1. To deliberate the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the governmental body in negotiations with a third person and legal advice on same: wastewater utility easement acquisition and property acquisition for city building project and related matters.

2. A matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with Texas Government Code Chapter 551 regarding possible computer/data breach (Mayor's Access & PC) and related investigation.

17. Business Items

The City Council will reconvene into Regular Session upon conclusion of the Executive Session and may recall any item posted for Executive Session for action, as necessary.

18. Adjournment

AGENDA NOTICES:

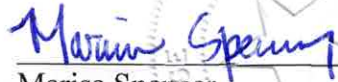
Decorum Required: Any disruptive behavior, including shouting or derogatory statements or comments may be ruled out of order by the Presiding Officer. Continuation of this type of behavior could result in a request by the Presiding Officer that the individual leave the meeting, and if refused, an order of removal.

Action by Council Authorized: The Council may vote or act upon any item within this Agenda. The Council reserves the right to adjourn into closed session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Title 5, Chapter 551, of the Texas Government Code.

Executive Sessions Authorized: This agenda has been reviewed and approved by the City's legal counsel and the presence of any subject in any Executive Session portion of the agenda constitutes a written interpretation of Texas Government Code Chapter 551 by legal counsel for the governmental body and constitutes an opinion by the attorney that the items discussed therein may be legally discussed in the closed portion of the meeting considering available opinions of a court of record and opinions of the Texas Attorney General known to the attorney. This provision has been added to this agenda with the intent to meet all elements necessary to satisfy Texas Government Code Chapter 551.144(c) and the meeting is conducted by all participants in reliance on this opinion.

Attendance By Other Elected or Appointed Officials: It is anticipated that members of the other city boards, commissions and/or committees may attend the meeting in numbers that may constitute a quorum of the other city boards, commissions and/or committees. Notice is hereby given that the meeting, to the extent required by law, is also noticed as a meeting of the City Council, other boards, commissions and/or committees of the City, whose members may be in attendance. The members of the boards, commissions and/or committees may participate in discussions on the same items listed on the agenda, which occur at the meeting, but no action will be taken by such in attendance unless such item and action are specifically provided for on an agenda for that board, commission, or committee subject to the Texas Open Meetings Act.

This is to certify that I, Marisa Spencer, posted this Agenda at 1:00 p.m. on January 28, 2022, on the bulletin board located at the entrance to Garden Ridge City Hall, 9400 Municipal Parkway, Garden Ridge, Texas.


Marisa Spencer
City Secretary

Proclamation

WHEREAS, nearly 1.5 million high school students nationwide experience physical abuse from a dating partner each year; and

WHEREAS, victimization increases teens' risk for injury, substance abuse, eating disorders, unwanted pregnancy, and suicide; and

WHEREAS, one in three adolescents in the United States is a victim of physical, sexual, emotional, or verbal abuse from a dating partner, a figure that far exceeds rates of other types of youth violence; and

WHEREAS, violent behavior typically begins between the ages of 12 and 20, and the severity of intimate-partner violence is often greater in cases where the pattern of abuse was established in adolescence; and

WHEREAS, only 33 percent of teens in an abusive relationship ever tell anyone about the abuse, and 81 percent of parents either believe teen-dating violence is not an issue or admit they do not know if it is one; and

WHEREAS, it is essential to raise community awareness and provide training for teachers, counselors, and school staff so they can recognize when youth exhibit signs of dating violence.

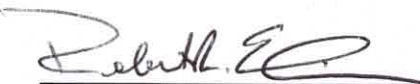
NOW, THEREFORE, BE IT RESOLVED that I, Robb Erickson, Mayor of Garden Ridge, Texas, do hereby proclaim the month of February 2022 as

TEEN DATING VIOLENCE AWARENESS MONTH

and urge residents to join the Crisis Center of Comal County in promoting healthy teen relationships, calling on youth and adults to observe Teen Dating Violence Awareness Month with activities and conversations about respectful and non-violent relationships in their homes, schools, and communities.

IN WITNESS WHEREOF, I hereunto set my hand and official seal of the City of Garden Ridge this 2nd day of February, 2022.




Robb Erickson
Mayor

This is
from the
Baruckys

January
2022

Thank you!
for
Great Water in our City

From: [City Administrator](#)
To: [City Secretary](#)
Subject: FW: Compliment - RYAN
Date: Tuesday, January 18, 2022 10:24:12 AM

Feb. agenda.

Nancy Cain
City Administrator
City of Garden Ridge
administrator@ci.garden-ridge.tx.us
210-651-6632

From: Water
Sent: Tuesday, January 18, 2022 10:20 AM
To: City Administrator <administrator@ci.garden-ridge.tx.us>
Cc: AnimalServices <animalservices@ci.garden-ridge.tx.us>
Subject: Compliment - RYAN

Mr. Park

Called in with a skunk trapped in the leak catcher in his pool. He requested assistance to get him out. Ryan went out to remove the skunk. Mr. Park later called to say Ryan did an excellent job in handling the skunk. He was very professional and polite. He complimented Ryan on how quickly and carefully he was able to remove the skunk. He asked me to let Eric know that he was very thankful for Ryan's help.

Michelle Hinojosa
Utility Clerk
9400 Municipal Parkway
Garden Ridge, TX 78266
Water@ci.garden-ridge.tx.us
Phone: 210-651-6632
Fax: 210-651-9638



Small Town America
Civic **Volunteer** Award

Marisa Spencer
9400 Municipal Parkway
Garden Ridge, Texas 78266

Dear Marisa:

We are pleased to inform you that City of Garden Ridge Library Volunteers has been chosen as a **Top 100 national winner** of the **2021 Small Town America Civic Volunteer Award**. Your nominee was selected from nearly 700 nominations from 49 states. Your volunteer's service to your community is an inspiration to all, and is exactly what the organizers of this award program had in mind when it was developed.

Enclosed is a certificate for you to present to your nominee, as well as a small token of our appreciation for their volunteer service.

As a result of your selection, your community may be eligible for a volunteer service module to help organize and inspire others to be of service. We will work with the local government official who approved your nomination to determine if this technology is of value to your community.

You will also be listed in our various communications as a Top 100 national honoree of the **2021 Small Town America Civic Volunteer Award**. You can view the final list of winners of this year's program at civicplus.com/small-town-volunteer-awards-2021.

Again, congratulations on this prestigious award. You should take great pride in this achievement.

Sincerely,

A handwritten signature in blue ink, appearing to read "Millard Rose", with a horizontal line drawn underneath.

Millard Rose
VP/GM CivicPlus
mrose@civicplus.com



Small Town America
Civic **Volunteer** Award

Certificate of National Recognition

City of Garden Ridge Library
Volunteers

Is Hereby Honored As A Top 100 National Award Winner
For Outstanding Public Service Volunteerism

Awarded on this 15th day of November 2021



Brian Rempe, CEO, CivicPlus



City of Garden Ridge

"A way of life, not just a place to live"

MINUTES CITY COUNCIL REGULAR MEETING WEDNESDAY, JANUARY 5, 2022, 6:00 P.M.

Councilmembers Present:

Mayor Robb Erickson
Councilmember John McCaw
Councilmember Jesse Valdez
Councilmember Todd Arvidson
Councilmember Kay Bower

Councilmembers Absent:

Mayor Pro-Tem Lisa Swint

City Staff Present:

Nancy Cain, City Administrator
Marisa Spencer, City Secretary
Kat Balbi, Assistant City Secretary/Communications Specialist
Karen Ford, Finance/HR Director
Ron Eberhardt, Police Chief
Steven Steinmetz, Public Works Director
Linda Crosland, Librarian
Cynthia Trevino, City Attorney

City Commissioners Present:

Karen Diaz, Chair, Planning and Zoning Commission
Kerim Jacaman, Vice-Chair, Planning and Zoning Commission
Dr. Jim Miller, Planning and Zoning Commissioner
Roy Leatherberry, Planning and Zoning Commissioner
Jim Mueller, Chair, Water Commission

1. Call to Order

With a quorum of the City Councilmembers present, Mayor Erickson called the regular meeting of the Garden Ridge City Council to order at 6:00 p.m. on Wednesday, January 5, 2022, in the City Council Chambers of the Garden Ridge City Hall, 9400 Municipal Parkway, Garden Ridge, Texas 78266.

2. Roll Call: See above.

3. Pledge of Allegiance: Mayor Erickson led the Pledge of Allegiance and the Texas Pledge.

4. City/Employee Recognitions/Employee Introductions

a) Thank you note from The Burchards to the Library.

City Administrator Nancy Cain stated a thank you note was received from The Burchards to the Library for growing their love for reading.

b) Thank you note from Hunt and Megan to Assistant Librarian Wendy Bippert.

City Administrator Nancy Cain stated a thank you note was received from Hunt and Megan to Assistant Librarian Wendy Bippert for providing great learning opportunities.

c) Thank you note from Mr. Armstrong to Public Facilities Reps. Ryan Fergason/Stamley Georg.

City Administrator Nancy Cain stated a thank you note was received from Mr. Armstrong to Public Facilities Representatives Ryan Fergason and Stamley Georg for their assistance with animals on their property.

d) Recognition of Employee Service Years with the City of Garden Ridge.

City Administrator Nancy Cain recognized employees with January anniversary dates for their hard work, dedication, and tenure with the City. This recognition included: Jack Drawdy-1 year of service.

e) Presentation of July 4th Flag to General Charles “Chuck” Elia.

Mayor Erickson, along with City Council, presented the July 4th Flag to General Charles “Chuck” Elia and thanked Dick Holloway for the handmade flag box.

General Chuck Elia thanked Mayor Erickson and City Council and shared his experiences while living in the City of Garden Ridge.

5. Citizen Comment Period: No one signed up to speak.

6. Consent Agenda

THESE ITEMS MAY BE ACTED UPON IN A SINGLE MOTION. NO SEPARATE DISCUSSION OR ACTION ON THESE ITEMS WILL BE HELD UNLESS REQUESTED BY A COUNCILMEMBER. PUBLIC COMMENT ON THESE ITEMS MAY BE HEARD DURING CITIZENS’ PARTICIPATION; HOWEVER, THAT DOES NOT MEAN THE ITEM WILL BE CONSIDERED OUTSIDE THE CONSENT AGENDA.

a) Approval of Minutes for the December 1, 2021, City Council Regular Meeting.

b) Financial Statement, Summary Report, and Management’s Discussion and Analysis of Results of Operations – November 30, 2021.

c) Ordinance No. 54-012022 An Ordinance of the City Council of the City of Garden Ridge, Texas, adopting a comprehensive water company for the City of Garden Ridge; providing definitions; statement of organization; establishing a Water Commission; general policies; regulations and rules; rates and billing cycles; providing for a penalty; providing for severability; and declaring an effective date.

d) Resolution No. 487-012022 A Resolution of the City Council of the City of Garden Ridge, Texas, in compliance with annual review and adoption of the Public Funds Investment Policy for the City of Garden Ridge, Texas, as required by the provisions of Texas Government Code Chapter 2256, the Public Funds Investment Act, as amended.

Councilmember Valdez requested to pull item c) from the Consent Agenda for further discussion and clarification.

Motion: A motion was made by Councilmember Bower, seconded by Councilmember McCaw, to approve Consent Agenda items a), b), and d). The City Council voted four (4) for and none (0) opposed. The motion carried unanimously.

Councilmember Valdez clarified a discrepancy on an earlier version of the rate table that City Council received and reviewed the base rates on the updated rate table.

Motion: A motion was made by Councilmember Valdez, seconded by Councilmember Bower, to approve Consent Agenda item c). The City Council voted four (4) for and none (0) opposed. The motion carried unanimously.

7. Staff Reports

a) City Administrator Monthly Activity Report.

City Administrator Nancy Cain provided City Council with an update regarding the State Infrastructure Bank Loan and announced Finance/HR Director Karen Ford submitted her letter of retirement effective April 1st. City Administrator Nancy Cain and City Council thanked Finance/HR Director Karen Ford for her hard work and congratulated her on her retirement.

Mayor Erickson announced that in an abundance of caution due to the recent increase in COVID-19 cases, the January First Friday has been cancelled.

b) Finance/HR Monthly Activity Report.

Finance/HR Director Karen Ford provided City Council with an update regarding the annual audit.

c) City Secretary Monthly Activity Report.

City Secretary Marisa Spencer reviewed the monthly activity report and spoke regarding continuity of operations related to the Administrative Department.

d) Police Department Monthly Activity Report.

Chief Eberhardt reviewed the monthly activity report and spoke regarding continuity of operations related to the Police Department.

e) Public Works Department Monthly Activity Report.

Public Works Director Steven Steinmetz reviewed the monthly activity report and spoke regarding continuity of operations related to the Public Works Department.

f) Library Monthly Activity Report.

Librarian Linda Crosland reviewed the monthly activity report and spoke regarding continuity of operations related to the Library.

8. City Engineer Projects Status Reports

City Engineer Sam Johnson reviewed the Trihydro Engineering Report and spoke regarding the FM 2252 TxDOT Project, FM 2252 Wastewater Project, and Land Development Projects.

9. City Commission and Committee Reports/Recommendations/Possible Actions

a) Planning and Zoning Commission:

1. Receive recommendation regarding Master Development Plan for WMMT Ventures Phase 1 project, located on a 14.0836 acre tract on the south side of FM 2252 at the intersection of Arrowood Place in Garden Ridge, Texas.

Chair Diaz spoke regarding the Master Development Plan and stated the Commission recommends approval of the Master Development Plan for WMMT Ventures Phase 1 project.

1.1. Take action on recommendation.

Motion: A motion was made by Councilmember Valdez, seconded by Councilmember Arvidson, to approve the Planning and Zoning Commission's recommendation and approve the Master Development Plan for WMMT Ventures Phase 1 project located on a 14.0836 acre tract on the south side of FM 2252 at the intersection of Arrowood Place in Garden Ridge, Texas, under the provisions currently in effect in Ordinance No. 13-122018. The City Council voted four (4) for and none (0) opposed. The motion carried unanimously.

2. Receive monthly activity update as applicable.

Chair Diaz provided City Council with an update on topics discussed at the Commission's meeting.

b) Quarry Commission:

Mayor Erickson stated the Commission did not meet in December and there is nothing to report at this time.

c) Water Commission:

Mayor Erickson stated the Commission did not meet in December and there is nothing to report at this time.

d) Wildlife Management Advisory Commission:

Mayor Erickson stated the Commission did not meet in December and there is nothing to report at this time.

e) Parks Committee:

City Administrator Nancy Cain provided City Council with an update on the Parks Committee's projects.

f) *Volunteer Garden Ridge!*

City Administrator Nancy Cain stated *Volunteer Garden Ridge!* reported 415.50 hours for December.

10. Approvals and Authorizations

The following items are for discussion, consideration, and action.

a) Reschedule July City Council Regular Meeting.

Mayor Erickson spoke regarding rescheduling the July City Council Regular Meeting due to the events planned for the July 4th Celebration in conjunction with the 50th Anniversary Celebration.

Motion: A motion was made by Councilmember Bower, seconded by Councilmember Valdez, to observe July 5th as a City Holiday and reschedule the July City Council Regular Meeting to Wednesday, July 13, 2022. The City Council voted four (4) for and none (0) opposed. The motion carried unanimously.

b) Update on Preparations for Possible Disasters/Emergencies.

Mayor Erickson provided City Council with an update on preparations for possible disasters/emergencies.

11. Updates

a) City Council Projects.

1. City of Garden Ridge 50th Anniversary (Erickson and Bower).

Mayor Erickson and Councilmember Bower provided updates regarding the City of Garden Ridge 50th Anniversary.

2. Bulk Dumpsters/Brush along FM 3009 (Valdez).

Councilmember Valdez spoke regarding brush scattered along FM 3009 during bulk dumpster weekends.

3. Commissioner Responsibilities and Expectations (Valdez).

Councilmember Valdez thanked all volunteers who serve the City of Garden Ridge and spoke regarding commissioner responsibilities and expectations.

12. Discussion of Future Agenda Items: None at this time.

13. Citizen Comment Period: No one wished to speak.

14. Reports and Comments from Mayor and City Councilmembers

The Mayor and/or City Councilmembers may comment, make general announcements, and/or provide progress reports on events, activities and/or committees/board meetings concerning the following:

Alamo Area Metropolitan Planning Organization, Boy Scouts and/or Girl Scouts, City of Garden Ridge sponsored events and outreach efforts, Comal ISD (Garden Ridge Elementary/Danville Middle School/Davenport High School), Counties (Bexar/Comal/Guadalupe), Families of Garden Ridge, Garden Ridge Lions Club, Garden Ridge Citizen Police Academy Alumni Association/Citizen Patrol, Garden Ridge Women's Club, Greater Bexar County Council of Cities, Northeast Partnership.

Mayor Erickson spoke regarding Families of Garden Ridge Adopt-A-Highway Program, County/City Officials Luncheon, and Northeast Partnership. Councilmember McCaw spoke regarding Comal ISD Events. Councilmember Arvidson spoke regarding Eagle Scouts.

15. Executive Session

The City Council will recess its open meeting and reconvene in Executive Session:

a) Pursuant to Texas Government Code Section 551.071(1) and 551.071(2) – Consultation with Attorney and 551.072 – Deliberations About Real Property.

- 1. To deliberate the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the governmental body in negotiations with a third person and legal advice on same: wastewater utility easement acquisition and property acquisition for city building project and related matters.**

2. **A matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with Texas Government Code Chapter 551 regarding possible computer/data breach (Mayor's Access & PC) and related investigation.**

Mayor Erickson announced the Executive Session is cancelled due to the lack of additional updates at this time.

16. Business Items

The City Council will reconvene into Regular Session upon conclusion of the Executive Session and may recall any item posted for Executive Session for action, as necessary.

No action taken.

17. Adjournment

Motion: A motion was made by Councilmember McCaw, seconded by Councilmember Valdez, to adjourn. The City Council voted four (4) for and none (0) opposed. The motion carried unanimously. There being no further business, the Wednesday, January 5, 2022, City Council regular meeting was adjourned at 7:10 p.m. by Mayor Erickson.

ATTEST

Robb Erickson
Mayor

Marisa Spencer
City Secretary

CITY OF GARDEN RIDGE**MONTHLY ACCOUNT BALANCES & INTEREST RATES**

PERIOD ENDED AS OF 12/31/2021

CITY FUNDS	BALANCE	CURRENT INTEREST RATE
GF OPERATING ACCOUNT	\$ 132,773.19	0.00%
GF MONEY MARKET	2,295,744.89	0.55%
PEG CAPITAL FEES	46,458.46	0.50%
TEXPOOL INVESTMENTS	6,603.45	0.38%
SIB LOAN I&S	(10.00)	0.00%
2017 I&S	2,161.86	0.45%
2012 I&S	24,685.53	0.50%
2012 REFI	27,220.03	0.50%
2015 I&S	24,494.75	0.50%
TEXPOOL WATER IMPACT FEES	170,599.88	0.38%
TEXPOOL STREET IMPACT FEES	59,041.47	0.38%
AMERICAN RECOVERY ACCT	511,919.85	0.15%
SIB LOAN FUNDS (TXDOT)	620,046.05	0.15%
ASSET/FORFEITURE - STATE	99.21	0.08%
ASSET/FORFEITURE - FED	33,272.88	0.54%
TOTAL CITY FUNDS	\$ 3,955,111.50	

WATER FUNDS	BALANCE	CURRENT INTEREST RATE
OPERATING ACCOUNT	1,530,387.03	0.55%
WATER SURCHARGE	149,018.18	0.55%
TEXPOOL WATER INVEST	\$ 2,236.48	0.38%
TOTAL WATER FUNDS	\$ 1,681,641.69	

TOTAL ALL ACCOUNTS	\$ 5,636,753.19	
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CITY OF GARDEN RIDGE
CASH & INVESTMENTS STATEMENT
CURRENT AND YEAR TO DATE AS OF 12/31/2021

GENERAL FUND	BALANCE
GF Operational Checking	\$ 132,773.19
GF Money Market	2,295,744.89
TexPool Investments	6,603.45
Restricted Amounts	(305,733.99)
TOTAL AVAILABLE FUNDS	\$ 2,129,387.54

WATER FUND	BALANCE
Operational Checking	\$ 1,530,387.03
TexPool Water Invest	2,236.48
Water Surcharge	149,018.18
Restricted Amounts	(303,889.31)
TOTAL AVAILABLE FUNDS	\$ 1,377,752.38

CITY OF GARDEN RIDGE
 STATEMENT OF ACTIVITIES
 CURRENT AND YEAR TO DATE AS OF 12/31/2021

GENERAL FUND	Dec-21	YTD	FY 2021 BUDGET	% OF BUDGET	BUDGET BALANCE
REVENUES	\$ 1,006,340.84	\$ 1,378,875.57	\$ 3,134,286.00	44.0%	\$ 1,755,410.43
EXPENDITURES					
ADMINISTRATION	58,151.21	215,450.54	889,881.00	24.2%	674,430.46
COURT	8,368.91	25,098.19	96,600.00	26.0%	71,501.81
POLICE	85,389.15	325,551.00	1,383,375.00	23.5%	1,057,824.00
PUBLIC FACILITIES	46,126.38	125,283.37	601,535.00	20.8%	476,251.63
COMMUNITY CENTER	3,884.69	11,421.74	60,000.00	19.0%	48,578.26
LIBRARY	7,187.81	24,427.68	102,895.00	23.7%	78,467.32
FUND CHANGES/XFER	-	-	-	0.0%	-
TOTAL EXPENDITURES	209,108.15	727,232.52	3,134,286.00	23.2%	2,407,053.48
NET POSITION	\$ 797,232.69	\$ 651,643.05	\$ -		\$ (651,643.05)

WATER FUND	Dec-21	YTD	FY 2021 BUDGET	% OF BUDGET	BUDGET BALANCE
REVENUES	\$ 106,733.52	\$ 379,593.81	\$ 1,893,500.00	20.0%	\$ 1,513,906.19
EXPENDITURES	68,898.22	252,350.32	1,382,555.00	18.3%	1,130,204.68
REVENUE +/- EXPENDITURES	37,835.30	127,243.49	510,945.00		383,701.51

OTHER CASH OUTFLOWS	Dec-21	YTD	FY 2021 BUDGET	% OF BUDGET	BUDGET BALANCE
BOND PRINCIPLE PAYMENTS	-	-	505,385.00	0.0%	505,385.00
XEROX LEASE PRINCIPLE PMTS	452.38	1,357.14	5,560.00	24.4%	4,202.86
TOTAL OTHER CASH OUTFLOWS	\$ 452.38	\$ 1,357.14	\$ 510,945.00		\$ 509,587.86

CITY OF GARDEN RIDGE
STATEMENT OF ACTIVITIES - COMMUNITY CENTER
PERIOD ENDED AS OF 12/31/2021

REVENUES	YTD	Budget
RENTALS	\$ 12,645.00	21,000.00
DEPOSITS	2,950.00	13,000.00
CLEAN-UP FEES	1,300.00	1,800.00
DEPOSITS REFUNDED	(2,700.00)	(10,000.00)
DONATIONS	-	-
TOTAL REVENUES	14,195.00	25,800.00
EXPENDITURES		
PAYROLL/TAXES/RETIREMENT	602.98	2,480.00
MANAGER FEES	4,692.00	18,000.00
COMPUTER/INTERNET	416.10	1,680.00
TELEPHONE	150.00	600.00
UTILITIES	1,137.12	10,820.00
MAINTENANCE	-	8,000.00
SUPPLIES	329.70	1,200.00
CLEANING	1,260.00	5,720.00
EQUIPMENT	133.84	500.00
MARKETING	-	1,000.00
DONATION EXPENDITURES	-	-
FACILITY ENHANCEMENTS	-	-
TOTAL EXPENDITURES	8,721.74	50,000.00
NET POSITION	\$ 5,473.26	\$ (24,200.00)

Management's Discussion and Analysis of Results of Operations – December 2021

GENERAL FUND

Cash

Total available funds as of December 31, 2021, are \$2,163.1k.

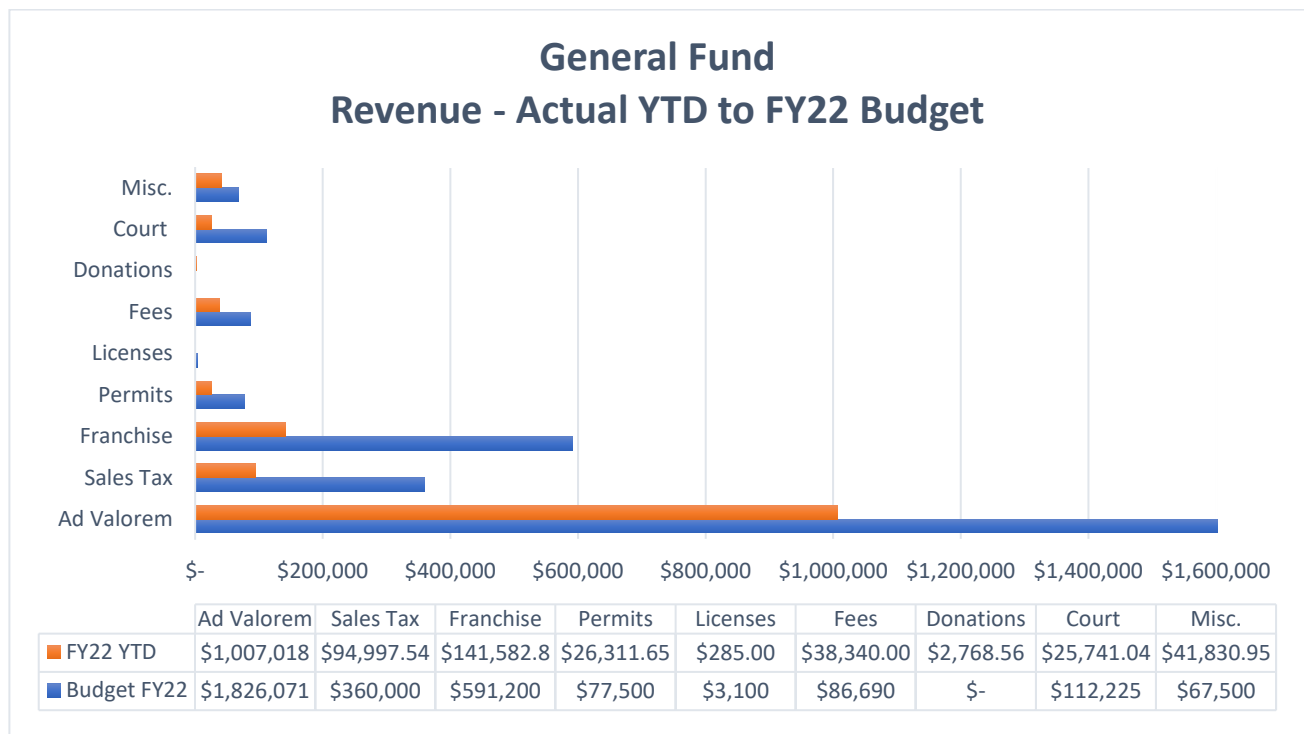
Revenue

Ad Valorem Tax received for December totals \$911.3k. YTD collections total \$1001.4k or 55.1% of the FY22 budget of \$1.818.1k

Sales Tax Revenue YTD totals \$95K or 26.4% of the \$360.0k budgeted for FY22.

Annual Building Permits revenue totals \$26.1k or 34.8% of the \$75k budgeted for FY22.

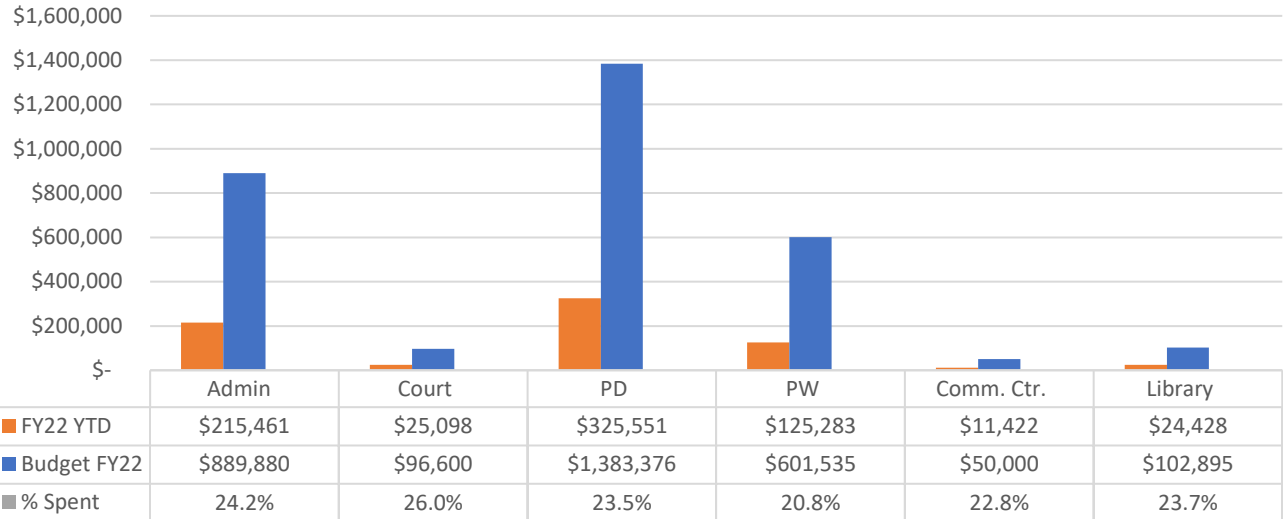
Trash Collections YTD total \$20.3k or 24.8% of the \$82k budgeted for FY22.



Expenditures

All departments are operating within the FY22 budget.

General Fund Expenditures - Actual YTD to FY22 Budget



WATER FUND

Meters

Current meters for December 2021 total 1677 vs 1668 for December 2020.

Cash

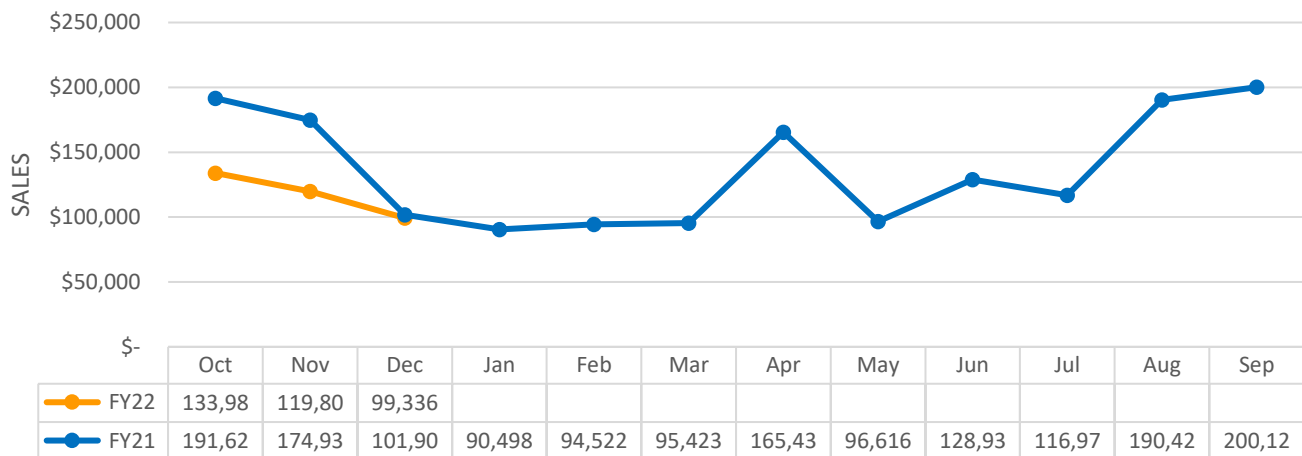
Total available funds as of December 31, 2021, are \$1,377.8k.

Revenue

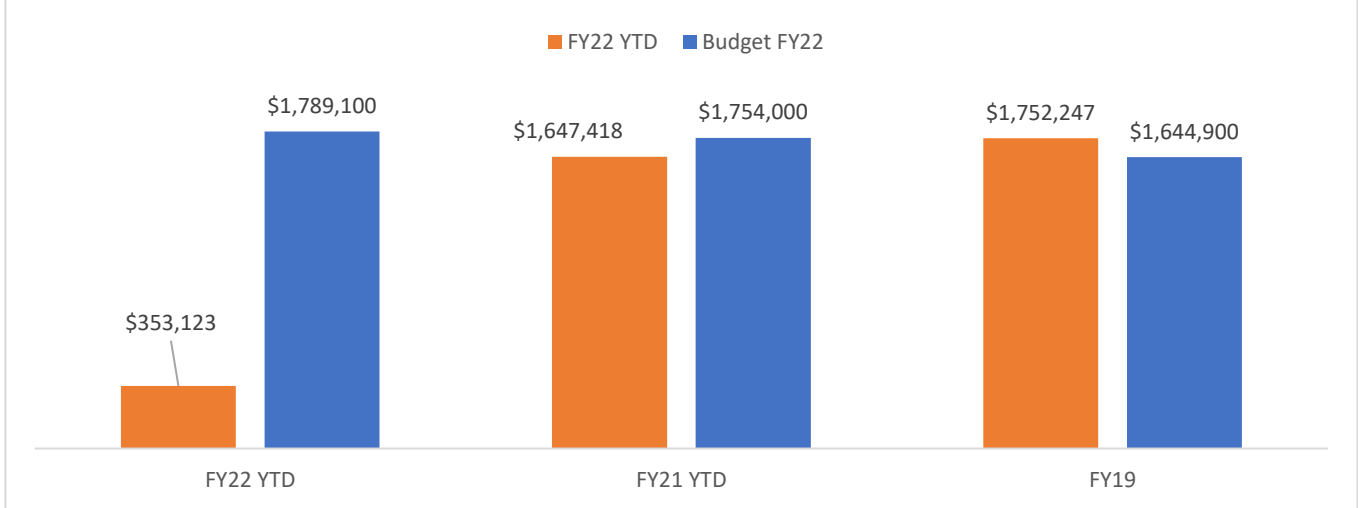
Revenue YTD totals \$379.6K or 20% of the \$1,893.5k budgeted for FY22. Total revenue for the same period last year was \$468.5k.

Water Sales for the month total \$99.4k. YTD water sales total \$353.1k or 19.7% of the \$1,789.1k budgeted for FY22.

WATER SALES - FY22 VS FY21 VARIANCE \$



Water Sales Actual vs Budget



Meter installation revenue YTD totals \$3.9k.

Expenditures

Expenditures for the month total \$68.9k. YTD expenditures for FY22 total \$252.3k.

The next bond payments are due in February 2022.

Water Expenditures- Actual YTD vs FY21 Budget

\$1,600,000
\$1,400,000
\$1,200,000
\$1,000,000
\$800,000
\$600,000
\$400,000
\$200,000
\$-

	Water
FY22 YTD	\$252,350
FY22 Budget	\$1,382,555
% Spent	18.3%

Interest & Sinking Fund

Revenue

Ad Valorem Tax collections YTD total \$356.6k of the \$719.0k budgeted for FY22.

Expenditures

Next bond payments are due in February 2022.

Capital Improvements Fund – (all accounts are restricted)

Cash Balance

Water Impact Fee Balance is \$170.6K.

Street Impact Balance is \$59k.

American Recovery Acct. Balance is \$511.8k

SIB Loan (TXDOT) Acct. Balance is \$620.0k

Revenue

No revenue to report for December.

Asset Seizure Fund

Cash Balance

The Restricted Fund Balance is \$33.4k.

Revenue

No revenue reported for December.

Expenditures

\$148k was spent for new radios during December.

Summary

The City of Garden Ridge is financially sound and operating within the Budget set forth by the City Council.



GARDEN RIDGE POLICE DEPARTMENT

9400 MUNICIPAL PARKWAY · GARDEN RIDGE, TX 78266
OFFICE: (210) 651-6441 · FAX: (210) 651-1639

MEMORANDUM

To: Mayor Erickson
Mayor Pro-Tem Swint
Councilman McCaw
Councilman Valdez
Councilman Arvidson
Councilwoman Bower

From: Chief Eberhardt

Date: 10 January 2022

Copies:

Reference: 2021 Racial Profile Report

Mr. Mayor and Council members,

Please find the attached documents related to our 2021 Racial Profile Report. In summary we conducted 1252 traffic contacts last year. These contacts include both warnings and citations. I have submitted the data to the Texas Commission on Law Enforcement (TCOLE) already to meet our requirements. The documents attached show a considerable amount of information regarding our contacts during enforcement. I have reviewed the data compiled in our report and compared it to what I have found on the Census page regarding the demographic makeup of our community. In a nut shell, our contact percentages are directly in line with the data I found in regards to ethnic percentages for our community. There is no indication of this department engaging in any form of Racial Profiling activities.

Please feel free to contact me directly if you would like further information or explanations of the attached documents.

Respectfully,

Ron Eberhardt
Chief of Police

...IN PURSUIT OF EXCELLENCE

Racial Profiling Report | Full

Agency Name: GARDEN RIDGE POLICE DEPT.
Reporting Date: 01/06/2022
TCOLE Agency Number: 091201

Chief Administrator: RONALD K. EBERHARDT

Agency Contact Information:
Phone: (210) 651-6441
Email: reberhardt@ci.garden-ridge.tx.us

Mailing Address:
9400 MUNICIPAL PARKWAY
GARDEN RIDGE, TX 78266

This Agency filed a full report

GARDEN RIDGE POLICE DEPT. has adopted a detailed written policy on racial profiling. Our policy:

- 1) clearly defines acts constituting racial profiling;
- 2) strictly prohibits peace officers employed by the GARDEN RIDGE POLICE DEPT. from engaging in racial profiling;
- 3) implements a process by which an individual may file a complaint with the GARDEN RIDGE POLICE DEPT. if the individual believes that a peace officer employed by the GARDEN RIDGE POLICE DEPT. has engaged in racial profiling with respect to the individual;
- 4) provides public education relating to the agency's complaint process;
- 5) requires appropriate corrective action to be taken against a peace officer employed by the GARDEN RIDGE POLICE DEPT. who, after an investigation, is shown to have engaged in racial profiling in violation of the GARDEN RIDGE POLICE DEPT. policy;
- 6) requires collection of information relating to motor vehicle stops in which a warning or citation is issued and to arrests made as a result of those stops, including information relating to:
 - a. the race or ethnicity of the individual detained;
 - b. whether a search was conducted and, if so, whether the individual detained consented to the search;
 - c. whether the peace officer knew the race or ethnicity of the individual detained before detaining that individual;
 - d. whether the peace officer used physical force that resulted in bodily injury during the stop;
 - e. the location of the stop;
 - f. the reason for the stop.
- 7) requires the chief administrator of the agency, regardless of whether the administrator is elected, employed, or appointed, to submit an annual report of the information collected under Subdivision (6) to:
 - a. the Commission on Law Enforcement; and
 - b. the governing body of each county or municipality served by the agency, if the agency is an agency of a county, municipality, or other political subdivision of the state.

The GARDEN RIDGE POLICE DEPT. has satisfied the statutory data audit requirements as prescribed in Article

2.133(c), Code of Criminal Procedure during the reporting period.

Executed by: Ron Eberhardt
Chief of Police

Date: 01/06/2022

Total stops: 1252

Street address or approximate location of the stop

City street	193
US highway	1
County road	1
State highway	1043
Private property or other	14

Was race or ethnicity known prior to stop?

Yes	29
No	1223

Race / Ethnicity

Alaska Native / American Indian	5
Asian / Pacific Islander	18
Black	135
White	810
Hispanic / Latino	284

Gender

Female	434
Alaska Native / American Indian	0
Asian / Pacific Islander	9
Black	43
White	289
Hispanic / Latino	93
Male	818
Alaska Native / American Indian	5
Asian / Pacific Islander	9
Black	92
White	521
Hispanic / Latino	191

Reason for stop?

Violation of law	73
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	2
White	51

Hispanic / Latino	20
Preexisting knowledge	2
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	1
White	1
Hispanic / Latino	0
Moving traffic violation	765
Alaska Native / American Indian	3
Asian / Pacific Islander	12
Black	87
White	486
Hispanic / Latino	177
Vehicle traffic violation	412
Alaska Native / American Indian	2
Asian / Pacific Islander	6
Black	45
White	272
Hispanic / Latino	87
Was a search conducted?	
Yes	31
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	4
White	18
Hispanic / Latino	9
No	1221
Alaska Native / American Indian	5
Asian / Pacific Islander	18
Black	131
White	792
Hispanic / Latino	275
Reason for Search?	
Consent	6
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	1
White	3

Hispanic / Latino	2				
Contraband	0				
Alaska Native / American Indian	0				
Asian / Pacific Islander	0				
Black	0				
White	0				
Hispanic / Latino	0				
Probable	12				
Alaska Native / American Indian	0				
Asian / Pacific Islander	0				
Black	2				
White	7				
Hispanic / Latino	3				
Inventory	8				
Alaska Native / American Indian	0				
Asian / Pacific Islander	0				
Black	0				
White	5				
Hispanic / Latino	3				
Incident to arrest	5				
Alaska Native / American Indian	0				
Asian / Pacific Islander	0				
Black	1				
White	3				
Hispanic / Latino	1				
Was Contraband discovered?					
Yes	17				
		Did the finding result in arrest?			
		(total should equal previous column)			
Alaska Native / American Indian	0	Yes	0	No	0
Asian / Pacific Islander	0	Yes	0	No	0
Black	2	Yes	0	No	2
White	10	Yes	2	No	8
Hispanic / Latino	5	Yes	1	No	4
No	14				
Alaska Native / American Indian	0				
Asian / Pacific Islander	0				
Black	2				
White	8				
Hispanic / Latino	4				

Description of contraband	
Drugs	14
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	2
White	9
Hispanic / Latino	3
Weapons	0
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
Currency	0
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
Alcohol	2
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	1
Hispanic / Latino	1
Stolen property	0
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
Other	3
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	1
White	1
Hispanic / Latino	1
Result of the stop	
Verbal warning	0

Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
Written warning	603
Alaska Native / American Indian	2
Asian / Pacific Islander	12
Black	64
White	426
Hispanic / Latino	99
Citation	642
Alaska Native / American Indian	3
Asian / Pacific Islander	6
Black	70
White	380
Hispanic / Latino	183
Written warning and arrest	1
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	1
Citation and arrest	6
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	1
White	4
Hispanic / Latino	1
Arrest	0
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
Arrest based on	
Violation of Penal Code	6
Alaska Native / American Indian	0
Asian / Pacific Islander	0

Black	1
White	3
Hispanic / Latino	2
Violation of Traffic Law	0
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
Violation of City Ordinance	0
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
Outstanding Warrant	1
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	1
Hispanic / Latino	0

Was physical force resulting in bodily injury used during stop?

Yes	0
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
Resulting in Bodily Injury To:	
Suspect	0
Officer	0
Both	0
No	1252
Alaska Native / American Indian	5
Asian / Pacific Islander	18
Black	135
White	810
Hispanic / Latino	284

Number of complaints of racial profiling

Total	0
Resulted in disciplinary action	0
Did not result in disciplinary action	0

Comparative Analysis

Use TCOLE's auto generated analysis	☒
Use Department's submitted analysis	☐

Optional Narrative

N/A

Submitted electronically to the



The Texas Commission on Law Enforcement

Racial Profiling Analysis Report

GARDEN RIDGE POLICE DEPT.

01. Total Traffic Stops:	1252	
02. Location of Stop:		
a. City Street	193	15.42%
b. US Highway	1	0.08%
c. County Road	1	0.08%
d. State Highway	1043	83.31%
e. Private Property or Other	14	1.12%
03. Was Race known prior to Stop:		
a. NO	1223	97.68%
b. YES	29	2.32%
04. Race or Ethnicity:		
a. Alaska/ Native American/ Indian	5	0.40%
b. Asian/ Pacific Islander	18	1.44%
c. Black	135	10.78%
d. White	810	64.70%
e. Hispanic/ Latino	284	22.68%
05. Gender:		
a. Female	434	34.66%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	9	0.72%
iii. Black	43	3.43%
iv. White	289	23.08%
v. Hispanic/ Latino	93	7.43%
b. Male	818	65.34%
i. Alaska/ Native American/ Indian	5	0.40%
ii. Asian/ Pacific Islander	9	0.72%
iii. Black	92	7.35%
iv. White	521	41.61%
v. Hispanic/ Latino	191	15.26%
06. Reason for Stop:		
a. Violation of Law	73	5.83%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%

Racial Profiling Analysis Report

iii. Black	2	2.74%
iv. White	51	69.86%
v. Hispanic/ Latino	20	27.40%
b. Pre-Existing Knowledge	2	0.16%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	1	50.00%
iv. White	1	50.00%
v. Hispanic/ Latino	0	0.00%

c. Moving Traffic Violation	765	61.10%
i. Alaska/ Native American/ Indian	3	0.39%
ii. Asian/ Pacific Islander	12	1.57%
iii. Black	87	11.37%
iv. White	486	63.53%
v. Hispanic/ Latino	177	23.14%

d. Vehicle Traffic Violation	412	32.91%
i. Alaska/ Native American/ Indian	2	0.49%
ii. Asian/ Pacific Islander	6	1.46%
iii. Black	45	10.92%
iv. White	272	66.02%
v. Hispanic/ Latino	87	21.12%

07. Was a Search Conducted:

a. NO	1221	97.52%
i. Alaska/ Native American/ Indian	5	0.41%
ii. Asian/ Pacific Islander	18	1.47%
iii. Black	131	10.73%
iv. White	792	64.86%
v. Hispanic/ Latino	275	22.52%
b. YES	31	2.48%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	4	12.90%
iv. White	18	58.06%
v. Hispanic/ Latino	9	29.03%

08. Reason for Search:

a. Consent	6	0.48%
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Racial Profiling Analysis Report

i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	1	16.67%
iv. White	3	50.00%
v. Hispanic/ Latino	2	33.33%
b. Contraband in Plain View	0	0.00%
i. Alaska/ Native American/ Indian	0	
ii. Asian/ Pacific Islander	0	
iii. Black	0	
iv. White	0	
v. Hispanic/ Latino	0	
c. Probable Cause	12	0.96%
ii. Alaska/ Native American/ Indian	0	0.00%
i. Asian/ Pacific Islander	0	0.00%
iii. Black	2	16.67%
iv. White	7	58.33%
v. Hispanic/ Latino	3	25.00%
d. Inventory	8	0.64%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	0	0.00%
iv. White	5	62.50%
v. Hispanic/ Latino	3	37.50%
e. Incident to Arrest	5	0.40%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	1	20.00%
iv. White	3	60.00%
v. Hispanic/ Latino	1	20.00%
09. Was Contraband Discovered:		
YES	17	1.36%
i. Alaska/ Native American/ Indian	0	0.00%
Finding resulted in arrest - YES	0	
Finding resulted in arrest - NO	0	
ii. Asian/ Pacific Islander	0	0.00%
Finding resulted in arrest - YES	0	
Finding resulted in arrest - NO	0	
iii. Black	2	11.76%

Racial Profiling Analysis Report

Finding resulted in arrest - YES	0	
Finding resulted in arrest - NO	2	
iv. White	10	58.82%
Finding resulted in arrest - YES	2	
Finding resulted in arrest - NO	8	
v. Hispanic/ Latino	5	29.41%
Finding resulted in arrest - YES	1	
Finding resulted in arrest - NO	4	
b. NO	14	1.12%
i. Alaska/ Native American/ Indian	0	0.00%
i. Asian/ Pacific Islander	0	0.00%
iii. Black	2	14.29%
iv. White	8	57.14%
v. Hispanic/ Latino	4	28.57%
10. Description of Contraband:		
a. Drugs	14	1.12%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	2	14.29%
iv. White	9	64.29%
v. Hispanic/ Latino	3	21.43%
b. Currency	0	0.00%
i. Alaska/ Native American/ Indian	0	
ii. Asian/ Pacific Islander	0	
iii. Black	0	
iv. White	0	
v. Hispanic/ Latino	0	
c. Weapons	0	0.00%
i. Alaska/ Native American/ Indian	0	
ii. Asian/ Pacific Islander	0	
iii. Black	0	
iv. White	0	
v. Hispanic/ Latino	0	
d. Alcohol	2	0.16%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	0	0.00%
iv. White	1	50.00%

Racial Profiling Analysis Report

v. Hispanic/ Latino	1	50.00%
e. Stolen Property	0	0.00%
i. Alaska/ Native American/ Indian	0	
ii. Asian/ Pacific Islander	0	
iii. Black	0	
iv. White	0	
v. Hispanic/ Latino	0	
f. Other	3	0.24%
i. Alaska/ Native American/ Indian	0	0.00%
i. Asian/ Pacific Islander	0	0.00%
iii. Black	1	33.33%
iv. White	1	33.33%
v. Hispanic/ Latino	1	33.33%
11. Result of Stop:		
a. Verbal Warning	0	0.00%
i. Alaska/ Native American/ Indian	0	
ii. Asian/ Pacific Islander	0	
iii. Black	0	
iv. White	0	
v. Hispanic/ Latino	0	
b. Written Warning	603	48.16%
i. Alaska/ Native American/ Indian	2	0.33%
ii. Asian/ Pacific Islander	12	1.99%
iii. Black	64	10.61%
iv. White	426	70.65%
v. Hispanic/ Latino	99	16.42%
c. Citation	642	51.28%
i. Alaska/ Native American/ Indian	3	0.47%
ii. Asian/ Pacific Islander	6	0.93%
iii. Black	70	10.90%
iv. White	380	59.19%
v. Hispanic/ Latino	183	28.50%
d. Written Warning and Arrest	1	0.08%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	0	0.00%
iv. White	0	0.00%
v. Hispanic/ Latino	1	100.00%

Racial Profiling Analysis Report

e. Citation and Arrest	6	0.48%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	1	16.67%
iv. White	4	66.67%
v. Hispanic/ Latino	1	16.67%
f. Arrest	0	0.00%
i. Alaska/ Native American/ Indian	0	
ii. Asian/ Pacific Islander	0	
iii. Black	0	
iv. White	0	
v. Hispanic/ Latino	0	
12. Arrest Based On:		
a. Violation of Penal Code	6	0.48%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	1	16.67%
iv. White	3	50.00%
v. Hispanic/ Latino	2	33.33%
b. Violation of Traffic Law	0	0.00%
i. Alaska/ Native American/ Indian	0	
ii. Asian/ Pacific Islander	0	
iii. Black	0	
iv. White	0	
v. Hispanic/ Latino	0	
c. Violation of City Ordinance	0	0.00%
i. Alaska/ Native American/ Indian	0	
ii. Asian/ Pacific Islander	0	
iii. Black	0	
iv. White	0	
v. Hispanic/ Latino	0	
d. Outstanding Warrant	1	0.08%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	0	0.00%
iv. White	1	100.00%
v. Hispanic/ Latino	0	0.00%

Racial Profiling Analysis Report

13. Was Physical Force Used:

a. NO	1252	100.00%
i. Alaska/ Native American/ Indian	5	0.40%
ii. Asian/ Pacific Islander	18	1.44%
iii. Black	135	10.78%
iv. White	810	64.70%
v. Hispanic/ Latino	284	22.68%
b. YES	0	0.00%
i. Alaska/ Native American/ Indian	0	
ii. Asian/ Pacific Islander	0	
iii. Black	0	
iv. White	0	
v. Hispanic/ Latino	0	
b 1. YES: Physical Force Resulting in Bodily Injury to Suspect	0	
b 2. YES: Physical Force Resulting in Bodily Injury to Officer	0	
b 3. YES: Physical Force Resulting in Bodily Injury to Both	0	

14. Total Number of Racial Profiling Complaints Received:

0

REPORT DATE COMPILED 01/06/2022

REQUEST FOR AUTHORITY TO DESTROY AND CERTIFICATION OF DESTRUCTION

DATE:

1/21/2022

REQUESTED BY:

Police Department

DEPARTMENT NAME

SIGNATURE OF DEPARTMENT HEAD

HEREBY REQUEST DESTRUCTION OF THE RECORDS CORRECTLY LISTED BELOW. THE RECORDS WERE REVIEWED FOR HISTORICAL SIGNIFICANCE AND ANY FOUND HAVE BEEN TURNED OVER THE TO THERECORDS MANAGEMENT OFFICE.

X

THE RECORDS HAVE EXCEEDED THE REQUIRED RETENTION PERIOD STIPULATED BY THE DEPARTMENT'S RECORDS RETENTION SCHEDULE AND DO NOT NEED ADDITIONAL RETENTION.

X

THE RECORDS HAVE BEEN PRESERVED IN ACCORDANCE WITH LOCAL GOVERNMENT CODE, CHAPTER 204, AND THE RULES ADOPTED UNDER IT.

TRACKING #	RECORD SERIES #	RETENTION PERIOD	DESCRIPTION	DESTRUCTION DATE
n/a	3.1.001	2 yrs from submission	Applications for Employment- Not hired	1/1/2022
n/a	GR1050-31	1 year	Work Schedules	1/1/2018
n/a	GR1050-31	1 year	Work Schedules	1/1/2019
n/a	GR1050-31	1 year	Work Schedules	1/1/2020
n/a	GR1050-31	1 year	Work Schedules	1/1/2021
n/a	GR1050-31	1 year	Work Schedules	1/1/2022
n/a	PS4125-01	2yrs (we maintain digital copy)	Paper copy of Activity Reports for 2021	1/1/2022

APPROVAL OF THE RECORDS MANAGEMENT COMMITTEE, FOR THE DESTRUCTION OF THESE RECORDS HAS BEEN RECEIVED THIS DATE 01/21/2022 AND EVIDENCED BY THEIR SIGNATURES BELOW:

Nancy Cain
CITY ADMINISTRATOR

Ros Ellis #100
CHIEF OF POLICE

Martin Sperry
CITY SECRETARY

MAYOR

DATE APPROVED BY CITY COUNCIL

REQUEST FOR AUTHORITY TO DESTROY AND CERTIFICATION OF DESTRUCTION

DATE: 1/20/2022

REQUESTED BY: Administration
DEPARTMENT NAME

Nancy Cair
SIGNATURE OF DEPARTMENT HEAD

HEREBY REQUEST DESTRUCTION OF THE RECORDS CORRECTLY LISTED BELOW. THE RECORDS WERE REVIEWED FOR HISTORICAL SIGNIFICANCE AND ANY FOUND HAVE BEEN TURNED OVER THE TO THERECORDS MANAGEMENT OFFICE.

☒ THE RECORDS HAVE EXCEEDED THE REQUIRED RETENTION PERIOD STIPULATED BY THE DEPARTMENT'S RECORDS RETENTION SCHEDULE AND DO NOT NEED ADDITIONAL RETENTION.

☒ THE RECORDS HAVE BEEN PRESERVED IN ACCORDANCE WITH LOCAL GOVERNMENT CODE, CHAPTER 204, AND THE RULES ADOPTED UNDER IT.

TRACKING #	RECORD SERIES #	RETENTION PERIOD	DESCRIPTION	DESTRUCTION DATE
Misc.	GR1000-34 a/b	2 years	2019 Open Records Request	2/10/2022
Misc.	GR1050-23	US + 5 years or 5 years after leaving.	2016 Oath of Office/Statement of Officer	2/10/2022
Misc.	GR1000-36	Expiration, Cancellation, Denial + 2 years.	2018 Animal Trap Rentals	2/10/2022

APPROVAL OF THE RECORDS MANAGEMENT COMMITTEE, FOR THE DESTRUCTION OF THESE RECORDS HAS BEEN RECEIVED THIS DATE 1/20/22 AND EVIDENCED BY THEIR SIGNATURES BELOW:

Nancy Cair
CITY ADMINISTRATOR

Ron Eldred
CHIEF OF POLICE

Marion Sperry
CITY SECRETARY

MAYOR

DATE APPROVED BY CITY COUNCIL



Armstrong, Vaughan & Associates, P.C.

Certified Public Accountants

City of Garden Ridge Annual Financial Report

Year Ended September 30, 2021

What is in the Annual Financial Report

- Introduction
- Independent Auditor's Report
- Management Discussion & Analysis
- Government-Wide Financial Statements
- Fund Financial Statements
- Notes to the Financial Statements
- Required Supplementary Information
- Supplemental Comparative Financial Statements
- Statistical Section

Independent Auditor's Report

- Audit Standards to follow
 - Generally Accepted Auditing Standards
 - Government Auditing Standards
- Purpose
 - To form an independent opinion on whether the financial statements are presented in accordance with Generally Accepted Accounting Principles (GAAP).
- Independent opinion on the financial statements
 - Audit in “unmodified”
 - This is the best opinion that can be given for an independent audit. It means we have no modifying statements in our opinion letter.

Management Discussion & Analysis

- Financial Highlights
- Overview of the Financial Statements
- Government-wide Financial Analysis
- Financial Analysis of the City's Funds
- Budgetary Highlights
- Capital Assets and Debt
- Requests for Information

Financial Highlights

- Government-Wide Financial Statement
 - Governmental Activities
 - Assets of the City exceeded its liabilities by \$8.1 million at September 30, 2021.
 - Net position increased by \$607 thousand primarily due to the effects of increased Sales Tax Revenue (\$179 thousand) and a reduction in Pension Related Expenses.
 - Business Type Activities
 - Assets of the Water Fund exceeded its liabilities by \$7.6 million at September 30, 2021.
 - Unrestricted Net Position decreased by \$50 thousand at September 30, 2021 as a result of the reduces water revenues.



Financial Highlights (Continued)

NET POSITION

Net Investment in Capital Assets	4,373,673	5,766,866	10,140,539
Restricted for:			
Child Safety	37,034	-	37,034
Court Security/Technology	2,401	-	2,401
Debt Service	40,832	-	40,832
Donations	6,891	-	6,891
Public, Educational, & Governmental (PEG) Capital Fees	46,934	-	46,934
Police Asset Forfeiture	181,276	-	181,276
Unrestricted	3,482,270	1,830,315	5,312,585
TOTAL NET POSITION	<u>\$ 8,171,311</u>	<u>\$ 7,597,181</u>	<u>\$ 15,768,492</u>

Financial Highlights (Continued)

- Fund Financial Statements
 - The General Fund's fund balance at the end of the 2021 fiscal year was \$3.8 million and the combined fund balance for all funds was \$4.2 million.
 - Unassigned Fund Balance for the General Fund was \$3.6 million or over 1 year of operating expenditures.
 - Fund balance for the general fund increased \$610 thousand. The increase is the result of lower than expected expenses; \$180 thousand of the general administration and \$47 thousand in public protection and an increase in Sales Tax of \$179 thousand and lower expenditures in public facilities.
 - The combined fund balance increased by \$558 thousand due to the changes in the General Fund Balance.

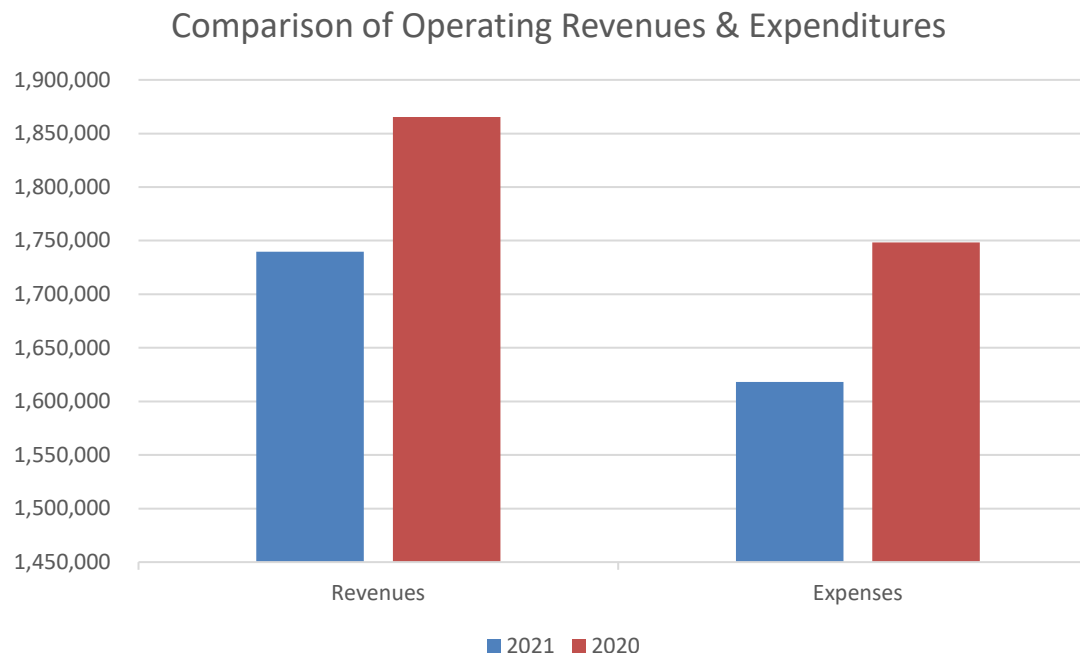


Financial Highlights (Continued)

	Major Funds			Nonmajor	Total
	General	Debt Service	Capital Projects Fund	Asset Seizure	Governmental Funds
<i>Fund Balances:</i>					
Non-Spendable:					
Prepaid Items	33,791	-	-	-	33,791
Restricted for:					
Child Safety	37,034	-	-	-	37,034
Court Security & Technology	2,401	-	-	-	2,401
Debt Service	-	41,305	-	-	41,305
Donations	6,891	-	-	-	6,891
PEG Capital Fees	46,934	-	-	-	46,934
Police Asset Forfeiture	-	-	-	181,276	181,276
Assigned for:					
Capital Projects	-	-	229,669	-	229,669
Unassigned:	3,626,281	-	-	-	3,626,281
<i>Total Fund Balances</i>	<u>3,753,332</u>	<u>41,305</u>	<u>229,669</u>	<u>181,276</u>	<u>4,205,582</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & FUND BALANCES	<u><u>\$ 4,069,857</u></u>	<u><u>\$ 57,014</u></u>	<u><u>\$ 741,347</u></u>	<u><u>\$ 194,225</u></u>	<u><u>\$ 5,062,443</u></u>

Financial Highlights (Continued)

- Business-Type Activities net position decreased by \$50 thousand.





TMRS

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at December 31, 2019	<u>\$ 3,443,974</u>	<u>\$ 3,118,928</u>	<u>\$ 325,046</u>
Changes for the year:			
Service Cost	179,667	-	179,667
Interest	234,777	-	234,777
Change of Benefit Terms	-	-	-
Difference Between Expected and Actual Experience	(24,074)	-	(24,074)
Changes of Assumptions	-	-	-
Contributions - Employer	-	120,705	(120,705)
Contributions - Employee	-	81,667	(81,667)
Net Investment Income	-	237,218	(237,218)
Benefit Payments, Including Refunds of Employee Contributions	(111,264)	(111,264)	-
Administrative Expense	-	(1,532)	1,532
Other Changes	-	(59)	59
Net Changes	<u>279,106</u>	<u>326,735</u>	<u>(47,629)</u>
Balance at December 31, 2020	<u><u>\$ 3,723,080</u></u>	<u><u>\$ 3,445,663</u></u>	<u><u>\$ 277,417</u></u>



TMRS OPEB

	Total OPEB Liability
Balance at December 31, 2019	<u>\$ 98,340</u>
Changes for the year:	
Service Cost	11,433
Interest	2,853
Change of Benefit Terms	-
Difference Between Expected and Actual Experience	(7,182)
Changes of Assumptions or Other Inputs	16,144
Benefit Payments	<u>(653)</u>
Net Changes	<u>22,595</u>
Balance at December 31, 2020	<u><u>\$ 120,935</u></u>

Letters on Conduct of Audit

- Accounting Policies – GASB 88
- Accounting Estimates
- Difficulties
- Misstatements
- Disagreements
- Management Representations
- Consultations with other Independent Accountants
- Compliance with the Public Funds Investment Act



Armstrong, Vaughan *e3* Associates, P.C.

Certified Public Accountants

QUESTIONS?

CONTACT INFORMATION

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(210) 658-6229

CITY OF GARDEN RIDGE, TEXAS

ANNUAL FINANCIAL REPORT

**FISCAL YEAR ENDED
SEPTEMBER 30, 2021**





CITY OF GARDEN RIDGE, TEXAS
ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 2021

CITY OFFICIALS

MAYOR	ROBB ERICKSON
MAYOR PRO-TEM	LISA SWINT
CITY COUNCIL	JOHN R. MCCA W JESSE VALDEZ TODD ARVIDSON KAY BOWER
CITY ADMINISTRATOR/TREASURER	NANCY CAIN
CITY SECRETARY	MARISA SPENCER
FINANCE DIRECTOR	KAREN FORD
ATTORNEY	DENTON, NAVARRO, ROCHA, BERNAL, & ZECH P.C.

CITY OF GARDEN RIDGE, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2021

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CITY OF GARDEN RIDGE, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2021

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Armstrong, Vaughan & Associates, P. C.

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and City Council
City of Garden Ridge, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Garden Ridge, Texas, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The City of Garden Ridge, Texas', management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Garden Ridge, Texas, as of September 30, 2021, and the respective changes in financial position and where applicable, cash flows, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Information, Schedule of Changes – Net Pension Liability and Related Ratios, the Schedule of Employer Contributions and the Schedule of Changes – Other Post Employment Benefits (OPEB) as listed in the Table of Contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Garden Ridge, Texas', basic financial statements. The comparative financial statements and the statistical section are presented for purposes of additional analysis and are not a required part of the financial statements.

The comparative statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the comparative statements are fairly stated, in all material respects, in relation to the financial statements as a whole.

The statistical section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Armstrong, Vaughan & Associates, P.C.

Armstrong, Vaughan & Associates, P.C.

December 17, 2021



MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of City of Garden Ridge's annual financial report presents our discussion and analysis of the City's financial performance during the fiscal year ended September 30, 2021. Please read it in conjunction with the City's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

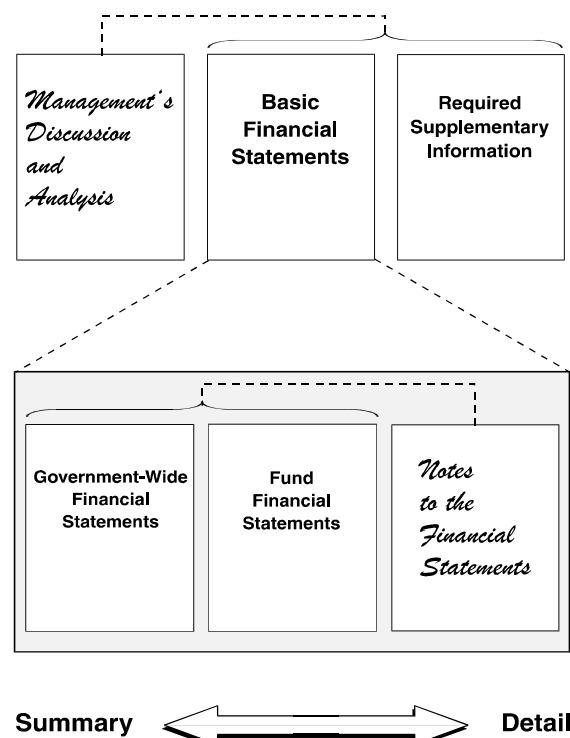
- The City's total combined net position was \$15.8 million at September 30, 2021.
- During the year, the City's governmental operating expenses (including transfers to the business-type activities) were \$607 thousand less than the \$4.1 million generated in program and general revenues for the governmental activities.
- The total cost of the City's programs (governmental activities) increased to \$3.4 million and no new programs were added this year.
- The general fund reported a fund balance this year of \$3.8 million of which \$3.6 million was unassigned.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—*management's discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two kinds of statements that present different views of the City:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the City's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the City's operations in more detail than the government-wide statements.
- *The governmental funds* statements tell how *general government* services were financed in the *short-term* as well as what remains for future spending.
- *Proprietary fund* statements offer *short- and long-term* financial information about the activities the government operates *like businesses*, such as water services.

Figure A-1, Required Components of the City's Annual Financial Report



The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

Figure A-2 summarizes the major features of the City’s financial statements, including the portion of the City government they cover and the types of information they contain. The remainder of this overview section of management’s discussion and analysis explains the structure and contents of each of the statements.

Figure A-2. Major Features of the City's Government-wide and Fund Financial Statements			
	Fund Statements		
<i>Type of Statements</i>	Government-wide	Governmental Funds	Proprietary Funds
<i>Scope</i>	Entire City's government (except fiduciary funds) and the City's component units	The activities of the City that are not proprietary or fiduciary	Activities the City operates similar to private businesses: water
<i>Required financial statements</i>	• Statement of Net Position	• Balance Sheet	• Statement of Net Position
	• Statement of Activities	• Statement of Revenues, Expenditures & Changes in Fund Balances	• Statement of Revenues, Expenses & Changes in Net Position • Statement of Cash Flows
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter.	All revenues and expenses during year, regardless of when cash is received or paid

Government-Wide Statements

The government-wide statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government’s assets and liabilities. All of the current year’s revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the City’s net position and how they have changed. Net Position—the difference between the City’s assets plus deferred outflows and liabilities plus deferred inflows—is one way to measure the City’s financial health or *position*.

- Over time, increases or decreases in the City’s net position is an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the City, one needs to consider additional nonfinancial factors such as changes in the City’s tax base.

The government-wide financial statements of the City include the *Governmental Activities*. Most of the City’s basic services are included here, such as public safety, public works and general administration. Property taxes, franchise fees and charges for services finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the City's most significant *funds*—not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The City Council establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The City has the following kinds of funds:

- *Governmental funds*—Most of the City's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.
- *Proprietary funds*—Services for which the City charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information. The proprietary fund consists of the City water works fund.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Net Position

The City's combined net position was \$15.8 million at September 30, 2021. (See Table A-1).

Table A-1
City of Garden Ridge Net Position
(In thousands dollars)

	Governmental Activities		Business-Type Activities		Total		Total Percentage Change 2021-2020
	2021	2020	2021	2020	2021	2020	
Assets							
Current Assets	\$ 4,119.5	\$ 3,957.1	\$ 1,746.9	\$ 2,464.0	\$ 5,866.3	\$ 6,421.1	-8.6%
Restricted and Other	942.9	114.9	(942.9)	(114.9)	-	-	0.0%
Capital Assets (net)	10,412.9	10,951.8	13,499.3	12,646.4	23,912.2	23,598.2	1.3%
Total Assets	<u>15,475.3</u>	<u>15,023.8</u>	<u>14,303.3</u>	<u>14,995.5</u>	<u>29,778.6</u>	<u>30,019.3</u>	-0.8%
Total Deferred Outflows of Resources	<u>141.0</u>	<u>138.5</u>	<u>76.5</u>	<u>79.0</u>	<u>217.6</u>	<u>217.5</u>	0.0%
Liabilities							
Current Liabilities	1,526.1	1,087.6	809.0	939.9	2,335.2	2,027.5	15.2%
Long-term Liabilities	5,817.8	6,417.8	5,950.0	6,465.9	11,767.8	12,883.7	-8.7%
Total Liabilities	<u>7,344.0</u>	<u>7,505.4</u>	<u>6,759.1</u>	<u>7,405.8</u>	<u>14,103.1</u>	<u>14,911.2</u>	-5.4%
Deferred Inflows of Resources	<u>101.0</u>	<u>92.1</u>	<u>23.7</u>	<u>21.6</u>	<u>124.6</u>	<u>113.7</u>	9.6%
Net Position							
Invested in Capital Assets	4,373.7	4,342.7	5,766.9	5,825.8	10,140.4	10,168.5	-0.3%
Restricted	315.4	358.6	-	-	315.4	358.6	-12.1%
Unrestricted	3,482.3	2,863.3	1,830.3	1,821.4	5,312.6	4,684.7	13.4%
Total Net Position	<u>\$ 8,171.3</u>	<u>\$ 7,564.6</u>	<u>\$ 7,597.1</u>	<u>\$ 7,647.2</u>	<u>\$ 15,768.4</u>	<u>\$ 15,211.8</u>	3.7%

Changes in Net Position

The City's total governmental revenues were \$4.1 million, of which 85.8% of the City's revenue came from taxes compared to 78.0% in the prior year. A total of 10.7% of the revenues are from those who directly received the service. The total cost of all governmental programs and services was \$3.4 million and charges for these services were \$434.4 thousand. Table A-2 reports the summarized changes in net position.

Table A-2
Changes in City of Garden Ridge's Net Position
(In thousands dollars)

	Governmental Activities		Business-Type Activities		Total		Total Percentage Change
	2021	2020	2021	2020	2021	2020	2021-2020
Program Revenues:							
Charges for Services	\$ 434.4	\$ 524.8	\$ 1,734.4	\$ 1,863.6	\$ 2,168.9	\$ 2,388.4	-9.2%
Operating/Capital Grants	36.1	277.8	-	-	36.1	277.8	-87.0%
General Revenues:							
Property Taxes	2,456.7	2,417.5	-	-	2,456.7	2,417.5	1.6%
Tax Franchise	491.1	497.2	-	-	491.1	497.2	-1.2%
Sales Taxes	534.2	355.6	-	-	534.2	355.6	50.2%
Investment Earnings	19.9	35.8	9.0	21.0	28.9	56.8	-49.1%
Other	83.5	82.8	5.1	1.8	88.5	84.6	4.7%
Total Revenues	<u>4,055.8</u>	<u>4,191.5</u>	<u>1,748.5</u>	<u>1,886.4</u>	<u>5,804.4</u>	<u>6,077.9</u>	-4.5%
General Government	771.8	786.1	-	-	771.8	786.1	-1.8%
Police Protection	1,319.4	1,250.1	-	-	1,319.4	1,250.1	5.5%
Municipal Court	88.8	91.2	-	-	88.8	91.2	-2.7%
Public Facilities	1,090.4	1,023.3	-	-	1,090.4	1,023.3	6.6%
Debt Service	178.6	191.9	-	-	178.6	191.9	-6.9%
Water	-	-	1,798.6	1,942.4	1,798.6	1,942.4	-7.4%
Total Expenses	<u>3,449.0</u>	<u>3,342.6</u>	<u>1,798.6</u>	<u>1,942.4</u>	<u>5,247.6</u>	<u>5,285.0</u>	-0.7%
Transfers	-	(5.2)	-	5.2	-	-	0.0%
Increase (Decrease) in Net Position	<u>\$ 606.7</u>	<u>\$ 843.5</u>	<u>\$ (50.0)</u>	<u>\$ (50.8)</u>	<u>\$ 556.7</u>	<u>\$ 792.9</u>	-29.8%

Governmental Activities

Property tax rates remained the same at \$0.321106 per \$100 of assessed value. An increase in the valuation of taxable property lead to a 1.6% increase in tax revenues to \$2.5 million.

Table A-3 presents the cost of each of the City's largest functions, as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by state revenues as well as local tax dollars.

- The net cost of all *governmental* activities this year was \$3.0 million.
- The amount that taxpayers paid for these activities through taxes was \$3.5 million.
- \$434.4 thousand of the cost was paid by those who directly benefited from the programs.

Table A-3
Net Cost of Selected City Functions
(in thousands of dollars)

	Total Cost of Services			Net Cost of Services			Total Percentage Change
	2021	2020	% Change	2021	2020	2021-2020	
General Administration	\$ 771.8	\$ 786.1	-1.8%	\$ 535.4	\$ 241.7	121.5%	
Police Protection	1,319.4	1,250.1	5.5%	1,200.1	1,097.1	9.4%	
Municipal Court	88.8	91.2	-2.7%	88.7	91.2	-2.7%	
Public Facilities	1,090.4	1,023.3	6.6%	975.8	918.2	6.3%	
Debt Service	178.6	191.9	-6.9%	178.6	191.9	-6.9%	
Water Services	1,798.6	1,942.4	-7.4%	64.1	78.7	-18.6%	

Business-Type Activities

Revenues of the City's business-type activities were \$1.7 million, and expenses were \$1.8 million.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Revenue from governmental fund types totaled \$4.1 million, a decrease of 3.2%.

General Fund Budgetary Highlights

Over the course of the year, the City revised its budget to increase revenues and expenditures. Actual expenditures were \$1.7 million less than the final budgeted amounts. All major expenditure divisions had a positive variance. Total revenues were \$236 thousand more than final budgeted amounts. The majority of the increase in revenues was related to a COVID related grant received from the State of Texas. The City increased the overall fund balance by \$610 thousand more than expected from the final budget.

The City had 16 months of operating expenditures in the unassigned fund balance.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2021, the City had invested \$38.0 million in a broad range of capital assets, including land, equipment, buildings, and vehicles. (See Table A-4.). More detailed information about the City's capital assets is presented in the notes to the financial statements.

Table A-4
City's Capital Assets
(In thousands of dollars)

	Governmental Activities		Business-Type Activities		Total		Total Percentage Change
	2021	2020	2021	2020	2021	2020	2021-2020
Land	\$ 481.9	\$ 481.9	\$ 140.0	\$ 140.0	\$ 621.9	\$ 621.9	0.0%
Water Rights	-	-	454.1	454.1	454.1	454.1	0.0%
Buildings and Improvements	3,783.5	3,783.5	94.2	94.2	3,877.7	3,877.7	0.0%
Other Improvements	-	-	17,722.0	17,087.7	17,722.0	17,087.7	3.7%
Equipment	1,000.9	1,005.2	866.3	866.3	1,867.3	1,871.5	-0.2%
Infrastructure	12,612.3	12,612.3	-	-	12,612.3	12,612.3	0.0%
Construction in Progress	-	-	824.7	-	824.7	-	100.0%
Totals at Historical Cost	17,878.7	17,882.9	20,101.3	18,642.3	37,980.0	36,525.2	4.0%
Total Accumulated Depreciation	(7,465.8)	(6,931.2)	(6,602.0)	(5,995.5)	(14,067.8)	(12,926.6)	8.8%
Net Capital Assets	\$ 10,412.9	\$ 10,951.7	\$ 13,499.3	\$ 12,646.8	\$ 23,912.2	\$ 23,598.5	1.3%

Long Term Debt

At year-end the City had \$12.5 million in bonds and leases outstanding as shown in Table A-5. More detailed information about the City's debt is presented in the notes to the financial statements.

Table A-5
City's Long Term Debt
(In thousands of dollars)

	Governmental Activities		Business-Type Activities		Total		Total Percentage Change
	2021	2020	2021	2020	2021	2020	2021-2020
Bonds and Lease Payable	\$ 6,075.0	\$ 7,198.6	\$ 6,385.5	\$ 7,358.7	\$ 12,460.5	\$ 14,557.3	-14.4%
Total Bonds & Lease Payable	\$ 6,075.0	\$ 7,198.6	\$ 6,385.5	\$ 7,358.7	\$ 12,460.5	\$ 14,557.3	-14.4%

ECONOMIC FACTORS, NEXT YEAR'S BUDGETS AND RATES

- The 2021 Taxable Value for the City of Garden Ridge increased \$55,890,709 over the City's 2020 Taxable Value.
- The City 2021 adopted a tax rate of \$0.305149, which is a decrease from the Fiscal Year 2020 tax rate.
- General Fund Revenues for the 2021-2022 Fiscal Year are expected to increase by \$61 thousand compared to 2021-2020 actual revenues. Increase is predominately due to an increase in Ad Valorem Tax.
- The City of Garden Ridge should continue to see development interest and activity along F.M. 2252.
- The City's budgeted general fund balance for 2022 is not expected to change appreciably by the close of the fiscal year.

Other significant items planned for next year:

- Rewriting of the City's zoning and subdivision ordinances to align with the City's Master Land Use Plan and legislative changes continues and is expected to be completed during the 2022 Fiscal Year.
- Strong focus on emergency preparedness continues in Fiscal Year 2022 with development of a Crisis Communication Plan, the addition of radio communication infrastructure, enhancements to the City Hall emergency generator system, additional enhancements to protect the City's water system infrastructure and a mass notification system.
- Rebranding Garden Ridge in Fiscal Year 2022 by developing a City logo, City motto, Social Media Policy and redesigning the City website will enhance our economic development. Focus on enhancing communication with City residents, City officials and staff is a priority for Fiscal Year 2022 which will include redesigning the City website and a new mass notification system.
- Planning and celebrating the City of Garden Ridge's 50th Birthday will occur on July 4th 2022.
- The Advanced Metering Infrastructure System (AMI) and Meter Data Management System (MDMS) installed during the 2021 Fiscal Year continues to be a useful tool in detecting water leaks and therefore decreasing the City's overall water loss and the number of leak adjustments granted to customers.
- The installation of infrastructure for a wastewater system (pump and haul system) along F.M. 2252 to enhance development was completed during the 2022 Fiscal Year and the City should see connections to the system during the 2022 Fiscal Year.
- The design and bidding process for the relocation of waterline conflicts along FM 2252 for the roadway widening project is expected to be completed in Fiscal Year 2022.
- Fiscal Year 2022 Reserves begin to see reimbursement from the AMI and MDMS system and wastewater system.

- Enhancements to Paul Davis Park continue in 2022.
- The City will begin planning and utilizing funding received through the American Rescue and Recovery Act for qualified water system and wastewater projects.
- Leadership and employee training will continue during the 2022 Fiscal Year.
- During Fiscal Year 2022, all employees, other than department heads, will receive a 3% cost of living increase.
- Department Heads receive a 3% salary increase and are not eligible for pay for performance award.
- A Step Salary System for salary uniformity was implemented for all City employees during 2021 Fiscal Year with salary uniformity continuing during the 2022 Fiscal Year.
- City employee health insurance rates increased in Fiscal Year 2022.
- Codification of City ordinances will begin in Fiscal Year 2022.
- Minor remodeling will occur in the Public Works Facility to create additional office space for Public Works staff.
- The City will continue all existing services, as well as enhance existing services where possible.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide Garden Ridge citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City Administrator by phone 210-651-6632.



BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government – wide financial statements
- Fund financial statements:
 - Governmental funds
 - Proprietary fund

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

CITY OF GARDEN RIDGE, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Primary Government		
	Governmental	Business-Type	Total
	Activities	Activities	
ASSETS			
Cash and Cash Equivalents	\$ 3,821,061	\$ 1,498,174	\$ 5,319,235
Receivables:			
Taxes (Net of Uncollectible)	53,642	-	53,642
Other	211,022	244,022	455,044
Prepaid Items	33,791	4,720	38,511
Internal Balance	942,927	(942,927)	-
Capital Assets:			
Land	481,923	139,954	621,877
Water Rights	-	454,144	454,144
Buildings and Improvements	3,783,515	94,183	3,877,698
Water Lines and Extensions	-	17,721,999	17,721,999
Equipment and Vehicles	1,000,943	866,319	1,867,262
Infrastructure	12,612,342	-	12,612,342
Construction in Progress	-	824,703	824,703
Accumulated Depreciation	(7,465,829)	(6,601,993)	(14,067,822)
TOTAL ASSETS	<u>15,475,337</u>	<u>14,303,298</u>	<u>29,778,635</u>
DEFERRED OUTFLOWS			
OF RESOURCES			
Deferred Loss on Debt Refunding	35,752	51,945	87,697
Deferred Pension Related Outflows	85,855	20,141	105,996
Deferred Other Post-Employment Benefit			
Related Outflows	19,428	4,557	23,985
TOTAL DEFERRED OUTFLOWS			
OF RESOURCES	<u>\$ 141,035</u>	<u>\$ 76,643</u>	<u>\$ 217,678</u>

See accompanying notes to basic financial statements.

CITY OF GARDEN RIDGE, TEXAS
STATEMENT OF NET POSITION (CONT.)
SEPTEMBER 30, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
<i>Current Liabilities:</i>			
Accounts Payable	\$ 236,888	\$ 41,880	\$ 278,768
Accrued Liabilities	15,115	2,975	18,090
Accrued Interest Payable	16,182	17,086	33,268
Unearned Revenue	541,737	-	541,737
Vacation Leave Payable	126,716	30,940	157,656
Customer Deposits	9,770	204,997	214,767
<i>Noncurrent Liabilities:</i>			
Due within One Year	579,738	511,140	1,090,878
Due in more than One Year	5,495,235	5,874,359	11,369,594
Net Pension Liability	224,708	52,709	277,417
Other Post-Employment Benefit Liability	97,957	22,978	120,935
TOTAL LIABILITIES	7,344,046	6,759,064	14,103,110
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Related Inflows	93,929	22,034	115,963
Deferred Other Post Employment Benefits Inflows	7,086	1,662	8,748
TOTAL DEFERRED INFLOWS OF RESOURCES	101,015	23,696	124,711
NET POSITION			
Net Investment in Capital Assets	4,373,673	5,766,866	10,140,539
Restricted for:			
Child Safety	37,034	-	37,034
Court Security/Technology	2,401	-	2,401
Debt Service	40,832	-	40,832
Donations	6,891	-	6,891
Public, Educational, & Governmental (PEG) Capital Fees	46,934	-	46,934
Police Asset Forfeiture	181,276	-	181,276
Unrestricted	3,482,270	1,830,315	5,312,585
TOTAL NET POSITION	\$ 8,171,311	\$ 7,597,181	\$ 15,768,492

See accompanying notes to basic financial statements.

CITY OF GARDEN RIDGE, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

		Program Revenues		
Functions and Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
<i>Governmental Activities:</i>				
General Administration	\$ 771,812	\$ 219,475	\$ 16,947	\$ -
Municipal Court	88,781	48	-	-
Police Protection	1,319,434	109,058	10,270	-
Public Facilities	1,090,447	105,864	8,833	-
Interest on Long-term Debt	178,621	-	-	-
<i>Total Governmental Activities</i>	<u>3,449,095</u>	<u>434,445</u>	<u>36,050</u>	<u>-</u>
<i>Business-Type Activities:</i>				
Water Utility	<u>1,798,601</u>	<u>1,734,519</u>	<u>-</u>	<u>-</u>
<i>Total Business-Type Activities</i>	<u>1,798,601</u>	<u>1,734,519</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 5,247,696</u>	<u>\$ 2,168,964</u>	<u>\$ 36,050</u>	<u>\$ -</u>
General Revenues:				
Taxes:				
General Property Taxes				
Franchise Taxes				
Sales Taxes				
Interest and Investment Earnings				
Miscellaneous				
Total General Revenues				
Change in Net Position				
Net Position Beginning of Year				
Net Position at End of Year				

See accompanying notes to basic financial statements.

Primary Government

<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
\$ (535,390)	\$ -	\$ (535,390)
(88,733)	-	(88,733)
(1,200,106)	-	(1,200,106)
(975,750)	-	(975,750)
(178,621)	-	(178,621)
<u>(2,978,600)</u>	<u>-</u>	<u>(2,978,600)</u>
<u>-</u>	<u>(64,082)</u>	<u>(64,082)</u>
<u>-</u>	<u>(64,082)</u>	<u>(64,082)</u>
<u>(2,978,600)</u>	<u>(64,082)</u>	<u>(3,042,682)</u>
2,456,713	-	2,456,713
491,129	-	491,129
534,176	-	534,176
19,861	9,040	28,901
83,461	5,077	88,538
<u>3,585,340</u>	<u>14,117</u>	<u>3,599,457</u>
606,740	(49,965)	556,775
<u>7,564,571</u>	<u>7,647,146</u>	<u>15,211,717</u>
<u>\$ 8,171,311</u>	<u>\$ 7,597,181</u>	<u>\$ 15,768,492</u>

CITY OF GARDEN RIDGE, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	Major Funds		
	General	Debt Service	Capital Projects Fund
ASSETS			
Cash and Cash Equivalents	\$ 2,844,270	\$ 41,220	741,347
Receivables:			
Taxes (Net of Uncollectible)	37,847	15,794	-
Other	211,022	-	-
Due from Other Funds	942,927	-	-
Prepaid Items	33,791	-	-
TOTAL ASSETS	<u>\$ 4,069,857</u>	<u>\$ 57,014</u>	<u>\$ 741,347</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & FUND BALANCES			
<i>Liabilities:</i>			
Accounts Payable	\$ 223,939	\$ -	\$ -
Accrued Expenditures	15,115	-	-
Unearned Revenue	30,059	-	511,678
Deposits	9,770	-	-
<i>Total Liabilities</i>	<u>278,883</u>	<u>-</u>	<u>511,678</u>
<i>Deferred Inflows of Resources:</i>			
Unavailable Property Tax Revenue	37,642	15,709	-
<i>Total Deferred Inflows of Resources</i>	<u>37,642</u>	<u>15,709</u>	<u>-</u>
<i>Fund Balances:</i>			
Non-Spendable:			
Prepaid Items	33,791	-	-
Restricted for:			
Child Safety	37,034	-	-
Court Security & Technology	2,401	-	-
Debt Service	-	41,305	-
Donations	6,891	-	-
PEG Capital Fees	46,934	-	-
Police Asset Forfeiture	-	-	-
Assigned for:			
Capital Projects	-	-	229,669
Unassigned:	3,626,281	-	-
<i>Total Fund Balances</i>	<u>3,753,332</u>	<u>41,305</u>	<u>229,669</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & FUND BALANCES	<u>\$ 4,069,857</u>	<u>\$ 57,014</u>	<u>\$ 741,347</u>

See accompanying notes to basic financial statements.

<u>Nonmajor</u>		
<u>Asset</u>		<u>Total</u>
<u>Seizure</u>		<u>Governmental</u>
		<u>Funds</u>
\$ 194,225		\$ 3,821,062
-		53,641
-		211,022
-		942,927
-		33,791
<u>\$ 194,225</u>		<u>\$ 5,062,443</u>
\$ 12,949		\$ 236,888
-		15,115
-		541,737
-		9,770
<u>12,949</u>		<u>803,510</u>
-		53,351
<u>-</u>		<u>53,351</u>
-		33,791
-		37,034
-		2,401
-		41,305
-		6,891
-		46,934
181,276		181,276
-		229,669
-		3,626,281
<u>181,276</u>		<u>4,205,582</u>
<u>\$ 194,225</u>		<u>\$ 5,062,443</u>



CITY OF GARDEN RIDGE, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

TOTAL FUND BALANCE - TOTAL GOVERNMENTAL FUNDS	\$ 4,205,582
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital Assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	10,412,894
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Other long-term assets are not available to pay for current period expenditures and, therefore, are unavailable in the funds.	53,351
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Accrued vacation leave payable is not due and payable in the current period and, therefore, not reported in the funds.	(126,716)
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Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, not reported in the funds:	
Bonds Payable and Capital Leases	(6,074,973)

Losses on debt refundings do not consume current financial resources and are not reported in the funds.	35,752
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Net pension liabilities (and related deferred inflows and outflows of resources) do not consume current financial resources and are not reported in the funds.

Net Pension Liability	(224,708)	
Pension Related Deferred Outflows(Inflows)	<u>(8,074)</u>	(232,782)

Other Post-Employment Benefit Liabilities (and related deferred inflows and outflows of resources) do not consume financial resources are not repored in the governmental funds:

Other Post-Employment Benefit Liability	(97,957)	
Other Post-Employment Benefit Related Deferred Outflows/Inflows	<u>12,342</u>	(85,615)

Accrued interest payable on long-term bonds is not due and payable in the current period and, therefore, not reported in the funds.	<u>(16,182)</u>
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TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES	<u><u>\$ 8,171,311</u></u>
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See accompanying notes to basic financial statements.

CITY OF GARDEN RIDGE, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS
FOR YEAR ENDED SEPTEMBER 30, 2021

	Major Funds		
	General	Debt Service	Capital Projects Fund
REVENUES			
Taxes	\$ 2,269,148	\$ 724,030	\$ -
Franchise Fees	491,129	-	-
Licenses and Permits	107,500	-	-
Charges for Services	215,339	-	-
Fines and Forfeits	109,066	-	-
Grants and Donations	24,780	-	-
Miscellaneous	91,133	711	112
TOTAL REVENUES	<u>3,308,095</u>	<u>724,741</u>	<u>112</u>
EXPENDITURES			
<i>Current:</i>			
General Administration	650,601	-	-
Municipal Court	89,806	-	-
Police Protection	1,231,522	-	-
Public Facilities	685,662	-	-
Capital Outlay	20,954	-	-
<i>Debt Service:</i>			
Principal	27,018	519,500	-
Interest and Agent Fees	2,101	201,975	-
TOTAL EXPENDITURES	<u>2,707,664</u>	<u>721,475</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>600,431</u>	<u>3,266</u>	<u>112</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from Sale of Equipment	10,000	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	610,431	3,266	112
Fund Balances - October 1	<u>3,142,901</u>	<u>38,039</u>	<u>229,557</u>
Fund Balances - September 30	<u>\$ 3,753,332</u>	<u>\$ 41,305</u>	<u>\$ 229,669</u>

See accompanying notes to basic financial statements.

<u>Nonmajor</u>		<u>Total</u>
<u>Asset</u>		<u>Governmental</u>
<u>Seizure</u>		<u>Funds</u>
\$ -	\$	2,993,178
-		491,129
-		107,500
-		215,339
5,845		114,911
-		24,780
10,669		102,625
<u>16,514</u>		<u>4,049,462</u>
-		650,601
-		89,806
-		1,231,522
-		685,662
71,837		92,791
-		546,518
-		204,076
<u>71,837</u>		<u>3,500,976</u>
<u>(55,323)</u>		<u>548,486</u>
<u>-</u>		<u>10,000</u>
<u>-</u>		<u>10,000</u>
(55,323)		558,486
<u>236,599</u>		<u>3,647,096</u>
<u>\$ 181,276</u>	<u>\$</u>	<u>4,205,582</u>



CITY OF GARDEN RIDGE, TEXAS
RECONCILIATION OF THE STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENT FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS \$ 558,486

Amounts reported for governmental activities in the Statement of
Activities are different because:

Governmental funds report capital outlays as expenditures. However,
in the statement of activities the cost of those assets is allocated over
their estimated useful lives and reported as depreciation expense.

Capital Outlay	50,295	
Net Book Value of Disposed Capital Assets	(1,336)	
Depreciation	<u>(587,861)</u>	(538,902)

Revenues in the Statement of Activities that do not provide current
financial resources are not reported as revenues in the funds. (2,289)

The issuance of long-term debt (e.g. bonds and capital leases) provides
current financial resources to governmental funds, while the
repayment of the principal of long-term debt consumes the current
financial resources of governmental funds. Neither transaction,
however, has any effect on net position. Also, governmental funds
report the net effect of premiums, discounts, and similar items when
debt is first issued, where as these amounts are amortized in the
Statement of Activities. This amount is the net effect of these
differences in the treatment of long-term debt and related items.

Principal Payments on Bonds	519,500	
Amortization of Premium on Bonds	32,282	
Principal Portion of Capital Lease Payments	27,018	
Amortization of Book Losses on Debt Refundings	<u>(8,939)</u>	569,861

Some expenses reported in the Statement of Activities do not require the
use of current financial resources and, therefore, are not reported as
expenditures in governmental funds:

Accrued Interest	2,112	
Compensated Absences	<u>(5,405)</u>	(3,293)

Governmental funds report required contributions to employee pensions
as expenditures. However, in the Statement of Activities the cost of
the expense is recorded based on the actuarially determined cost of
the plan. This is the amount that actuarially determined pension
expense exceeded contributions. 36,310

Governmental funds report required contributions to OPEB
as expenditures. However, in the Statement of Activities the cost of
the expense is recorded based on the actuarially determined cost of
the plan. This is the amount that actuarially determined OPEB
expense exceeded contributions. (13,433)

CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES \$ 606,740

CITY OF GARDEN RIDGE, TEXAS
STATEMENT OF NET POSITION – PROPRIETARY FUND
SEPTEMBER 30, 2021

ASSETS

Current Assets:

Cash and Cash Equivalents	\$ 1,498,174
Accounts Receivable - Customers	244,022
Prepaid Items	4,720
<i>Total Current Assets</i>	<u>1,746,916</u>

Capital Assets:

Land	139,954
Water Rights	454,144
Buildings	94,183
Water Lines, Wells & Tanks	17,721,999
Vehicles & Equipment	866,319
Construction in Progress	824,703
Accumulated Depreciation	<u>(6,601,993)</u>
<i>Total Capital Assets, Net of Depreciation</i>	<u>13,499,309</u>
TOTAL ASSETS	<u><u>15,246,225</u></u>

DEFERRED OUTFLOWS

OF RESOURCES

Deferred Loss on Debt Refunding	51,945
Deferred Pension Related Outflows	20,141
Deferred Other Post-Employment Benefit Related Outflows	<u>4,557</u>
TOTAL DEFERRED OUTFLOWS	
OF RESOURCES	<u><u>\$ 76,643</u></u>

CITY OF GARDEN RIDGE, TEXAS
STATEMENT OF NET POSITION – PROPRIETARY FUND (CONT.)
SEPTEMBER 30, 2021

LIABILITIES

Current Liabilities:

Accounts Payable	\$ 41,880
Accrued Liabilities	2,975
Accrued Interest Payable	17,086
Vacation Leave Payable	30,940
Customer Deposits	204,997
Due to Other Funds	942,927
Due Within One Year	511,140
<i>Total Current Liabilities</i>	<u>1,751,945</u>

Noncurrent Liabilities:

Due in More Than One Year	5,874,359
Net Pension Liability	52,709
Other Post-Employment Benefit Liability	22,978
<i>Total Noncurrent Liabilities</i>	<u>5,950,046</u>

TOTAL LIABILITIES

7,701,991

DEFERRED INFLOWS

OF RESOURCES

Deferred Pension Related Inflows	22,034
Deferred OPEB Related Inflows	1,662
TOTAL DEFERRED INFLOWS	
OF RESOURCES	<u>23,696</u>

NET POSITION

Net Investment in Capital Assets	5,766,866
Unrestricted	1,830,315
TOTAL NET POSITION	<u><u>\$ 7,597,181</u></u>



CITY OF GARDEN RIDGE, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION –
PROPRIETARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

OPERATING REVENUE	
Water Sales	\$ 1,647,418
Meter Installation Fees	7,488
Other	84,690
TOTAL OPERATING REVENUE	<u>1,739,596</u>
OPERATING EXPENSES	
Personnel Costs	418,734
Plant Operations and Maintenance	352,757
General and Administrative	240,321
Depreciation	606,456
TOTAL OPERATING EXPENSES	<u>1,618,268</u>
OPERATING INCOME (LOSS)	<u>121,328</u>
NONOPERATING INCOME (EXPENSES)	
Interest Income	9,040
Interest Expense	(180,333)
TOTAL NONOPERATING INCOME (EXPENSES)	<u>(171,293)</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	<u>(49,965)</u>
CHANGE IN NET POSITION	(49,965)
NET POSITION AT BEGINNING OF YEAR	<u>7,647,146</u>
TOTAL NET POSITION AT END OF YEAR	<u><u>\$ 7,597,181</u></u>

See accompanying notes to basic financial statements.

CITY OF GARDEN RIDGE, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from customers	\$ 1,710,329
Cash paid to suppliers for goods and services	(756,156)
Cash paid to employees for services and benefits	<u>(417,524)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>536,649</u>

**CASH FLOWS FROM NONCAPITAL
FINANCING ACTIVITIES**

Net Customer Deposits Received (Returned)	4,050
Interfund Receivables/Payables and Transfers	<u>828,046</u>
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>832,097</u>

**CASH FLOWS FROM CAPITAL & RELATED
FINANCING ACTIVITIES**

Capital Acquisition	(1,459,385)
Principal Payments on Debt	(492,270)
Interest Paid for Financing Activities	<u>(176,919)</u>
NET CASH PROVIDED (USED) BY CAPITAL & RELATED FINANCING ACTIVITIES	<u>(2,128,574)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest Income and Other Income	<u>9,039</u>
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>9,039</u>

NET INCREASE (DECREASE) IN CASH (750,789)

CASH AND CASH EQUIVALENTS AT OCTOBER 1:

Cash and Cash Equivalents	<u>2,248,963</u>
	<u>2,248,963</u>

CASH AND CASH EQUIVALENTS AT SEPTEMBER 30:

Cash and Cash Equivalents	1,498,174
	<u><u>\$ 1,498,174</u></u>

See accompanying notes to basic financial statements.

CITY OF GARDEN RIDGE, TEXAS
STATEMENT OF CASH FLOWS (CONT.)
PROPRIETARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

**RECONCILIATION OF OPERATING INCOME TO NET
CASH PROVIDED BY OPERATING ACTIVITIES**

Operating Income	\$ 121,329
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities:	
Depreciation	606,456
Change in Assets and Liabilities:	
Decrease (Increase) in Accounts Receivable	(29,268)
Decrease (Increase) in Prepaid Items	(4,431)
Increase (Decrease) in Accounts Payable & Accrued Liabilities	(158,647)
Increase (Decrease) in Vacation Payable	6,578
Increase (Decrease) in Pension Liability	(8,519)
Increase (Decrease) in Other Post-Employment Benefit Liabilities	<u>3,151</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u><u>\$ 536,649</u></u>

See accompanying notes to basic financial statements.



CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below:

A. THE FINANCIAL REPORTING ENTITY

In evaluating how to define the government for financial purposes, management has considered all potential component units. The definition of the reporting entity is based primarily on the concept of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. Based on the foregoing criteria, there were no component units identified that would require inclusion in this report.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The **government-wide financial statements** include the statement of net position and the statement of activities. Government-wide statements report information on all of the activities of the City. The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes and intergovernmental revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods and services.

The statement of activities reflects the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate **fund financial statements** are provided for governmental funds and proprietary funds. The General Fund, Debt Service Fund and Capital Projects Fund meet the criteria of a **major governmental fund**. The City's other governmental fund is the Seizure Fund (Special Revenue Fund). This fund is reflected in a separate column in the Balance Sheet, Statement of Revenues, Expenditures, and Changes in Fund Balances.

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The **government-wide financial statements** are reported using the economic resources measurement focus and the accrual basis of accounting. This measurement focus is also used for the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Revenue types, which have been accrued, are revenue from the investments, intergovernmental revenue and charges for services. Property taxes are recognized in the year for which they are levied. Grants are recognized as revenue when all applicable eligibility requirements imposed by the provider are met.

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as unearned revenue.

Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due.

The government reports the following major governmental funds:

The General Fund is the general operating fund of the City and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, charges for services, intergovernmental revenues and investment of idle funds. Primary expenditures are for general government, public safety, public facilities, municipal court and capital acquisition.

The Debt Service Fund is used to account for all funds collected and disbursed in the retirement of governmental debt.

The Capital Projects Fund is used to account for the proceeds from bond issues and other resources specifically designated for capital expenditures.

The City's non-major governmental fund is the Asset Seizure Fund (a special revenue fund).

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (CONT.)

Proprietary fund level financial statements are used to account for activities similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position and cash flows. The City's Proprietary Fund is the Water-Works Fund (used to account for the provision of water services to residents). The Proprietary Fund is accounted for using the accrual basis of accounting as follows:

1. Revenues are recognized when earned, and expenses are recognized when the liabilities are incurred.
2. Current-year contributions, administrative expenses and benefit payments, which are not received or paid until the subsequent year, are accrued.

Proprietary funds distinguish operating revenues and expenses from non-operating. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

D. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash deposits and investments with a maturity date within three (3) months of the date acquired by the City.

E. INVESTMENTS

State statutes authorize the City to invest in (a) obligations of the United States or its agencies and instrumentalities; (b) direct obligations of the State of Texas or its agencies; (c) other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States; (d) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (e) certificates of deposit by state and national banks domiciled in this state that are (i) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (ii) secured by obligations that are described by (a) - (d); or, (e). Statutes also allow investing in local government investment pools organized and rated in accordance with the Interlocal Cooperation Act, whose assets consist exclusively of the obligations of the United States or its agencies and instrumentalities and repurchase assessments involving those same obligations. The City has all its monies in interest bearing checking accounts, savings accounts, money market accounts, or investments in TexPool. Earnings from these investments are added to each account monthly or quarterly. Investments are carried at fair value in accordance with GASB 31.

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

F. ACCOUNTS RECEIVABLE

Property taxes are levied based on taxable value at January 1 prior to September 30 and become due October 1 and past due after the following January 31. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property tax receivables for prior year's levy are shown net of an allowance for uncollectible.

Accounts receivable from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the City. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by the court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as unearned revenue in the fund statements. Receivables are shown net of an allowance for uncollectible.

G. PREPAID ITEMS

Payments made for goods and services in advance are recorded as prepaid items on the balance sheet.

H. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the fund statements. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

I. RESTRICTED ASSETS

Certain deposits and payments of Proprietary Fund, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by agreements. Funds are also segregated to provide for capital projects and debt services as provided under contractual agreements and bond indenture agreements.

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

J. CAPITAL ASSETS

Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets, are reported in the applicable governmental or business type activities column in the government-wide financial statements. Capital assets such as equipment are defined as assets with a cost of \$5,000 or more. Infrastructure assets include City-owned streets, sidewalks, curbs and bridges. Capital assets are recorded at historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The Costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Interest has not been capitalized during the construction period on property plant and equipment.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>ASSET</u>	<u>YEARS</u>
Buildings and Improvements	20 to 40 years
Improvements Other than Buildings	20 to 40 years
Utility System in Service	10 to 50 years
Machinery and Equipment	3 to 10 years

K. COMPENSATED ABSENCES

On March 16, 2019, the Council approved a new policy. The City converted vacation and sick hours to PTO (Personal Time Off). Employees are permitted to accrue and maintain a maximum of 288 hours of PTO balance. Once the maximum PTO is reached, the accrual ceases until the balance falls below the maximum PTO balance of 288 hours. Employees earn vacation leave at a rate of 4.6 hours per bi-weekly pay period after completion of probationary period. Vacation leave rates increase periodically based on the longevity of employment. Upon termination of service, a full time employee who has completed 12 months of continuous service and leaves the city in good standing, shall be paid up to 208 hours for any unused PTO.

Vested or accumulated PTO that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Vested or accumulated PTO of the Enterprise Fund is recorded as an expense and liability of that fund as the benefits accrue to employees. Accumulated PTO pay at September 30, 2021, of \$126,716 and \$30,940 has been recorded in accrued liabilities of the Governmental Activities and the Proprietary Fund, respectively.

Liabilities for compensated absences are recognized in the fund statements to the extent the liabilities have matured (i.e. are due for payment). Compensated absences are accrued in the government-wide statements.

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

L. UNEARNED REVENUE

Unearned revenues arise when assets are recognized before revenue recognition criteria have been satisfied. Grant and reimbursement revenues received in advance of expenses/expenditures are reflected as unearned revenue.

M. DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has three items that qualify for reporting in this category: deferred loss on debt refunding reported in the government-wide statement of net position and deferred pension and OPEB related outflows reported on the government-wide and proprietary statements. A deferred loss on refunding results from the difference in carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred pension and OPEB related outflows result from contributions made after the measurement date and changes in assumptions.

Deferred inflows of resources represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resource (revenue) until that time. Unavailable revenue is reported only in the governmental funds balance sheet under a modified accrual basis of reporting. Unavailable revenues from property tax revenues are recognized when they become both measurable and available in the fund statements. Available means when due, or past due, and receivable within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Property tax revenues not expected to be available for the current period are reflected as unavailable revenue as an inflow of resource in the period the amounts become available. The deferred pension related inflows result from differences between expected and actual experiences and differences in between expected and actual investment return.

N. LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities or proprietary fund type statement of net position. On new bond issues, bond premiums and discounts are deferred and amortized over the life of the bond. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

O. FUND EQUITY

Fund balances in governmental funds are classified as follows:

Nonspendable – Represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid items) or legally required to remain intact.

Restricted – Represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed – Represents amounts that can only be used for a specific purpose determined by a formal action of the government's highest level of decision making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Assigned – Represents amounts which the City intends to use for a specific purpose but do not meet the criteria of restricted or committed. The City Council may make assignments through formal documentation in the minutes. The City Council authorized (by way of policy) the City Administrator to also make assignments. The City Administrator's assignments do not require formal action; however, the City Administrator has not assigned any funds at this time.

Unassigned – Represents the residual balance that may be spent on any other purpose of the City.

When an expenditure is incurred for a purpose in which multiple classifications are available, the City considers restricted balances spent first, committed second, assigned third, and unassigned fourth.

P. NET POSITION

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

Q. INTERFUND TRANSACTIONS

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of both Governmental and Proprietary Funds.

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

R. OPERATING REVENUES AND EXPENSES

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise. For the City, those revenues are charges for water services. Operating expenses are the necessary costs incurred to provide the service that is the primary activity. Revenues and expenses not meeting these definitions are reported as non-operating.

S. PENSIONS

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

T. OTHER POST-EMPLOYMENT BENEFIT (OPEB) LIABILITY

For purposes of measuring the OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions, and OPEB expense, information about the Total OPEB Liability of the Texas Municipal Retirement System (TMRS) and additions to/deletions from TMRS' Total OPEB Liability have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms.

U. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

V. RECLASSIFICATIONS

Certain reclassifications have been made to the prior periods presented to conform to the current presentation. These reclassifications had no effect on fund equity.

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 2 – DEPOSIT AND INVESTMENTS

The City's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the City's agent bank approved pledge securities in an amount sufficient to protect City funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

1. Cash and Cash Equivalents

All cash deposits held in the bank were secured through FDIC or pledged securities at September 30, 2021.

2. Investments

The City is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit.

The Public Funds Investment Act ("Act") requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the City adhered to the requirements of the Act. Additionally, investment practices of the City were in accordance with local policies.

The Act determines the types of investments which are allowable for the City. These include, with certain restrictions, (1) obligations of the U.S. Treasury, U.S. agencies, and the State of Texas (2) certificates of deposit, (3) certain municipal securities, (4) securities lending program, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) commercial paper.

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 2 – DEPOSIT AND INVESTMENTS (CONT.)

2. Investments (Continued)

The City's investments as of September 30, 2021 were at Texpool (an AAAM rated, 2a7-like, public funds external investment pool). The investment is reported at share price which approximates fair value. The amount invested with Texpool as of September 30, 2021 is \$750,185. During the period, the City did not invest in any investments which were not held at September 30, 2021.

Fair Value Measurement is measured by the City using the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in the active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

3. Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the City was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the City was not significantly exposed to credit risk.

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the City's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the City's name.

At year end, the City was not exposed to custodial credit risk.

c. Concentration of Credit Risk

The risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the City was not exposed to a concentration of credit risk.

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 2 – DEPOSITS AND INVESTMENTS (CONT.)

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year-end, the City was not exposed to interest rate risk.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the City was not exposed to foreign currency risk.

4. Investment Accounting Policy

The City's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

5. Public Funds Investment Pools

Public funds investment pools in Texas ("Pools") are established under the authority of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (the "Act"), Chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: (1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; (2) maintain a continuous rating of no lower than AAA or AAAm or an equivalent rating by at least one nationally recognized rating service; and (3) maintain the market value of its underlying investment portfolio within one half of one percent of the value of its shares. The City is invested in TexPool which has an AAAm rating by Standard & Poor's.

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 3 – RECEIVABLES

Receivables as of year-end for the government's individual major funds and the enterprise funds, including the applicable allowances for uncollectible accounts, are as follows:

	Governmental Funds		Proprietary	
	General	Debt Service	Fund	Total
<i>Receivables:</i>				
Property Taxes	\$ 82,482	\$ 34,422	\$ -	\$ 116,904
Less Allowance for Uncollectibles	(44,635)	(18,628)	(12,000)	(75,263)
Sales Taxes	127,406	-	-	127,406
Franchise Taxes	16,550	-	-	16,550
Other	4,516	-	-	4,516
Customer Accounts	62,450	-	256,022	318,472
Net Total Receivables	<u>\$ 248,769</u>	<u>\$ 15,794</u>	<u>\$ 244,022</u>	<u>\$ 508,585</u>

NOTE 4 – PROPERTY TAX CALENDAR

The City's property tax is levied and becomes collectible each October 1 based on the assessed values listed as of the prior January 1, which is the date a lien attaches to all taxable property in the City. Assessed values are established by the Comal County Appraisal District at 100% of estimated market value. Assessed values are reduced by lawful exemptions to arrive at taxable values. A revaluation of all property is required to be completed every four (4) years. The total taxable value as of January 1, 2020, upon which the fiscal 2020 levy was based, was \$792,813,863 (i.e., market value less exemptions).

The estimated market value was \$946,127,893, making the taxable value 83.7% of the estimated market value. Property taxes are recorded as receivables and unearned revenues at the time the taxes are assessed. In governmental funds, revenues are recognized as the related Ad Valorem taxes are collected. Additional amounts estimated to be collectible in the time to be a resource for payment of obligations incurred during the fiscal year and therefore susceptible to accrual in accordance with generally accepted accounting principles have been recognized as revenue. In the government-wide financial statements, the entire levy is recognized as revenue, net of estimated uncollectible amounts (if any), at the levy date.

The City is permitted by the Constitution of the State of Texas to levy taxes up to \$2.50 per \$100 of taxable assessed valuation for all governmental purposes. Pursuant to a decision of the Attorney General of the State of Texas, up to \$1.50 per \$100 of assessed valuation may be used for the payment of long-term debt. The combined tax rate to finance general governmental services, including the payment of principal and interest on long-term debt, for the year ended September 30, 2021, was \$0.321106 per \$100 of assessed value, which means that the City has a tax margin of \$2.178894 for each \$100 value and could increase its annual tax levy by approximately \$17.3 million based upon the present assessed valuation of \$792,813,863 before the limit is reached. However, the City may not adopt a tax rate that exceeds the tax rate calculated in accordance with the Texas Property Tax Code by more than three percent (3.5%) without holding a public hearing. The Property Tax Code subjects an increase in the effective tax rate to a referendum election, if petitioned by registered voters, when the effective tax rate increase is more than eight percent (8%) of the previous year's effective tax rate.

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 5 – INTERFUND RECEIVABLE/PAYABLE

During the course of its operations, the City has numerous transactions between funds to finance operations, provide services, construct assets, and service debt. To the extent that certain transactions between funds had not been paid or received as of September 30, 2021, balances of interfund amounts receivable or payable have been recorded as follows:

	Due From	Due To	Purpose
<i>General Fund:</i>			
Proprietary Fund	\$ 824,351	\$ -	Waste Water Planning
Proprietary Fund	<u>118,576</u>	<u>-</u>	Operating Costs
	<u>942,927</u>	<u>-</u>	
<i>Proprietary Fund:</i>			
General Fund		118,576	Operating Costs
General Fund	<u>-</u>	<u>824,351</u>	Waste Water Planning
	<u>-</u>	<u>942,927</u>	
	<u>\$ 942,927</u>	<u>\$ 942,927</u>	

NOTE 6 – CAPITAL ASSETS

Governmental capital asset activity for the year ended September 30, 2021, was as follows:

	Balances At October 1, 2020	Additions/ Transfer In	Disposals/ Transfer Out	Balances At September 30, 2021
<u>Governmental Activities</u>				
Land	\$ 481,923	\$ -	\$ -	\$ 481,923
Buildings & Improvements	3,783,515	-	-	3,783,515
Equipment & Vehicles	1,005,240	50,295	(54,592)	1,000,943
Infrastructure	<u>12,612,342</u>	<u>-</u>	<u>-</u>	<u>12,612,342</u>
	<u>17,883,020</u>	<u>50,295</u>	<u>(54,592)</u>	<u>17,878,723</u>
Less Accumulated Depreciation				
Buildings & Improvements	(1,782,334)	(129,364)	-	(1,911,698)
Equipment & Vehicles	(542,785)	(125,773)	53,256	(615,302)
Infrastructure	<u>(4,606,105)</u>	<u>(332,724)</u>	<u>-</u>	<u>(4,938,829)</u>
	<u>(6,931,224)</u>	<u>(587,861)</u>	<u>53,256</u>	<u>(7,465,829)</u>
Government Capital Assets, Net	<u>\$ 10,951,796</u>	<u>\$ (537,566)</u>	<u>\$ (1,336)</u>	<u>\$ 10,412,894</u>

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 6 – CAPITAL ASSETS (CONT.)

Business-type capital asset activity for the year ended September 30, 2021, was as follows:

	Balances At October 1, 2020	Additions/ Transfer In	Disposals/ Transfer Out	Balances At September 30, 2021
<u>Business-Type Activities</u>				
Land	\$ 139,954	\$ -	\$ -	\$ 139,954
Buildings & Improvements	94,183	-	-	94,183
Water Rights	454,144	-	-	454,144
Water Lines & Extensions	17,087,317	634,682	-	17,721,999
Equipment & Vehicles	866,319	-	-	866,319
Construction in Progress	-	824,703	-	824,703
	<u>18,641,917</u>	<u>1,459,385</u>	<u>-</u>	<u>20,101,302</u>
 Less Accumulated Depreciation				
Buildings & Improvements	(72,683)	(1,925)	-	(74,608)
Water Lines & Extensions	(5,202,978)	(549,334)	-	(5,752,312)
Equipment & Vehicles	<u>(719,876)</u>	<u>(55,197)</u>	<u>-</u>	<u>(775,073)</u>
	<u>(5,995,537)</u>	<u>(606,456)</u>	<u>-</u>	<u>(6,601,993)</u>
 Business-Type Capital Assets, Net	<u>\$ 12,646,380</u>	<u>\$ 852,929</u>	<u>\$ -</u>	<u>\$ 13,499,309</u>

Land, Water Rights, and Construction in Progress are not depreciated.

Depreciation expense was charged to the governmental functions as follows:

Administration	\$ 122,806
Police Protection	59,340
Public Facilities	<u>405,715</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 587,861</u>

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 7 – LONG-TERM DEBT

At September 30, 2021, the City's long-term bonded debt consisted of the following:

Governmental Activities:	Range of Interest Rates	Original Amount
Certificates of Obligations Series 2012	2.000%-3.250%	3,351,600
Certificates of Obligations Series 2012	2.000%-3.000%	1,925,000
Certificates of Obligations Series 2015	2.000%-4.000%	3,639,500
Business Activities:	Range of Interest Rates	Original Amount
Certificates of Obligations Series 2012	2.000%-3.250%	2,633,400
Certificates of Obligations Series 2015	2.000%-4.000%	2,635,500
General Obligation Refunding Bonds, Series 2017	3.000%-4.000%	2,620,000

Changes in the City's long-term debt during the fiscal year ended September 30, 2021 is as follows:

Governmental Activities:	Balance 10/1/20	Additions	Retirements	Balance Outstanding 9/30/21	Due in One Year
2012 Series	\$ 2,427,600	\$ -	\$ (170,800)	\$ 2,256,800	\$ 176,400
2012 Series	820,000	-	(195,000)	625,000	195,000
2015 Series	2,995,700	-	(153,700)	2,842,000	159,500
Capital Lease	49,391	-	(27,018)	22,373	16,556
Premiums	361,082	-	(32,282)	328,800	32,282
	<u>\$ 6,653,773</u>	<u>\$ -</u>	<u>\$ (578,800)</u>	<u>\$ 6,074,973</u>	<u>\$ 579,738</u>

Business-Type Activities:	Balance 10/1/20	Additions	Retirements	Balance Outstanding 9/30/21	Due in One Year
2012 Series	\$ 1,907,400	\$ -	\$ (134,200)	\$ 1,773,200	\$ 138,600
2015 Series	2,169,300	-	(111,300)	2,058,000	115,500
2017 Series	2,380,000	-	(205,000)	2,175,000	215,000
Capital Lease	16,587	-	(5,262)	11,325	5,532
Premiums	404,482	-	(36,508)	367,974	36,508
	<u>\$ 6,877,769</u>	<u>\$ -</u>	<u>\$ (492,270)</u>	<u>\$ 6,385,499</u>	<u>\$ 511,140</u>

A. General Obligation Bonds

These bonds are supported by a pledge of the City's faith and credit. The related bond ordinances require a levy and collection of a tax without limitation as to rate or amount on all property subject to taxation by the City sufficient in amount to pay the principal and interest on such bonds as they shall become due. The ordinances also require that a sinking fund be created and administered by the City solely for the purpose of paying principal and interest when due. Specific sinking fund reserve requirements for the City's general obligation bonds are being followed. There were no private placement Certificate of Obligation.

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 7 – LONG-TERM DEBT (CONT.)

A. General Obligation Bonds (Cont.)

On October 10, 2012, the City issued \$5,985,000 Certificates of Obligations Series 2012 pursuant to the constitution and general laws of the State of Texas, particularly, Subchapter C of Chapter 271 of the Texas Local Government Code, as amended, and in ordinance adopted by the City Council. The certificates constitute direct and general obligations of the City payable from ad valorem taxes levied against all property within the city, as well as pledged revenue of up to \$1,000 of the surplus revenues from the Proprietary Fund. The certificates were issued for the purpose of paying contractual obligations of the City for the construction of city street and drainage improvements; and improvements and extensions of the City's water system.

On October 10, 2012, the City issued \$1,925,000 Certificates of Obligations Series 2012 pursuant to the constitution and general laws of the State of Texas, particularly, Subchapter C of Chapter 271 of the Texas Local Government Code, as amended, and in ordinance adopted by the City Council. The certificates constitute direct and general obligations of the City payable from ad valorem taxes levied against all payable property within the city. The certificates were issued to advance refund the remaining bonds outstanding of the Certificates of Obligations Series 2002 and \$1,335,000 of the Certificates of Obligations Series 2005. The refunding saved the City a total of \$188,521 with a net present value of \$173,073.

On July 9, 2015, the City issued \$6,275,000 Certificates of Obligations Series 2015 pursuant to the constitution and general laws of the State of Texas, particularly, Subchapter C of Chapter 271 of the Texas Local Government Code, as amended, and in ordinance adopted by the City Council. The certificates constitute direct and general obligations of the City payable from ad valorem taxes levied against all property within the city, as well as pledged revenue of up to \$1,000 of the surplus revenues from the Proprietary Fund. The certificates were issued for the purpose of paying contractual obligations of the City for the construction of city street and drainage improvements; improvements and extensions of the City's water system; renovation of the City's community/civic center; and park improvements.

On October 4, 2017, the City issued \$2,620,000 General Obligation Refunding Bonds, Series 2017 pursuant to the constitution and general laws of the State of Texas, particularly, Subchapter C of Chapter 271 of the Texas Local Government Code, as amended, and in ordinance adopted by the City Council. The certificates constitute direct and general obligations of the City payable from ad valorem taxes levied against all property within the city. The certificates were issued to advance refund \$2,620,000 of the Certificates of Obligations Series 2012. The refunding saved the City a total of \$209,902 with a net present value of \$182,669.

B. Debt Amortization

Advance refundings of debt result in differences between the carrying amount of refunded obligations and the payments to defease the debt. These differences are recorded on the Statement of Net Position and amortized over the life of the shorter of the new or refunded obligations. As of September 30, 2021, the City reported \$87,697 in deferred refunding losses that will be amortized in future periods.

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 7 – LONG-TERM DEBT (CONT.)

B. Debt Amortization (Cont.)

Requirements to amortize all long-term bond debt over the remaining lives are as follows:

Governmental Activities:

Fiscal Year Ending September 30	Principal	Interest	Total
2022	\$ 530,900	\$ 186,848	\$ 717,748
2023	487,300	172,503	659,803
2024	498,000	157,723	655,723
2025	509,400	142,612	652,012
2026	378,600	128,393	506,993
2027-2031	2,107,200	428,269	2,535,469
2032-2035	1,212,400	83,792	1,296,192
	<u>\$ 5,723,800</u>	<u>\$ 1,300,140</u>	<u>\$ 7,023,940</u>

Business -Type Activities:

Fiscal Year Ending September 30	Principal	Interest	Total
2022	\$ 469,100	\$ 198,341	\$ 667,441
2023	482,700	184,410	667,110
2024	492,000	169,790	661,790
2025	505,600	154,826	660,426
2026	526,400	138,695	665,095
2027-2031	2,637,800	402,694	3,040,494
2032-2035	892,600	60,915	953,515
	<u>\$ 6,006,200</u>	<u>\$ 1,309,671</u>	<u>\$ 7,315,871</u>

Requirements to amortize capital leases over the remaining lives are as follows:

Year Ending September 30,	Governmental Activities	Business-Type Activities
2022	\$ 17,676	\$ 5,973
2023	5,973	5,973
	<u>23,649</u>	<u>11,946</u>
Less: Amount Representing Interest	(1,276)	(621)
	<u>\$ 22,373</u>	<u>\$ 11,325</u>

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 7 – LONG-TERM DEBT (CONT.)

B. Debt Amortization (Cont.)

The City leased capital assets for governmental and business type activities in the amount of \$82,687 and \$26,378, respectively. Accumulated depreciation on the capital assets leased for governmental and business-type activities was \$58,470 and \$14,759, respectively, as of September 30, 2021.

NOTE 8 – EMPLOYEES' RETIREMENT SYSTEM

A. Plan Description

The City participates as one of over 895 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the state of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the system with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at www.tmrs.com.

All eligible employees of the City are required to participate in TMRS.

B. Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the City-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

	2020	2019
Inactive Employees or Beneficiaries Currently Receiving Benefits	19	16
Inactive Employees Entitled to but Not Yet Receiving Benefits	27	24
Active employees	26	29
	<u>72</u>	<u>69</u>

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 8 – EMPLOYEES’ RETIREMENT SYSTEM (CONT.)

C. Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the City matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City were required to contribute 5% of their annual gross earnings during the fiscal year. The contribution rates for the City were 7.54% and 7.62% in calendar years 2021 and 2020, respectively. The City’s contributions to TMRS for the year ended September 30, 2021 were \$129,226 and were equal to the required contributions.

D. Net Pension Liability

The City’s Net Pension Liability (NPL) was measured as of December 31, 2020, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

E. Actuarial Assumptions

The Total Pension Liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall Payroll Growth	2.75% per year
Investment Rate of Return*	6.75%

* Presented net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 8 – EMPLOYEES’ RETIREMENT SYSTEM (CONT.)

E. Actuarial Assumptions (Cont.)

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2109 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding the expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of real rates of returns for each major asset class in the fiscal year 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	30.00%	5.30%
Core Fixed Income	10.00%	1.25%
Non-Core Fixed Income	20.00%	4.14%
Real Return	10.00%	3.85%
Real Estate	10.00%	4.00%
Absolute Return	10.00%	3.48%
Private Equity	10.00%	7.75%
	<u>100.00%</u>	

F. Discount Rate

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan’s Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 8 – EMPLOYEES’ RETIREMENT SYSTEM (CONT.)

G. Changes in the Net Pension Liability

The below schedule presents the changes in the Net Pension Liability as of December 31, 2020:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at December 31, 2019	\$ 3,443,974	\$ 3,118,928	\$ 325,046
Changes for the year:			
Service Cost	179,667	-	179,667
Interest	234,777	-	234,777
Change of Benefit Terms	-	-	-
Difference Between Expected and Actual Experience	(24,074)	-	(24,074)
Changes of Assumptions	-	-	-
Contributions - Employer	-	120,705	(120,705)
Contributions - Employee	-	81,667	(81,667)
Net Investment Income	-	237,218	(237,218)
Benefit Payments, Including Refunds of Employee Contributions	(111,264)	(111,264)	-
Administrative Expense	-	(1,532)	1,532
Other Changes	-	(59)	59
Net Changes	279,106	326,735	(47,629)
Balance at December 31, 2020	\$ 3,723,080	\$ 3,445,663	\$ 277,417

Sensitivity of the net pension liability (asset) to changes in the discount rate:

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City’s net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

	Discount Rate 5.75%	Discount Rate 6.75%	Discount Rate 7.75%
Net Pension Liability	\$ 802,996	\$ 277,417	\$ (154,596)

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 8 – EMPLOYEES’ RETIREMENT SYSTEM (CONT.)

H. Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at www.tmrs.com.

I. Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended September 30, 2021, the City recognized pension expense of \$127,515. Also as of September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Economic Experience	\$ -	\$ 88,322
Changes in Actuarial Assumptions	9,652	-
Differences Between Projected and Actual Investment Earnings	-	27,641
Contributions Subsequent to the Measurement Date	96,344	-
	<u>\$ 105,996</u>	<u>\$ 115,963</u>

Deferred outflows of resources in the amount of \$96,344 is related to pensions resulting from contributions subsequent to the measurement date, and will be recognized as a reduction of the net pension liability for the plan year ending December 31, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

For the Year ended December 31,	
2021	\$ (40,855)
2022	(4,578)
2023	(55,540)
2024	(5,338)
	<u>\$ (106,311)</u>

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) (CONT.)

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an "other post-employment benefit", or OPEB. Membership in the plan December 31, 2018, the valuation and measurement date, consisted of:

	2019	2020
Inactive Employees or Beneficiaries Currently Receiving Benefits	14	15
Inactive Employees Entitled to but Not Yet Receiving Benefits	4	4
Active Employees	29	26
	<u>47</u>	<u>45</u>

The SDBF required contribution rates, based on these assumptions, are as follows:

For the Plan Year Ended December 31,	Total SDBF Contribution Rate	Retiree Portion to SDBF Contribution Rate
2020	0.19%	0.03%
2021	0.22%	0.09%

These contribution rates are based on actuarial assumptions developed primarily from the actuarial investigation of the experience of TMRS over the four year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. For calculating the OPEB liability and the OPEB contribution rates, the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements. Based on the size of the city, rates are multiplied by an additional factor of 100.0%. The assumptions are summarized below:

Inflation	2.50%
Salary Increases	3.50% to 11.50% Including Inflation
Discount Rate	2.00% (Based on Fidelity Index's 20-Year Municipal GO AA Index)
Administrative Expenses	All administrative expenses are paid thru the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality Rates - Service Retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality Rates - Disabled Retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year se-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and female, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) (CONT.)

The City's Total OPEB Liability (TOL), based on the actuarial factors, as of December 31, 2020 was calculated as follows:

	Total OPEB Liability
Balance at December 31, 2019	\$ 98,340
Changes for the year:	
Service Cost	11,433
Interest	2,853
Change of Benefit Terms	-
Difference Between Expected and Actual Experience	(7,182)
Changes of Assumptions or Other Inputs	16,144
Benefit Payments	(653)
Net Changes	22,595
Balance at December 31, 2020	\$ 120,935

There is no separate trust maintained to fund this Total OPEB Liability. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

The following presents the TOL of the City, calculated using the discount rate of 2.00% as well as what the City's TOL would be if it were calculated using a discount rate that is 1-percentage point lower (1.00%) and 1-percentage point higher (3.00%) than the current rate:

	Discount Rate 1.00%	Discount Rate 2.00%	Discount Rate 3.00%
Total OPEB Liability	\$ 148,220	\$ 120,935	\$ 100,058

For the year ended September 30, 2021, the City recognized OPEB expense of \$3,839. Also as of September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference in expected and actual experience	\$ -	\$ 8,748
Changes in Actuarial Assumptions	22,833	-
Contributions Subsequent to the Measurement Date	1,152	-
	\$ 23,985	\$ 8,748

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) (CONT.)

Deferred outflows of resources in the amount of \$1,152 is related to OPEB benefits resulting from contributions subsequent to the measurement date, and will be recognized as a reduction of the total OPEB liability for the plan year ended December 31, 2020. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year Ended December 31,			
	2021	\$	3,628
	2022		3,549
	2023		2,624
	2024		3,382
	2025		902
		\$	<u>14,085</u>

NOTE 10 – RISK MANAGEMENT

The City of Garden Ridge, Texas, is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To cover this risk the City contracts with the Texas Municipal League (TML) to provide insurance coverage for Property/Casualty and Worker's Compensation. TML is a multi-employer group that provides for a combination of modified self-insurance and stop-loss coverage. Contributions are set annually by TML. Liability by the City is generally limited to the contributed amounts. Annual contributions for the year ended September 30, 2021, were \$87,529.

NOTE 11 – COMMITMENTS AND CONTINGENCIES

Litigation

The City is the subject of various claims and litigation that have arisen in the course of its operations. Management is of the opinion that the City's liability in these cases, if decided adversely to the City, will not have a material effect on the City's financial position.

Commitments – Maintenance Yard

The City entered into a communications facility license agreement with New Cingular Wireless PCS, LLC and T-Mobile USA, Inc. for the use of land at the City's maintenance yard for construction of a cell tower. Future minimum rental revenues under the lease for the next three years are as follows:

<u>Years Ending September 30,</u>	
2022	\$ 51,720
	<u>\$ 51,720</u>

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2021

NOTE 12 – SUBSEQUENT EVENT

In December, the City signed a State Infrastructure Bank Loan Agreement with the State of Texas for \$620,000 at 1.34% interest. The loan will be paid in incremental payments for the next 30 years and will be used to widen FM 2252.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – General Fund
- Schedule of Changes – Net Pension Liability and Related Ratios
- Schedule of Employer Contributions
- Schedule of Changes – Total Other Post-Employment Benefit Liability and Related Ratios

CITY OF GARDEN RIDGE, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Favorable (Unfavorable)
REVENUES				
<i>Taxes:</i>				
Ad Valorem	\$ 1,708,500	\$ 1,762,100	\$ 1,734,972	\$ (27,128)
Sales	275,000	360,000	534,176	174,176
<i>Total Taxes</i>	<u>1,983,500</u>	<u>2,122,100</u>	<u>2,269,148</u>	<u>147,048</u>
<i>Franchise Fees:</i>				
Cable	60,000	60,000	62,432	2,432
Electric	331,500	330,000	335,336	5,336
Gas	19,220	21,200	21,281	81
Telephone	8,000	8,000	6,118	(1,882)
Water	66,000	66,000	65,962	(38)
<i>Total Franchise Fees</i>	<u>484,720</u>	<u>485,200</u>	<u>491,129</u>	<u>5,929</u>
<i>Licenses and Permits:</i>				
Building & Electrical	160,050	83,000	105,140	22,140
Other	2,550	2,500	2,360	(140)
<i>Total Licenses and Permits</i>	<u>162,600</u>	<u>85,500</u>	<u>107,500</u>	<u>22,000</u>
<i>Charges for Services:</i>				
Rental Fees	119,640	94,100	103,939	9,839
Planning & Variance	2,500	1,500	3,271	1,771
Garbage Collection	101,900	103,500	104,219	719
Pet Registration	3,500	3,500	3,910	410
<i>Total Charges for Services</i>	<u>227,540</u>	<u>202,600</u>	<u>215,339</u>	<u>12,739</u>
<i>Fines and Forfeitures:</i>				
Court Fines	112,895	79,415	99,928	20,513
Warrant Fees & Fines	11,000	8,600	9,138	538
<i>Total Fines and Forfeitures</i>	<u>\$ 123,895</u>	<u>\$ 88,015</u>	<u>\$ 109,066</u>	<u>\$ 21,051</u>

CITY OF GARDEN RIDGE, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
BUDGET AND ACTUAL – GENERAL FUND (CONT.)
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES (CONT.)				
<i>Grants and Contributions:</i>				
Contributions	\$ -	\$ 17,247	\$ 24,780	\$ 7,533
<i>Total Grants and Contributions</i>	-	17,247	24,780	7,533
<i>Other Sources:</i>				
Interest	18,000	19,300	17,869	(1,431)
Miscellaneous	45,760	51,218	73,264	22,046
<i>Total Other Sources</i>	63,760	70,518	91,133	20,615
TOTAL REVENUES	3,046,015	3,071,180	3,308,095	236,915
EXPENDITURES				
<i>General Administration:</i>				
Personnel	342,724	300,374	296,683	3,691
Contract Fees	213,256	214,121	138,505	75,616
Administrative	194,533	224,910	203,311	21,599
Capital Outlay	85,000	94,000	14,122	79,878
Insurance	12,723	12,103	12,102	1
<i>Total General Administration</i>	848,236	845,508	664,723	180,785
<i>Municipal Court:</i>				
Personnel	61,150	62,074	61,592	482
Contract Fees	14,400	14,400	14,000	400
Operations & Maintenance	15,555	15,864	14,214	1,650
<i>Total Municipal Court</i>	91,105	92,338	89,806	2,532
<i>Police Protection:</i>				
Personnel	1,159,673	1,142,793	1,107,800	34,993
Operations & Maintenance	117,510	113,307	101,707	11,600
Insurance	16,656	16,350	16,348	2
Leases	5,866	5,677	5,667	10
<i>Total Police Protection</i>	\$ 1,299,705	\$ 1,278,127	\$ 1,231,522	\$ 46,605

CITY OF GARDEN RIDGE, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
BUDGET AND ACTUAL – GENERAL FUND (CONT.)
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Favorable (Unfavorable)
EXPENDITURES (CONT.)				
<i>Public Facilities:</i>				
Personnel	\$ 457,399	\$ 458,751	\$ 430,722	\$ 28,029
Contract Fees	4,500	4,150	4,372	(222)
Operations & Maintenance	74,760	73,640	69,374	4,266
Streets and Drainage	11,000	11,000	4,052	6,948
Insurance	4,826	4,661	4,656	5
Animal Control & Park	132,280	119,825	101,808	18,017
Library	12,446	29,134	30,299	(1,165)
Community Center	63,712	51,557	40,379	11,178
Capital Outlay	13,600	1,213,150	6,832	1,206,318
<i>Total Public Facilities</i>	<u>774,523</u>	<u>1,965,868</u>	<u>692,494</u>	<u>1,273,374</u>
<i>Debt Service:</i>				
Principal	30,436	29,120	27,018	2,102
Interest and Agent Fees	-	-	2,101	(2,101)
<i>Total Debt Service</i>	<u>30,436</u>	<u>29,120</u>	<u>29,119</u>	<u>1</u>
TOTAL EXPENDITURES	<u>3,044,005</u>	<u>4,210,961</u>	<u>2,707,664</u>	<u>1,503,297</u>
Excess (Deficiency) Over (Under) Expenditures	<u>2,010</u>	<u>(1,139,781)</u>	<u>600,431</u>	<u>1,740,212</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from Sale of Assets	<u>3,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net Change in Fund Balance	5,010	(1,129,781)	610,431	1,740,212
Fund Balance - October 1	<u>3,142,901</u>	<u>3,142,901</u>	<u>3,142,901</u>	<u>-</u>
Fund Balance - September 30	<u>\$ 3,147,911</u>	<u>\$ 2,013,120</u>	<u>\$ 3,753,332</u>	<u>\$ 1,740,212</u>

CITY OF GARDEN RIDGE, TEXAS
NOTES TO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL – GENERAL FUND
SEPTEMBER 30, 2021

Budgetary Information – The budget is prepared in accordance with accounting principles generally accepted in the United States of America. The City maintains strict budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council and as such is a good management control device. The following are the funds which have legally adopted annual budgets: General Fund and Debt Service Fund.

Budgetary preparation and control is exercised at the department level. Actual expenditures may not legally exceed appropriations at the fund level. As of September 30, 2021 the expenditures did not exceed appropriations in total in the General Fund and Debt Service Fund.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is utilized in the governmental funds. Encumbrances lapse at year-end and do not constitute expenditures or liabilities because the commitments must be re-appropriated and honored during the subsequent year.

CITY OF GARDEN RIDGE, TEXAS
SCHEDULE OF CHANGES - NET PENSION LIABILITY AND RELATED RATIOS
LAST SIX CALENDAR YEARS

	Total Pension Liability					
	2015	2016	2017	2018	2019	2020
Service Cost	\$ 156,540	\$ 160,212	\$ 174,081	\$ 179,361	\$ 183,285	\$ 179,667
Interest (on the Total Pension Liability)	143,776	159,773	173,326	194,988	213,010	234,777
Changes of Benefit Terms	-	-	-	-	-	-
Difference between Expected and Actual Experience	26,730	(57,945)	27,159	(39,457)	2,430	(24,074)
Change of Assumptions	52,564	-	-	-	20,376	-
Benefit Payments, Including Refunds of Employee Contributions	(51,596)	(85,152)	(51,233)	(61,351)	(78,367)	(111,264)
Net Change in Total Pension Liability	328,014	176,888	323,333	273,541	340,734	279,106
Total Pension Liability - Beginning	2,001,464	2,329,478	2,506,366	2,829,699	3,103,240	3,443,974
Total Pension Liability - Ending	<u>\$ 2,329,478</u>	<u>\$ 2,506,366</u>	<u>\$ 2,829,699</u>	<u>\$ 3,103,240</u>	<u>\$ 3,443,974</u>	<u>\$ 3,723,080</u>
	Plan Fiduciary Net Position					
	2015	2016	2017	2018	2019	2020
Contributions - Employer	\$ 109,610	\$ 140,678	\$ 126,816	\$ 125,554	\$ 130,010	\$ 120,705
Contributions - Employee	71,675	70,640	77,232	80,072	83,768	81,667
Net Investment Income	2,508	123,795	288,406	(75,519)	400,431	237,218
Benefit Payments, Including Refunds of Employee Contributions	(51,596)	(85,152)	(51,233)	(61,351)	(78,367)	(111,264)
Administrative Expense	(1,527)	(1,397)	(1,493)	(1,458)	(2,258)	(1,532)
Other	(75)	(75)	(76)	(77)	(68)	(59)
Net Change in Plan Fiduciary Net Position	130,595	248,489	439,652	67,221	533,516	326,735
Plan Fiduciary Net Position - Beginning	1,699,455	1,830,050	2,078,539	2,518,191	2,585,412	3,118,928
Plan Fiduciary Net Position - Ending	<u>\$ 1,830,050</u>	<u>\$ 2,078,539</u>	<u>\$ 2,518,191</u>	<u>\$ 2,585,412</u>	<u>\$ 3,118,928</u>	<u>\$ 3,445,663</u>
Net Pension Liability - Ending	\$ 499,428	\$ 427,827	\$ 311,508	\$ 517,828	\$ 325,046	\$ 277,417
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	78.56%	82.93%	88.99%	83.31%	90.56%	92.55%
Covered Payroll	\$ 1,433,517	\$ 1,412,801	\$ 1,544,639	\$ 1,601,438	\$ 1,675,361	\$ 1,633,333
Net Pension Liability as a Percentage of Employee Payroll	34.84%	30.28%	20.17%	32.34%	19.40%	16.98%

Note: The schedule above reflects the changes in the net pension liability for the current year and the previous three years. GASB Statement No. 68 requires 10 years of data to be provided in this schedule. The City will build this schedule over the 10-year period beginning December 31, 2015 as data becomes available.

CITY OF GARDEN RIDGE, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
SEPTEMBER 30, 2021
LAST SIX FISCAL YEARS

Fiscal Year Ending September 30,	Actuarially Determined Contribution (ARC)	Contributions in Relation to ARC	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions As Percent of Covered Payroll
2016	\$ 104,953	\$ 139,953	\$ (35,000)	\$ 1,394,604	10.04%
2017	120,506	120,506	-	1,502,505	8.02%
2018	126,771	126,771	-	1,599,220	7.93%
2019	128,111	128,111	-	1,646,472	7.78%
2020	127,515	127,515	-	1,653,345	7.71%
2021	129,226	129,226	-	1,725,007	7.49%

Note: The schedule above reflects the changes in the net pension liability for the current year and the previous three years. GASB Statement No. 68 requires 10 fiscal years of data to be provided in this schedule. The City will build this schedule over the 10-year period beginning September 30, 2016 as data becomes available.

NOTES TO SCHEDULE OF CONTRIBUTIONS

Actuarially determined contribution rates are calculated as of December 31 and become effective in January, thirteen (13) months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	24 Years
Asset Valuation Method	10 Year Smoothed Market; 12% Soft Corridor
Inflation	2.50%
Salary Increases	3.50% to 11.50% Including Inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014-2018.
Mortality	Post retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Other Information:

Notes There were no benefit changes during the year.

CITY OF GARDEN RIDGE, TEXAS
SCHEDULE OF CHANGES –OTHER POST EMPLOYMENT BENEFIT
LIABILITY AND RELATED RATIOS
SEPTEMBER 30, 2021
LAST THREE CALENDAR YEARS

	Total OPEB Liability		
	2018	2019	2020
Service Cost	\$ 4,964	\$ 5,026	\$ 11,433
Interest (on the Total OPEB Liability)	2,676	2,967	2,853
Changes of Benefit Terms	-		
Difference between Expected and Actual Experience	(2,234)	(2,683)	(7,182)
Change of Assumptions	(5,795)	15,808	16,144
Benefit Payments	(480)	(503)	(653)
Net Change in Total OPEB Liability	(869)	20,615	22,595
Total OPEB Liability - Beginning	78,594	77,725	98,340
Total OPEB Liability - Ending	<u>\$ 77,725</u>	<u>\$ 98,340</u>	<u>\$ 120,935</u>
 Covered Employee Payroll	 \$ 1,601,438	 \$ 1,675,361	 \$ 1,633,333
 Net OPEB Liability as a Percentage of Covered Payroll	 4.85%	 5.87%	 7.40%

Note: The schedule above reflects the changes in the net pension liability for the current year. GASB Statement No. 75 requires 10 years of data to be provided in this schedule. The City will build this schedule over the 10-year period beginning December 31, 2018 as data becomes available.

NOTES TO SCHEDULE OF CHANGES

No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

Methods and Assumptions Used to Determine Contribution Rate

Inflation	2.50%
Salary Increases	3.50% to 11.50% Including Inflation
Discount Rate	2.00% (Based on Fidelity Index's 20-Year Municipal GO AA Index)
Administrative Expenses	All administrative expenses are paid thru the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality Rates - Service Retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality Rates - Disabled Retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and female, respectively. The rates

SUPPLEMENTARY INFORMATION

Supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedule include:

- Comparative Statements – General Fund
- Comparative Statements – Debt Service Fund
- Comparative Statements – Capital Projects Fund
- Comparative Statements – Nonmajor Fund
- Comparative Statements – Proprietary Funds

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE BALANCE SHEETS
GENERAL FUND
SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash and Cash Equivalents	\$ 2,844,270	\$ 2,927,425
Taxes Receivable (Net of Uncollectible of \$46,153 and \$42,848, respectively)	37,847	38,363
Due From Other Funds	942,927	114,881
Other Receivables	211,022	326,383
Prepaid Items	33,791	4,782
TOTAL ASSETS	<u><u>\$ 4,069,857</u></u>	<u><u>\$ 3,411,834</u></u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & FUND BALANCE		
<i>Liabilities:</i>		
Accounts Payable	\$ 223,939	\$ 159,308
Accrued Expenditures	15,115	61,609
Unearned Revenue	30,059	-
Deposits	9,770	9,000
<i>Total Liabilities</i>	<u>278,883</u>	<u>229,917</u>
<i>Deferred Inflows of Resources:</i>		
Unavailable Property Tax Revenue	37,642	39,016
<i>Total Deferred Inflows of Resources:</i>	<u>37,642</u>	<u>39,016</u>
<i>Fund Balance:</i>		
Non-Spendable:		
Prepaid Items	33,791	4,782
Restricted:		
Child Safety	37,034	30,043
Court Security & Technology	2,401	4,681
Donations	6,891	7,042
PEG Capital Fees	46,934	43,856
Unassigned	3,626,281	3,052,497
<i>Total Fund Balance</i>	<u>3,753,332</u>	<u>3,142,901</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & FUND BALANCE	<u><u>\$ 4,069,857</u></u>	<u><u>\$ 3,411,834</u></u>

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
REVENUES		
<i>Taxes:</i>		
Ad Valorem	\$ 1,734,972	\$ 1,685,272
Sales	534,176	355,616
<i>Total Taxes</i>	<u>2,269,148</u>	<u>2,040,888</u>
<i>Franchise Fees:</i>		
Cable	62,432	60,364
Electric	335,336	337,201
Gas	21,281	19,219
Telephone	6,118	14,426
Water	65,962	66,031
<i>Total Franchise Fees</i>	<u>491,129</u>	<u>497,241</u>
<i>Licenses and Permits:</i>		
Building & Electrical	105,140	203,443
Other	2,360	2,620
<i>Total Licenses and Permits</i>	<u>107,500</u>	<u>206,063</u>
<i>Charges for Services:</i>		
Rental Fees	103,939	106,635
Planning & Variance	3,271	2,650
Garbage Collection	104,219	91,646
Pet Registration	3,910	3,109
<i>Total Charges for Services</i>	<u>215,339</u>	<u>204,040</u>
<i>Fines and Forfeitures:</i>		
Court Fines	99,928	102,605
Warrant Fees & Fines	9,138	9,696
<i>Total Fines & Forfeitures</i>	<u>\$ 109,066</u>	<u>\$ 112,301</u>

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - (CONTINUED)
GENERAL FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
REVENUES (CONT.)		
<i>Other Sources:</i>		
Interest	\$ 17,869	\$ 29,403
Grants	-	226,655
Contributions	24,780	9,589
Miscellaneous	73,264	49,565
<i>Total Other Sources</i>	<u>115,913</u>	<u>315,212</u>
 TOTAL REVENUES	 <u>3,308,095</u>	 <u>3,375,745</u>
 EXPENDITURES		
<i>General Administration:</i>		
Personnel	296,683	260,759
Contract Fees	138,505	167,707
Administrative	203,311	183,005
Insurance	12,102	11,805
Farmer's Market	-	6,499
Capital Outlay	14,122	69,773
<i>Total General Administration</i>	<u>664,723</u>	<u>699,548</u>
 <i>Municipal Court:</i>		
Personnel	61,592	59,272
Contract Fees	14,000	9,600
Operations & Maintenance	14,214	13,989
<i>Total Municipal Court</i>	<u>89,806</u>	<u>82,861</u>
 <i>Public Safety:</i>		
Personnel	1,107,800	1,026,651
Operations & Maintenance	101,707	100,399
Capital Outlay	-	33,113
Insurance	16,348	15,862
Lease Payments	5,667	5,625
<i>Total Public Safety</i>	<u>\$ 1,231,522</u>	<u>\$ 1,181,650</u>

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - (CONTINUED)
GENERAL FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
EXPENDITURES (CONT.)		
<i>Public Facilities:</i>		
Personnel	\$ 430,722	\$ 410,858
Contract Fees	4,372	1,429
Operations & Maintenance	69,374	54,293
Streets and Drainage	4,052	6,399
Insurance	4,656	4,592
Animal Control & Park	101,808	87,077
Library	30,299	15,845
Community Center	40,379	46,612
Capital Outlay	6,832	62,552
<i>Total Public Facilities</i>	<u>692,494</u>	<u>689,657</u>
<i>Debt Service:</i>		
Principal	27,018	36,841
Interest and Agent Fees	2,101	2,088
<i>Total Debt Service</i>	<u>29,119</u>	<u>38,929</u>
TOTAL EXPENDITURES	<u>2,707,664</u>	<u>2,692,645</u>
Excess (Deficiency) Over (Under) Expenditures	<u>600,431</u>	<u>683,100</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from Capital Lease	-	33,113
Proceeds from Sale of Equipment	10,000	38,378
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,000</u>	<u>71,491</u>
Net Change in Fund Balance	610,431	754,591
Fund Balance - October 1	<u>3,142,901</u>	<u>2,388,310</u>
Fund Balance - September 30	<u>\$ 3,753,332</u>	<u>\$ 3,142,901</u>

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE BALANCE SHEETS
DEBT SERVICE FUND
SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash	\$ 41,220	\$ 38,321
Taxes Receivable	<u>15,794</u>	<u>16,342</u>
TOTAL ASSETS	<u>\$ 57,014</u>	<u>\$ 54,663</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & FUND BALANCES		
<i>Liabilities:</i>		
Due to Other Funds	<u>\$ -</u>	<u>\$ -</u>
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>
<i>Deferred Inflows of Resources:</i>		
Unavailable Property Tax Revenues	<u>15,709</u>	<u>16,624</u>
<i>Total Deferred Inflows of Resources</i>	<u>15,709</u>	<u>16,624</u>
<i>Fund Balance:</i>		
Restricted	<u>41,305</u>	<u>38,039</u>
<i>Total Fund Balance:</i>	<u>41,305</u>	<u>38,039</u>
TOTAL LIABILITIES DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 57,014</u>	<u>\$ 54,663</u>

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
DEBT SERVICE FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
REVENUES		
Ad Valorem Tax	\$ 724,030	\$ 728,865
Interest	711	1,400
TOTAL REVENUES	<u>724,741</u>	<u>730,265</u>
 EXPENDITURES		
Bond Interest and Fiscal Charges	201,975	214,924
Bond Principal	519,500	508,800
TOTAL EXPENDITURES	<u>721,475</u>	<u>723,724</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 <u>3,266</u>	 <u>6,541</u>
 Net Change in Fund Balance	 3,266	 6,541
 Fund Balance - October 1	 <u>38,039</u>	 <u>31,498</u>
Fund Balance - September 30	<u><u>\$ 41,305</u></u>	<u><u>\$ 38,039</u></u>

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE BALANCE SHEETS
CAPITAL PROJECTS FUND
SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash and Investments	<u>\$ 741,347</u>	<u>\$ 368,880</u>
TOTAL ASSETS	<u><u>\$ 741,347</u></u>	<u><u>\$ 368,880</u></u>
LIABILITIES AND FUND BALANCE		
<i>Liabilities:</i>		
Accounts Payable	\$ -	\$ 139,323
Unearned Revenues	<u>511,678</u>	<u>-</u>
<i>Total Liabilities</i>	<u>511,678</u>	<u>139,323</u>
<i>Fund Balance:</i>		
Assigned	<u>229,669</u>	<u>229,557</u>
<i>Total Fund Balance</i>	<u>229,669</u>	<u>229,557</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 741,347</u></u>	<u><u>\$ 368,880</u></u>

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
CAPITAL PROJECTS FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
REVENUES		
Interest	\$ 112	\$ 2,260
TOTAL REVENUES	<u>112</u>	<u>2,260</u>
EXPENDITURES		
Capital Projects	-	287
TOTAL EXPENDITURES	<u>-</u>	<u>287</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>112</u>	<u>1,973</u>
OTHER FINANCING SOURCES (USES)		
Transfers In (Out)	-	(5,166)
TOTAL OTHER FINANCING SOURCES SOURCES (USES)	<u>-</u>	<u>(5,166)</u>
Net Change in Fund Balance	112	(3,193)
Fund Balance - October 1	<u>229,557</u>	<u>232,750</u>
Fund Balance - September 30	<u><u>\$ 229,669</u></u>	<u><u>\$ 229,557</u></u>

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE BALANCE SHEETS
NONMAJOR FUNDS – ASSET SEIZURE
SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash and Investments	<u>\$ 194,225</u>	<u>\$ 236,599</u>
TOTAL ASSETS	<u>\$ 194,225</u>	<u>\$ 236,599</u>
LIABILITIES AND FUND BALANCE		
<i>Liabilities:</i>		
Accounts Payable	<u>\$ 12,949</u>	<u>\$ -</u>
<i>Total Liabilities</i>	<u>12,949</u>	<u>-</u>
<i>Fund Balance:</i>		
Restricted	<u>181,276</u>	<u>236,599</u>
<i>Total Fund Balance</i>	<u>181,276</u>	<u>236,599</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 194,225</u>	<u>\$ 236,599</u>

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
NONMAJOR FUNDS – ASSET SEIZURE
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
REVENUES		
Fines and Forfeits	\$ 5,845	\$ 37,584
Interest	<u>10,669</u>	<u>5,074</u>
TOTAL REVENUES	<u>16,514</u>	<u>42,658</u>
 EXPENDITURES		
Capital Outlay	<u>71,837</u>	<u>42,208</u>
TOTAL EXPENDITURES	<u>71,837</u>	<u>42,208</u>
 Net Change in Fund Balance	 (55,323)	 450
 Fund Balance - October 1	 <u>236,599</u>	 <u>236,149</u>
Fund Balance - September 30	<u><u>\$ 181,276</u></u>	<u><u>\$ 236,599</u></u>

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE STATEMENTS OF NET POSITION
WATER FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
<i>Current Assets:</i>		
Cash and Cash Equivalents	\$ 1,498,174	\$ 2,248,963
Accounts Receivable - Customers	244,022	214,754
Prepaid Items	4,720	289
<i>Total Current Assets</i>	<u>1,746,916</u>	<u>2,464,006</u>
<i>Capital Assets:</i>		
Land	139,954	139,954
Water Rights	454,144	454,144
Buildings	94,183	94,183
Water Lines, Wells & Tanks	17,721,999	17,087,317
Vehicles & Equipment	866,319	866,319
Construction in Progress	824,703	-
Accumulated Depreciation	<u>(6,601,993)</u>	<u>(5,995,537)</u>
<i>Total Capital Assets, Net of Depreciation</i>	<u>13,499,309</u>	<u>12,646,380</u>
TOTAL ASSETS	<u>15,246,225</u>	<u>15,110,386</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Loss on Debt Refunding	51,945	57,140
Deferred Pension Related Outflows	20,141	19,539
Deferred Other Post-Employment Benefit Related Outflows	4,557	2,456
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 76,643</u>	<u>\$ 79,135</u>

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE STATEMENTS OF NET POSITION (CONT.)
WATER FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
LIABILITIES		
<i>Current Liabilities:</i>		
Accounts Payable	\$ 41,880	\$ 189,234
Accrued Liabilities	2,975	14,267
Accrued Interest	17,086	18,867
Due to Other Funds	942,927	114,881
Vacation Leave Payable	30,940	24,362
Customer Deposits	204,997	200,947
Due Within One Year	511,140	492,270
<i>Noncurrent Liabilities:</i>		
Due In More Than One Year	5,874,359	6,385,499
Net Pension Liability	52,709	61,759
Other Post-Employment Benefit Liability	22,978	18,685
TOTAL LIABILITIES	<u>7,701,991</u>	<u>7,520,771</u>
 DEFERRED INFLOWS OF RESOURCES		
Deferred Pension Related Inflows	22,034	20,901
Deferred OPEB Related Inflows	1,662	703
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>23,696</u>	<u>21,604</u>
 NET POSITION		
Investment in Capital Assets	5,766,866	5,825,751
Unrestricted	1,830,315	1,821,395
TOTAL NET POSITION	<u>\$ 7,597,181</u>	<u>\$ 7,647,146</u>



CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND NET POSITON – WATER FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUE		
Water Sales	\$ 1,647,418	1,752,249
Meter Installation Fees	7,488	25,175
Other	84,691	88,005
TOTAL OPERATING REVENUE	<u>1,739,597</u>	<u>1,865,429</u>
OPERATING EXPENSES		
Personnel Costs	418,734	386,535
Plant Operations and Maintenance	352,757	371,796
General and Administrative	240,321	455,246
Depreciation	606,456	534,622
TOTAL OPERATING EXPENSES	<u>1,618,268</u>	<u>1,748,199</u>
OPERATING INCOME (LOSS)	<u>121,329</u>	<u>117,230</u>
NONOPERATING INCOME (EXPENSES)		
Interest Income	9,039	20,984
Interest Expense	(180,333)	(194,177)
TOTAL NONOPERATING INCOME (EXPENSES)	<u>(171,294)</u>	<u>(173,193)</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	<u>(49,965)</u>	<u>(55,963)</u>
Transfers In (Out)	<u>-</u>	<u>5,166</u>
CHANGE IN NET POSITION	<u>(49,965)</u>	<u>(50,797)</u>
NET POSITION AT BEGINNING OF YEAR	<u>7,647,146</u>	<u>7,697,943</u>
TOTAL NET POSITION AT END OF YEAR	<u><u>\$ 7,597,181</u></u>	<u><u>\$ 7,647,146</u></u>

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE STATEMENTS OF CASH FLOWS
WATER FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	\$ 1,710,329	\$ 1,946,764
Cash paid to suppliers for goods and services	(756,156)	(682,623)
Cash paid to employees for services and benefits	(417,524)	(384,741)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>536,649</u>	<u>879,400</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Net Customer Deposits Received (Returned)	4,050	5,150
Interfund Receivables/Payables and Transfers	828,047	124,536
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>832,097</u>	<u>129,686</u>
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Capital Acquisition	(1,459,385)	-
Principal Payments on Debt	(492,270)	(480,934)
Interest Paid for Financing Activities	(176,919)	(190,195)
NET CASH PROVIDED (USED) BY CAPITAL & RELATED FINANCING ACTIVITIES	<u>(2,128,574)</u>	<u>(671,129)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Income and Other Income	9,039	20,984
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>9,039</u>	<u>20,984</u>
NET INCREASE (DECREASE) IN CASH	(750,789)	358,941
CASH AND CASH EQUIVALENTS AT OCTOBER 1:		
Cash and Cash Equivalents	2,248,963	1,743,712
Restricted Cash and Cash Equivalents	-	146,310
	<u>2,248,963</u>	<u>1,890,022</u>
CASH AND CASH EQUIVALENTS AT SEPTEMBER 30:		
Cash and Cash Equivalents	1,498,174	2,248,963
	<u>\$ 1,498,174</u>	<u>\$ 2,248,963</u>

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE STATEMENTS OF CASH FLOWS (CONT.)
WATER FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
RECONCILIATION OF OPERATING INCOME TO NET		
CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 121,329	\$ 117,230
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	606,456	534,622
Change in Assets and Liabilities:		
Decrease (Increase) in Accounts Receivable	(29,268)	81,335
Decrease (Increase) in Prepaid Items	(4,431)	(289)
Increase (Decrease) in Accounts Payable & Accrued Liabilities	(158,647)	144,708
Increase (Decrease) in Vacation Payable	6,578	1,605
Increase (Decrease) in Pension Liabilities and related Deferred Inflows and Outflows of Resources	(8,519)	(257)
Increase (Decrease) in Other Post-Employment Benefit Liabilities and related Deferred Inflows and Outflows of Resources	<u>3,151</u>	<u>446</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u><u>\$ 536,649</u></u>	<u><u>\$ 879,400</u></u>



STATISTICAL SECTION

This part of the City of Garden Ridge's annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Financial Trends (Tables 1 through 4)

Net Position by Component

Change in Net Position

Fund Balances - Governmental Funds

Changes in Fund Balances - Governmental Funds

These schedules contain trend information to help reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity (Tables 5 through 9)

Tax Revenues by Source - Governmental Funds

Direct and Overlapping Property Tax Rates

Principal Property Taxpayers

Property Tax Levies and Collections

Assessed Value

These schedules contain information to help readers assess the factors affecting the City's ability to generate its property and sales tax.

Debt Capacity (Tables 10 through 11)

Ratios of Outstanding Debt by Type

Debt Margin Information

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information (Tables 12 through 13)

Demographic and Economic Statistics

Principal Employers

These schedules offer demographic and economic indicators to help the reader understand how the City's financial activities take place and to help make comparisons over time and with other governments.

CITY OF GARDEN RIDGE, TEXAS
NET POSITION, BY COMPONENT
LAST TEN FISCAL YEARS

	Fiscal Year			
	2012	2013	2014	2015
NET POSITION				
<i>Governmental Activities</i>				
Net Investment in Capital Assets	\$ 3,553,731	\$ 3,461,062	\$ 4,206,390	\$ 4,134,312
Restricted	236,676	158,793	140,910	132,531
Unrestricted	<u>1,056,721</u>	<u>1,428,388</u>	<u>1,115,259</u>	<u>1,214,715</u>
<i>Total Governmental Activities</i>				
<i>Net Position</i>	<u>\$ 4,847,128</u>	<u>\$ 5,048,243</u>	<u>\$ 5,462,559</u>	<u>\$ 5,481,558</u>
<i>Business-Type Activities</i>				
Net Investment in Capital Assets	\$ 2,981,297	\$ 3,138,760	\$ 2,879,943	\$ 2,802,056
Restricted	989,180	1,168,024	1,070,641	326,619
Unrestricted	<u>2,768,462</u>	<u>3,158,627</u>	<u>3,125,132</u>	<u>3,738,506</u>
<i>Total Business-Type Activities</i>				
<i>Net Position</i>	<u>\$ 6,738,939</u>	<u>\$ 7,465,411</u>	<u>\$ 7,075,716</u>	<u>\$ 6,867,181</u>
<i>Primary Government</i>				
Net Investment in Capital Assets	\$ 6,535,028	\$ 6,599,822	\$ 7,086,333	\$ 6,936,368
Restricted	1,195,922	1,326,817	1,211,551	459,150
Unrestricted	<u>3,855,117</u>	<u>4,587,015</u>	<u>4,240,391</u>	<u>4,953,221</u>
<i>Total Primary Government Net Position</i>	<u>\$ 11,586,067</u>	<u>\$ 12,513,654</u>	<u>\$ 12,538,275</u>	<u>\$ 12,348,739</u>

Note: Years 2011-2014 have not been restated for adoption of GASB No. 68. Years 2011 – 2017 have not been restated for adoption of GASB No. 75.

TABLE 1

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 3,726,037	\$ 3,568,188	\$ 3,829,106	\$ 4,245,536	\$ 4,342,714	\$ 4,373,673
196,833	671,600	599,103	348,761	358,590	315,368
<u>2,022,935</u>	<u>2,817,266</u>	<u>2,161,293</u>	<u>2,126,580</u>	<u>2,863,267</u>	<u>3,482,270</u>
<u>\$ 5,945,805</u>	<u>\$ 7,057,054</u>	<u>\$ 6,589,502</u>	<u>\$ 6,720,877</u>	<u>\$ 7,564,571</u>	<u>\$ 8,171,311</u>
\$ 2,725,436	\$ 4,693,957	\$ 5,715,624	\$ 5,884,635	\$ 5,825,751	\$ 5,766,866
468,485	152,710	145,100	146,310	-	-
<u>3,582,880</u>	<u>1,239,193</u>	<u>1,485,909</u>	<u>1,666,998</u>	<u>1,821,395</u>	<u>1,830,315</u>
<u>\$ 6,776,801</u>	<u>\$ 6,085,860</u>	<u>\$ 7,346,633</u>	<u>\$ 7,697,943</u>	<u>\$ 7,647,146</u>	<u>\$ 7,597,181</u>
\$ 6,451,473	\$ 8,262,145	\$ 9,544,730	\$ 10,130,171	\$ 10,168,465	\$ 10,140,539
665,318	824,310	744,203	495,071	358,590	315,368
<u>5,605,815</u>	<u>4,056,459</u>	<u>3,647,202</u>	<u>3,793,578</u>	<u>4,684,662</u>	<u>5,312,585</u>
<u>\$ 12,722,606</u>	<u>\$ 13,142,914</u>	<u>\$ 13,936,135</u>	<u>\$ 14,418,820</u>	<u>\$ 15,211,717</u>	<u>\$ 15,768,492</u>

CITY OF GARDEN RIDGE, TEXAS
CHANGE IN NET POSITION
LAST TEN FISCAL YEARS

	Fiscal Year			
	2012	2013	2014	2015
Expenses				
<i>Governmental Activities</i>				
General Administration	\$ 687,622	\$ 661,157	\$ 706,719	\$ 752,203
Police Protection	1,059,925	1,040,620	1,098,517	1,151,588
Municipal Court	59,681	64,158	68,488	69,997
Public Facilities	490,398	514,462	582,289	621,000
Interest and Fiscal Charges	121,890	471,942	134,765	316,428
<i>Total Governmental Activities Expense</i>	<u>2,419,516</u>	<u>2,752,339</u>	<u>2,590,778</u>	<u>2,911,216</u>
<i>Business-Type Activities</i>				
Water	<u>1,078,976</u>	<u>1,160,691</u>	<u>1,355,804</u>	<u>1,393,909</u>
Total Primary Government Expenses	<u><u>\$ 3,498,492</u></u>	<u><u>\$ 3,913,030</u></u>	<u><u>\$ 3,946,582</u></u>	<u><u>\$ 4,305,125</u></u>
Program Revenues				
<i>Governmental Activities</i>				
Charges for Service:				
General Administration	\$ 288,138	\$ 235,281	\$ 248,025	\$ 220,335
Police Protection/Municipal Court	170,495	198,850	125,042	135,457
Public Facilities	85,389	104,350	103,310	119,821
Operating Grants and Contributions	49,237	60,249	27,806	17,476
Capital Grants and Contributions	-	-	-	-
<i>Total Governmental Activities Program Revenues</i>	<u>593,259</u>	<u>598,730</u>	<u>504,183</u>	<u>493,089</u>
<i>Business-Type Activities</i>				
Charges for Service:				
Water	1,167,466	1,687,250	1,090,452	1,180,196
Capital Grants and Contributions	-	-	306,000	-
<i>Total Business-Type Activities Program Revenues</i>	<u>1,167,466</u>	<u>1,687,250</u>	<u>1,396,452</u>	<u>1,180,196</u>
Total Primary Government Program Revenues	<u><u>\$ 1,760,725</u></u>	<u><u>\$ 2,285,980</u></u>	<u><u>\$ 1,900,635</u></u>	<u><u>\$ 1,673,285</u></u>

Note: Years 2011-2014 have not been restated for adoption of GASB No. 68. Years 2011 – 2017 have not been restated for adoption of GASB No. 75.

TABLE 2

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 675,567	\$ 769,406	\$ 753,492	\$ 713,625	\$ 786,100	\$ 771,812
1,105,268	1,283,354	1,274,116	1,312,733	1,250,096	1,319,434
76,819	74,313	78,147	82,616	91,198	88,781
750,765	864,668	911,704	1,134,958	1,023,324	1,090,447
454,501	227,646	215,593	188,958	191,911	178,621
<u>3,062,920</u>	<u>3,219,387</u>	<u>3,233,052</u>	<u>3,432,890</u>	<u>3,342,629</u>	<u>3,449,095</u>
 1,416,782	 1,697,947	 1,729,799	 1,555,221	 1,942,376	 1,798,601
<u><u>\$ 4,479,702</u></u>	<u><u>\$ 4,917,334</u></u>	<u><u>\$ 4,962,851</u></u>	<u><u>\$ 4,988,111</u></u>	<u><u>\$ 5,285,005</u></u>	<u><u>\$ 5,247,696</u></u>
\$ 201,198	\$ 236,988	\$ 257,121	\$ 281,163	\$ 316,143	\$ 219,475
142,357	141,920	138,382	124,524	112,320	109,106
121,508	117,880	123,010	132,528	96,295	105,864
80,461	271,538	244,125	48,798	277,810	36,050
-	-	50,000	-	-	-
<u>545,524</u>	<u>768,326</u>	<u>812,638</u>	<u>587,013</u>	<u>802,568</u>	<u>470,495</u>
1,512,787	1,546,906	1,888,364	1,653,594	1,863,673	1,734,519
-	-	-	-	-	-
<u>1,512,787</u>	<u>1,546,906</u>	<u>1,888,364</u>	<u>1,653,594</u>	<u>1,863,673</u>	<u>1,734,519</u>
<u><u>\$ 2,058,311</u></u>	<u><u>\$ 2,315,232</u></u>	<u><u>\$ 2,701,002</u></u>	<u><u>\$ 2,240,607</u></u>	<u><u>\$ 2,666,241</u></u>	<u><u>\$ 2,205,014</u></u>

CITY OF GARDEN RIDGE, TEXAS
CHANGE IN NET POSITION (CONTINUED)
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year			
	2012	2013	2014	2015
Net (Expenses) Revenue				
Governmental Activities	\$ (1,826,257)	\$ (2,086,595)	\$ (2,418,127)	\$ (2,418,127)
Business-Type Activities	88,490	40,648	(213,713)	40,648
Total Primary Government				
Net Expenses	<u>\$ (1,737,767)</u>	<u>\$ (2,045,947)</u>	<u>\$ (2,631,840)</u>	<u>\$ (2,377,479)</u>
Governmental Revenues and Other				
Changes in Net Position				
<i>Governmental Activities</i>				
Taxes:				
Property Taxes	\$ 1,469,966	\$ 1,590,461	\$ 1,624,027	\$ 1,690,029
Franchise Fees	319,006	325,817	399,499	474,813
Sales Taxes	162,379	225,031	185,567	240,237
Interest and Investment Earnings	12,238	38,352	10,744	6,244
Impact Fees	-	20,520	-	-
Miscellaneous	12,151	340,935	42,411	25,803
Transfers	-	9,621	801,356	-
<i>Total Governmental Activities</i>	<u>1,975,740</u>	<u>2,550,737</u>	<u>3,063,604</u>	<u>2,437,126</u>
<i>Business-Type Activities</i>				
Interest and Investment Earnings	19,260	13,521	6,759	4,870
Miscellaneous	-	-	250	308
Transfers	-	(9,621)	(801,356)	-
<i>Total Business-Type Activities</i>	<u>19,260</u>	<u>3,900</u>	<u>(794,347)</u>	<u>5,178</u>
Total Primary Government	<u>\$ 1,995,000</u>	<u>\$ 2,554,637</u>	<u>\$ 2,269,257</u>	<u>\$ 2,442,304</u>
Changes In Net Position				
Government Activities	\$ 149,483	\$ 464,142	\$ 645,477	\$ 18,999
Business-Type Activities	107,750	44,548	(1,008,060)	(208,535)
Total Primary Government	<u>\$ 257,233</u>	<u>\$ 508,690</u>	<u>\$ (362,583)</u>	<u>\$ (189,536)</u>

TABLE 2 (CONT.)

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ (2,517,396)	\$ (2,451,061)	\$ (2,420,414)	\$ (2,845,877)	\$ (2,540,061)	\$ (2,978,600)
96,005	(151,041)	158,565	98,373	(78,703)	(64,082)
<u>\$ (2,421,391)</u>	<u>\$ (2,602,102)</u>	<u>\$ (2,261,849)</u>	<u>\$ (2,747,504)</u>	<u>\$ (2,618,764)</u>	<u>\$ (3,042,682)</u>
\$ 1,969,253	\$ 2,167,248	\$ 2,227,239	\$ 2,289,083	\$ 2,417,465	\$ 2,456,713
484,549	489,752	501,558	499,872	497,241	491,129
235,009	244,991	250,201	269,978	355,616	534,176
14,919	37,819	48,514	65,644	35,838	19,861
16,929	-	-	-	-	-
62,189	68,246	78,493	74,148	82,761	83,461
198,795	554,254	(1,101,263)	(221,473)	(5,166)	-
<u>2,981,643</u>	<u>3,562,310</u>	<u>2,004,742</u>	<u>2,977,252</u>	<u>3,383,755</u>	<u>3,585,340</u>
5,932	13,461	14,505	30,676	20,984	9,040
6,478	893	-	788	1,756	5,077
<u>(198,795)</u>	<u>(554,254)</u>	<u>1,101,263</u>	<u>221,473</u>	<u>5,166</u>	<u>-</u>
<u>(186,385)</u>	<u>(539,900)</u>	<u>1,115,768</u>	<u>252,937</u>	<u>27,906</u>	<u>14,117</u>
<u>\$ 2,795,258</u>	<u>\$ 3,022,410</u>	<u>\$ 3,120,510</u>	<u>\$ 3,230,189</u>	<u>\$ 3,411,661</u>	<u>\$ 3,599,457</u>
\$ 464,247	\$ 1,111,249	\$ (415,672)	\$ (415,672)	\$ 84,369	\$ 606,740
<u>(90,380)</u>	<u>(690,941)</u>	<u>1,274,333</u>	<u>1,274,333</u>	<u>(50,797)</u>	<u>(49,965)</u>
<u>\$ 373,867</u>	<u>\$ 420,308</u>	<u>\$ 858,661</u>	<u>\$ 858,661</u>	<u>\$ 33,572</u>	<u>\$ 556,775</u>

CITY OF GARDEN RIDGE, TEXAS
FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year			
	2012	2013	2014	2015
Nonspendable Fund Balance:				
Prepaid Items	\$ 2,253	\$ 2,706	\$ 686	\$ 312
Restricted Fund Balance:				
Public Safety	-	9,041	14,935	20,249
Donations	9,107	10,410	10,785	13,561
PEG Capital Fees	24,809	35,653	46,387	56,945
Debt Service	297,988	136,866	52,491	57,212
Asset Forfeiture	18,581	44,706	75,333	37,074
Capital Projects Fund	-	-	3,051,863	1,806,774
Total Restricted Fund Balance	350,485	236,676	3,251,794	1,991,815
Assigned Fund Balance				
Capital Projects Fund	153,187	-	-	-
Unassigned	1,123,997	829,680	1,305,811	1,255,867
<i>Total Governmental Funds</i>	<u>\$ 1,629,922</u>	<u>\$ 1,069,062</u>	<u>\$ 4,558,291</u>	<u>\$ 3,247,994</u>

TABLE 3

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 2,368	\$ 4,807	\$ 3,946	\$ 4,984	\$ 4,782	\$ 33,791
27,755	30,606	34,020	45,329	34,724	39,435
15,517	17,596	-	6,288	7,042	6,891
71,782	85,161	97,704	33,106	43,856	46,934
12,402	3,285	447,767	31,498	38,039	41,305
5,791	63,470	111,330	236,149	236,599	181,276
3,838,367	3,676,851	1,270,857	232,750	-	-
3,971,614	3,876,969	1,961,678	585,120	360,260	315,841
-	-	-	-	229,557	229,669
1,443,699	1,691,145	1,738,413	2,298,603	3,052,497	3,626,281
\$ 5,417,681	\$ 5,572,921	\$ 3,704,037	\$ 2,888,707	\$ 3,647,096	\$ 4,205,582

CITY OF GARDEN RIDGE, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

	Fiscal Year			
	2012	2013	2014	2015
REVENUES				
Taxes	\$ 1,651,819	\$ 1,818,985	\$ 1,809,097	\$ 1,908,884
Franchise Fees	325,346	325,817	399,499	474,813
Licenses and Permits	210,250	153,738	172,677	141,784
Charges for Services	162,957	186,084	179,648	198,102
Fines and Forfeits	215,110	252,544	148,320	146,164
Grants and Donations	-	-	-	-
Other Revenue	110,485	406,171	56,690	39,127
TOTAL REVENUES	<u>2,675,967</u>	<u>3,143,339</u>	<u>2,765,931</u>	<u>2,908,874</u>
EXPENDITURES				
General Government	585,350	541,259	566,245	582,105
Municipal Court	59,359	64,272	68,710	69,045
Police Protection	1,006,232	985,112	1,034,779	1,066,476
Public Facilities	294,287	316,290	430,409	388,500
Capital Outlay	586,100	631,274	1,778,233	1,885,468
Debt Service:				
Principal	223,045	349,596	352,793	367,255
Debt Issue Costs	-	185,346	-	124,317
Interest and Fiscal Charges	122,593	177,237	229,619	220,407
TOTAL EXPENDITURES	<u>2,876,966</u>	<u>3,250,386</u>	<u>4,460,788</u>	<u>4,703,573</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(200,999)</u>	<u>(107,047)</u>	<u>(1,694,857)</u>	<u>(1,794,699)</u>
OTHER FINANCING				
SOURCES (USES)				
Bond Proceeds	-	5,270,962	-	3,639,500
Capital Lease Proceeds	22,898	29,905	-	26,195
Other Sources	5,000	-	-	4,000
Premium on Bonds	-	247,620	-	294,691
Payments to Escrow Agent	-	(1,961,832)	-	-
Transfers In (Out)	(387,759)	9,621	(801,356)	-
TOTAL OTHER FINANCING				
SOURCES (USES)	<u>(359,861)</u>	<u>3,596,276</u>	<u>(801,356)</u>	<u>3,964,386</u>
NET CHANGE IN FUND BALANCE	<u>\$ (560,860)</u>	<u>\$ 3,489,229</u>	<u>\$(2,496,213)</u>	<u>\$ 2,169,687</u>

Debt Service as a percentage of				
Noncapital Expenditures	24.6%	25.8%	31.1%	19.7%

TABLE 4

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 2,187,962	\$ 2,403,830	\$ 2,476,755	\$ 2,558,336	\$ 2,769,753	\$ 2,993,178
484,549	489,752	501,558	499,872	497,241	491,129
122,422	146,768	159,213	173,222	206,063	107,500
200,120	207,890	220,357	237,309	204,040	215,339
210,854	354,230	364,614	150,147	149,885	114,911
-	-	-	-	236,244	24,780
102,565	134,120	188,697	161,154	87,703	102,625
<u>3,308,472</u>	<u>3,736,590</u>	<u>3,911,194</u>	<u>3,780,040</u>	<u>4,150,929</u>	<u>4,049,462</u>
595,850	656,688	613,353	584,278	629,775	650,601
74,678	73,480	77,276	78,749	82,861	89,806
1,031,584	1,096,224	1,155,636	1,170,098	1,148,537	1,231,522
448,299	542,499	562,440	669,815	627,105	685,662
320,744	3,054,176	258,391	558,431	207,934	92,791
441,627	541,489	555,807	525,430	545,641	546,518
-	-	-	-	-	-
498,153	254,348	241,321	231,084	217,012	204,076
<u>3,410,935</u>	<u>6,218,904</u>	<u>3,464,224</u>	<u>3,817,885</u>	<u>3,458,865</u>	<u>3,500,976</u>
<u>(102,463)</u>	<u>(2,482,314)</u>	<u>446,970</u>	<u>(37,845)</u>	<u>692,064</u>	<u>548,486</u>
-	-	-	-	-	-
55,308	27,794	54,893	34,163	33,113	-
3,600	31,382	5,000	4,225	38,378	10,000
-	-	-	-	-	-
-	-	-	-	-	-
<u>198,795</u>	<u>554,254</u>	<u>(1,101,263)</u>	<u>(221,473)</u>	<u>(5,166)</u>	<u>-</u>
<u>257,703</u>	<u>613,430</u>	<u>(1,041,370)</u>	<u>(183,085)</u>	<u>66,325</u>	<u>10,000</u>
<u>\$ 155,240</u>	<u>\$(1,868,884)</u>	<u>\$ (594,400)</u>	<u>\$ (220,930)</u>	<u>\$ 758,389</u>	<u>\$ 558,486</u>
30.4%	25.1%	24.9%	24.9%	24.9%	22.0%

CITY OF GARDEN RIDGE, TEXAS
TAX REVENUE BY SOURCE – GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 5

<u>Fiscal Year</u>	<u>Property</u>	<u>Sales & Use</u>	<u>Franchise</u>	<u>Total Revenue</u>
2021	\$ 2,459,002	\$ 534,176	\$ 491,129	\$ 3,484,307
2020	2,414,137	355,616	467,241	3,236,994
2019	2,288,358	269,978	499,872	3,058,208
2018	2,226,554	250,201	501,558	2,978,313
2017	2,158,839	244,991	489,752	2,893,582
2016	1,952,953	235,009	484,549	2,672,511
2015	1,668,647	240,237	474,813	2,383,697
2014	1,623,529	185,568	399,499	2,208,596
2013	1,593,954	225,031	325,817	2,144,802
2012	1,490,260	161,559	325,346	1,977,165

CITY OF GARDEN RIDGE, TEXAS
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 6

Fiscal Year	City Direct Rates			Overlapping Rates			Total Direct and Overlapping Rates
	Basic Rate	Debt Service	Total	Comal County	Comal ISD	Emergency Service District 6	
2021	0.226559	0.094547	0.321106	0.343889	1.275700	0.089385	2.030080
2020	0.225158	0.095948	0.321106	0.358515	1.275700	0.089385	2.044706
2019	0.222114	0.101032	0.323146	0.357921	1.320000	0.072826	2.073893
2018	0.211012	0.112134	0.323146	0.357921	1.390000	0.069670	2.140737
2017	0.203241	0.115064	0.318305	0.342921	1.390000	0.072500	2.123726
2016	0.191800	0.108400	0.300200	0.342921	1.390000	0.086000	2.119121
2015	0.189900	0.085800	0.275700	0.342921	1.390000	0.071900	2.080521
2014	0.185746	0.097500	0.283246	0.314321	1.430000	0.072500	2.100067
2013	0.182658	0.100588	0.283246	0.314321	1.430000	0.072500	2.100067
2012	0.171176	0.097620	0.268796	0.305421	1.430000	0.072500	2.076717

Source: Comal County Tax Office

CITY OF GARDEN RIDGE, TEXAS
PRINCIPAL PROPERTY TAX PAYERS
CURRENT AND NINE YEARS AGO
(UNAUDITED)

TABLE 7

Taxpayer	2021			2012		
	Taxable Assessed Value	Rank	Percent Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percent Total City Taxable Assessed Value
Hanson Aggregates	\$ 39,768,030	1	5.02%	\$ 42,764,546	1	7.74%
Hanson Aggregates	8,468,229	2	1.07%	2,310,032	6	0.42%
Cara Graceland LLC	4,600,000	3	0.58%	-		-
Meridian Brick	3,938,890	4	0.50%	-		-
Overman Tony M	3,504,536	5	0.44%	-		-
Voeller James N & Amy B	3,206,378	6	0.40%	-		-
Dansby Richard F & Carolyn G	2,283,150	7	0.29%	-		-
Hanson Brick (Land & Building)	2,088,910	8	0.26%	5,704,564	2	1.03%
Maverick of Texas Construction Inc.	1,930,080	9	0.24%	-		-
Finders Real Estate LLC	1,906,000	10	0.24%	-		-
Dean Word Company	-		-	3,553,174	3	0.64%
Overman Properties V LLC	-		-	2,900,000	4	0.52%
Overman Properties III LLC	-		-	2,610,000	5	0.47%
Overman Properties IV LLC	-		-	1,000,000	7	0.18%
C F & M Properties	-		-	1,000,000	8	0.18%
Jey Investments LTD.	-		-	979,670	9	0.18%
Meyers, James A. & Geraldine	-		-	973,310	10	0.18%
TOTALS	<u>\$ 71,694,203</u>		<u>9.04%</u>	<u>\$ 63,795,296</u>		<u>11.54%</u>
TOTAL TAXABLE ASSESSED VALUE	<u>\$ 792,813,863</u>			<u>\$ 552,527,058</u>		

Source: Comal County Appraisal District

CITY OF GARDEN RIDGE, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 8

<u>Fiscal Year</u>	<u>Taxes Levied for the Fiscal Year</u>	<u>Collected Within Fiscal Year of Levy</u>		<u>Collections In Subsequent Years</u>	<u>Total Collections To Date</u>	
		<u>Amount</u>	<u>% of Levy</u>		<u>Amount</u>	<u>% of Levy</u>
2021	\$ 2,448,088	\$ 2,426,841	99.13%	\$ -	\$ 2,426,841	99.13%
2020	2,414,827	2,402,336	99.48%	(1,397)	2,400,939	99.42%
2019	2,273,147	2,213,070	97.36%	42,945	2,256,015	99.25%
2018	2,241,632	2,213,070	98.73%	(910)	2,212,160	98.69%
2017	2,160,451	2,119,815	98.12%	11,856	2,131,671	98.67%
2016	1,987,068	1,948,438	98.06%	13,123	1,961,561	98.72%
2015	1,686,772	1,667,834	98.88%	8,519	1,676,353	99.38%
2014	1,598,333	1,621,485	101.45%	4,952	1,626,437	101.76%
2013	1,487,469	1,580,018	106.22%	8,561	1,588,579	106.80%
2012	1,461,632	1,477,179	101.06%	7,121	1,484,300	101.55%

Source: Comal County Tax Office

CITY OF GARDEN RIDGE, TEXAS
 ASSESSED VALUE
 LAST TEN FISCAL YEARS
 (UNAUDITED)

TABLE 9

<u>Fiscal Year Ended September 30,</u>	<u>Residential Property</u>	<u>Commercial Property</u>	<u>Tax-Exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>
2021	\$ 700,264,773	\$ 189,056,902	\$ 96,507,812	\$ 792,813,863	0.3211060
2020	696,898,377	184,706,731	130,900,915	750,704,193	0.3231460
2019	632,117,362	175,799,288	106,394,158	701,522,492	0.3231460
2018	620,463,690	163,437,483	94,381,932	689,519,241	0.3231460
2017	592,677,878	169,660,937	85,926,656	676,412,159	0.3183050
2016	569,151,802	165,175,132	75,072,976	659,253,958	0.3002000
2015	535,825,084	143,635,227	65,477,311	613,983,000	0.2757000
2014	486,137,203	143,634,533	56,699,435	573,072,301	0.2832460
2013	470,101,195	143,057,486	52,875,332	560,283,349	0.2832460
2012	461,924,568	134,420,900	43,818,410	552,527,058	0.2687960

Source: Comal County Appraisal District.

CITY OF GARDEN RIDGE, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 10

Fiscal Year	Governmental Activities					Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Certificates of Obligation	Tax Notes	Capital Lease	Total Governmental		
2021	\$ -	\$ 5,723,800	\$ -	\$ 22,373	\$ 5,746,173	0.72%	\$ 1,316
2020	-	6,243,300	-	49,391	6,292,691	0.84%	1,481
2019	-	6,752,100	-	53,118	6,805,218	0.99%	1,692
2018	-	7,668,045	-	54,085	7,722,130	1.14%	1,954
2017	-	8,219,551	-	36,399	8,255,950	1.22%	2,090
2016	-	8,759,368	-	44,390	8,803,758	1.34%	2,225
2015	-	9,208,443	-	16,908	9,225,351	1.50%	2,396
2014	-	5,331,500	-	9,969	5,341,469	0.93%	1,427
2013	-	5,827,343	-	27,562	5,854,905	1.04%	1,597
2012	-	2,450,472	-	14,853	2,465,325	0.45%	699

CITY OF GARDEN RIDGE, TEXAS
DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 11

Taxable Assessed Value	<u>\$ 792,813,863</u>
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Debt Limit - Texas statutes do not provide a legal debt limit for cities; however, through accepted practice a practical "economic" debt limit is considered to be 10% of the assessed value.	\$ 79,281,386
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Amount of Applicable Debt:

General Obligation Debt Outstanding	\$ 5,746,173	
Less Funds Available in Debt Service Fund	<u>(41,305)</u>	<u>5,704,868</u>

DEBT MARGIN	<u><u>\$ 73,576,518</u></u>
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	Fiscal Year				
	2017	2018	2019	2020	2021
Taxable Assessed Value	\$ 676,412,159	\$ 689,519,241	\$ 701,522,492	\$ 750,704,193	\$ 792,813,863
Debt Limit	\$ 67,641,216	\$ 68,951,924	\$ 70,152,249	\$ 75,070,419	\$ 79,281,386
Total Net Debt					
Applicable to Limit	<u>(7,808,183)</u>	<u>(7,532,796)</u>	<u>(6,773,720)</u>	<u>(6,254,652)</u>	<u>(5,704,868)</u>
Total Debt Margin	<u>\$ 59,833,033</u>	<u>\$ 61,419,128</u>	<u>\$ 63,378,529</u>	<u>\$ 68,815,767</u>	<u>\$ 73,576,518</u>

	Fiscal Year				
	2012	2013	2014	2015	2016
Taxable Assessed Value	\$ 552,527,058	\$ 560,283,349	\$ 573,072,301	\$ 613,983,000	\$ 659,253,958
Debt Limit	\$ 55,252,706	\$ 56,028,335	\$ 56,028,335	\$ 61,398,300	\$ 65,925,396
Total Net Debt					
Applicable to Limit	<u>(6,293,134)</u>	<u>(11,857,509)</u>	<u>(11,292,788)</u>	<u>(8,685,006)</u>	<u>(8,307,805)</u>
Total Debt Margin	<u>\$ 48,959,572</u>	<u>\$ 44,170,826</u>	<u>\$ 44,735,547</u>	<u>\$ 52,713,294</u>	<u>\$ 57,617,591</u>

CITY OF GARDEN RIDGE, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 12

<u>Year</u>	<u>Population</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2021	4,368	\$ 63,208	50.1	1825	5.8%
2020	4,249	63,191	51.4	840	7.8%
2019	4,022	63,191	51.5	846	3.3%
2018	3,951	63,191	51.5	810	3.8%
2017	3,957	53,333	51.1	738	3.6%
2016	3,850	56,342	51.5	675	4.1%
2015	3,744	60,665	50.8	625	3.7%
2014	3,667	57,339	50.6	606	4.6%
2013	3,526	62,010	50.6	536	5.9%
2012	3,389	59,234	50.6	512	6.0%

Source: U.S. Census Bureau and Texas Workforce Commission

CITY OF GARDEN RIDGE, TEXAS
TOP TEN PRINCIPAL EMPLOYERS
SAN ANTONIO METROPOLITAN AREA
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)

TABLE 13

Employer	2021			2012		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Joint Base San Antonio	73,707	1	6.79%	100,578	1	7.38%
H-E-B Food Stores	22,000	2	2.03%	14,588	3	1.07%
USAA	19,400	3	1.79%	15,000	2	1.10%
NorthSide ISD	13,498	4	1.20%	12,751	4	0.93%
City of San Antonio	11,185	5	1.03%	9,145	6	0.67%
Methodist Healthcare System	9,620	6	0.89%	7,747	7	0.56%
NorthEast ISD	8,386	7	0.77%	10,522	5	0.77%
San Antonio ISD	7,338	8	0.68%	7,000	8	0.51%
Baptist Healthcare System	6,383	9	0.59%			
JPMorgan Chase	5,152	10	0.47%			
Bill Miller Bar-B-Q				4,190	9	0.30%
Frost Bank				3,982	10	0.03%
	<u>176,669</u>		<u>16.22%</u>	<u>185,503</u>		<u>13.32%</u>

Source: San Antonio Economic Development Foundation

The City of Garden Ridge is surrounded by the City of San Antonio and no data is available for the employers in Garden Ridge. The above data is for San Antonio.

Source: San Antonio Economic Development Foundation





Armstrong, Vaughan & Associates, P. C.

Certified Public Accountants

Communication with Those Charged with Governance

December 17, 2021

To the Council and Management,
City of Garden Ridge

We have audited the financial statements of the City of Garden Ridge as of and for the year ended September 30, 2021, and have issued our report thereon dated December 17, 2021. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated September 10, 2021, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City of Garden Ridge solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use of appropriate accounting policies. A summary of the significant accounting policies adopted by the City of Garden Ridge are described in Note 1 to the financial statements.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive estimates affecting the financial statements were:

- Useful lives of depreciable assets
- Allowance for doubtful accounts
- Actuarial valuation of net pension liability
- Actuarial valuation of total OPEB liability

Management's estimate of the useful lives of the depreciable assets are based on past history, engineering estimates, and industry standards. The allowance for doubtful accounts has been estimated for ad valorem property taxes and water receivable accounts and is based on collections history of the City. We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

The estimates for the Net Pension Liability and Total OPEB Liability are based on the actuarial studies performed by Texas Municipal Retirement System (TMRS) with no input from the City's management. We have considered the underlying inputs provided by the City related to covered employees as well as the reasonableness of the actuarial assumptions used.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City of Garden Ridge's financial statements relate to the property tax calendar, employees' retirement system liabilities, other post employment benefit liabilities and long-term debt.

Significant Difficulties Encountered during the Audit

We encountered no difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. We assisted management in recording routine journal entries for year-end accruals, depreciation, net pension liability and other postemployment benefit liability. We also, assisted management in recording an interfund payable/receivable.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City of Garden Ridge's financial statements or the auditor's report. No such disagreements arose during the course of our audit.

Representations Requested from Management

We have requested certain representations from management that are included in the management representation letter dated December 17, 2021.

Management Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City of Garden Ridge, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risk of material misstatement. None of the matters discussed resulted in a condition to our retention as City of Garden Ridge's auditors.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

Public Funds Investment Act

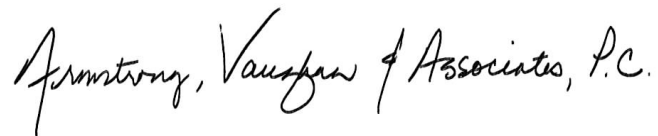
As part of our audit, we review the City's compliance with the Public Funds Investment Act. Our procedures determined that the City was in compliance investment act. All requirements were in compliance with the Act.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing City of Garden Ridge's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information and considered whether such information, or the manner of its presentation, was materially consistent with its presentation in the financial statements.

With respect to the supplementary information accompanying the financial statements, made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the audit committee of the City of Garden Ridge and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Armstrong, Vaughan & Associates, P.C.".

Armstrong, Vaughan & Associates, P.C.

ORDINANCE NO. 231-022022

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GARDEN RIDGE, TEXAS, ORDERING A GENERAL ELECTION ON MAY 7, 2022, FOR THE PURPOSE OF ELECTING ALDERMEN TO CITY COUNCIL PLACES ONE, FOUR, AND FIVE; MAKING PROVISIONS FOR THE CONDUCT OF SUCH ELECTION; AND RESOLVING OTHER MATTERS RELATED TO THE CONDUCT OF SUCH ELECTION.

WHEREAS, The Texas State Legislature has called for two state constitutional ballot amendment measures to be placed on the ballot for a statewide election on the May 2022 uniform election date; and

WHEREAS, The City of Garden Ridge will hold a regular municipal election for the purpose of electing Aldermen to City Council member positions designated as Place One, Place Four, and Place Five, on the May 7, 2022, uniform election date; and

WHEREAS, The City Council finds that it is in the public interest to enter into a joint election agreement and election services contract with Comal County in order to provide the most efficient and convenient voting opportunities for both the City and State elections, with voting available in all Comal County polling locations and the potential for extended hours for early voting.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GARDEN RIDGE, TEXAS, THAT:

SECTION 1. A General Election is hereby ordered to be held on the 7th day of May 2022, in the City of Garden Ridge, Texas, for the purpose of electing Aldermen to City Council Places One, Four, and Five. Qualified persons desiring to be candidates shall file for election as such candidates with the City Secretary beginning at 8:00 a.m. on the 19th day of January and not later than 5:00 p.m. on the 18th day of February.

SECTION 2. At said election each of the positions shall be voted upon separately and the candidate receiving the highest number of votes for each position shall be elected to such office. Elected officials shall serve a term of two years, with their terms terminating in May 2024, or when their successors are duly elected and qualified.

SECTION 3. The polling place on Election Day shall be open from 7:00 a.m. to 7:00 p.m. All qualified voters of the City of Garden Ridge shall be entitled to vote in said election.

SECTION 4. The election shall be held in accordance with, and shall be governed by, the election laws of the State of Texas, and conducted in accordance with the terms set forth in the Contract for Election Services attached as Exhibit A. Further, the City Council has determined, pursuant to Chapter 271 of the Texas Election Code, that the City is authorized to enter into a Joint Election Agreement with Comal County and other participating political subdivisions for this election. The City Administrator is hereby authorized to negotiate for and on behalf of the City and execute such agreements.

SECTION 5. The Mayor is authorized to sign any notices or orders required by state law or the Election Services or Joint Election Agreement.

SECTION 6. The City Secretary is hereby designated as the election officer for the City and is hereby authorized to perform all duties and take all actions as required pursuant to the Election Services or Joint Election Agreement and is further authorized to take any additional actions required by state law.

SECTION 7. Early voting in said elections shall be conducted during the early voting period designated as April 25 through May 3, 2022. Bobbie Koepp, Comal County Clerk, is hereby designated as the Early Voting Clerk and shall conduct early voting in said election, as required by law. Applications for ballots by mail must be received by the Early Voting Clerk no later than the close of business on April 26, 2022. Applications for ballot by mail shall be mailed to:

Bobbie Koepp, Early Voting Clerk
396 N. Seguin Ave.
New Braunfels, Texas 78130
Phone: 830-221-1352 / Fax: 830-608-2013
Email Address: jaquac@co.comal.tx.us
Early Voting Clerk's Website: <https://www.co.comal.tx.us/Elections.htm>

SECTION 8. The main early voting polling place for the holding of said election shall be at:

Comal County Elections Office
396 N. Seguin Ave.
New Braunfels, Texas 78130
Voting Hours: Monday thru Friday – 8:00 a.m. – 5:00 p.m.
Additional Hours: To be determined by Comal County Clerk

SECTION 9. Temporary Branch Location for early voting and Election Day by personal appearance:

Garden Ridge City Hall
9400 Municipal Parkway
Garden Ridge, Texas 78266
Voting Hours: Monday thru Friday – 8:00 a.m. – 5:00 p.m.
Additional Hours: To be determined by Comal County Clerk

SECTION 10. Voting at said election, including early voting, shall be by the use of the Hart Duo, Verity Touch Writer, and Verity Scan. Early voting by personal appearance shall be conducted on each day during the lawful early voting period, with polling locations designated by Comal County. During the lawful early voting period, the Early Voting Clerk shall keep such locations open for early voting as required by the Texas Election Code, at a minimum.

SECTION 11. Notice of the May 7, 2022, General Election of the City of Garden Ridge shall be posted and published in accordance with the Election Code of the State of Texas.

SECTION 12. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Ordinance for all purposes and are adopted as part of the judgment and finding of the City Council.

SECTION 13. It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance is declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality will not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation in this Ordinance of any such unconstitutional phrases, clause, sentence, paragraph, or section.

SECTION 14. This Ordinance shall become effective immediately upon adoption.

PASSED AND APPROVED ON this 2nd day of February, 2022.

Robb Erickson
Mayor

ATTEST:

Marisa Spencer
City Secretary

ORDENANZA NO. 231-022022

UNA ORDENANZA DEL CONCEJO MUNICIPAL DE LA CIUDAD DE GARDEN RIDGE, TEXAS, QUE ORDENA UNA ELECCIÓN GENERAL EL 7 DE MAYO, 2022, CON EL FIN DE ELEGIR LOS CONCEJALES AL CONCEJO MUNICIPAL, LOS LUGARES UNO, CUATRO, Y CINCO; ESTABLECE DISPOSICIONES PARA LA REALIZACIÓN DE DICHA ELECCIÓN; Y RESOLVER OTROS ASUNTOS RELACIONADOS CON LA CONDUCCIÓN DE DICHA ELECCIÓN.

POR CUANTO, la Legislatura del Estado de Texas ha pedido que se incluyan en la boleta dos medidas de enmienda de la boleta electoral constitucional estatal para una elección estatal en la fecha de elección uniforme de Mayo de 2022; y

POR CUANTO, la Ciudad de Garden Ridge llevará a cabo una elección municipal regular con el fin de elegir Concejales para los puestos de miembros del Concejo Municipal designados como Lugar Uno, Lugar Cuatro y Lugar Cinco, el 7 de Mayo de 2022, fecha de elección uniforme; y

POR CUANTO, el Concejo Municipal determina que es de interés público celebrar un acuerdo electoral conjunto y un contrato de servicios electorales con el Condado de Comal para brindar oportunidades de votación más eficientes y convenientes para las elecciones tanto de la Ciudad como del Estado, con la votación disponible en todos los lugares de votación del Condado de Comal y la posibilidad de un horario extendido para la votación temprana.

AHORA, POR LO TANTO, EL CONCEJO MUNICIPAL DE LA CIUDAD DE GARDEN RIDGE, TEXAS, ORDENA QUE:

SECCIÓN 1. Por la presente se ordena que se celebre una Elección General el 7 de Mayo de 2022, en la Ciudad de Garden Ridge, Texas, con el propósito de elegir Concejales para los Lugares Uno, Cuatro y Cinco del Concejo Municipal. Las personas calificadas que deseen ser candidatas deberán registrarse para la elección como tales candidatos ante el Secretario de la Ciudad a partir de las 8:00 a. m. del día 19 de Enero y no más tarde de las 5:00 p. m. el día 18 de Febrero.

SECCIÓN 2. En dicha elección, cada uno de los cargos se votará por separado y el candidato que reciba el mayor número de votos para cada cargo será elegido para dicho cargo. Los funcionarios electos desempeñarán un mandato de dos años, y sus mandatos finalizarán en Mayo de 2024, o cuando sus sucesores sean debidamente elegidos y calificados.

SECCIÓN 3. El lugar de votación en el Día de la Elección estará abierto de 7:00 am a 7:00 pm. Todos los votantes calificados de la Ciudad de Garden Ridge tendrán derecho a votar en dicha elección.

SECCIÓN 4. La elección se llevará a cabo conforme a las leyes electorales del Estado de Texas y se registrará por ellas, y se llevará a cabo en conformidad con los términos establecidos en el Contrato de Servicios Electorales adjunto como Anexo A. Además, El Concejo Municipal ha determinado, de conforme con el Capítulo 271 del Código Electoral de Texas, que la Ciudad está autorizada a celebrar un Acuerdo de Elección Conjunto con el Condado de Comal y otras subdivisiones políticas participantes para esta elección. Por la presente, se autoriza al Administrador de la Ciudad a negociar por y en nombre de la Ciudad y ejecutar dichos acuerdos.

SECCIÓN 5. El Alcalde está autorizado a firmar cualquier notificación u orden requerida por la ley estatal o los Servicios Electorales o el Acuerdo de Elección Conjunta.

SECCIÓN 6. Por la presente, se designa al Secretario de la Ciudad como funcionario electoral de la Ciudad y se le autoriza a realizar todas las funciones y tomar todas las medidas requeridas por los Servicios Electorales o el Acuerdo de Elección Conjunta y además se le autoriza a tomar cualquier medida adicional requerida por Ley del Estado.

SECCIÓN 7. La votación temprana en dichas elecciones se llevará a cabo durante el período de votación temprana designado como el 25 de Abril al 3 de Mayo de 2022. Bobbie Koepp, Secretario del Condado de Comal, por el presente se designa como Secretario de Votación Temprana y llevará a cabo la votación temprana en dicha elección, como lo exige la ley. Las solicitudes de boletas por correo deben ser recibidas por el Secretario de Votación Temprana a más tardar al cierre de operaciones del 26 de Abril de 2022. Las solicitudes de boletas por correo deben enviarse por correo a:

Bobbie Koepp, secretario de votación anticipada
396 N. Seguin Ave.
New Braunfels, Texas 78130
Phone: 830-221-1352 / Fax: 830-608-2013
Email Address: jaquac@co.comal.tx.us
Early Voting Clerk's Website: <https://www.co.comal.tx.us/Elections.htm>

SECCIÓN 8. El lugar principal donde se llevara a cabo la votación temprana de dicha elección será en:

Oficina de Elecciones del Condado de Comal
396 N. Seguin Ave.
New Braunfels, Texas 78130
Horario de Votación: Lunes a Viernes – 8:00 am – 5:00 pm
Horas Adicionales: A ser determinado por el Secretario del Condado de Comal

SECCIÓN 9. Ubicación de la sucursal temporal para la votación temprana y el día de las elecciones por comparecencia en persona sera:

Garden Ridge City Hall
9400 Municipal Parkway
Garden Ridge, Texas 78266
Horario de Votación: Lunes a Viernes – 8:00 am – 5:00 pm
Horas Adicionales: A ser determinado por el Secretario del Condado de Comal

SECCIÓN 10. La votación en dicha elección, incluyendo la votación temprana, se realizará mediante el uso de Hart Duo, Verity Touch Writer y Verity Scan. La votación temprana en persona se llevará a cabo todos los días durante el período legal de votación temprana, con lugares de votación designados por el Condado de Comal. Durante el período legal de votación temprana, el Secretario de Votación Temprana mantendrá dichos lugares abiertos para la votación temprana según lo exige el Código Electoral de Texas, como un mínimo.

SECCIÓN 11. El aviso de las Elecciones Generales de la Ciudad de Garden Ridge del 7 de Mayo de 2022 se colocará y publicará conforme con el Código Electoral del Estado de Texas.

SECCIÓN 12. Por la presente se determina que las recitaciones contenidas en el preámbulo de la presente son verdaderos, y dichas recitaciones por la presente se hacen parte de esta Ordenanza para todos los propósitos y se adoptan como parte del juicio y decisión del Concejo Municipal.

SECCIÓN 13. Por la presente se declara que es la intención del Concejo Municipal que las frases, cláusulas, oraciones, párrafos y secciones de esta Ordenanza sean separables, y si alguna frase, cláusula, oración, párrafo o sección de esta Ordenanza es declarado inconstitucional por sentencia o decreto válido de cualquier tribunal de jurisdicción competente, tal inconstitucionalidad no afectará ninguna de las restantes frases, cláusulas, oraciones, párrafos o secciones de esta Ordenanza, ya que la misma habría sido promulgada por el Concejo Municipal sin la incorporación en esta Ordenanza de tales frases, cláusulas, oraciones, párrafos o secciones inconstitucionales.

SECCIÓN 14. Esta Ordenanza entrará en vigor inmediatamente después de su adopción.

PASADO Y APROBADO el día 02 de Febrero de 2022.

Robb Erickson
Alcalde

ATESTIGUAR:

Marisa Spencer
Secretaria de la Ciudad



Cynthia Jaqua
Comal County Elections Coordinator
396 N. Seguin Ave. New Braunfels, Texas 78130
Phone: 830-221-1352 Fax: 830-608-2013
Email: jaquac@co.comal.tx.us

January 30, 2022

City of Garden Ridge
CONTRACT FOR ELECTION SERVICES
May 7, 2022 General Election

This contract for election services made by and between **City of Garden Ridge** hereinafter called ENTITY and **Bobbie Koepp, Comal County Clerk**, hereinafter called CONTRACTING OFFICER is based on the following:

The ENTITY and CONTRACTING OFFICER have determined that it is in the public interest of the inhabitants of the ENTITY that the following contract be made and entered into for the purpose of having the CONTRACTING OFFICER furnish the ENTITY certain election services and equipment needed by the ENTITY for their May 7, 2022, General Election. The voting equipment used will be the Hart Duo specifically Verity Touch Writer and Verity Scan, which is paper ballot voting.

DUTIES AND SERVICES OF THE CONTRACTING OFFICER:

- 1 Bobbie Koepp, Comal County Clerk, shall be designated and agrees to act as the Early Voting Clerk for the election, and shall conduct early voting in person and by mail.
2. Advertise, prepare, and conduct the Logic and Accuracy Tests as required by State Law.
- 3 Forward all information to vendor (Hart) for the Coding and Audio files for Verity Duo.
4. Conduct Early Voting for Ballot by Mail at main Early Voting location, 396 N. Seguin, New Braunfels, Texas 78130.
5. Provide training on conducting an election with Hart Verity Duo and Knowink Poll Pads for all Early Voting and Election Day workers.
6. Procure and provide election supplies, including but not limited to the preparation, printing of ballots for Ballot by Mail requests, and distribution of sample ballots.

7. Prepare, provide, and deliver adequate election equipment for the election (Hart Verity Duo).
8. Prepare Early Voting and Election Day packets and supply bags for Early Voting and Election Day Polling Location.
9. Provide the Official Registered Voter List for the City of Garden Ridge for use on Knowink Poll Pad.
10. Recruit election judges and clerks for Early Voting and Election Day.
11. Ensure Election Judges return specified voting equipment and supplies from Early Voting after polls close on May 3, 2022.
12. Provide the voting equipment and supplies listed in the attached Estimated Expenses and ensure Election Judges return specified voting equipment and supplies from Election Day Polling Location after polls close on May 7, 2022.
13. Election judges and clerks for Early Voting and Election Day will be compensated by CONTRACTING OFFICE and reimbursed by ENTITY.
14. Procurement and payment of Early Voting Ballot Board personnel who will meet at the Comal County Elections Office, 396 N. Seguin Ave., New Braunfels, Texas 78130, on Election Day and other dates as prescribed by law to process Ballots by Mail and Provisional Ballots.
15. Set up the Central Accumulation Station and appoint personnel to tabulate the results of Early Voting and Election Day votes; provide Final Unofficial Results for Canvass.
16. Provide overall administration and supervision of the election and advisory services.
17. Meet ADA requirements for the election, as the law relates to polling locations, voter assistance, and other ADA requirements, if any.
18. Maintain election materials and paperwork in storage for the allotted time as prescribed by law.
19. Reporting precinct results to the Secretary of State, if required.

DUTIES OF THE ENTITY:

1. Prepare all Election Orders and Notice of Election as required by law and prepare and publish the Notice of Election.
2. Provide the County Elections Office with ENTITY's ballot information, etc. ENTITY shall conduct its ballot position drawing on or about February ____, 2022, and send the CONTRACTING OFFICER the ballot order so that it may be forwarded for Coding and Audio to Hart. ENTITY will be responsible for approving the screen shot proofs from Hart.
3. ENTITY shall be responsible for any loss and/or physical damage to the equipment occurring at the voting location ordered by the ENTITY.
4. Only the actual expenses directly attributable to the Contract may be charged (Section 31.100(b), Texas Election Code). The County Elections Officer will submit the actual costs for items contracted for pursuant to this Contract based on the attached estimated costs with the ENTITY as soon as all invoices are received from the vendors. The ENTITY agrees to pay costs of the election within ten (10) ENTITY workdays of receipt of the statement.

GENERAL PROVISIONS:

- A. **ENTIRE AGREEMENT:** This Agreement contains the entire agreement between the parties and correctly sets forth the rights, duties, and obligations of each to the other as of the Effective Date. Any oral representation or modifications concerning this agreement will be of no force or effect excepting a subsequent written modification executed by both parties.
- B. **SEVERABILITY:** If a court of competent jurisdiction determines that any term of this contract is invalid or unenforceable to any extent under applicable law, the remainder of this Agreement (and the application of this Agreement to other circumstances) shall not be affected thereby; and each remaining term shall be valid and enforceable to the fullest extent permitted by law.
- C. **CHOICE OF LAW AND VENUE:** This Agreement is entered into under and pursuant to, and is to be construed and enforceable in accordance with the laws of the State of Texas, without regard to its conflict of laws principles. Exclusive venue shall be in a court of competent jurisdiction in Comal County, Texas.
- D. **RELATIONSHIP OF THE PARTIES:** Each party to this contract, in the performance of this contract, shall act in an individual capacity and not as agents, employees, partners, joint ventures, or associates of one another. The employees or agents of one party shall not be deemed or construed to be the employees or agents of the other party for any purposes whatsoever.

- E. **FORCE MAJEURE:** In the event that CONTRACTING OFFICER shall be prevented from performing any of its obligations due under the terms of this contract by an act of God, by acts of war, riot, or civil commotion, by an act of State, by strikes, fire, flood, or by the occurrence of any other event beyond the control of the parties hereto. CONTRACTING OFFICER shall be excused from such obligations beyond its control and undertakings set forth under the terms of this agreement.

DATED this the _____ day of _____, 2022

_____, City of Garden Ridge, Texas

Bobbie Koepp, Early Voting Clerk/County Clerk

ESTIMATED EXPENSES

Rental of Hart Verity Touch/Verity Access Touch DRE's (3 ED) (3 EV) = 6 @ \$150 each	\$ 900.00	
Rental Hart Controller (1 EV) (1 ED) = 2 @ \$150 each	\$ 300.00	
Advertise Logic and Accuracy Testing in New Braunfels Herald	\$ 50.00	
Logic and Accuracy Testing of Hart Verity Touch/Verity Access Touch	\$ 50.00	
Hart Programming Fees	\$1,600.00	
Coordinating and forwarding all election info to Hart, proofing DRE Screen Shots, etc.	\$ 50.00	
Early Voting Packets and Supply Bag	\$ 15.00	
Election Day Packets and Supply Bag	\$ 15.00	
Processing Ballots by Mail 50 @ \$1.50 each	\$ 75.00	
Storage of ballots and results as required by law	\$ 50.00	
Early Voting Judge and Clerks (1) Judge \$12 per hr x 69 hrs and (2) Clerks \$10 per hr x 69 hrs x 2	\$ 2,208.00	
Election Day Judge and Clerks (1) Judge \$12 per hr x 13 hrs and (2) Clerks \$10 per hr x 13 x 2	\$ 416.00	
Early Voting Ballot Board (3) minimum 5 hrs x \$10	\$ 150.00	
Delivery of Early Voting and Election Day equipment	\$ 75.00	
	SUBTOTAL	\$ 5954.00
Administrative Costs (10% of total)		<u>\$ 595.40</u>
	TOTAL	\$ 6,549.40

Garden Ridge Community and Event Center
Monthly Report
January 1st thru January 31st 2022

Utilization (by Days)

FY 21-22 (Current Month)	FY 20-21 (Current Month)	FY 21-22 (Year to Date)	FY 20-21 (Year to Date)
18	12	88	216

Wildflower (Booked Current Month)	Bluebonnet (Booked Current Month)
6	12

Category Count (by Events)	(Current Month)	(Year to Date)
1. Resident / Non-Resident	3	10
2. City Chartered Non-Profit Organizations	4	14
3. Non-Residents Service Organizations	5	29
4. Non-Profit Associations	4	11
5. City Use	2	24

CITY OF GARDEN RIDGE BUILDING REPORT

January-22

Major Permits

<u>Permit #</u>	<u>Address</u>	<u>Builder</u>	<u>Sq. Ft.</u>	<u>Value \$</u>	<u>Permit Fees</u>
Total			0	\$ -	\$ -

Minor Permits

<u>Permit #</u>	<u>Address</u>	<u>Builder</u>	<u>Project</u>	<u>Permit Fees</u>
2207	-22 9419 Gardenia Bend	Freedom Forever TX	Minor Electric	\$ 125.00
2208	-22 20350 Regency Run	Tuttle Plumbing	Minor Plumbing	\$ 100.00
2192	-22 9041 Garden Ridge Dr.	Cody Pools	Pool, Spa, Deck	\$ 702.84
1565	-22 20512 Wahl Lane	Jon Wayne Plumbing	Water Heater	\$ -
1564	-22 9422 Gloxinia Dr.	Beyer A/C and Heating	Minor HVAC	\$ 100.00
1566	-22 9660 Trophy Oaks Dr.	Beyer A/C and Heating	Minor HVAC	\$ 100.00
1568	-22 21928 Las Cimas	Schmidt Mechanical	Minor HVAC	\$ 100.00
2209	-22 8602 Wild Wind Park	Eric Lipinski	Fence	\$ 125.00
2210	-22 19106 Nacogdoches Loop	C J Marbach	Flatwork	\$ 125.00
2211	-22 20898 Misty Arbor	Bowman Electric	Minor Electric	\$ 125.00
1572	-22 21014 Plum Ranch	1st Call Plumbing	Water Heater	\$ -
2212	-22 8820 Wild Wind Park	Tuff Shed	Outbuilding	\$ 100.00
2213	-22 8219 Garden Arbor	Tundra Custom Fence	Fence	\$ 125.00
1576	-22 22199 Via Posada	Christianson A/C	Minor HVAC	\$ 100.00
2214	-22 22411 Oro Viejo	Mend Services	Minor Plumbing	\$ 100.00
				\$ 2,027.84

Total Major Fees for the month	\$ 2,027.84
Total Minor Fees for the month	\$ -
TOTAL	\$ 2,027.84

Fiscal Year 2022

Total major projects value	\$ 2,158,130.00
Total major projects sq. ft.	16,601
Total major permit fees	\$ 12,585.77
Total minor permit fees	\$ 11,791.32
Total permit fees	\$ 24,377.09



City of Garden Ridge

"A way of life, not just a place to live"

City Secretary Monthly Activity Report Reporting Period: January 2022

Administrative Operations and Upcoming Events

City Hall Office Hours

- Monday/Wednesday/Thursday: 8am-5pm, Tuesday: 8am-6pm, and Friday: 8am-4pm.
- Upcoming Holidays (City Hall closed): Monday, February 21st.
- After hours emergency phone number: 210-651-6831.

First Friday

- Join the City Council at Paul Davis Park on Friday, February 4th from 5pm to 7pm for fun, conversation, and "Sidewalk Chalk Valentines". See the City's website or the City's social media pages for details.

City of Garden Ridge General Election

- The last day to file an application for place on ballot is Friday, February 18th by 5pm. The date, time, and location for the drawing for place on the ballot will be posted after the filing deadline and at least 72 hours in advance of the drawing. See the Election page on the City's Website for more details.

March 1, 2022, Primary General Election

- This election covers district-based congressional and legislative offices, the State Board of Education, judicial seats, and the initial vote on statewide offices such as Governor and Attorney General. Early Voting will be conducted at City Hall between February 14th-February 25th and Election Day will be conducted at the Community and Event Center. See the Comal County Elections Website for more details.

Communication Efforts

Garden Ridge Emergency Alert System: The City of Garden Ridge is excited to announce the Garden Ridge Emergency Alert System is live on the City's website for residents to sign up and check it out! G.R.E.A.S. will enhance the city's ability to communicate with residents during an emergency by sending direct notifications to your phone. This system will be used to send alerts for inclement weather, road closures, garbage delays, and so much more! All we need from you is to SIGN UP *(from the City's homepage, click on the "ALERTS" graphic button to take you to the sign-up page).* When signing up you will receive an email to validate your account and create your password. Please make sure you complete this validation to ensure you receive alerts.

New Water Rates Reminder: The 2022 Water Rates were approved by City Council in December and placed into Ordinance No. 54 in January. The water rates will include a \$2.50 increase to the base rate for residents with $\frac{3}{4}$ meters and the first tier range will be 1,000 gallons to 10,000 gallons. The new water rates will be reflected on your March bill. See the Water Rates page on the City's website for more information.

Streaming of Meetings: City Council - 52 views / Commissions - 39 views.

Public Information Act (PIA) Summary

Year	Number of Requests
2022	13
2021	146
2020	207
2019	276
2018	225



POLICE DEPARTMENT MONTHLY BREAKDOWN

January 1 to January 31, 2022

Calls for Service

Dispatched: 103 City Ordinance: 8 Total: 111 False Alarms: 9

Arrests

- 6 Warrants - Theft of Property >= \$30K<\$150K, Burglary Vehicles, Organized Crime
- 1 – Possession of Controlled Substance PG 2< 1G

Traffic Enforcement

Crashes: 2 Citations: 45 Warnings: 34 Total: 79

Training / Certifications

- * Sgt. Thoemke completed Ambush Awareness and Preparation Course
- * Ofc. McMahan completed Legislative Updates, 87th session
- * Department CPR Training

Outreach Efforts

- * CPR Training for GRCPAAA members as well as citizens
- * Coffee with the Cops
- * Refuse to be a Victim class will be held 26 March

Administrative Comments

- * Passed our Criminal Justice Information System Audit with DPS. No deficiencies
- * Conducting 3 backgrounds for potential officers
- * Released Ofc Hackenberg from employment with the City



City of Garden Ridge

"A way of life, not just a place to live"

MONTHLY PUBLIC WORKS REPORT

January 2022

Activities for the month

Steven Steinmetz
Public Works
Director

Eric Lowman
Public Facilities
Foreman

Stanley Georg
Manuel Troncoso
Ryan Ferguson

Ongoing Responsibilities

- Parks maintenance
- Facilities maintenance
- Streets
- All public facilities grass and right-of-way's
- Storm water Drainage
- Oak Wilt monitoring

Upcoming Events

**March Dumpster
Schedule**

Mar. 5th. & 6th.

Mar. 12th. & 13th.

Mar. 19th & 20th.

Mar. 26th & 27th

Storm Water Drainage Facility and Easement Maintenance

- Inspected 11 outfalls.
- Inspected 18 detention ponds.
- Stormwater public outreach: 2 message displayed on FM 2252 sign.
- Trash removed from Right of ways by volunteers: 77.5 lbs.
- Rain fall total : 0.83 in.
- Drainage mowed: 0.

Street Maintenance

- 5 Street signs repaired or replaced.
- Set up one temporary stop sign on FM 2252 until Txdot can repair it.

Parks Maintenance

- Paul Davis Park: Repair leaking hose bib Paul Davis Park.
- Pocket Parks: Empty trash cans.

City Facility/Property Maintenance

- City Hall: Stage salt/sand mix for ice conditions, put up all Christmas lights and decorations.
- Public Works offices: Move into new office area and set up new computer, clean up and Reorganize shop office area, paint office walls.
- Community Center: Clean and disinfect, put up all Christmas lights and decorations
Clean rubber wall molding.
- Former city complex: Repair leaking ball valve on well

Oak Wilt

No new reported cases.

Reports Submitted

Wildlife Management Advisory Commission Report.

Future Projects or Needs

- More storage space required.
- Covered equipment storage.

Animal Services Monthly Activities

- 9 deer carcasses were disposed of, which makes for the year 9.
 - 0 wild hog was donated this month to Hunters for the Hungry, the year-to-date combined totals for wild hogs and deer donated are 0.
 - 2 live traps loaned out this month, 2 traps loaned out year-to-date .
 - 141 registered/reregistered animals for the year.
 - 0 Nuisance complaints received.
 - 0 Animal reported bites.
- 

Adoptions

- 0 Dog; 0year-to-date.
- 0 Cats; 0 year-to-date.

Returned to owners

- 1 Dogs; 1 year-to-date.
- 0 Cats; 0 year-to-date.

Transferred to other agencies

- 1 Dogs for month; 1 year-to-date.
- 8 Cats for month; 8 year-to-date.

Currently in City care

- 5 Dogs; 6 Cats:

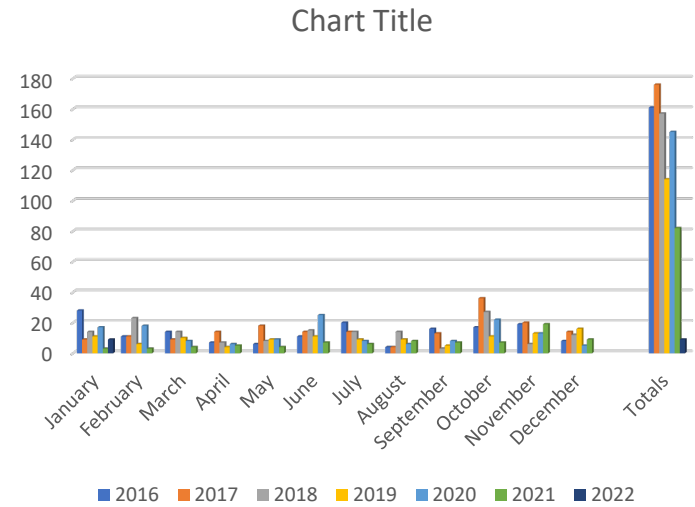


Year to Date Wildlife Report

[illegible]

Deer Carcass Removal Totals for 2016-2022

	2016	2017	2018	2019	2020	2021	2022
January	28	9	14	11	17	3	9
February	11	11	23	6	18	3	
March	14	9	14	10	8	4	
April	7	14	7	4	6	5	
May	6	18	8	9	9	4	
June	11	14	15	11	25	7	
July	20	14	14	9	8	6	
August	4	4	14	9	6	8	
September	16	13	3	5	8	7	
October	17	36	27	11	22	7	
November	19	20	6	13	13	19	
December	8	14	12	16	5	9	
Totals	161	176	157	114	145	82	9

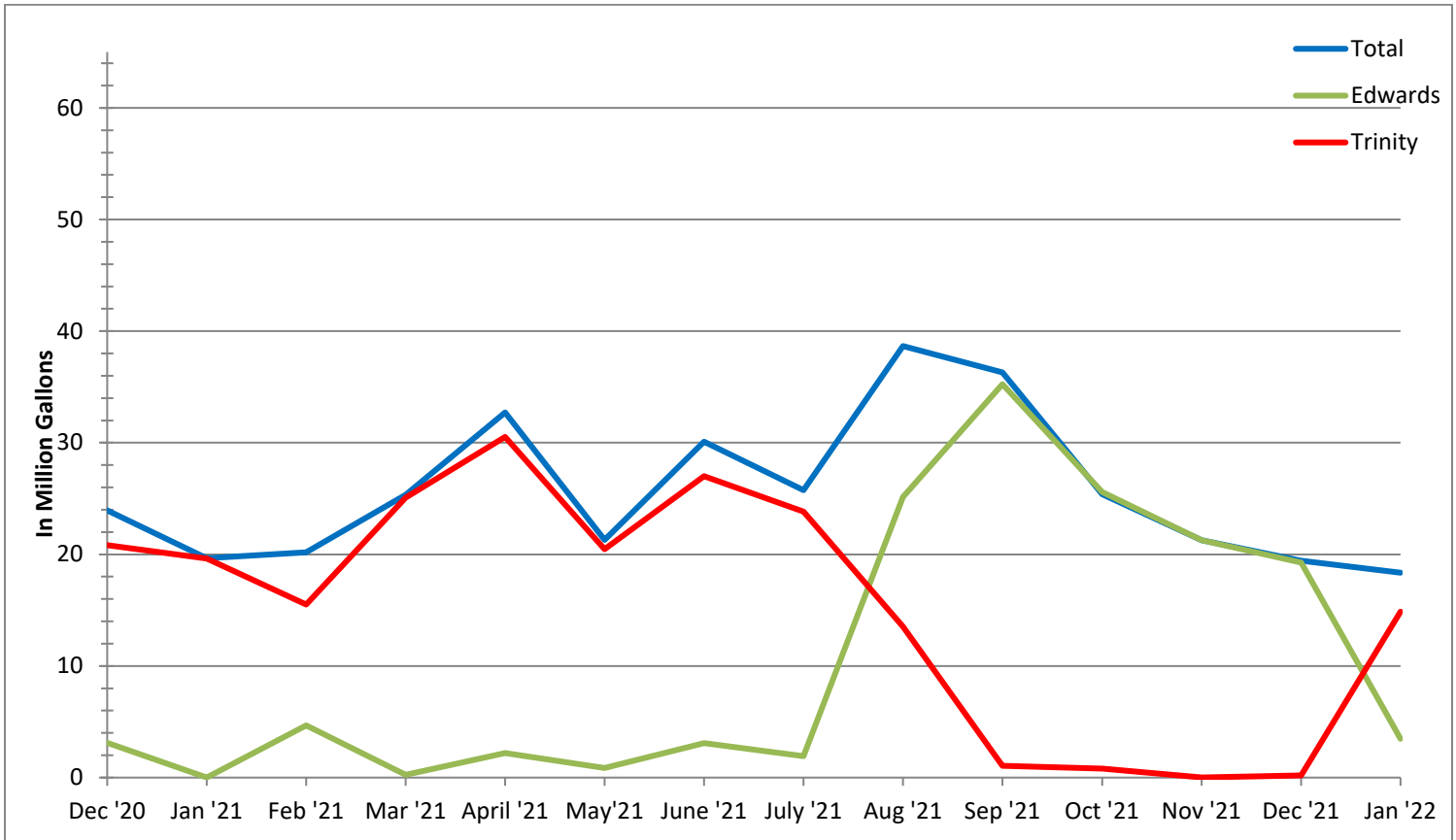




Utilities Department Report

As of January 31, 2022

City of Garden Ridge Aquifer Usage

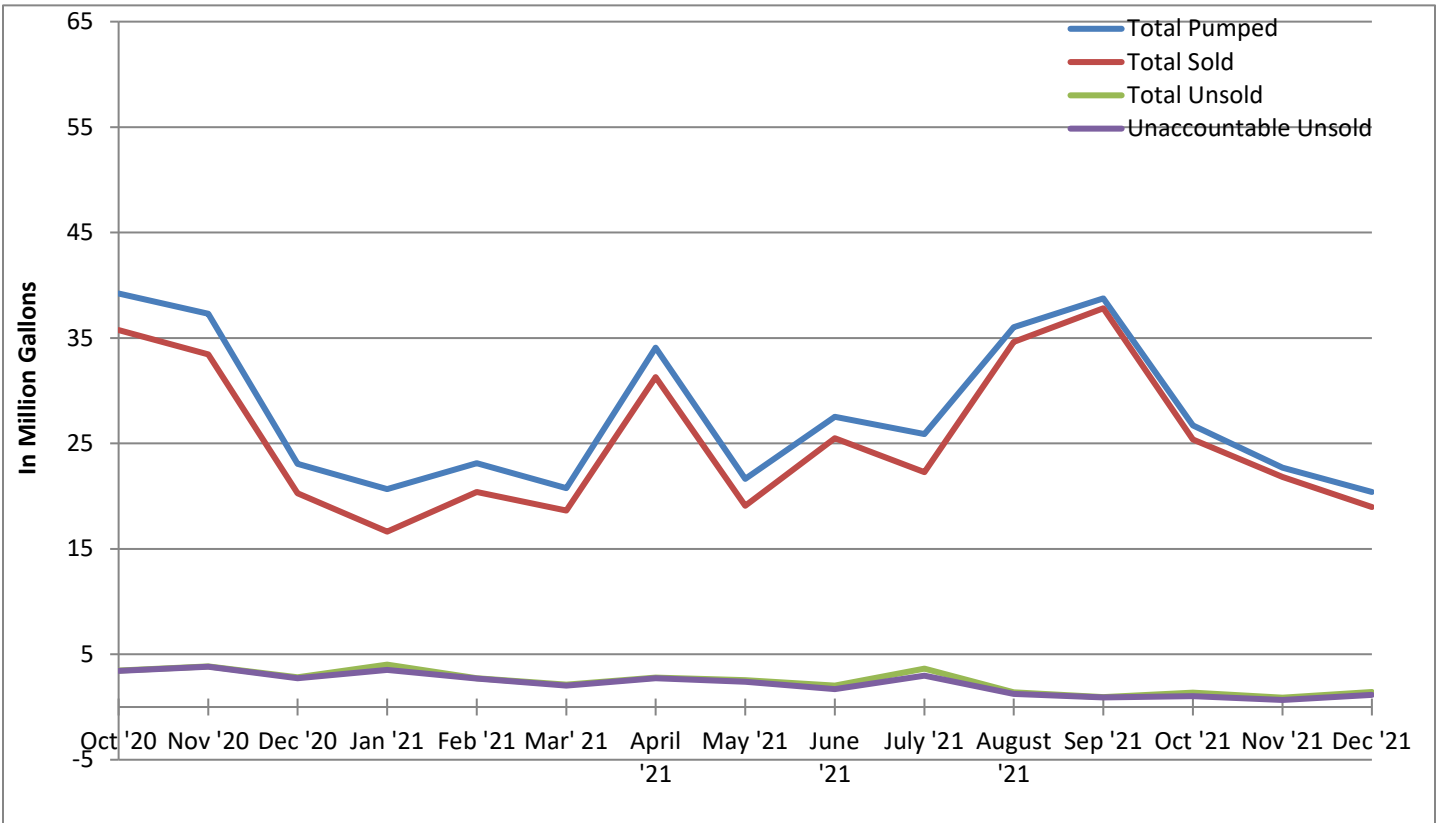


	Month:	Year:	Available:	Stage:
Edwards Well Usage AC/FT:	10.68	10.68	642.607	0
Trinity Well Usage AC/FT:	45.651	45.651	N/A	0

Water Quality

Backteriological Samples	Due :	Missed:	Passed:	Failed:
Distribution Samples :	6	0	6	0
Raw Water Samples :	4	0	4	0
Chlorine Residual Test:	31	0	31	0

2020 – 2021 Pumping Report



	Total Pumped (Thousands)	Total Sold (Thousands)	Total Unsold (Thousands)	Unaccountable Unsold (Thousands)	Unaccountable Unsold %
	23,077	20,270	2,807	2,736	11.9%
Jan '21	20,655	Insufficient Data		-	
Feb '21	23,123	20,390	2,733	2,696	11.7%
Mar '21	20,744	18,627	2,117	2,030	9.8%
April '21	34,076	31,287	2,789	2,728	8.0%
May '21	21,642	19,080	2,562	2,391	11.0%
June '21	27,531	25,505	2,026	1,684	6.1%
July '21	25,895	22,262	3,633	1,883	7.3%
Aug '21	36,036	34,630	1,406	1,236	3.4%
Sept '21	38,746	37,814	9,327	893	2.3%
Oct '21	26,719	25,368	1,351	1,025	3.8%
Nov '21	22,702	21,817	8,858	668	2.9%
Dec '21	20,393	18,955	1,438	1,149	5.6%
Jan '22	19,203	17,414	1,789	1,553	8.1%
Yearly Average	25,753	24,109	3,295	1,744	7.1%
	Yearly national average				16%

Water Department Monthly Activities:

New Installed Meters	0	Work Orders	181
Meter Replacements	1	Locates	13
City Owned Leaks	0	Irrigations Permits Issued	1
Meters Read	1687	Total Rebates	2
Meter Tests	0	Active Leak info code alerts	136
Automatic Draft Customers	681	E-Billing Customers	376
AMI Customer Portal Profiles	593		

*Active Leak Info Code Alerts – The firmware on the meter is measuring the flow rate through the meter and will only be triggered if water is flowing continuously above the configurable parameter of the meter’s max-flow rate threshold for 24 hours. The city has set a standard max-flow rate of .1% and is notified of any triggered alert.

Leak Adjustments

New Requests	6	Waiting for Customer	4	Approved	0	Amount Approved	\$0	Denied	0	Sent to Water Commission	1
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Projects & Announcements:

Project	Status Update	Estimated Completion	Issues/Required Actions
2252 Wastewater Project	Ongoing	Contractor has installed 100% of the Wastewater Main	
2252 TxDOT Water Line	Ongoing		Working on Funding

COVID-19 Pandemic

The utilities Department is continuing to be vigilant to keep our staff and infrastructure safe from the spread of the Coronavirus. We are still cleaning facilities, vehicles, and equipment daily to ensure our staff and water system stay safe.



Garden Ridge Library

Volume V, Issue 5

February 2, 2022

Monthly Library Update

By Linda Crosland, Library Director

For leisure, for learning, for life!

Upcoming Activities for February

Children's Activities

Tuesday, Lego Robotics, 3:15 PM

Wednesday, Lego Club, 3:15 PM

Thursday, Coding Club, 3:15 PM

Friday, Preschool Storytime and Stay & Play,
10:30 AM

Adults' Activities

1st Tuesdays, Card-making for Troops, 1:00

3rd Tuesdays, Card-making, 1:00 PM

4th Tuesdays, Crafternoon, 1:00 PM

Thursdays, Adult Coloring, 1:00 PM

Lunch-n-Learn, Thursday, Feb. 10, 12 noon,
"Planting a Vegetable Garden." Imagine how
wonderful homegrown vegetables will taste.

Department Statistics for January

Visits to the Library	881
Items Checked Out	1,721
New Patrons Added	17
New Items Added to Physical books	69
-Libby Books + Libby Advantage	413
Volunteer Hours	121

Activity Statistics

Children's Preschool Storytime—on hiatus	
Children's Lego Robotics, Coding, & Regular Legos	34

Adult Classes,	38
----------------	----

Activity Totals **72**

In our society we have three basic places. The first place is family; the second is your place of work. Your third place is somewhere you can connect with others, share your thoughts and dreams, and have fun. A third place is **an anchor of the community** and usually a public setting that hosts frequent and informal gatherings of people. Most people are loyal to their place and return regularly to unwind and socialize, as well as garner their friendships from. **The Library is a perfect Third Place.**



memorandum

To: Garden Ridge City Council
From: Trihydro Corporation
cc: Ms. Nancy Cain, City Administrator, City of Garden Ridge
Date: January 24, 2022
Re: Engineering Report for February 2022 Council Meeting

1. FM 2252 TxDOT Project

- Trihydro has started the design of the water line relocation along FM 2252.
- TxDOT provided the updated schematic for the extended project limits (through the intersection of FM 2252 and FM 3009). TxDOT is still working on the drainage design for the intersection of FM 2252 and FM 3009.

2. Land Development Projects

- Kleckly – WMMT Ventures: The master development plan has been approved by City Council.
- Bat Cave Road Master Development Plan: The master development plan has been reviewed by the City Engineer and comments have been provided to the developer's engineer.



LEGAL NOTICE
NOTICE OF PUBLIC HEARING
CITY OF GARDEN RIDGE
CITY COUNCIL

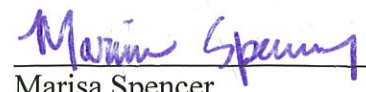
The City Council of the City of Garden Ridge, Texas, will conduct a public hearing on Wednesday, February 2, 2022, at 6:00 p.m. in the City Council Chambers of the Garden Ridge City Hall, 9400 Municipal Parkway, Garden Ridge, Texas.

The purpose of the public hearing will be to consider a petition by Brenda L. Elliott for a variance to Ordinance No. 13-122018, Section 5, Residential, 5.1.3.4. to allow the parking of a Recreational Vehicle (RV) in a portion of a driveway within the exterior side yard of the property at 9404 Azalea Gate, further known as Lot 4, Block 2, Garden Ridge Estates, Garden Ridge, Texas. Parking of an RV is only allowed in rear or interior side yards.

The public is invited and welcome to attend the public hearing in person and may submit oral comments on this matter. Alternatively, written comments on this matter may be submitted in accordance with the *City of Garden Ridge Notice of Procedures for Written Comments during Public Hearings* posted on the City's Website.

The meeting can be viewed live on the City's YouTube Channel and will be archived on the City's Website for on demand viewing. Please feel free to contact City Hall at 210-651-6632 if you need additional information on this matter.

This is to certify that I, Marisa Spencer, posted this Legal Notice at 1:00 p.m. on January 12, 2022, on the bulletin board located at the entrance to the Garden Ridge City Hall, 9400 Municipal Parkway, Garden Ridge, Texas.



Marisa Spencer
City Secretary

\$ 400.00

Planning and Zoning Form 2
APPLICATION FOR VARIANCE
(Type or Print)

1. Date: _____ Case #: _____

2. Applicant Name: Brenda L Ellis
(First) (Middle) (Last)

3. Mailing Address: 9404 Azalea Gate Drive
(Street)
Garden Ridge Tx 78266
(City) (State) (Zip)

Phone: 710 - 651-3846

4. Applicant's relationship to property:
Sole owner (☒) Part owner () Other; _____
(Specify)
(If not sole owner, furnish a notarized letter of authorization from all owners as attachment 1.)

5. Property location: 9404 Azalea Gate Drive
(Street address or street property front)

6. Legal description:

Plat: Lot(s) 4 Block(s) 2

Subdivision: Garden Ridge Estates 10

Acreage: .7518 (If acreage, provide separate metes and bounds description as attachment 2.)

Property Deed recorded in Comal County Volume # _____ Page # _____

7. Cite City Ordinance number, page and paragraph from which variance is needed: City Ordinance 13 Section 5.1.3.4

8. State what you want to do instead: _____

9. Give reason why a variance should be granted (cost alone is not acceptable):

RV is not blocking any roads signs or view. RV belongs to a
disabled Veteran. He is on Social Security and has none of
the military installations has no vacancies for the RV and he cannot
afford rental fees. Plot RV Not Facing front yard.

10. If you are requesting a variance from City Ordinance 13 requirements, give a dimensioned map with north orientation, scaled 100 or 200 feet per inch, of the property to be rezoned showing all streets and parcels of land within 300 feet of the property as attachment 3. Key each adjoining land parcel to a list of current owners and addresses as attachment 4.

11. Give site plan showing location, dimensions and uses of existing or proposed structures, easements, water sources, fences, curb cuts, street and alley right-of-way lines within one foot of property for which variance is requested, on another map of larger scale, as attachment 5.

12. Identify any deed restrictions on agriculture, residential, business or other use. If none, so state: ____

Residential

13. The undersigned hereby requests that the variance identified in this application are granted, in accordance with Garden Ridge City Ordinance 13. I consent to the posting of hearing notices on the said property. I understand that the information provided herein might be used by the City of Garden Ridge for sending required notices to adjacent property owners, if required. I bear full responsibility and liability for any losses or costs incurred by the City, or others, caused by errors or omissions in this application.

14. Applicant Signature: Brenda L E Neott

____ Attachments:

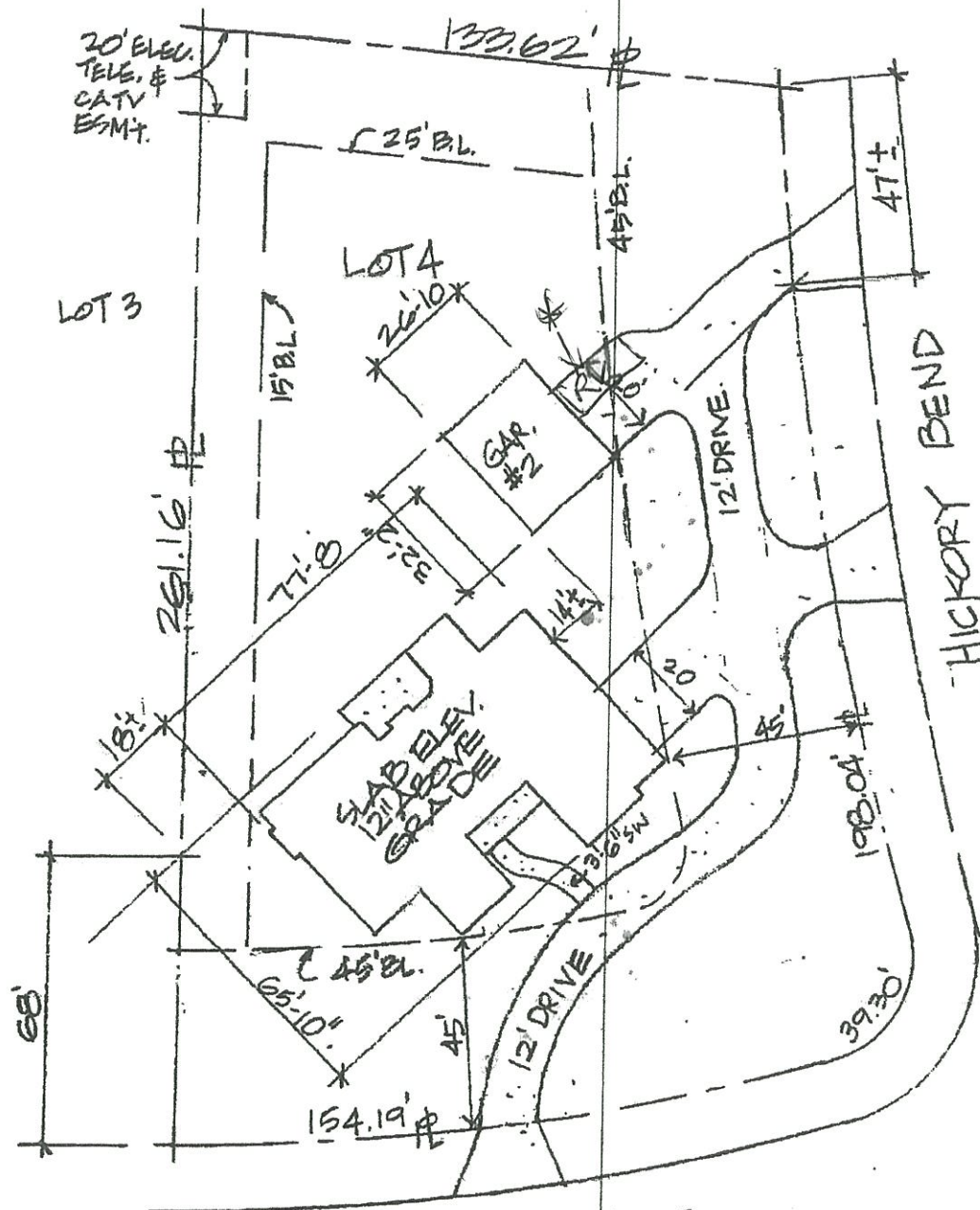
1. Owner(s) letters of authorization, if applicable
2. Metes and Bounds description of property, if applicable
3. Map of property ✓
4. List of adjacent property owners ✓
5. Site plan ✓
6. Check for variance fee per Garden Ridge City Ordinance 11. ✓

----- CITY USE ONLY -----
VARIANCE REQUEST

		Date
City Admin.:	Application received	_____
	Application verified	_____
	Fee received \$_____ Check #_____	_____
	Application sent to P&Z	_____
P&Z:	Owners' acceptance of application	_____
	Notice to adjoining property owners, if required	_____
	Notice of public hearing, if required	_____
	Public hearing conducted, if required	_____
	P&Z decision on variance	_____
City Council:	P&Z recommendation to City Council	_____
	Notice to adjoining property owners, if required	_____
	Notice of public hearing, if required	_____
	Public hearing conducted, if required	_____
City Admin.:	Applicant notified of Council Decision	_____
	Zoning ordinance change published, if required	_____

* All drainage to Flow away from house.

LOTS



— AZALEA GATE

PLOT PLAN

$$SC = 1/40 = 1.0''$$

LOT 4 BLOCK 2

AZALEA GATE

GARDEN RIDGE ESTATES
GARDEN RIDGE, TX 75041

UNIT 10

GLEN I
1321 R
2472

AZALEA GATE

RECEIVED

OCT 05 2039

COUNTY ENGINEER

$\Delta = 10^\circ 40' 09''$ $R = 530'$ $L = 15410'$ $T = 7764'$ $C = 163.65'$

$\Delta = 90^{\circ}03'54''$ $R = 25'$
 $L = 32.30'$ $T = 25.03'$
 $C = 55.38'$ $45' 6''$

45' BLOG. SETBACK LINE

$\Delta = 12^{\circ} 37' 59''$, $R = 900'$, $L = 198.46'$, $T = 92.02'$, $C = 124.02'$

45' BLADE - SETBACK LINE

LOT
4

15' EXP. LINE*

S. 35° 30' 54"E. 261.16'

LOT
3

25' 24.00. LINE#

~~9.60°03'08"W. 133.62'~~
567 L.F.

607-5

NO ELECT. TELE, &
C.T.V. COM'T

LOT NO.: 4, BLOCK NO.: 2, N.C.B. _____

SUBDIVISION GARDEN RIDGE ESTATES

UNIT: 10, VOLUME 8, PAGE 41-42

STREET ADDRESS: _____

CITY: GARDEN RIDGE, COUNTY: COMAL, TEXAS



BAIN MCGRAFF BAIN
ENGINEERS & SURVEYORS

**16111 Neogoches Road
San Antonio, Texas 78247 512/656-7229**

SCALE: 1" = 40'

DRAWN BY: P.B.S.

CHECKED BY: _____

Reference:
Vol. 0497 Pg. 371²⁰



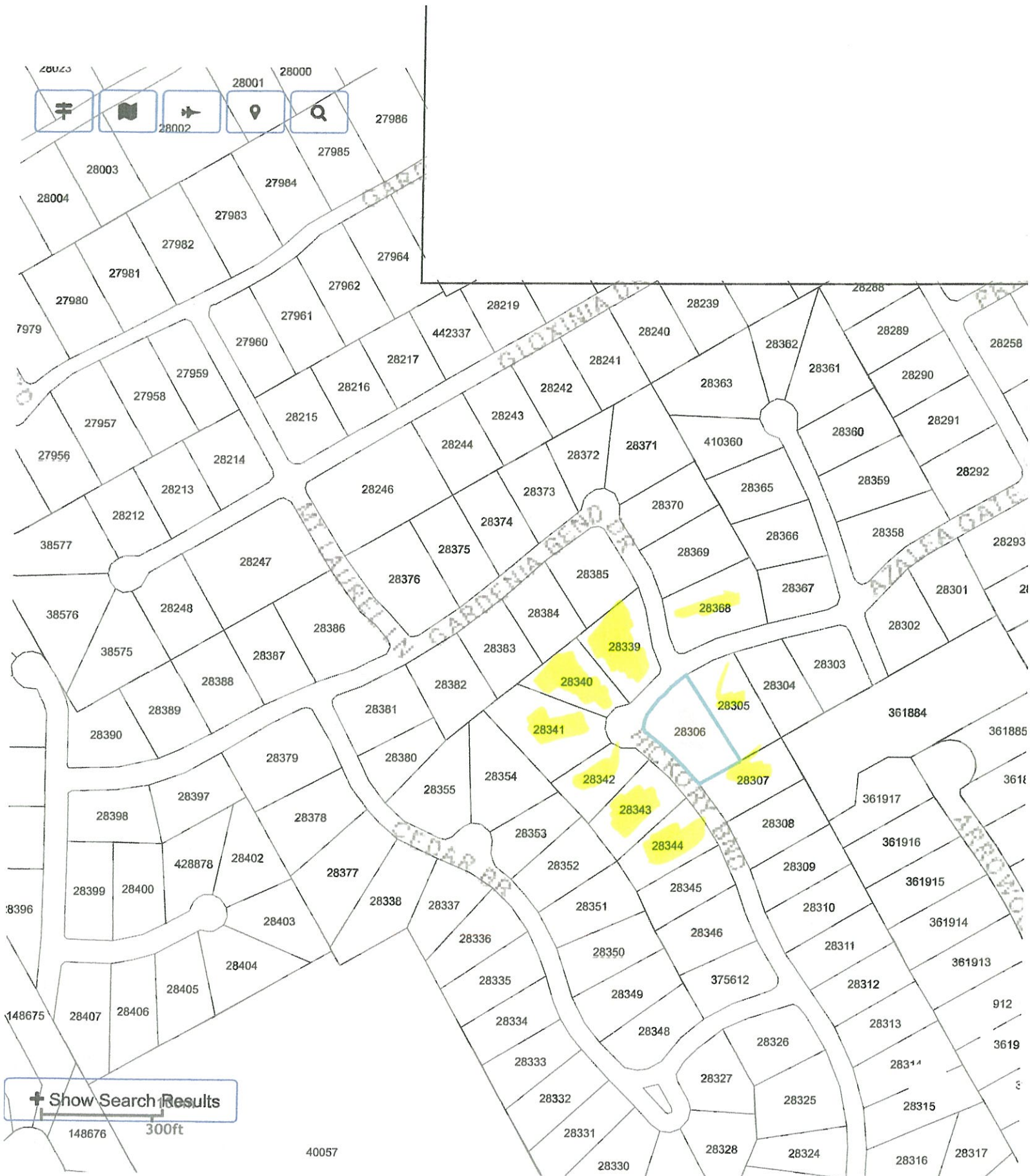
STATE OF TEXAS }
COUNTY OF BEXAR }

I HEREBY CERTIFY THAT THE ABOVE PLAN IS TRUE AND CORRECT ACCORDING TO AN ACTUAL SURVEY MADE ON THE GROUND UNDER MY SUPERVISION AND THAT THERE ARE NO TORN EASEMENTS OR ENCROACHMENTS OF BUILDINGS ON ADJOINING PROPERTY AND THAT ALL BUILDINGS ARE WHOLLY LOCATED ON THE PROPERTY EXCEPT AS SHOWN ABOVE.

This 12th day of JULY, 1989 A. D.

Job No. 5-2066

1. **Owner Name:** GRIFFITH RALPH E
Address: 9409 AZALEA GATE
GARDEN RIDGE, TX 78266
Lot 28339
2. **Owner Name:** EVANS ARTHUR & JOHNIDA RVCBL TRST
Address: 9405 AZALEA GATE
GARDEN RIDGE, TX 78266
Lot 28340
3. **Owner Name:** BAKER RICKIE L & CYNTHIA T
Address: 21029 HICKORY BEND
GARDEN RIDGE, TX 78266
Lot 28341
4. **Owner Name:** LIEKE HILBERT A JR & ELIZABETH R
Address: 21025 HICKORY BEND
GARDEN RIDGE, TX 78266
Lot 28342
5. **Owner Name:** STRUZYK KENNETH M
Address: 21021 HICKORY BEND
GARDEN RIDGE, TX 78266
Lot 28343
6. **Owner Name:** CAMPBELL DAVID L & PEGGY H
Address: 9435 GARDENIA BEND DR
Lot 28368
7. **Owner Name:** BETZ KING LIVING TRUST
Address: 21017 HICKORY BEND
GARDEN RIDGE, TX 78266
Lot 28344
8. **Owner Name:** POHL WILLIAM C & DAWN G
Address: 21016 HICKORY BEND
GARDEN RIDGE, TX 78266
Lot 28307
9. **Owner Name:** ARMSTRONG TERRY D & CAROL A
Address: 9408 AZALEA GATE
GARDEN RIDGE, TX 78266
Lot 28305



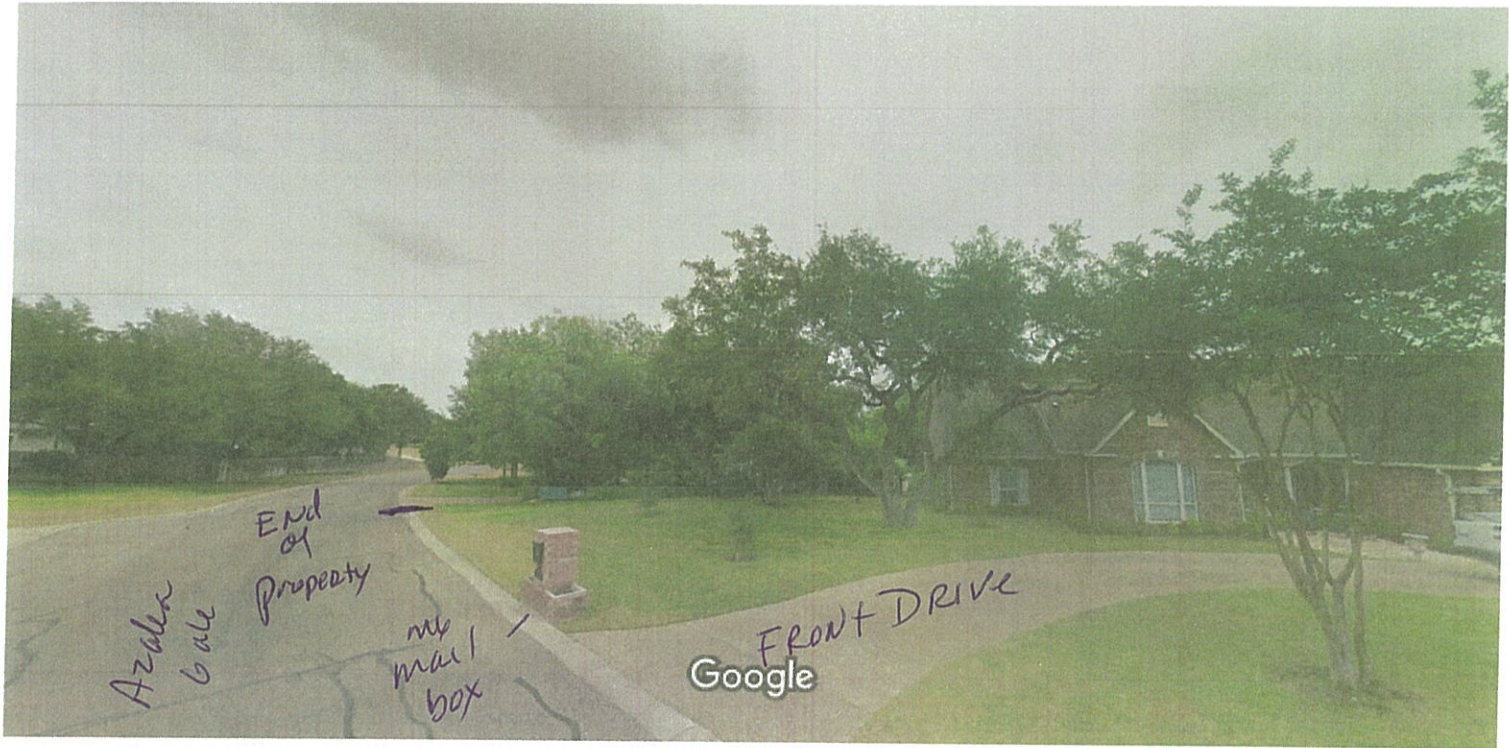


Image capture: May 2011 © 2021 Google

Garden Ridge, Texas

Google

Street View - May 2011

Front
side

9404 Aza
arden Ri



Image capture: May 2011 © 2021 Google

Garden Ridge, Texas

Google

Street View - May 2011

front
of
the
House

3404 Aza
Garden Ri



Image capture: May 2011 © 2021 Google

Garden Ridge, Texas

Google

Street View - May 2011

9404 Aza
Garden Ri





Image capture: May 2011 © 2021 Google

Garden Ridge, Texas

Google

Street View - May 2011

Dr
Gloxinia Dr
Mt Laurel Ln
Paradise Pass
Cedar Branch

9404 Azalea Gate, Garden Ridge, TX 78266



Data from: Redfin · Realtor · GreatSchools

This is my hot RV Parked

9404 Azalea Gate, Garden Ridge, TX 78266



Data from: Redfin · Realtor · GreatSchools

mi
House

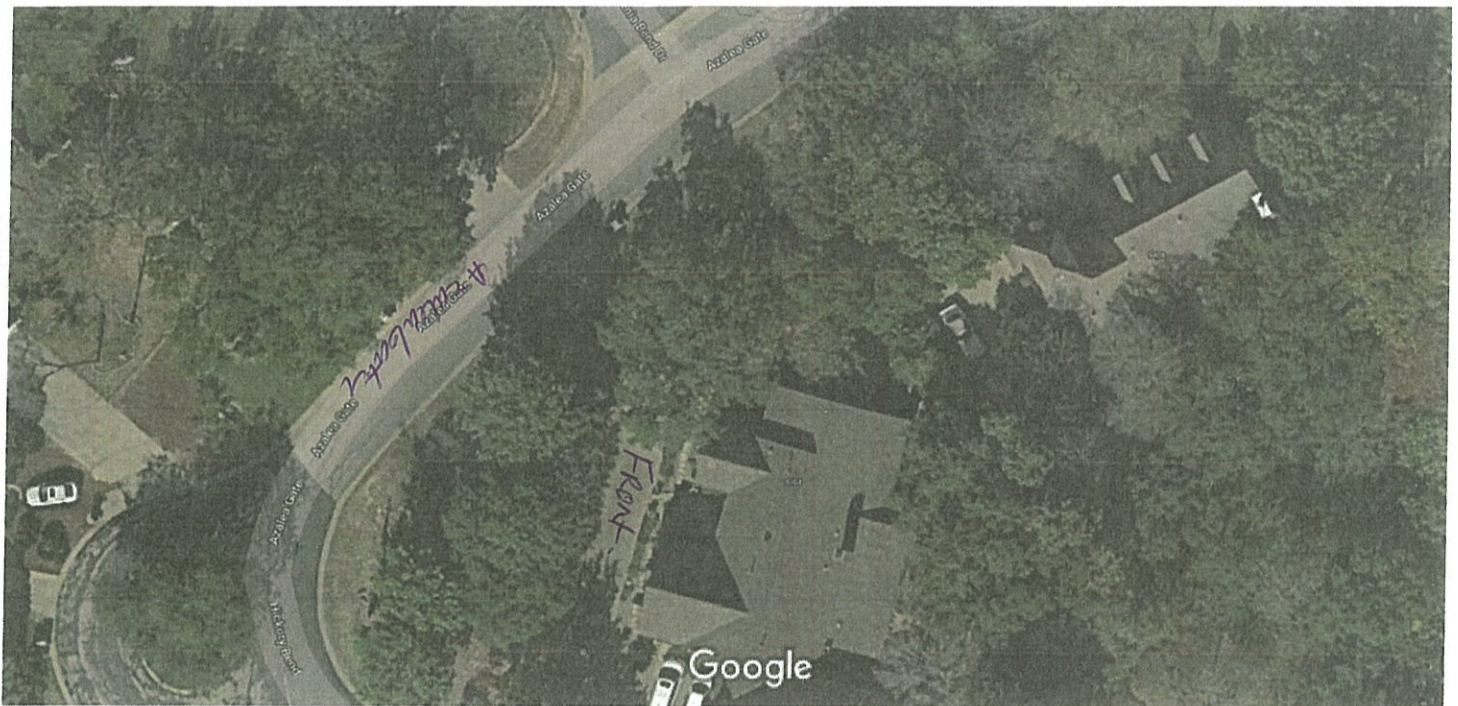
Google Maps

Backyard



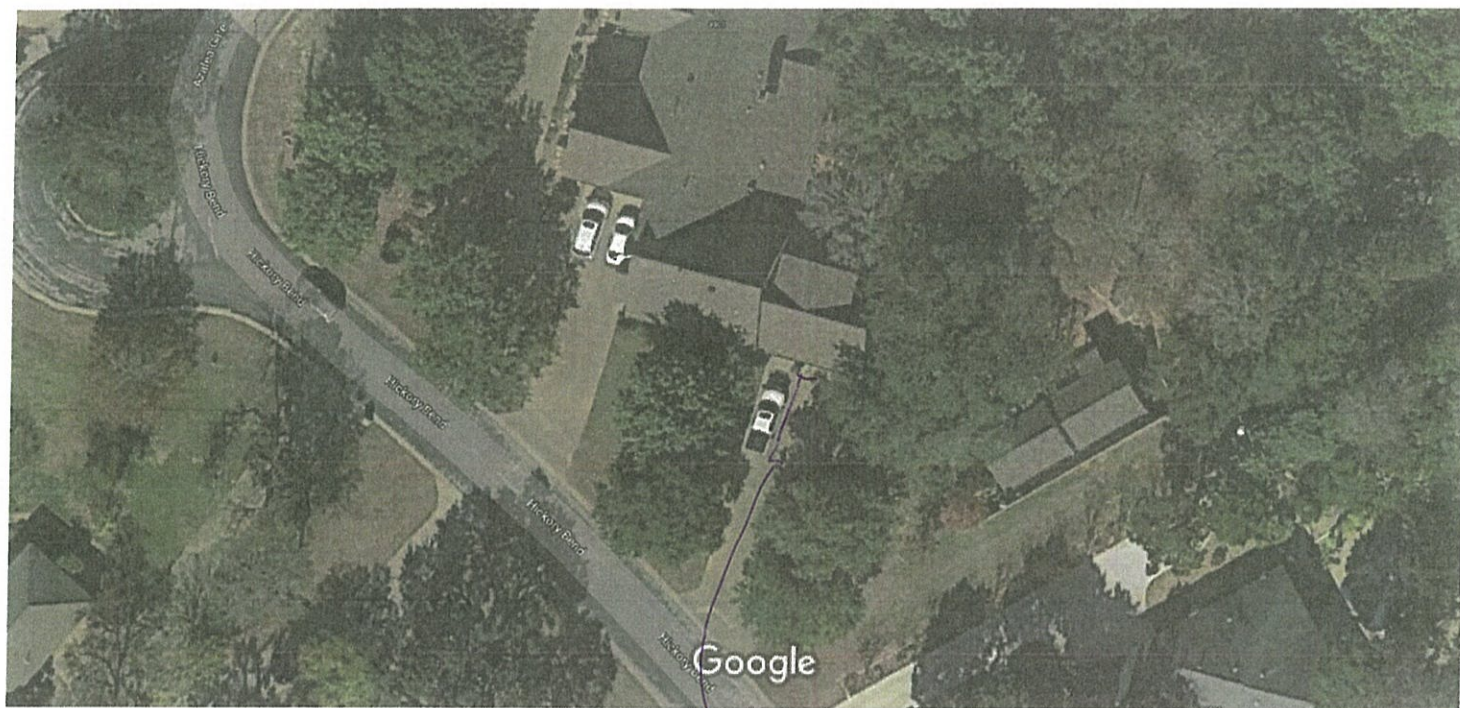
Map data ©2021, Map data ©2021 20 ft

Google Maps



Map data ©2021, Map data ©2021 20 ft

my house
Aerial View



Map data ©2021, Map data ©2021 20 ft

Side Yard
that
faces
Hickory
Bend

Hidden
by
the
Trees

Call Sheet Report

GARDEN RIDGE POLICE DEPARTMENT

Call # 21-01041
Date/Time 10/1/2021 14:27:00
Type VOC #13
Priority LOW
How Rcvd PHONE
Sent to Dispatch 10/01/2021 22:32:49
Dispatcher SMITH, J
Disposition WRN/REQ. FOLLOW UP
Zone GARDEN RIDGE ESTATES

Call To Location

9404 AZALEA GATE GARDEN RIDGE TX 78266

Locations

Address	Location Type
9404 AZALEA GATE GARDEN RIDGE TX 78266	CALL LOCATION

Officers

Officer J SMITH	Agency GARDEN RIDGE PD	Primary Officer Y for Unit 116
Assigned 14:27:00 Enroute 14:27:00 Arrived 14:27:00 De-assigned	Cleared 14:40:00 Total Time 00:13:00	
To Station At Station Disposition WRN/REQ. FOLLOW UP		
Case Numbers		

Radio Messages

Date	Time	Entered By	Officer	Description
10/01/2021	14:40:00	SMITH, J	SMITH, J	OFFICER CLEARED 14:40:00
10/01/2021	14:27:00	SMITH, J	SMITH, J	OFFICER ARRIVE 14:27:00
10/01/2021	14:27:00	SMITH, J	SMITH, J	OFFICER DISPATCH 14:27:00
10/01/2021	14:27:00	SMITH, J	SMITH, J	OFFICER IN ROUTE 14:27:00

Caller Information

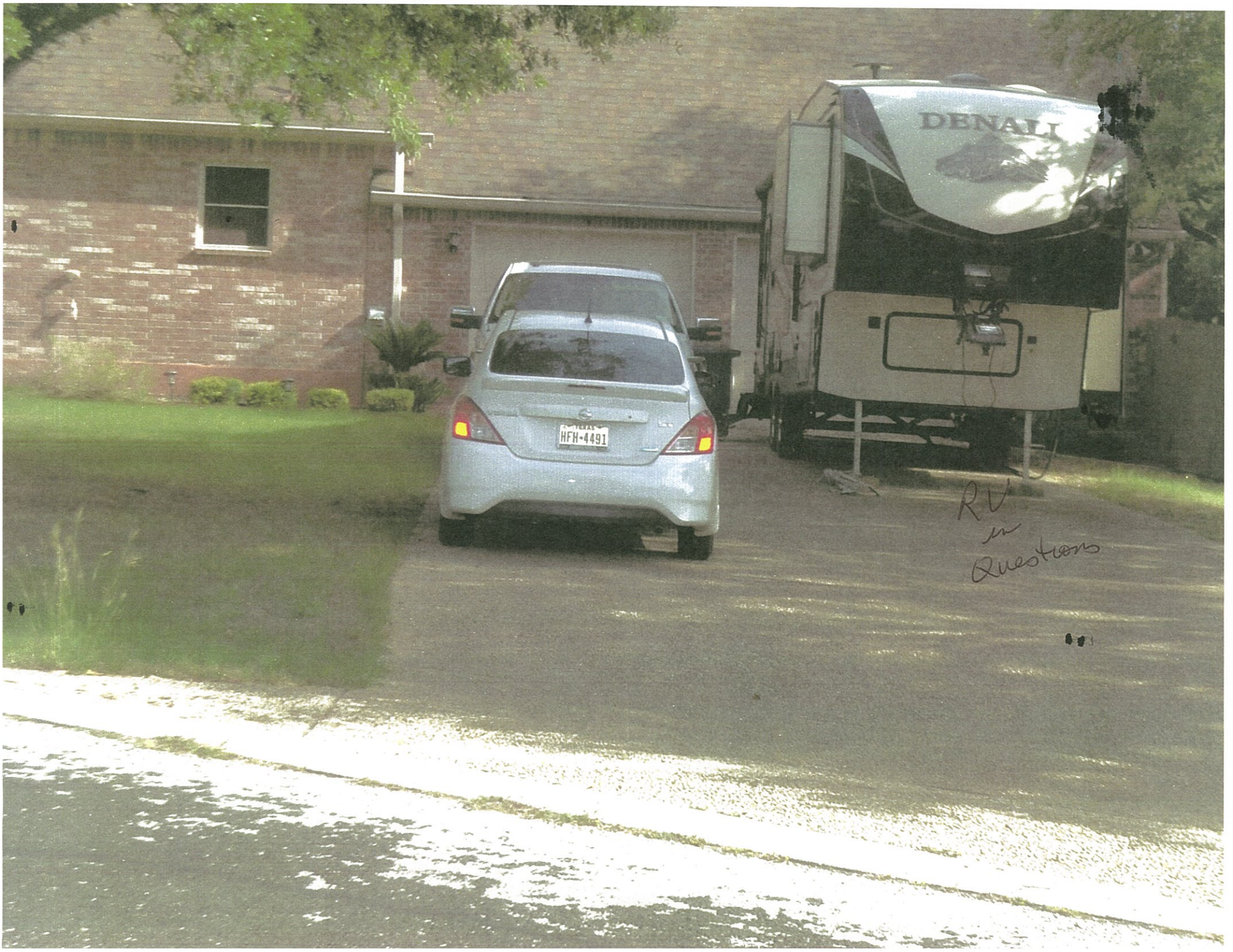
Name	Phone	Call From Address	Contact?	Employer / Work Phone
WILLIAM C POHL	7404758701	21016 HICKORY BEND GARDEN RIDGE TX 78266	Y	

Subjects

Name	Address	Subject Type	Phone
TOM BEST	9404 AZALEA GATE GARDEN RIDGE, TX 78266		830-357-0753

Narrative

-Caller reported to me his neighbor was in violation of City Ordinance for having a travel trailer in an exterior side yard at 9404 Azalea Gate.
-After I reviewed City Ordinance 13, Section 5.1.3.4 I confirmed that the homeowner at 9404 Azalea Gate was in violation for parking his travel trailer in an exterior side yard.
-I made contact with the resident and informed them of the violation.
-I explained to the resident why the trailer was in violation and he disagreed.
-The resident directed me to his two neighbors which had travel trailers in their driveways.
-I could clearly see that the neighbors he referenced had travel trailers, but they were legally parked and stored behind the front yard of the homestead as provided for in City Ordinance 13 Section 5.1.3.4.
-I advised the resident that he was just receiving a verbal warning and that I would follow up in 10 days to verify the travel trailer had been removed.



RV
in
Questions

Hickory
→ Bend

→ Azalea Gate

not
Blocking
Traffic

RV Parked
→



← RV Parked
cant NOT see

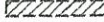
Hickory ← Bend

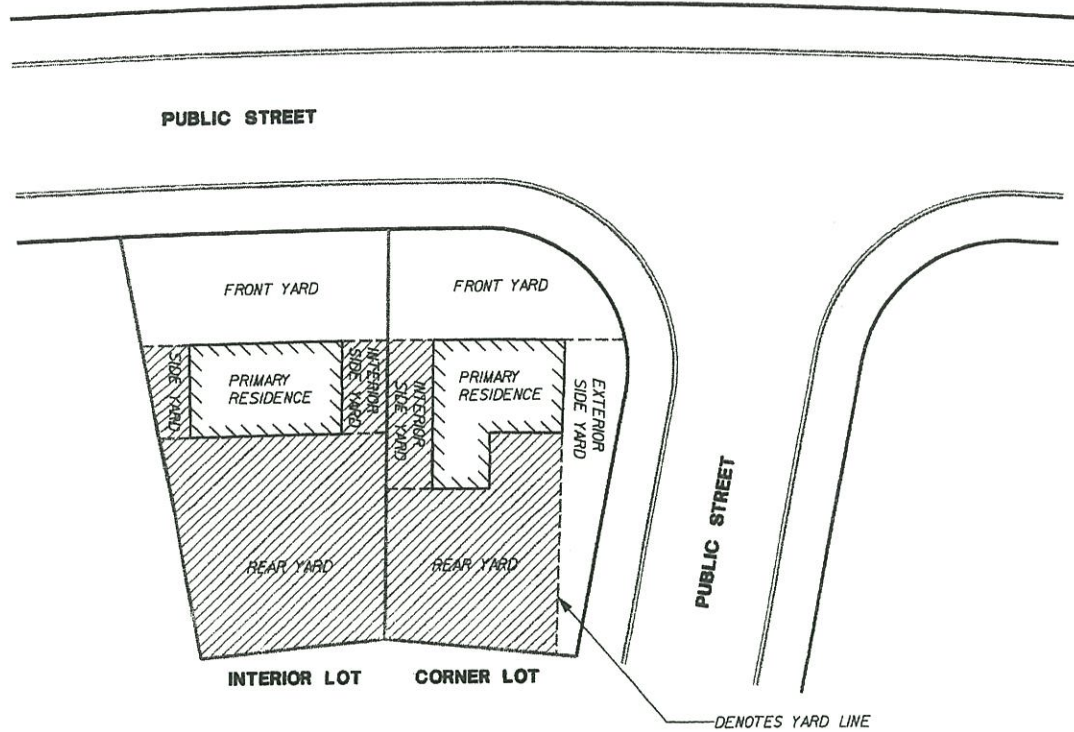


Side Yard

- 5.1.3.3. No person shall keep inoperable vehicles, vehicles with invalid registration, invalid inspection sticker, or expired license on residential zoned property unless the vehicle is out of sight from the front street view of the house either in a garage or rear yard.
- 5.1.3.4. No person shall store house, travel, or utility trailer of any type, semi-trailers, boats, motor homes, and campers in the front yard, any portion of driveway within the front yard, or exterior side yard (see Figure 1). Property owners and tenants may use only rear or interior side yards to store these classes of vehicles and trailers and boats.
- 5.1.3.5. No person shall load, unload, or park travel, or utility trailers of any type, semi-trailers, boats, motor homes, and campers in the front portion of their driveway for a period to exceed ten (10) consecutive days, nor for more than four (4) such periods in a year. No person shall use City right-of-way (streets, shoulders or ditches) as parking space for RV's, commercial vehicles, farm vehicles, camping trailers, utility trailers, or boats.
- 5.1.3.6. No person shall store commercial or farm vehicles exceeding 3,000 pounds of carrying capacity or truck tractors except in the rear or side yards on interior lots. On corner lots, parking or storage of these vehicles shall only be in the rear yard.
- 5.1.3.7. Subdivisions within the City may have deed restrictions or covenants with increased requirements for the parking or storage of vehicles, trailers or boats. These added requirements are "Neighborhood Association" issues and are not a City responsibility to enforce, except at the City's option.
- 5.1.4. No person shall use a lot as a dumping ground for rubbish or any other materials. Persons shall store trash, garbage, or any other waste only in sanitary containers. Owners shall keep incinerators or other equipment for the storage or disposal of wastes in a clean and sanitary condition, and all such items shall be of a neat and attractive appearance.
- 5.1.5. No person shall keep any animals other than household pets. Pets shall not be in such numbers as to be a nuisance or annoyance to other pet owners or residents.
- 5.1.6. No person shall initiate any noxious or offensive act or activity upon any lot, nor engage in anything thereon, that may be, or become, a nuisance to other owners or residents.
- 5.1.7. The following height and area regulations shall apply.
- 5.1.7.1. Height Regulations. No building shall exceed two and one-half (2 1/2) standard stories or thirty-five (35) feet in height.
- 5.1.7.2. Area Regulations.
- 5.1.7.2.1. Lot Size: Any lot or tract of land located within the City of Garden Ridge and served by a public water supply system, as defined by the Texas Water Commission, shall have a minimum area of thirty-two thousand six hundred seventy square feet (32,670 ft²). However, if such lot or tract of land is partially or entirely over the Edward Aquifer Recharge Zone, or is not served by a public water supply system, then it shall have a minimum area of forty-three thousand five hundred sixty square feet (43,560 ft²) as provided for in the "Rules of Comal County, Texas, for Private Sewerage Facilities, 1987" and Amendments thereto.
- 5.1.7.2.2. Lot Width. Each lot shall front upon a public street and shall have a minimum of one hundred twenty (120) feet at the front property line as shown on the plat. On a cul-de-sac, the frontage shall be a minimum of fifty (50) feet at the front property line.
- 5.1.7.2.3. Front Yard. There shall be a front yard having a minimum setback of forty-five (45) feet.
- 5.1.7.2.4. Side Yards:

FIGURE 1
VEHICULAR STORAGE AREAS

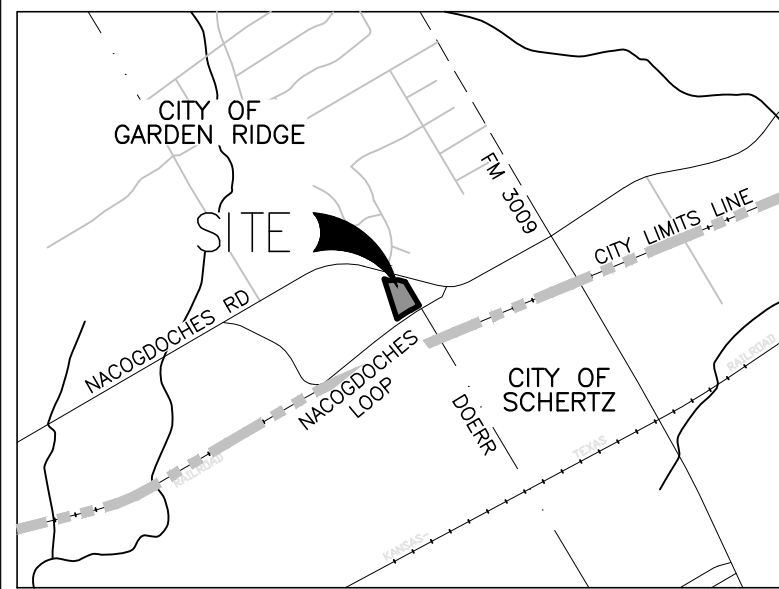
RECREATIONAL VEHICLE STORAGE AREAS LIMITED TO SHADED  AREAS ON DIAGRAM.



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City of Garden Ridge
Findings Necessary To Grant A Variance To Zoning Ordinance

INQUIRY		FINDINGS
Is the variance a request for a change in “use”? (Zoning Ordinance) If yes, DENY VARIANCE If no, CONTINUE		If yes, describe how. If no, state so.
Is the need for the variance due to unusual physical, topographic, or geographic features which exist on the property? (Zoning Ordinance) If yes, CONTINUE If no, DENY VARIANCE		If yes, describe the unique circumstances. If no, state so.
Are the unique circumstances merely financial in nature? (Zoning Ordinance) If yes, DENY VARIANCE If no, CONTINUE		If yes, describe how. If no, state so.
Are the unique circumstances due to, or the result of, general conditions in the district where the property is located? (Zoning Ordinance) If yes, DENY VARIANCE If no, CONTINUE		If yes, describe how. If no, state so.
Were the unique circumstances created by the owner of the property? (Zoning Ordinance) If yes, DENY VARIANCE If no, CONTINUE		If yes, describe how. If no, state so.
Will the variance substantially or permanently injure the appropriate use of adjacent conforming property in the same district? (Should consider adding to the Ordinance) If yes, DENY VARIANCE If no, CONTINUE		If yes, describe how. If no, state so.
Will the variance substantially weaken the general purposes of the Ordinance or the regulations established for the specified district? (Standard Ordinance Construction) If yes, DENY VARIANCE If no, CONTINUE		If yes, describe how. If no, state so.
Will the variance adversely affect the public health, safety, or welfare of the public? (Local Gov’t Code 211.009) If yes, DENY VARIANCE If no, CONTINUE		If yes, describe how. If no, state so.
Is the variance contrary to public interest? (Local Gov’t Code 211.009) If yes, DENY VARIANCE If no, GRANT VARIANCE		If yes, describe how. If no, state so.

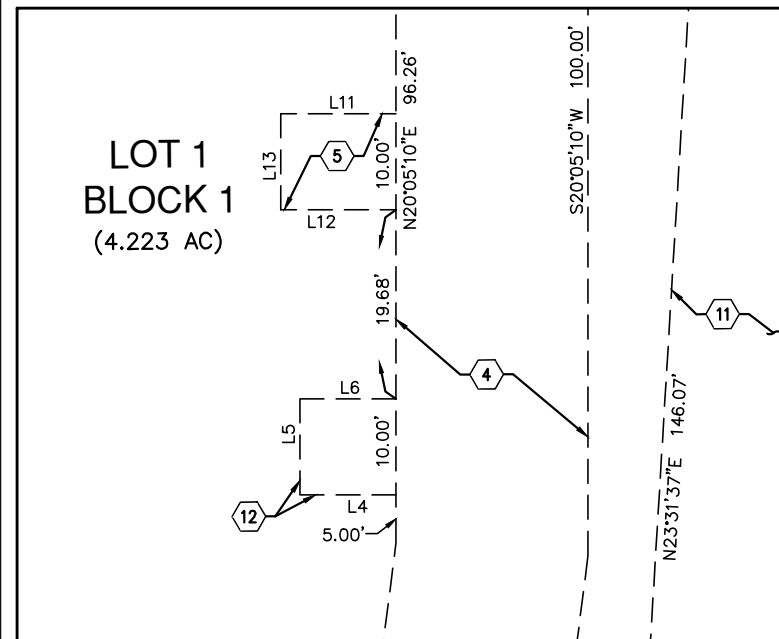


LOCATION MAP

NOT-TO-SCALE

LEGEND

AC	ACRE(S)	OPRCCT	OFFICIAL PUBLIC RECORDS OF COMAL COUNTY TEXAS
BLK	BLOCK	PG	PAGE(S)
BSL	BUILDING SETBACK LINE	PG	RIGHT-OF-WAY
CB	COUNTY BLOCK	ROW	RIGHT-OF-WAY
DOC	DOCUMENT NUMBER	TELE	TELEPHONE
ELEC	ELECTRIC	VAR WID	VARIABLE WIDTH
ESMT	EASEMENT	VOL	VOLUME
GETCTV	GAS, ELECTRIC, TELEPHONE AND CABLE TELEVISION	●	FOUND 1/2" IRON ROD (SURVEYOR)
IN/EG	INGRESS/EGRESS	○	SET 1/2" IRON ROD (CDS)
NCB	NEW CITY BLOCK	—	CENTERLINE
855	EXISTING CONTOURS	—	CENTERLINE
1	14' GAS, ELECTRIC, TELEPHONE AND CABLE TV EASEMENT (0.041 AC)	7	OFF-LOT SHARED CROSS ACCESS EASEMENT (0.041 AC)
2	15' GAS EASEMENT (0.215 AC)	8	45' BUILDING SETBACK
3	20' ELECTRIC EASEMENT (0.133 AC)	9	15' BUILDING SETBACK
4	VARIABLE WIDTH WATER AND SEWER EASEMENT (0.249 AC)	10	10' WATER EASEMENT (0.006 AC)
5	10'x12' SANITARY SEWER EASEMENT	11	VARIABLE WIDTH DRAINAGE EASEMENT (0.737 AC)
6	SHARED CROSS ACCESS EASEMENT (0.078 AC)	12	10'x10' WATER EASEMENT



DETAIL "A"

SCALE: 1"=20'

STATE OF TEXAS
COUNTY OF BEXAR

I HEREBY CERTIFY THAT PROPER ENGINEERING CONSIDERATION HAS BEEN GIVEN THIS PLAT TO THE MATTERS OF STREETS, LOTS AND DRAINAGE LAYOUT.

REGISTERED PROFESSIONAL ENGINEER

STATE OF TEXAS
COUNTY OF BEXAR

I HEREBY CERTIFY THAT THIS PLAT IS TRUE AND CORRECT AND WAS PREPARED FROM AN ACTUAL SURVEY OF THE PROPERTY AND MADE UNDER MY SUPER VISION ON THE GROUND.

PRELIMINARY. THIS DOCUMENT SHALL NOT BE RECORDED FOR ANY PURPOSE AND SHALL NOT BE USED OR VIEWED OR RELIED UPON AS A FINAL SURVEY DOCUMENT.

REGISTERED PROFESSIONAL LAND SURVEYOR

CPS/UTILITY NOTE:

1. THE CITY OF SAN ANTONIO, AS PART OF ITS ELECTRIC AND GAS - CITY PUBLIC SERVICE BOARD (CPS ENERGY) - IS HEREBY DEDICATED EASEMENTS AND RIGHTS-OF-WAY FOR UTILITY, TRANSMISSION AND DISTRIBUTION INFRASTRUCTURE AND SERVICE FACILITIES IN THE AREAS DESIGNATED ON THIS PLAT AS "ELECTRIC EASEMENT," "ANCHOR EASEMENT," "SERVICE EASEMENT," "OVERHANG EASEMENT," "UTILITY EASEMENT," "GAS EASEMENT," "TRANSFORMER EASEMENT," "WATER EASEMENT," "SANITARY SEWER EASEMENT" AND/OR "RECYCLED WATER EASEMENT" FOR THE PURPOSE OF INSTALLING, CONSTRUCTING, RECONSTRUCTING, MAINTAINING, REMOVING, INSPECTING, PATROLLING, AND ERECTING UTILITY INFRASTRUCTURE AND SERVICE FACILITIES FOR THE REASONS DESCRIBED ABOVE. CPS ENERGY SHALL ALSO HAVE THE RIGHT TO RELOCATE SAID INFRASTRUCTURE AND SERVICE FACILITIES WITHIN EASEMENT AND RIGHT-OF-WAY AREAS, TOGETHER WITH THE RIGHT OF INGRESS AND EGRESS OVER GRANTOR'S ADJACENT LANDS FOR THE PURPOSE OF ACCESSING SUCH INFRASTRUCTURE AND SERVICE FACILITIES AND THE RIGHT TO REMOVE FROM SAID LANDS ALL TREES OR PARTS THEREOF, OR OTHER OBSTRUCTIONS WHICH ENDANGER OR MAY INTERFERE WITH THE EFFICIENCY OF GAS, AND/OR ELECTRIC INFRASTRUCTURE AND SERVICE FACILITIES. NO BUILDINGS, STRUCTURES, CONCRETE SLABS, OR WALLS WILL BE PLACED WITHIN EASEMENT AREAS WITHOUT AN ENCROACHMENT AGREEMENT WITH THE RESPECTIVE UTILITY.

2. ANY CPS ENERGY MONETARY LOSS RESULTING FROM MODIFICATIONS REQUIRED OF CPS ENERGY INFRASTRUCTURE AND SERVICE FACILITIES, LOCATED WITHIN SAID EASEMENTS, DUE TO GRADE CHANGES OR GROUND ELEVATION ALTERATIONS SHALL BE CHARGED TO THE PERSON OR PERSONS DEEMED RESPONSIBLE FOR SAID GRADE CHANGES OR GROUND ELEVATION ALTERATIONS.

3. THIS PLAT DOES NOT AMEND, ALTER, RELEASE OR OTHERWISE AFFECT ANY EXISTING ELECTRIC, GAS, WATER, SEWER, DRAINAGE, TELEPHONE, CABLE TV EASEMENTS OR ANY OTHER EASEMENTS FOR UTILITIES UNLESS THE CHANGES TO SUCH EASEMENTS ARE DESCRIBED HEREON.

TxDOT NOTES:

1. FOR RESIDENTIAL DEVELOPMENT DIRECTLY ADJACENT TO STATE RIGHT OF WAY, THE PROPERTY OWNER SHALL BE RESPONSIBLE FOR ADEQUATE SET-BACK AND/OR SOUND ABATEMENT MEASURES FOR FUTURE NOISE MITIGATION.

2. MAXIMUM ACCESS POINTS TO STATE HIGHWAY FROM THIS PROPERTY WILL BE REGULATED AS DIRECTED BY "ACCESS MANAGEMENT MANUAL". THIS PROPERTY IS ELIGIBLE FOR A MAXIMUM TOTAL OF ONE (1) ACCESS POINT(S) ALONG FM 2252, BASED ON THE OVERALL PLATTED HIGHWAY FRONTAGE OF 337.77 LINEAR FT OF HIGHWAY FRONTAGE.

3. IF SIDEWALKS ARE REQUIRED BY APPROPRIATE CITY ORDINANCE, A SIDEWALK PERMIT MUST BE APPROVED BY TxDOT PRIOR TO CONSTRUCTION WITHIN STATE RIGHT-OF-WAY. LOCATIONS OF SIDEWALKS WITHIN STATE RIGHT-OF-WAY SHALL BE DIRECTED BY TxDOT.

FEMA FLOODPLAIN NOTE:

ACCORDING TO FLOOD INSURANCE RATE MAP, PANEL 0485, DATED 09/02/2009, THIS PROPERTY IS LOCATED IN ZONE X AND IS NOT WITHIN THE 100-YEAR FLOODPLAIN.

SURVEYOR NOTES:

1. PROPERTY CORNERS ARE MONUMENTED WITH A CAP OR DISK MARKED "CDSM" UNLESS NOTED OTHERWISE;

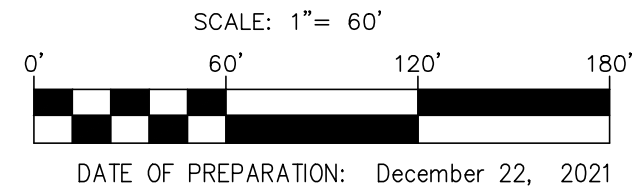
2. COORDINATES SHOWN ARE BASED ON THE NORTH AMERICAN DATUM OF 1983 (CORS 1996) FROM THE TEXAS COORDINATE SYSTEM ESTABLISHED FOR THE SOUTH CENTRAL ZONE DISPLAYED IN GRID VALUES DERIVED FROM THE NGS COOPERATIVE CORRS NETWORK;

3. DIMENSIONS SHOWN ARE SURFACE; AND

4. BEARINGS ARE BASED ON THE NORTH AMERICAN DATUM OF 1983 (CORS 1996), FROM THE TEXAS COORDINATE SYSTEM ESTABLISHED FOR THE SOUTH CENTRAL ZONE.

CDS muery
ENGINEERS | SURVEYORS

100 NE LOOP 410, STE. 300 | SAN ANTONIO, TEXAS 78216
(210) 581-1111 | TBPE NO. F-1733 | TBPLS NO. 100495-00



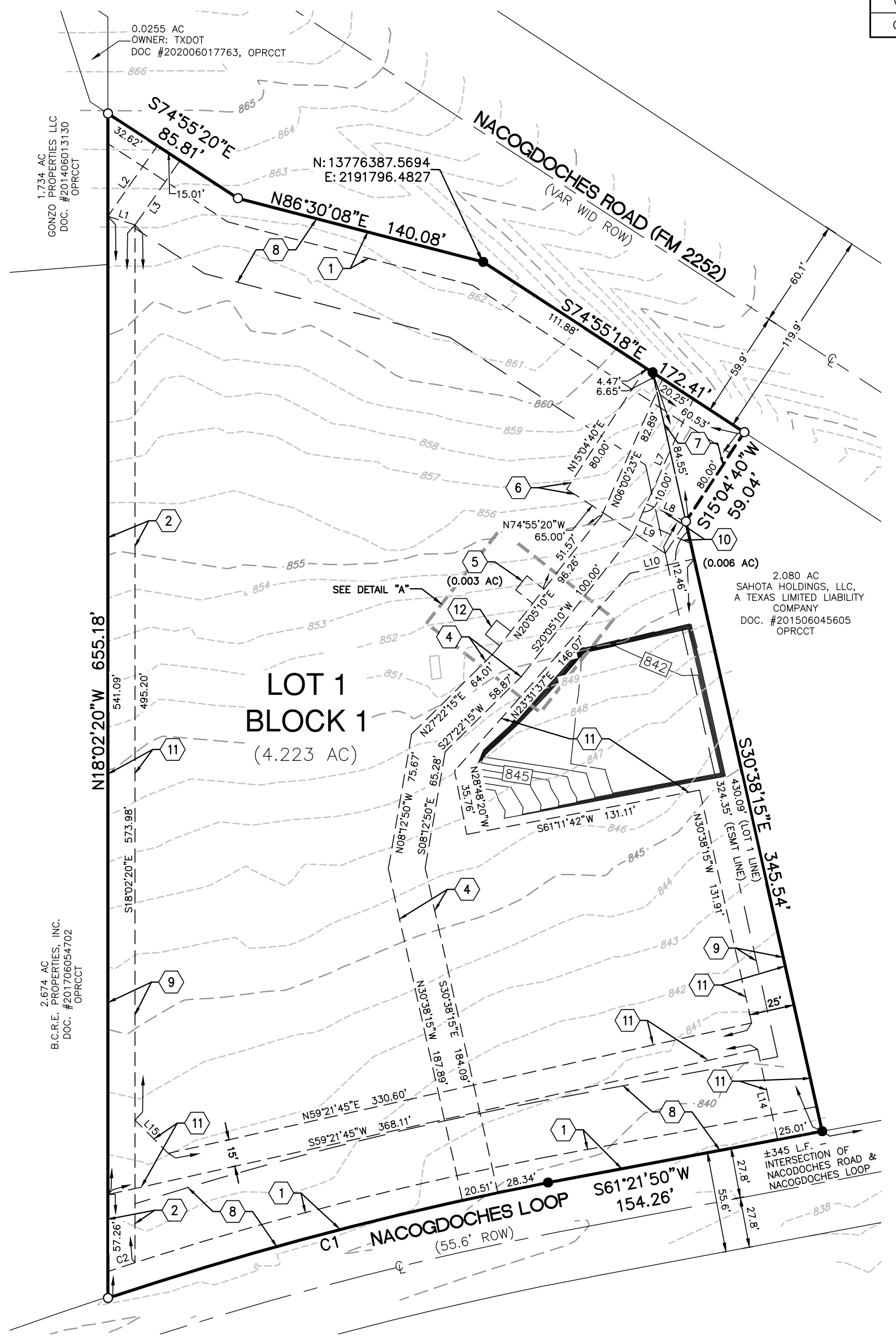
DATE OF PREPARATION: December 22, 2021

CURVE TABLE

Curve #	Length	Radius	Delta	Tangent	Chord Bearing	Chord Distance
C1	251.78'	1945.09'	7.42	251.78	S57°14'53"W	251.60'
C2	15.78'	1959.09'	0.46	15.78	S53°54'24"W	15.78'

LINE TABLE

Line #	Length	Direction
L1	15.73'	S89°27'40"W
L2	47.63'	S16°57'40"W
L3	43.39'	S16°57'40"W
L4	10.00'	S69°54'50"E
L5	10.00'	S20°05'10"W
L6	10.00'	N69°54'50"W
L7	82.17'	N06°00'23"E
L8	23.90'	S83°59'37"E
L9	31.34'	S83°59'37"E
L10	36.48'	N59°21'45"E
L11	12.00'	N69°54'50"W
L12	12.00'	N69°54'50"W
L13	10.00'	N20°05'10"E
L14	51.11'	N30°38'15"W
L15	25.93'	S63°02'20"E



SUBDIVISION PLAT
OF
PENSIONMARK OFFICE CENTER

BEING A TOTAL OF 4.264 ACRE TRACT OF LAND, ESTABLISHING A 4.223 ACRE TRACT OF LAND BEING LOT 1, BLOCK X AND A 0.041 ACRE OFF-LOT CROSS ACCESS EASEMENT, OUT OF A 4.402 ACRE TRACT OF LAND RECORDED IN DOCUMENT NO. 201906028430 OF THE OFFICIAL PUBLIC RECORDS OF COMAL COUNTY, TEXAS, OUT OF THE GEORGE M. DOLSON SURVEY NUMBER 96, ABSTRACT 120, IN THE CITY OF GARDEN RIDGE, COMAL COUNTY, TEXAS.

STATE OF TEXAS
COMAL COUNTY

THE OWNER OF THE LAND (LOT 1) SHOWN ON THIS PLAT, AND WHOSE NAME IS SUBSCRIBED HERETO, AND IN PERSON OR THROUGH A DULY AUTHORIZED AGENT, DEDICATES TO GARDEN RIDGE, TEXAS, FOR USE OF THE PUBLIC FOREVER ALL STREETS, ALLEYS, PARKS, WATER COURSES, DRAINS, EASEMENTS, IN ALL OF THE AFORESAID PUBLIC PLACES AND ALL OTHER PUBLIC PLACES THEREON SHOWN FOR THE PURPOSE AND CONSIDERATION THEREIN EXPRESSED.

OWNER/DEVELOPER: W. DEAN SALYER III, AIF, CPFA
(FOR LOT 1) WD PENSIONMARK
19243 FM 2252, SUITE 300
GARDEN RIDGE, TEXAS 78266

STATE OF TEXAS
COMAL COUNTY

BEFORE ME, THE UNDERSIGNED AUTHORITY, ON THIS DAY PERSONALLY APPEARED _____ KNOWN TO ME TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO THE FOREGOING INSTRUMENT, AND ACKNOWLEDGED TO ME THAT HE EXECUTED THE SAME FOR THE PURPOSES AND CONSIDERATIONS THEREIN EXPRESSED, AND IN THE CAPACITY THEREIN STATED. GIVEN UNDER MY HAND AND SEAL OF OFFICE THIS _____ DAY OF _____, A.D. 20____.

NOTARY PUBLIC, COMAL COUNTY, TEXAS

STATE OF TEXAS
BEXAR COUNTY

THE OWNER OF THE LAND (OFF-LOT EASEMENT) SHOWN ON THIS PLAT, AND WHOSE NAME IS SUBSCRIBED HERETO, AND IN PERSON OR THROUGH A DULY AUTHORIZED AGENT, DEDICATES TO GARDEN RIDGE, TEXAS, FOR USE OF THE PUBLIC FOREVER ALL STREETS, ALLEYS, PARKS, WATER COURSES, DRAINS, EASEMENTS, IN ALL OF THE AFORESAID PUBLIC PLACES AND ALL OTHER PUBLIC PLACES THEREON SHOWN FOR THE PURPOSE AND CONSIDERATION THEREIN EXPRESSED.

OWNER/DEVELOPER: RAVI SAHOTA
(FOR OFF-LOT ESMT) SAHOTA HOLDINGS, LLC, A TEXAS LIMITED LIABILITY COMPANY
1723 WINDING VIEW
SAN ANTONIO, TEXAS 78260

STATE OF TEXAS
BEXAR COUNTY

BEFORE ME, THE UNDERSIGNED AUTHORITY, ON THIS DAY PERSONALLY APPEARED _____ KNOWN TO ME TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO THE FOREGOING INSTRUMENT, AND ACKNOWLEDGED TO ME THAT HE EXECUTED THE SAME FOR THE PURPOSES AND CONSIDERATIONS THEREIN EXPRESSED, AND IN THE CAPACITY THEREIN STATED. GIVEN UNDER MY HAND AND SEAL OF OFFICE THIS _____ DAY OF _____, A.D. 20____.

NOTARY PUBLIC, BEXAR COUNTY, TEXAS

THE CITY ENGINEER OF THE CITY OF GARDEN RIDGE, COMAL COUNTY, TEXAS HEREBY CERTIFIES THAT THIS SUBDIVISION PLAT CONFORMS TO ALL THE REQUIREMENTS OF THE SUBDIVISION REGULATIONS OF THE CITY AS TO WHICH HIS APPROVAL IS REQUIRED.

CITY ENGINEER

THIS PLAT OF PENSIONMARK OFFICE CENTER HAS BEEN SUBMITTED TO AND CONSIDERED BY THE CITY COUNCIL OF GARDEN RIDGE, TEXAS AND IS HEREBY APPROVED BY SUCH COUNCIL.

DATED THIS _____ DAY OF _____, A.D. 20____.

BY: _____ MAYOR

BY: _____ CITY SECRETARY

STATE OF TEXAS §
COUNTY OF COMAL §

I, _____, COUNTY CLERK OF SAID COUNTY, DO HEREBY CERTIFY THAT THE FOREGOING INSTRUMENT OF WRITING WITH ITS CERTIFICATE OF AUTHENTICATION WAS FILED FOR RECORD IN MY OFFICE ON THE _____ DAY OF _____, A.D. 20____, AT _____ M. IN THE RECORDS OF DEEDS AND PLATS OF SAID COUNTY, IN BOOK VOLUME _____, ON PAGE _____.

IN TESTIMONY WHEREOF, WITNESS MY HAND AND OFFICIAL SEAL OF OFFICE, THIS _____ DAY OF _____, A.D. 20____.

COUNTY CLERK, COMAL COUNTY, TEXAS

**GARDEN RIDGE
REQUEST FOR REVIEW
Utility Acceptance**

Date: 11/5/21

APPLICANT INFORMATION:

Applicant: WD Pensionmark, W. Dean Salyer III, President/CEO
(Company Name/Contact person/Title)
Street Address, City, State, Zip: 19243 FM 2252, Suite 300, Garden Ridge, TX 78266
Ph#: (210) 444-9272 Fax#: _____ E-Mail: dean@wdpensionmark.com

PROPERTY DESCRIPTION:

Name of Subdivision/Development: 4.4 AC Pensionmark
Lot: _____ Block: _____ Address: _____
Survey Name: _____ Abstract#: _____ Tract # _____
Location of Property: southwest of FM 2252 and Nacogdoches Loop MAPSCO Ref # _____

I Tod Hoover have reviewed and approved this plan as submitted for easements and
(Print name of reviewer)

availability where it concerns Spectrum.
(Name of Utility Company)

Signed this 5th day, of November Month, 2021.

Tod Hoover

(Reviewer's Signature)

UTILITY AGENT INFORMATION:

*** Please return this completed form to the applicant noted above. ***

Company: SPECTRUM Name/ Title: Construction Coordinator
Mailing Address: 45 NE Loop 410 suite 904 San Antonio TX 78216
(Street) (City) (State) (Zip)
Phone: (210) 202-1483 Fax: () -



12/1/2021

CDS MUERY
Victoria Scott
100 NE Loop 410, Ste. 30
San Antonio, TX 78216

Re: Letter of Certification Recommending Approval

Plat No: Pensionmark Office Center

Plat Date: 11/8/2021

To Whom It May Concern:

Please accept this Letter of Certification for approval of the above mentioned plat. CPS Energy has no objection to the filing of this plat for consideration by the appropriate governmental entity.

The installation of electric and natural gas (if applicable) facilities is subject to conformance with all legal regulations and requirements relating to platting, subdividing, governmental approvals and permits incidental to installing and maintaining the facilities as planned.

Should changes be made to the approved plat noted and dated above, this letter will be deemed invalid and the updated plat will have to follow the plat review and approval process.

If you should have any questions or concerns regarding this Letter of Certification, please contact our office at (210) 353-4050.

Sincerely,

Jenna Keylich

Jenna Keylich
Customer Service Supervisor
Customer Engineering Department

SOUTHWESTERN BELL TELEPHONE COMPANY
RELEASE OF EASEMENT

THE STATE OF TEXAS

§

§ KNOW ALL PERSONS BY THESE PRESENTS:

COUNTY OF COMAL

§

THIS RELEASE OF EASEMENT, entered into by **SOUTHWESTERN BELL TELEPHONE COMPANY**, a Delaware corporation (GRANTOR) and **VAQUERO GRANDE, LLC**, a Texas limited liability company, (GRANTEE) wherein GRANTOR in consideration of One Dollar (\$1.00) and other valuable consideration, receipt of which is hereby acknowledged, does by these presents ABANDON, RELEASE, RELINQUISH AND DISCLAIM to GRANTEES, as is, a certain easement for telecommunication purposes hereinafter described that affects land owned by GRANTEE situated in Comal County, Texas, and described as follows (PROPERTY):

Being 4.402 acres of land, more or less, out of the George M Dolson Survey, No. 96, Abstract 120, Comal County, Texas, said 4.402 acres being more particularly described in that certain deed into Vaquero Grande, LLC recorded in Instrument No. 201906028430 of the Official Public Records of Comal County, Texas.

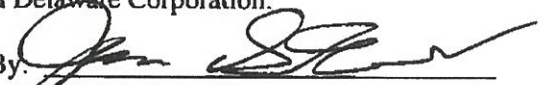
Said PROPERTY being subject to that certain Southwestern Bell Telephone Company Easement recorded in Volume 267, Page 394, Deed Records of Comal County, Texas (EASEMENT).

This Release is only for that portion of the EASEMENT situated within the PROPERTY. Southwestern Bell Telephone Company retains the right of use of the EASEMENT as it may exist on other tracts of land described within the EASEMENT.

TO HAVE AND TO HOLD same, together with all rights and appurtenances to the same belonging, unto GRANTEE(S), their heirs, successors and assigns forever.

IN WITNESS WHEREOF, GRANTOR has caused this Release of Easement to be executed by its duly authorized officers this 28th day of October, 2021.

SOUTHWESTERN BELL TELEPHONE COMPANY
a Delaware Corporation.

By: 

Name: Jason Schindler

Title: Manager OSP Planning and Engineering Design

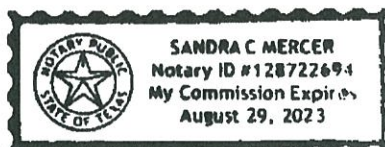
ACKNOWLEDGEMENT

THE STATE OF TEXAS

§
§
§

COUNTY OF COMAL

This instrument was acknowledged before me on the 28th day of October, 2021 by Jason Schindler, Manager OSP Planning and Engineering Design of Southwestern Bell Telephone Company, a Delaware corporation on behalf of said corporation



Sandra C. Mercer
NOTARY PUBLIC IN AND FOR
SAID COUNTY

After Recording, Please Return To:

AT&T Right-of-Way
c/o Whitman Land Group, LLC
1251 Pin Oak #131
Katy, TX 77494

Filed and Recorded
Official Public Records
Bobbie Koepp, County Clerk
Comal County, Texas
10/28/2021 02:43:41 PM
CASHONE 2 Pages(s)
202106056249



Bobbie Koepp

City Secretary

From: City Administrator
Sent: Wednesday, January 5, 2022 9:12 AM
To: City Secretary
Subject: FW: [EXTERNAL] Resignation

Put on P&Z agenda.

Nancy Cain
City Administrator
City of Garden Ridge
administrator@ci.garden-ridge.tx.us
210-651-6632

From: Jesse Deaver
Sent: Wednesday, January 5, 2022 8:45 AM
To: City Administrator <administrator@ci.garden-ridge.tx.us>
Subject: [EXTERNAL] Resignation

Good Morning & Happy New Year,

It has become necessary based on my work/travel schedule that I resign my position as Commissioner on the Planning and Zoning Board.

I have enjoyed my time on the Commission and am grateful for the opportunity to serve the Garden Ridge community. I am impressed with those who serve Garden Ridge and I feel fortunate to have been associated with such talented people, to have been a small part of the tremendous work being done.

Please accept this email as my resignation effective immediately. I will drop off my binder and materials to the City office today.

Thank you kindly and I wish you all the best.

Kind regards,
Jesse Deaver
Mobile: 916-212-1631

From: [City Administrator](#)
To: [City Secretary](#); [Assistant City Secretary](#)
Subject: FW: [EXTERNAL] Water Commission Pensionmark
Date: Thursday, January 27, 2022 11:30:16 AM
Attachments: [Water Rights Calculation.pdf](#)

Received this today and it needs to go into the Council packet. I think we need to leave the item on the agenda and when we get to the item I will state that there is no need for action on the item due to the request to withdraw and go back to Water Commission.

Thanks,
Nancy Cain
City Administrator
City of Garden Ridge
administrator@ci.garden-ridge.tx.us
210-651-6632

From: Kevin Ethridge [REDACTED]
Sent: Thursday, January 27, 2022 10:34 AM
To: City Administrator <administrator@ci.garden-ridge.tx.us>
Cc: Shawn Willis [REDACTED]; Stephen S. Lin [REDACTED]
Subject: [EXTERNAL] Water Commission Pensionmark

Nancy,

As per our phone call yesterday, I would like to withdraw the current submission for transferable water rights to the city council and submit our revised calculations (see attached) to the water commission for the February 16th meeting.

Thank you,

Kevin Ethridge | *Project Engineer*



100 NE Loop 410, Ste. 300 | San Antonio, TX 78216
TBPE No. F-1733 | TBPLS No. 100495-00
O: (210) 581-1111 | www.CDSMuery.com
Connect with us: [LinkedIn](#) | [Facebook](#) | [Instagram](#)



City of Garden Ridge

"A way of life, not just a place to live"

January 11, 2022

To: Chair Mueller and Water Commission

From: City Administrator Cain

Re: Pensionmark Office Center - Transferable Water Rights

The Pensionmark Office Center project is planned to be an office and retail development. The development will be a phased project. The Master Development Plan and Preliminary Plat for the project have been approved by City Council. The Application for Water and Wastewater Utility Service is attached and contains a calculation for water use for Phase 1 and Phase 2 of the project development. The calculation for Phase 1 is for 8.23 acre feet and Phase 2 for 12.66 acre feet of water. At completion of both phases the amount of transferable water rights totals 20.89 acre feet. The water rights calculation is for both internal and external water usage.

Garden Ridge Ordinance 7 requires that the developer provide the City with transferable water rights to support their development and ensure an adequate supply of water is maintained for existing customers. The transferable water rights will need to be Edwards water rights. It is recommended that the Pensionmark Office Center transfers to the City of Garden Ridge at minimum 8.23 acre feet of Edwards water rights for Phase 1 prior to filing of the final plat for the project and at minimum 12.66 acre feet of Edwards water rights to the City of Garden Ridge prior to the issuance of building permits related to Phase 2 of the project.

Respectfully,

Nancy Cain
City Administrator

CITY OF GARDEN RIDGE
APPLICATION FOR WATER AND WASTEWATER UTILITY SERVICE WORKSHEET

Application Date:	7/28/2021		
SERVICE ADDRESS:	XXXXX FM 2252		
	GARDEN RIDGE, TX 78266		
ACCOUNT SETUP FEES (DEPOSIT)	COST		
APPLICATION FEE	\$100		
WATER SERVICE FEES			
Water LUE (average)	565		gallons per day
ITEM	COST PER UNIT		
City of Garden Ridge Impact Fees vary based on meter size.	Meter Size	LUE Ratio	Number of Meters
Meter Size	5/8"	1	
Meter Size	3/4"	1.5	
Meter Size	1"	2.5	
Meter Size	1.5"	5	\$1550 x 5
Meter Size (Capacity 80 GPM)	2"	8	\$1850 x 1
Meter Size	3"	15(D)/18(T)	
Meter Size	4"	25(D)/30(T)	
Meter Size	6"	50(D)/60(T)	
Meter Size	8"	90(T)	
WATER CAPITAL RECOVERY FEES			\$9,600
Note: (D) - Displacement Meter and (T) - Turbine Meter			
WATER IMPACT FEES	COST PER LUE	NUMBER OF LUEs	FEES
City of Garden Ridge (Per LUE)	\$4,581	33	\$151,173
WATER IMPACT FEES (DEPOSIT)			\$151,173

PH1

1 LUE = 565 gal/day

Domestic = 2" 1x5 = 8 LUE

Irrigation = 1.5" 1x5 = 5 LUE

total = 13 LUE

13 x 565 = 7,345 gal/day

$\frac{7,345 \times 365}{325,951} = 8.23 \text{ ac/ft}$

PH2

Domestic = 1.5" 3x5 = 15 LUE

Irrigation 1.5" 1x5 = 5 LUE

total = 20 LUE

20 x 565 = 11,300 gal/day

$\frac{11,300 \times 365}{325,951} = 12.66 \text{ ac/ft}$



June 22, 2021

Nancy Cain
City Administrator
City of Garden Ridge
9400 Municipal Pkwy,
Garden Ridge, TX 78266

**RE: Pensionmark Office Center
Master Development Plan**

Dear Ms. Cain:

This letter is to present our plans for the Pensionmark Office Center approximately 440 feet southwest of the intersection of Nacogdoches Road (FM 2252) and Nacogdoches Loop (Old Nacogdoches Road). This property will be developed in phases as a professional office center. Phase one will contain one (1) building totaling approximately 11,500 SF with associated parking and a detention pond. Phase 2 will contain three (3) buildings totaling 21,200 SF with associated parking.

The property's current zoning as Neighborhood Service (B-1). Office and zoning would include clinics, banking offices, and professional parks. This development will be a step towards improving the area along FM 2252 that is currently vacant and unplatted land.

It is our understanding that TXDOT is expanding the infrastructure along FM 2252. The site will be designed to accommodate future TXDOT plans. This site will also tie into the existing 12" line along FM 2252 for water service. For sewer service, the site utilize a system of grinder pumps and lift stations and tie into the new sewer line recently constructed along Nacogdoches Loop.

In existing conditions, the property slopes from northwest to southeast. The planned detention pond will be along the eastern property to take advantage of the natural slope. The additional surface runoff will continue as in existing condition into Nacogdoches Loop.

Please accept this letter for the Pensionmark Office Center Master Development Plan. If you should have any questions or need additional information, please do not hesitate to give me a call at (210) 581-1111.

Regards,

A handwritten signature in black ink, appearing to read 'Steve Lin'.

Steve Lin, PE
Senior Project Manager

Enclosed (1): 1. Master Development Plan



Area Map

NOT TO SCALE

Pensionmark Office Center

Phase 1: One 2" meter for first building and one 1.5" meter for irrigation

<u>Meter Size</u>	<u>LUE</u>	<u># of Meters</u>	<u>LUEs</u>
5/8"	1		0
3/4"	1.5		0
1"	2.5		0
1.5"	5	1	5
2"	8	1	8
Total LUEs			13
			565 gals per day per LUE
			365 days per year
			325,851 gals per acre feet

Transferable water rights* = **8.23** acre feet

Phase 2: Three 1.5" meters for three buildings and one 1.5" meter for irrigation

<u>Meter Size</u>	<u>LUE</u>	<u># of Meters</u>	<u>LUEs</u>
5/8"	1		0
3/4"	1.5		0
1"	2.5		0
1.5"	5	4	20
2"	8		0
Total LUEs			20
			565 gals per day per LUE
			365 days per year
			325,851 gals per acre feet

Transferable water rights* = **12.66** acre feet

Total Phase 1 plus Phase 2 = **20.89** acre feet

**Transferable water rights = Total LUE's * 565 gals per LUE * 365 days per year / 325,851 gals per acre feet*



In honor of our **50th Anniversary**, the City of Garden Ridge will host a birthday party in July. To make this party a night to remember, we are seeking sponsors! We have five tier levels with a variety of perks to thank you for your donation! Please see the 70's inspired tier levels listed below:

\$15,000+

DynOmite:

\$15,000+ and named Title Sponsor(s)

- Acknowledgment on Social Media
- Acknowledgment and use of logo on certain signage
- Advertisement site at 4th of July Event
- Tree planted at Paul Davis Park w/ name plaque

\$5,000

Outta Sight

- Acknowledgment on Social Media
- Acknowledgment and use of logo on certain signage
- Advertisement site at 4th of July Event
- Brick w/ sponsor name on a walking path at Paul Davis Park

\$2,500

Far Out

- Acknowledgment on Social Media
- Acknowledgment and use of logo on certain signage
- Advertisement site at 4th of July Event

\$1,000

Groovy

- Acknowledgment on Social Media

\$500

Nifty

- Verbal Acknowledgment at either event

Click this link to secure your Sponsorship today!

<https://www.ci.garden-ridge.tx.us/FormCenter/Volunteer-Interest-Forms-7/50th-Anniversary-Sponsor-Application-64>

Future Agenda Items

City Council

March 2, 2022, Regular Meeting

14 days before Meeting	(02/16/2022)	City Council and Staff items are due.
12 days before Meeting	(02/18/2022)	City Administrator and Mayor review agenda. Mayor sets the agenda. City Attorney is sent agenda.
8 days before Meeting	(02/22/2022)	Post agenda on bulletin board. City Council receives packet (allowing a day for corrections/ request additional information be added)
5 days before Meeting	(02/25/2022)	Post agenda packet to City Website.
Meeting Day	(03/02/2022)	Mayor and City Administrator meet with Department Heads Wednesday @ 10 a.m.

City Council = Red

Planning & Zoning = Green

Water Commission = Blue

Quarry Commission = Purple

Municipal Court = Gray

Events = Yellow (First Friday)

City Holiday = Orange

Sun	Mon	Tues	Wed	Thur	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

April 6, 2022, Regular Meeting

14 days before Meeting	(03/23/2022)	City Council and Staff items are due.
9 days before Meeting	(03/28/2022)	City Administrator and Mayor review agenda. Mayor sets the agenda. City Attorney is sent agenda.
8 days before Meeting	(03/29/2022)	Post agenda on bulletin board. City Council receives packet (allowing a day for corrections/ request additional information be added)
7 days before Meeting	(03/30/2022)	Post agenda packet to City Website.
Meeting Day	(04/06/2022)	Mayor and City Administrator meet with Department Heads Wednesday @ 10 a.m.

City Council = Red

Planning & Zoning = Green

Water Commission = Blue

Wildlife Management Advisory Commission = Brown

Municipal Court = Gray

Events = Yellow (First Friday)

City Holiday = Orange

Sun	Mon	Tues	Wed	Thur	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

PENDING FUTURE AGENDA ITEMS

1. Design on Water Tanks at Well Site 9 and 10/Retainer Wall of City Hall...**McCaw**
2. Monitoring Wells in the City of Garden Ridge...**Arvidson**
3. Update on City-funded monument for Paul Davis Park... **Bower**
4. Ethics Ordinance ... **8-30-17 City Council motion**
5. Website and Social Media Policy