AGENDA

CITY COUNCIL REGULAR MEETING

WEDNESDAY, FEBRUARY 5, 2025 | 6:00 P.M.

The Garden Ridge City Council will meet in a regular session on Wednesday, February 5, 2025, 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/Roll Call**

2. **Pledge of Allegiance**

3. **Proclamations/Presentations**
   a) United Acts of Kindness Day Proclamation.
   b) Eagle Scout Certificates of Recognition-Markus Arvidson and Raithe Fox.

4. **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.

5. **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 7, 2025, City Council Special Meeting.

   b) Financial Statement, Summary Report, and Management's Discussion and Analysis of Results of Operations – December 31, 2024.

   c) 2024 Garden Ridge Police Department Racial Profiling Report.

   d) Ordinance No. 243-022025 An Ordinance of the City Council of the City of Garden Ridge, Texas, ordering a General Election on May 3, 2025, for the purpose of electing a Mayor, City Council Place Two, and City Council Place Three; making provisions for the conduct of such election; and resolving other matters related to the conduct of such election.

6. **<u>Staff Reports</u>**
   a) City Manager Monthly Activity Report.
      - City/employee recognitions, *Volunteer Garden Ridge!*, Community and Event Center report, building permits, 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, personnel updates, 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, personnel updates, and continuity of operations.
      - Utilities: Water pumping/usage from City wells, system infrastructure maintenance/repairs/projects, leak adjustments, water/drought management, personnel updates, and continuity of operations.

   f) Library Monthly Activity Report.
      - Upcoming events and continuity of operations.

7. **<u>City Engineer Projects Status Reports</u>**
   a) FM 2252 TxDOT Project: receive report and provide direction, as needed.
   b) Land Development Projects: receive report and provide direction, as needed.

8. **<u>City Commission and Committee Reports/Recommendations/Possible Actions</u>**
   a) Planning and Zoning Commission:
      1. Receive monthly activity update as applicable.

   b) Water Commission:
      1. Receive monthly activity update as applicable.

9. **<u>Approvals and Authorizations</u>**
   The following items are for discussion, consideration, and action.

   a) Fiscal Year 2024 Audit Report (period ending September 30, 2024).

   b) Ordinance No. 88-022025 An Ordinance of the City Council of the City of Garden Ridge, Texas, creating a Public Funds Investment Policy for the City of Garden Ridge; establishing policies governing the investment and security of public funds; and complying with the provisions of Chapter 2256; The Public Funds Investment Act (The Act), as amended, Texas Government Code.

   c) Contractor Agreement between the City of Garden Ridge and Jill Shackelford.

   d) Ordinance No. 232-042022 An Ordinance of the City Council of the City of Garden Ridge, Texas, adopting City Council Conduct Policies including a Code of Ethics and Ethical Conduct Rules; providing disciplinary actions for violations of this Ordinance; providing a cumulative and savings clause, providing for severability; and declaring an effective date.

   e) Status of recruitment process for City Manager and provide direction to staff as needed.

10. **<u>Updates</u>**
    a) City Council Projects.
        1. Aggregate Production Operations (APO) impacting Garden Ridge (Swint and Arvidson).
        2. Mitigation of growth and encroachment impacts on Garden Ridge (Swint and Erickson).
        3. Economic Development (Smith and Swint).

11. **<u>Discussion of Future Agenda Items</u>**

12. **<u>Citizen Comment Period</u> – limited to 20 minutes total**
    See "Rules for Citizens' Participation" under Item 4.

13. **<u>Reports and Comments from Mayor and City Councilmembers</u>**
    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:

    100 Club of Comal County
    Alamo Area Metropolitan Planning Organization/Technical Advisory Committee
    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
    Great Springs Project
    Greater Bexar County Council of Cities
    Hill Country Alliance
    Northeast Partnership
    Texas Department of Transportation (TxDOT)
    Tri-County Chamber of Commerce

14. **<u>Executive Session</u>**
    The City Council will recess its open meeting and reconvene in Closed Session:
    a) Pursuant to Texas Government Code Section 551.071(1) Pending or Contemplated Litigation and 551.071(2) – Consultation with City Attorney on the following items:
        1. Petition for Declaratory Judgment (Eric Fischer v. City of Garden Ridge, Cause #: C2024-1164B).
        2. Notice of Claim Letter pursuant to Texas Tort Claims Act (Craig Dillard v. City of Garden Ridge, Cause #: C2024-1193E).
        3. Notice of Claim Letter for payment of invoice (We Love Trees).

15. **<u>Business Items</u>**
    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.

16. **<u>Adjournment</u>**

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 12:00 p.m. on January 30, 2025, on the bulletin board located at the entrance to Garden Ridge City Hall, 9400 Municipal Parkway, Garden Ridge, Texas.

Marisa Spencer

Marisa Spencer
City Secretary

Proclamation

WHEREAS, Random Acts of Kindness Day is a nationally recognized annual tradition where millions of Americans come together to change the world, one random act of kindness at a time; and

WHEREAS, First United Bank is seeking to complete 1,000,000 acts of kindness through the help and generosity of residents, community leaders, churches, nonprofit organizations, and businesses in the Garden Ridge community; and

WHEREAS, United Acts of Kindness Day is a day for our community to come together to spread joy, hope, and love to friends, family, co-workers, and neighbors; and

WHEREAS, United Acts of Kindness Day positively impacts lives by extending love and allowing us to be more kind; and

WHEREAS, United Acts of Kindness Day reminds us that there is zero cost to being kind and it takes only one small act of kindness to change a person's day for the better.

NOW, THEREFORE, BE IT RESOLVED that I, Robb Erickson, Mayor of Garden Ridge, Texas, do hereby proclaim February 14, 2025, in the City of Garden Ridge as

UNITED ACTS OF KINDNESS DAY

IN WITNESS WHEREOF, I hereunto set my hand and official seal of the City of the Garden Ridge this 5th day of February, 2025.

CITY OF GARDEN RIDGE

Robb Erickson
Mayor

CERTIFICATE OF RECOGNITION

This certificate is presented to

MARKUS ARVIDSON

On behalf of the Garden Ridge Community,
we are pleased to congratulate and recognize you for
your attainment of the rank of Eagle Scout.

1972
CITY OF
GARDEN
RIDGE

February 5, 2025
Date

Mayor

CERTIFICATE OF RECOGNITION

This certificate is presented to

RAITHE FOX

On behalf of the Garden Ridge Community,
we are pleased to congratulate and recognize you for
your attainment of the rank of Eagle Scout.

1972
CITY OF
GARDEN
RIDGE

February 5, 2025

Date

Mayor

GARDEN RIDGE TEXAS

MINUTES

CITY COUNCIL SPECIAL MEETING

TUESDAY, JANUARY 7, 2025 | 4:30 P.M.

Councilmembers Present:
Mayor Robb Erickson
Mayor Pro-Tem Todd Arvidson
Councilmember Kelly Smith
Councilmember Lisa Swint
Councilmember Jesús Valdez
Councilmember Brian Reyes

Councilmembers Absent:
None

City Staff Present:
Nancy Cain, City Manager
Marisa Spencer, City Secretary
Cyndi Simmons, Assistant City Secretary
Ron Eberhardt, Chief of Police
Robyn Achu, Finance/HR Director
Steven Steinmetz, Public Works Director
Linda Crosland, Library Director
Natalie Thamm, City Attorney

1. Call to Order/Roll Call

With a quorum of the City Councilmembers present, Mayor Erickson called the special meeting of the Garden Ridge City Council to order at 4:30 p.m. on Tuesday, January 7, 2025, in the City Council Chambers of the Garden Ridge City Hall, 9400 Municipal Parkway, Garden Ridge, Texas 78266.

2. Pledge of Allegiance

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

3. Executive Session

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

a) Pursuant to Texas Government Code Section 551.074 - Personnel Matters: Discussion regarding the appointment, employment, evaluation, and/or duties of a new City Manager, including but not limited to the review of applicants for the City Manager position and other matters related to the search for and appointment of a new City Manager.

Mayor Erickson announced the City Council will reconvene into Executive Session at 4:32 p.m. to discuss the item stated above.

Mayor Erickson announced that Mayor Pro-Tem Arvidson would be presiding over the remainder of the meeting.

The City Council will reconvene into Regular Session upon conclusion of the Executive Session.

Mayor Pro-Tem Arvidson adjourned the Executive Session and reconvened back into Regular Session at 6:05 p.m.

4. Citizen Comment Period

No one signed up to speak.

5. <u>Consent Agenda</u>

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 4, 2024, City Council Regular Meeting.**

b) **Financial Statement, Summary Report, and Management's Discussion and Analysis of Results of Operations – November 30, 2024.**

Motion: A motion was made by Councilmember Swint, seconded by Councilmember Smith, to approve consent agenda items a)-b). The City Council voted five (5) for and none (0) opposed. The motion carried unanimously.

6. <u>Staff Reports</u>

a) **City Manager Monthly Activity Report.**

City Manager Nancy Cain reviewed employee recognitions and stated there are no employee anniversaries for the month of January. She stated there were 127 *Volunteer Garden Ridge!* hours for the month of December and spoke regarding inclement weather preparations.

b) **Finance/HR Monthly Activity Report.**

Finance/HR Director Robyn Achu spoke regarding continuity of operations related to the Finance/HR Department.

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.**

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

7. <u>City Engineer Projects Status Reports</u>

City Engineer Hank Crippen reviewed the City Engineer monthly activity report and addressed questions from Councilmembers.

8. <u>City Commission and Committee Reports/Recommendations/Possible Actions</u>

a) **Planning and Zoning Commission:**

Mayor Pro-Tem Arvidson stated the Commission did not meet in December.

b) **Water Commission:**

Mayor Pro-Tem Arvidson stated the Commission did not meet in December.

9. <u>Approvals and Authorizations</u>

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

a) **Consulting Agreement Presentation by Jill Shackelford.**

Jill Shackelford spoke regarding best management practices related to aggregate production operations and addressed questions from Councilmembers.

The City Council provided input related to the scope of services for a Consulting Agreement between the City of Garden Ridge and Jill Shackelford.

The City Council agreed by consensus for the City Manager to work with Jill Shackelford and the City Attorney to prepare a contract for City Council consideration in February.

b) Contractor Agreement between the City of Garden Ridge and The Retail Coach, LLC.

City Manager Nancy Cain reviewed the proposed contract between the City of Garden Ridge and The Retail Coach, LLC, and addressed questions from Councilmembers.

Motion: A motion was made by Councilmember Swint, seconded by Councilmember Smith, to approve the Contractor Agreement between the City of Garden Ridge and The Retail Coach, LLC. The City Council voted four (4) for and one (1) opposed (Councilmember Reyes). The motion passed by a vote of 4-1.

c) City of Garden Ridge 2025 Master Calendar.

City Manager Nancy Cain reviewed the City of Garden Ridge 2025 Master Calendar and addressed questions from Councilmembers.

Motion: A motion was made by Councilmember Valdez, seconded by Councilmember Swint, to approve the City of Garden Ridge 2025 Master Calendar. The City Council voted five (5) for and none (0) opposed. The motion carried unanimously.

d) City Council agenda item for City Council Projects.

The City Council discussed the City Council Projects agenda item as it relates to meeting efficiency.

The City Council agreed by consensus to remove the Council Liaison to the Water Company/Utilities Department agenda item as well as the Council Liaison to Comal ISD agenda item under City Council Projects and to document any liaison appointments on the City's website.

e) Status of recruitment process for City Manager and provide direction to staff as needed.

The City Council discussed the status of recruitment process for City Manager.

10. Updates

a) City Council Projects.

1. Aggregate Production Operations (APO) impacting Garden Ridge (Swint and Arvidson).

Councilmember Swint provided updates related to Aggregate Production Operations (APO) impacting Garden Ridge.

2. Mitigation of growth and encroachment impacts on Garden Ridge (Swint and Erickson).

Councilmember Swint stated there are no updates at this time.

3. Economic Development (Smith and Swint).

Councilmember Smith and Councilmember Swint provided updates related to Economic Development.

4. Council Liaison to the Water Company/Utilities Department (Valdez and Erickson).

Councilmember Valdez stated there are no updates at this time.

5. Council Liaison to Comal ISD (Arvidson and Reyes).

Mayor Pro-Tem Arvidson and Councilmember Reyes provided updates related to Council Liaison to Comal ISD.

11. Discussion of Future Agenda Items

Councilmember Valdez requested to discuss the development of a capital improvements plan and to discuss Ordinance No. 232-042022 City Council Code of Ethics and Ethical Conduct Rules.

12. Citizen Comment Period

No one wished to speak.

13. 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:

100 Club of Comal County, Alamo Area Metropolitan Planning Organization/Technical Advisory Committee, 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 and Garden Ridge Women's Club, Garden Ridge Citizen Police Academy Alumni Association/Citizen Patrol, Great Springs Project, Greater Bexar County Council of Cities, Hill Country Alliance, Northeast Partnership, Texas Department of Transportation (TxDOT), Tri-County Chamber of Commerce.

Councilmember Valdez spoke regarding 100 Club of Comal County and Texas Department of Transportation (TxDOT). Councilmember Smith spoke regarding Tri-County Chamber of Commerce events.

14. Executive Session

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

b) Pursuant to Texas Government Code Section 551.071(1) Pending or Contemplated Litigation and 551.071(2) – Consultation with City Attorney on the following items:

1. Petition for Declaratory Judgment (Eric Fischer v. City of Garden Ridge, Cause #: C2024-1164B).

2. Notice of Claim Letter pursuant to Texas Tort Claims Act (Craig Dillard v. City of Garden Ridge, Cause #: C2024-1193E).

3. Notice of Claim Letter for payment of invoice (We Love Trees).

Mayor Pro-Tem Arvidson announced the City Council will recess at 7:41 p.m. and reconvene into Executive Session at 7:46 p.m., to discuss and seek legal advice on the items stated above.

Mayor Pro-Tem Arvidson adjourned the Executive Session and reconvened back into Regular Session at 8:08 p.m.

15. 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.

16. Adjournment

There being no further business, the Tuesday, January 7, 2025, City Council special meeting was adjourned at 8:08 p.m. by Mayor Pro-Tem Arvidson.

Robb Erickson
Mayor

ATTEST

Marisa Spencer
City Secretary

CITY OF GARDEN RIDGE

MONTHLY ACCOUNT BALANCES & INTEREST RATES

PERIOD ENDED AS OF 12/31/2024

CITY FUNDS	BALANCE	CURRENT INTEREST RATE
GF OPERATING ACCOUNT	269,383.72	0.40%
GF MONEY MARKET	878,876.94	3.66%
PEG CAPITAL FEES	55,394.55	3.66%
TEXPOOL INVESTMENTS	3,337,275.04	4.56%
2017 I&S	2,364.25	3.66%
2012 I&S	22,833.46	3.66%
2012 REFI	24,879.90	3.66%
2015 I&S	24,584.35	3.66%
TEXPOOL WATER IMPACT FEES	191,838.88	4.56%
TEXPOOL STREET IMPACT FEES	66,392.00	4.56%
AMERICAN RECOVERY ACCT	1,593.06	3.66%
TEXPOOL AMERICAN RECOVERY ACCT	310,439.36	4.56%
ASSET/FORFEITURE - FED	286,823.35	3.66%
ASSET/FORFEITURE - STATE	27,732.50	3.67%
TOTAL CITY FUNDS	**$ 5,500,411.36**	

WATER FUNDS	BALANCE	CURRENT INTEREST RATE
OPERATING ACCOUNT	1,337,237.11	3.66%
WATER SURCHARGE	161,569.68	3.66%
TEXPOOL WATER INVEST	1,335,730.06	4.56%
SIB LOAN I&S	3,253.26	3.66%
SIB RESERVE	46,756.11	3.66%
TOTAL WATER FUNDS	**$ 2,884,546.22**	

TOTAL ALL ACCOUNTS	**$ 8,384,957.58**	

CITY OF GARDEN RIDGE

CASH & INVESTMENTS STATEMENT

PERIOD ENDED AS OF 12/31/2024

GENERAL FUND		BALANCE
GF Operational Checking	$	269,383.72
GF Money Market		878,876.94
GF Peg Capital Fund		55,394.55
TexPool Investments		3,337,275.04
Restricted Amounts:		(363,903.60)
(Including GF Peg Capital Fund)		
TOTAL AVAILABLE FUNDS	**$**	**4,177,026.65**

WATER FUND		BALANCE
Operational Checking	$	1,337,237.11
TexPool Water Invest		1,335,730.06
Water Surcharge		161,569.68
Restricted Amounts		(178,867.25)
TOTAL AVAILABLE FUNDS	**$**	**2,655,669.60**

CITY OF GARDEN RIDGE

STATEMENT OF ACTIVITIES

PERIOD ENDING AS OF 12/31/2024

GENERAL FUND	Dec-24	YTD	FY 2025 BUDGET	% OF BUDGET	BUDGET BALANCE
REVENUES	$ 973,588.97	$ 1,426,191.60	$ 3,806,701.00	37.5%	$ 2,380,509.40
EXPENDITURES					
ADMINISTRATION	99,331.12	257,557.38	988,239.00	26.1%	730,681.62
COURT	7,849.85	20,696.12	116,181.00	17.8%	95,484.88
POLICE	129,768.54	428,003.39	1,839,581.00	23.3%	1,411,577.61
PUBLIC FACILITIES	57,896.47	169,733.71	762,293.00	22.3%	592,559.29
COMMUNITY CENTER	7,255.01	17,936.10	225,767.00	7.9%	207,830.90
LIBRARY	15,143.86	40,268.88	165,019.00	24.4%	124,750.12
FUND CHANGES/XFER	-	-	-	0.0%	-
TOTAL EXPENDITURES	317,244.85	934,195.58	4,097,080.00	22.8%	3,162,884.42
NET POSITION	$ 656,344.12	$ 491,996.02	$ (290,379.00)		$ (782,375.02)

WATER FUND	Dec-24	YTD	FY 2025 BUDGET	% OF BUDGET	BUDGET BALANCE
REVENUES	$ 159,575.96	$ 627,901.15	$ 2,418,564.00	26.0%	$ 1,790,662.85
EXPENDITURES					
BOND PRINCIPLE PMTS	-	-	547,102.00		547,102.00
ALL OTHER EXPENDITURES	94,043.76	287,305.12	2,670,523.00		2,383,217.88
TOTAL EXPENDITURES	94,043.76	287,305.12	3,217,625.00	8.9%	2,930,319.88
REVENUE +/(-) EXPENDITURES	65,532.20	340,596.03	(799,061.00)		(1,139,657.03)

CITY OF GARDEN RIDGE

STATEMENT OF ACTIVITIES - COMMUNITY CENTER

PERIOD ENDING AS OF 12/31/2024

	YTD	Budget
REVENUES		
RENTALS	$ 18,500.00	75,000.00
DEPOSITS	1,925.00	4,700.00
CLEAN-UP FEES	1,800.00	9,000.00
TOTAL REVENUES	22,225.00	88,700.00
EXPENDITURES		
PAYROLL/TAXES/RETIREMENT	1,366.32	4,887.00
MANAGER FEES	7,513.50	34,000.00
COMPUTER MAINT/TRNG	422.16	1,680.00
TELEPHONE	150.00	600.00
UTILITIES	1,837.76	12,000.00
MAINTENANCE	1,779.02	7,000.00
SUPPLIES	583.94	2,200.00
CLEANING	1,635.00	7,400.00
EQUIPMENT	163.40	6,000.00
MARKETING	-	-
DONATION EXPENDITURES	-	-
CAPITAL EXPENDITURES	2,485.00	150,000.00
TOTAL EXPENDITURES	17,936.10	225,767.00
NET POSITION	$ 4,288.90	$ (137,067.00)

Management's Discussion and Analysis of Results of Operations – 12/31/2024

GENERAL FUND

Cash

Total available funds as of December 31, 2024, are $4,177,027

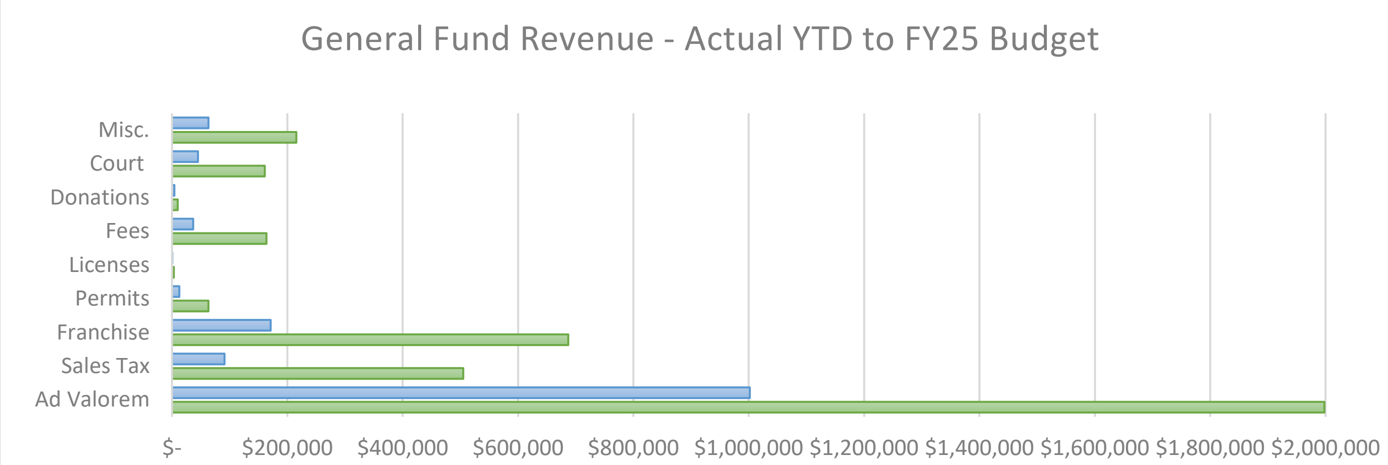
Revenue

Ad Valorem Tax received for December totals $863,298. YTD collections total $1,001,821 or 50% of the FY25 budget of $1,997,941

Sale Tax Revenue received during the month of December totals $44,046 for FY25. YTD totals $91,086 or 18% of the $505,000 budgeted for FY25.

Annual Building Permits revenue totals $12,504 or 20% of the $62,000 budgeted for FY25.

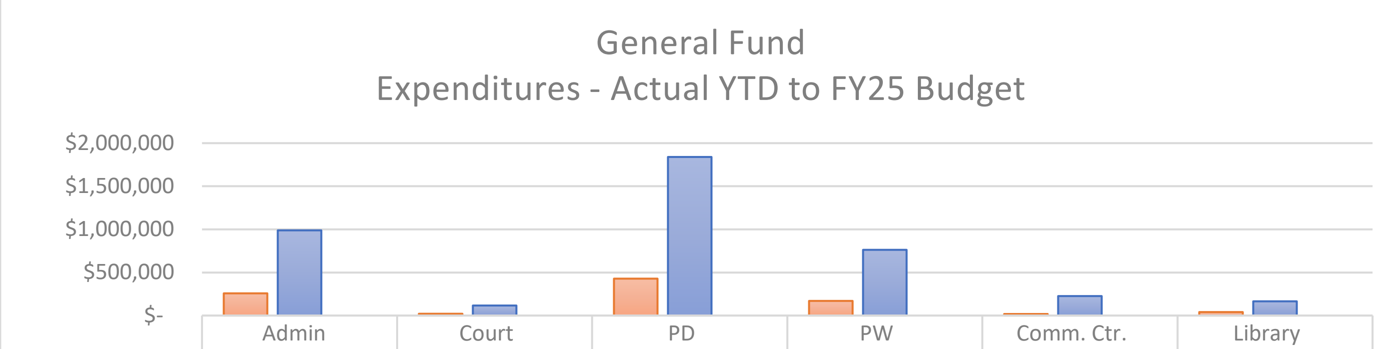
Trash Collection YTD totals $30,955 or 26% of the $117,120 budgeted for FY25.



	Ad Valorem	Sales Tax	Franchise	Permits	Licenses	Fees	Donations	Court	Misc.
FY25 YTD	$1,001,821.	$91,085.81	$171,069.60	$12,728.74	$310.00	$36,724.25	$4,133.65	$45,066.30	$63,252.09
Budget FY25	$1,997,941	$505,000	$687,055	$63,200	$3,200	$163,775	$10,000	$160,930	$215,600

Expenditures

Expenditures for the month total $317,245. YTD expenditures for FY25 total $934,196 or 23% of the $4,097,080 budget. All departments are operating within the FY25 budget.



	Admin	Court	PD	PW	Comm. Ctr.	Library
FY25 YTD	$257,557	$20,696	$428,003	$169,734	$17,936	$40,269
Budget FY25	$988,239	$116,181	$1,839,581	$762,293	$225,767	$165,019
% Spent	26.1%	17.8%	23.3%	22.3%	7.9%	24.4%

WATER FUND

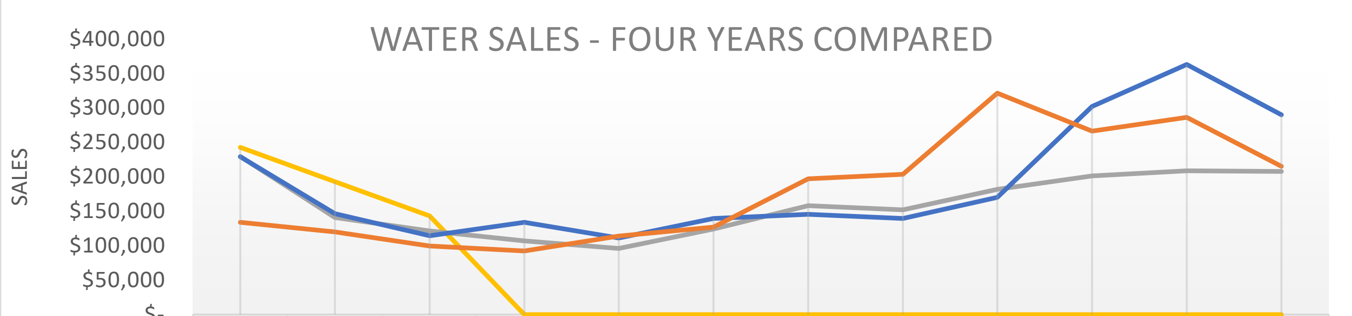
Meters
Current meters for December 2024 total 1694 vs 1692 for December 2023.

Cash
Total available funds as of December 31, 2024, are $2,655,670.

Revenue
Revenue YTD totals $627,901 or 26% of the $2,418,564 budgeted for FY25. Total revenue for the same period last year was $406,378.

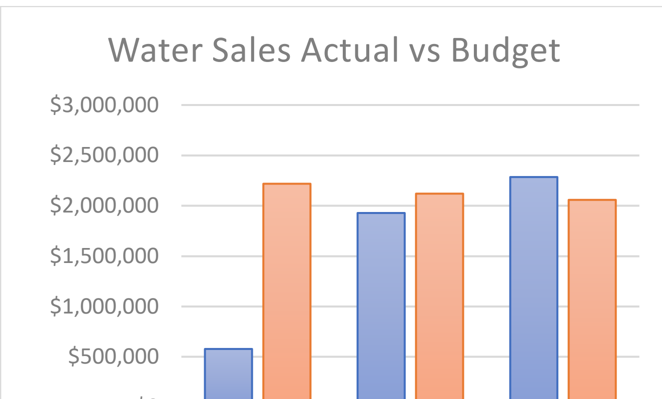
Water Sales for the month total $143,097. YTD water sales total $578,756 or 26% of the $2,218,548 budgeted for FY25.

Meter installation revenue YTD totals $0 or 00% of the $10,000 budgeted for FY25.

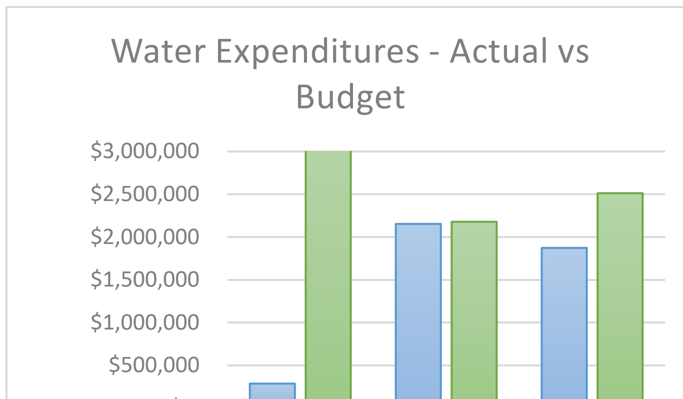


	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
FY25	242,754	192,905	143,097	-	-	-	-	-	-	-	-	-
FY24	229,487	140,676	121,614	107,063	95,998	124,245	157,901	151,937	181,839	201,138	208,733	207,658
FY23	229,313	146,571	114,312	133,981	111,182	139,292	145,597	139,611	169,957	301,994	363,035	290,218
FY22	133,983	119,805	99,336	92,354	113,825	126,927	196,981	203,726	321,391	266,163	286,147	215,223

Expenditures
Expenditures for the month total $94,044. YTD expenditures for FY25 total $287,305 or 09% of the $3,217,625 budget.



	FY25 YTD	FY24 YTD	FY23 YTD
YTD SALES	$578,756	$1,928,288	$2,285,062
BUDGET	$2,218,548	$2,120,328	$2,058,571



	FY25	FY24	FY23
YTD EXPENSES	$287,305	$2,154,121	$1,873,635
BUDGET	3,217,625	2,178,888	2,512,904

Interest & Sinking Fund

Revenue
Ad Valorem Tax collections YTD total $319,742 of the $660,137 budgeted for FY25.

Expenditures
Bond interest payments and agent fees for December 2024 totaled $0. The next bond payments are due in February 2025.

Capital Improvements Fund – (all accounts are restricted)

Cash Balance
Water Impact Fee Balance is $191,839.
Street Impact Balance is $66,392.
American Recovery Acct. Balance is $312,032.

Revenue
No new revenue other than monthly interest which is included in the balances above to report for the month.

Asset Seizure Fund

Cash Balance
The Restricted Fund Balance is $314,556.

Revenue
No new revenue other than monthly interest which is included in the balances above to report for the month.

Expenditures
Month expenditures to report is $0

Summary

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

GARDEN RIDGE POLICE DEPARTMENT

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

MEMORANDUM

To: City Council
City of Garden Ridge

From: Ron Eberhardt
Chief of Police

Date: January 6, 2025
Copies:
Reference: Racial Profile Report 2024

The Racial Profile Report for 2024 is complete. The report indicates there are no disparities between our demographic makeup and the traffic stops conducted. Below is the breakdown of percentages based on ethnicity as reported by the 2022 Census page as well as the percentage of traffic stops conducted based on that race and ethnicity.

Population 4186 Total Traffic Stops Conducted: 2182

White:	Census 56% (2344)	Traffic stop:	62%	(1347)
Black:	Census 10% (418)	Traffic stop:	10%	(217)
Native Amer:	Census 0-1% (41)	Traffic stop:	1 %	(26)
Asian/Pac Is:	Census 2% (83)	Traffic stop:	2%	(44)
Hispanic:	Census 22% (920)	Traffic stop:	25%	(548)

The numbers above reflect total traffic stops conducted in 2024. The breakdown of those stops are 1100 Warnings were issued while 1082 Citations were issued. The detailed data which breaks down each category even further is contained in the Racial Profile Report itself. Please feel free to ask me any questions regarding the data contained in any of these reports for clarification.

Best regards,

Ron Eberhardt

Ron Eberhardt
Chief of Police

Racial Profiling Report | Full

Agency Name: GARDEN RIDGE POLICE DEPT.
Reporting Date: 01/06/2025
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: 01/06/2025

Total stops: 2182

Street address or approximate location of the stop	
City street	783
US highway	2
County road	0
State highway	1358
Private property or other	39
Was race or ethnicity known prior to stop?	
Yes	46
No	2136
Race / Ethnicity	
Alaska Native / American Indian	26
Asian / Pacific Islander	44
Black	217
White	1347
Hispanic / Latino	548
Gender	
Female	**735**
Alaska Native / American Indian	6
Asian / Pacific Islander	17
Black	96
White	484
Hispanic / Latino	132
Male	**1447**
Alaska Native / American Indian	20
Asian / Pacific Islander	27
Black	121
White	863
Hispanic / Latino	416
Reason for stop?	
Violation of law	**188**
Alaska Native / American Indian	3
Asian / Pacific Islander	4
Black	16
White	93

Hispanic / Latino	72
Preexisting knowledge	**3**
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	1
White	1
Hispanic / Latino	1
Moving traffic violation	**1373**
Alaska Native / American Indian	13
Asian / Pacific Islander	28
Black	129
White	866
Hispanic / Latino	334
Vehicle traffic violation	**618**
Alaska Native / American Indian	7
Asian / Pacific Islander	12
Black	71
White	387
Hispanic / Latino	141

Was a search conducted?

Yes	**37**
Alaska Native / American Indian	1
Asian / Pacific Islander	1
Black	8
White	16
Hispanic / Latino	11
No	**2145**
Alaska Native / American Indian	25
Asian / Pacific Islander	43
Black	209
White	1336
Hispanic / Latino	532

Reason for Search?

Consent	**5**
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	3

Hispanic / Latino	2
Contraband	**0**
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
Probable	**14**
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	5
White	3
Hispanic / Latino	6
Inventory	**10**
Alaska Native / American Indian	0
Asian / Pacific Islander	1
Black	1
White	2
Hispanic / Latino	6
Incident to arrest	**8**
Alaska Native / American Indian	1
Asian / Pacific Islander	0
Black	2
White	3
Hispanic / Latino	2

Was Contraband discovered?

		Did the finding result in arrest? (total should equal previous column)	
Yes	**15**		
Alaska Native / American Indian	1	Yes 1	No 0
Asian / Pacific Islander	1	Yes 0	No 1
Black	4	Yes 3	No 1
White	5	Yes 1	No 4
Hispanic / Latino	4	Yes 0	No 4
No	**22**		
Alaska Native / American Indian	0		
Asian / Pacific Islander	0		
Black	4		
White	6		
Hispanic / Latino	12		

Description of contraband	
Drugs	**12**
Alaska Native / American Indian	1
Asian / Pacific Islander	1
Black	4
White	2
Hispanic / Latino	4
Weapons	**1**
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	1
Hispanic / Latino	0
Currency	**0**
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
Alcohol	**1**
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	1
Hispanic / Latino	0
Stolen property	**0**
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	0
Hispanic / Latino	0
Other	**1**
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	1
Hispanic / Latino	0
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	**1097**
Alaska Native / American Indian	16
Asian / Pacific Islander	23
Black	118
White	734
Hispanic / Latino	204
Citation	**1069**
Alaska Native / American Indian	7
Asian / Pacific Islander	21
Black	95
White	607
Hispanic / Latino	339
Written warning and arrest	**3**
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	2
Hispanic / Latino	1
Citation and arrest	**13**
Alaska Native / American Indian	1
Asian / Pacific Islander	0
Black	4
White	4
Hispanic / Latino	4
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	**7**
Alaska Native / American Indian	1
Asian / Pacific Islander	0

Black	4
White	2
Hispanic / Latino	0
Violation of Traffic Law	**1**
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	1
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	**8**
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	3
Hispanic / Latino	5

Was physical force resulting in bodily injury used during stop?

Yes	**1**
Alaska Native / American Indian	0
Asian / Pacific Islander	0
Black	0
White	1
Hispanic / Latino	0
Resulting in Bodily Injury To:	
Suspect	0
Officer	0
Both	1
No	**2181**
Alaska Native / American Indian	26
Asian / Pacific Islander	44
Black	217
White	1346
Hispanic / Latino	548

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:	2182	
02. Location of Stop:		
a. City Street	783	35.88%
b. US Highway	2	0.09%
c. County Road	0	0.00%
d. State Highway	1358	62.24%
e. Private Property or Other	39	1.79%
03. Was Race known prior to Stop:		
a. NO	2136	97.89%
b. YES	46	2.11%
04. Race or Ethnicity:		
a. Alaska/ Native American/ Indian	26	1.19%
b. Asian/ Pacific Islander	44	2.02%
c. Black	217	9.95%
d. White	1347	61.73%
e. Hispanic/ Latino	548	25.11%
05. Gender:		
a. Female	735	33.68%
i. Alaska/ Native American/ Indian	6	0.27%
ii. Asian/ Pacific Islander	17	0.78%
iii. Black	96	4.40%
iv. White	484	22.18%
v. Hispanic/ Latino	132	6.05%
b. Male	1447	66.32%
i. Alaska/ Native American/ Indian	20	0.92%
ii. Asian/ Pacific Islander	27	1.24%
iii. Black	121	5.55%
iv. White	863	39.55%
v. Hispanic/ Latino	416	19.07%
06. Reason for Stop:		
a. Violation of Law	188	8.62%
i. Alaska/ Native American/ Indian	3	1.60%
ii. Asian/ Pacific Islander	4	2.13%

iii. Black	16	8.51%
iv. White	93	49.47%
v. Hispanic/ Latino	72	38.30%
b. Pre-Existing Knowledge	3	0.14%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	1	33.33%
iv. White	1	33.33%
v. Hispanic/ Latino	1	33.33%
c. Moving Traffic Violation	1373	62.92%
i. Alaska/ Native American/ Indian	13	0.95%
ii. Asian/ Pacific Islander	28	2.04%
iii. Black	129	9.40%
iv. White	866	63.07%
v. Hispanic/ Latino	334	24.33%
d. Vehicle Traffic Violation	618	28.32%
i. Alaska/ Native American/ Indian	7	1.13%
ii. Asian/ Pacific Islander	12	1.94%
iii. Black	71	11.49%
iv. White	387	62.62%
v. Hispanic/ Latino	141	22.82%
07. Was a Search Conducted:		
a. NO	2145	98.30%
i. Alaska/ Native American/ Indian	25	1.17%
ii. Asian/ Pacific Islander	43	2.00%
iii. Black	209	9.74%
iv. White	1336	62.28%
v. Hispanic/ Latino	532	24.80%
b. YES	37	1.70%
i. Alaska/ Native American/ Indian	1	2.70%
ii. Asian/ Pacific Islander	1	2.70%
iii. Black	8	21.62%
iv. White	16	43.24%
v. Hispanic/ Latino	11	29.73%
08. Reason for Search:		
a. Consent	5	0.23%

i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	0	0.00%
iv. White	3	60.00%
v. Hispanic/ Latino	2	40.00%
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	14	0.64%
ii. Alaska/ Native American/ Indian	0	0.00%
i. Asian/ Pacific Islander	0	0.00%
iii. Black	5	35.71%
iv. White	3	21.43%
v. Hispanic/ Latino	6	42.86%
d. Inventory	10	0.46%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	1	10.00%
iii. Black	1	10.00%
iv. White	2	20.00%
v. Hispanic/ Latino	6	60.00%
e. Incident to Arrest	8	0.37%
i. Alaska/ Native American/ Indian	1	12.50%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	2	25.00%
iv. White	3	37.50%
v. Hispanic/ Latino	2	25.00%

09. Was Contraband Discovered:		
YES	15	0.69%
i. Alaska/ Native American/ Indian	1	6.67%
Finding resulted in arrest - YES	1	
Finding resulted in arrest - NO	0	
ii. Asian/ Pacific Islander	1	6.67%
Finding resulted in arrest - YES	0	
Finding resulted in arrest - NO	1	
iii. Black	4	26.67%

Finding resulted in arrest - YES	3	
Finding resulted in arrest - NO	1	
iv. White	5	33.33%
Finding resulted in arrest - YES	1	
Finding resulted in arrest - NO	4	
v. Hispanic/ Latino	4	26.67%
Finding resulted in arrest - YES	0	
Finding resulted in arrest - NO	4	
b. NO	22	1.01%
i. Alaska/ Native American/ Indian	0	0.00%
i. Asian/ Pacific Islander	0	0.00%
iii. Black	4	18.18%
iv. White	6	27.27%
v. Hispanic/ Latino	12	54.55%
10. Description of Contraband:		
a. Drugs	12	0.55%
i. Alaska/ Native American/ Indian	1	8.33%
ii. Asian/ Pacific Islander	1	8.33%
iii. Black	4	33.33%
iv. White	2	16.67%
v. Hispanic/ Latino	4	33.33%
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	1	0.05%
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%
d. Alcohol	1	0.05%
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%

Racial Profiling Analysis Report

v. Hispanic/ Latino	0	0.00%
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	1	0.05%
i. Alaska/ Native American/ Indian	0	0.00%
i. Asian/ Pacific Islander	0	0.00%
iii. Black	0	0.00%
iv. White	1	100.00%
v. Hispanic/ Latino	0	0.00%
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	1097	50.27%
i. Alaska/ Native American/ Indian	16	1.46%
ii. Asian/ Pacific Islander	23	2.10%
iii. Black	118	10.76%
iv. White	734	66.91%
v. Hispanic/ Latino	204	18.60%
c. Citation	1069	48.99%
i. Alaska/ Native American/ Indian	7	0.65%
ii. Asian/ Pacific Islander	21	1.96%
iii. Black	95	8.89%
iv. White	607	56.78%
v. Hispanic/ Latino	339	31.71%
d. Written Warning and Arrest	3	0.14%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	0	0.00%
iv. White	2	66.67%
v. Hispanic/ Latino	1	33.33%

e. Citation and Arrest	13	0.60%
i. Alaska/ Native American/ Indian	1	7.69%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	4	30.77%
iv. White	4	30.77%
v. Hispanic/ Latino	4	30.77%
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	7	0.32%
i. Alaska/ Native American/ Indian	1	14.29%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	4	57.14%
iv. White	2	28.57%
v. Hispanic/ Latino	0	0.00%
b. Violation of Traffic Law	1	0.05%
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%
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	8	0.37%
i. Alaska/ Native American/ Indian	0	0.00%
ii. Asian/ Pacific Islander	0	0.00%
iii. Black	0	0.00%
iv. White	3	37.50%
v. Hispanic/ Latino	5	62.50%

Racial Profiling Analysis Report

13. Was Physical Force Used:

a. NO	2181	99.95%
i. Alaska/ Native American/ Indian	26	1.19%
ii. Asian/ Pacific Islander	44	2.02%
iii. Black	217	9.95%
iv. White	1346	61.71%
v. Hispanic/ Latino	548	25.13%
b. YES	1	0.05%
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%
b 1. YES: Physical Force Resulting in Bodily Injury to Suspect	0	0.00%
b 2. YES: Physical Force Resulting in Bodily Injury to Officer	0	0.00%
b 3. YES: Physical Force Resulting in Bodily Injury to Both	1	100.00%

14. Total Number of Racial Profiling Complaints Received: 0

REPORT DATE COMPILED 01/06/2025

ORDINANCE NO. 243-022025

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GARDEN RIDGE, TEXAS, ORDERING A GENERAL ELECTION ON MAY 3, 2025, FOR THE PURPOSE OF ELECTING A MAYOR, CITY COUNCIL PLACE TWO, AND CITY COUNCIL PLACE THREE; MAKING PROVISIONS FOR THE CONDUCT OF SUCH ELECTION; AND RESOLVING OTHER MATTERS RELATED TO THE CONDUCT OF SUCH ELECTION.

WHEREAS, The City of Garden Ridge will hold a regular municipal election for the purpose of electing a Mayor, City Council Place Two, and City Council Place Three on the May 3, 2025, 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 3rd day of May 2025, in the City of Garden Ridge, Texas, for the purpose of electing a Mayor, City Council Place Two, and City Council Place Three. 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 15th day of January and not later than 5:00 p.m. on the 14th 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 2027, 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. 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 Manager 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 22 through April 29, 2025. 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 22, 2025. 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 3, 2025, 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 5th day of February, 2025.

____
Robb Erickson
Mayor

ATTEST:

____
Marisa Spencer
City Secretary

ORDENANZA NO. 243-022025

UNA ORDENANZA DEL CONCEJO MUNICIPAL DE LA CIUDAD DE GARDEN RIDGE, TEXAS, QUE ORDENA UNA ELECCIÓN GENERAL EL 3 DE MAYO, 2025, CON EL FIN DE ELEGIR UN ALCALDE Y LOS CONCEJALES AL CONCEJO MUNICIPAL, LOS LUGARES DOS Y TRES; ESTABLECE DISPOSICIONES PARA LA REALIZACIÓN DE DICHA ELECCIÓN; Y RESOLVER OTROS ASUNTOS RELACIONADOS CON LA CONDUCCIÓN DE DICHA ELECCIÓN.

POR CUANTO, la Ciudad de Garden Ridge llevará a cabo una elección municipal regular con el fin de elegir un Alcalde y Concejales para los puestos de miembros del Concejo Municipal designados como Lugar Dos y Lugar Tres, el 3 de Mayo de 2025, 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 3 de Mayo de 2025, en la Ciudad de Garden Ridge, Texas, con el propósito de elegir un Alcalde y Concejales para los Lugares Dos y Tres del Concejo Municipal. Las personas calificadas que deseen ser candidatas deberán registrase para la elección como tales candidatos ante el Secretario de la Ciudad a partir de las 8:00 a. m. del día 15 de Enero y no más tarde de las 5:00 p. m. el día 14 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 2027, 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 conformé a las leyes electorales del Estado de Texas y se regirá por ellas, y se llevará a cabo en conformidad con los términos establecidos en el Contrato de Servicios Electorales. 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 22 de Abril al 29 de Abril de 2025. 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 22 de Abril de 2025. 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 3 de Mayo de 2025 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 05 de Febrero de 2025.

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 8, 2025

City of Garden Ridge
CONTRACT FOR ELECTION SERVICES
May 3, 2025 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 3, 2025, 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 April 29, 2025.

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 3, 2025.

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 24, 2025, 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 _________________, 2025

______________________________	______________________________
Robb Erickson	Bobbie Koepp
Mayor, City of Garden Ridge	Early Voting Clerk/County Clerk

From: City Manager Cain

Re: Appreciation and thanks from Bob Ashley

Garden Ridge resident, Bob Ashley contacted me on January 8, 2025, to express his appreciation and thanks to Garden Ridge PD Sgt. Mc Kenzie for his response and assistance to an alarm call at his residence. He explained that he had been experiencing problems with his alarm system and that on January 7, 2025, the system triggered a medical emergency alarm. He stated he was not having a medical emergency and not aware the alarm had been activated until Sgt. Mc Kenzie and BVFD arrived at his residence. Mr. Ashely said Sgt. McKenzie was so nice, and he was pleased with the quick responsive service.

Mr. Ashley also stated he utilizes the out-of-town checks offered by the PD and is very pleased with that service.

COMAL APPRAISAL DISTRICT
900 S. SEGUIN AVENUE
NEW BRAUNFELS, TX 78130

Jeffrey J. Booker
CHIEF APPRAISER

December 23, 2024

Mayor Robb Erickson
City of Garden Ridge
9400 Municipal Parkway
Garden Ridge, TX 78266

2025 and 2025-2027 Board of Directors Election Results

Dear Honorable Robb Erickson:

In accordance with Section 6.03(k) of the Texas Property Tax Code:
"The chief appraiser shall count the votes, declare the five candidates who receive the largest cumulative vote totals elected and submit the results before December 31 to the governing body of each taxing unit in the district and to the candidates."

This letter serves as notice that the election for the 2025 and 2025-2027 Board of Directors for Comal Appraisal District has been completed. The results of the election are listed in the attachment.

If you have any questions, please feel free to contact me.

Sincerely,

Jeffrey J. Booker, RPA
Chief Appraiser

Enclosure
Cc: Ms. Nancy Cain

COMAL APPRAISAL DISTRICT
900 S. SEGUIN AVENUE
NEW BRAUNFELS, TX 78130

Jeffrey J. Booker
CHIEF APPRAISER

CERTIFICATION

OF

ELECTION RESULTS

STATE OF TEXAS

COUNTY OF COMAL

I, Jeffrey J. Booker, Chief Appraiser of the Comal Appraisal District, New Braunfels, Comal County, Texas, do hereby certify that the following is a true and correct result of the cumulative votes cast in the 2025 and 2025-2027 Comal Appraisal District Board of Directors' election. The following 5 candidates elected to serve, of the five nominees, are:

Eric Couch	January 1,2025 – December 31, 2027
James Long	January 1, 2025 – December 31, 2025
Douglas Miller II	January 1, 2025 – December 31, 2027
Bob Slupik	January 1, 2025 – December 31, 2027
John Tyler	January 1, 2025 – December 31, 2025

GIVEN UNDER MY HAND on this 23rd day of December, 2024.

Jeffrey J. Booker, RPA
Chief Appraiser
Comal Appraisal District
New Braunfels, Texas

Garden Ridge Community and Event Center
Monthly Report
January 1st thru January 31st ,2025

Utilization (by Days)

FY 24-25 (Current Month)	FY 24-25 (Current Year)	FY 23-24 (Year to Date)	FY 22-23 (Year to Date)
21	78	248	286

Wildflower (Booked Current Month)	**Bluebonnet** (Booked Current Month)
16	5

Category Count (by Events)	(Current Month)	(Year to Date)
1. Resident / Non-Resident	6	20
2. City Chartered Non-Profit Organizations	5	11
3. Non-Profit Service Organizations	4	25
4. Non-Profit Associations	2	9
5. City Use	4	13

CITY SECRETARY
Monthly Activity Report
Reporting Period: January 2025

Administrative Operations and Upcoming Events

City Hall Office Hours

- Monday/Wednesday/Thursday: 8am-5pm, Tuesday: 8am-6pm, and Friday: 8am-4pm.
- Upcoming Holidays (City Offices Closed): Monday, February 17th.
- After hours emergency phone number: 210-651-6831.

City of Garden Ridge General Election

- The City of Garden Ridge holds a General Election annually on the first Saturday of May. The Mayor, City Council Place 2, and City Council Place 3 will be on the ballot for the May 3, 2025, City of Garden Ridge General Election. All positions are for two-year terms.
- The last day to file an application for a place on the ballot is Friday, February 14th. Candidate packets are available on the City's Website or at City Hall. See the Elections page on the City's Website for more details (https://www.ci.garden-ridge.tx.us/223/Elections).

Training/Professional Development

- Assistant City Secretary Cyndi Simmons was awarded a Seminar Scholarship of $500, completed a 12-hour Election Law Seminar, and a 2-hour Ethics Webinar.
- Court Clerk Shannon Del Toro completed a 3-day Regional Court Clerks Seminar and a 4-hour Virtual Clinic: Fines, Fees, Costs, and Indigence Revisited.

Communication Efforts

Water Alerts/Customer Portal: Gain a greater understanding of your water usage by signing up for the customer portal, which allows you to see your water usage 24/7/365! Access your water usage information and configure notification preferences easily and securely from the Get My Meter Info web portal (https://getmymeter.info) and integrated smart phone apps. See the Advanced Metering Infrastructure (AMI) page on the City's Website for more details (https://www.ci.garden-ridge.tx.us/557/Advanced-Metering-Infrastructure-AMI).

Garden Ridge Emergency Alert System: G.R.E.A.S. enhances the City's ability to communicate with residents during an emergency by sending direct notifications to your phone. Go to the City's website and click on the "Emergency Alerts" graphic button on the homepage to SIGN UP/MODIFY your communication preferences.

Notify Me: Stay up-to-date with general news and information from the City by subscribing to Notify Me email and text notifications. By signing up, you can receive automatic notifications for agenda postings, calendar events, general announcements, and other website updates. Go to the City's website and click on the "Emergency Alerts" graphic button on the homepage to SIGN UP/MODIFY your communication preferences.

Streaming of Meetings: City Council – 190 views

Public Information Act Summary	
Year	Number of Requests
2025	18
2024	122
2023	124
2022	166
2021	146
2020	207
2019	276
2018	225

Social Media Summary	
Social Media Platform	Number of Posts
Facebook	42
Instagram	42
NextDoor	30
X (Twitter)	30
Total for Month	**144**

Westworth Village

Municipal Complex
311 Burton Hill Road
Westworth Village, TX 76114
cityofwestworth.com

January 17, 2025

Cyndi Simmons
Asst. City Secretary/Communications Specialist
City of Garden Ridge
9400 Municipal Parkway
Garden Ridge, TX 78266

Mailed Via Electronic Mail
asstcitysecretary@ci.garden-ridge.tx.us

Dear Cyndi:

On behalf of the TMCA Certification Committee, I am pleased to inform you that your request for a TMCCP Seminar Scholarship to attend the *Election Law Seminar* in Round Rock, January 23-24, 2025, has been approved.

The Seminar Scholarship of $500.00 shall be paid to you, the recipient, or to your municipality on a cash reimbursement basis. **Please note that the FULL hourly attendance at the seminar is MANDATORY.** The TMCCP office will handle processing of your attendance. If you have any questions, please feel free to call TMCCP offices at 940-565-3488.

The Certification Committee commends your dedicated efforts to continue your professional development by participating in the Texas Municipal Clerks Certification Program. Best wishes for your continued success!

Sincerely,

TMCA, Inc. Certification Committee

Crystal R. Dozier, TRMC, CMC
City Secretary – City of Westworth Village
2025 TMCA, Inc. Certification Committee Chair

cc: 2025 TMCA, Inc. Certification Committee Members
Alicia Richardson, TRMC, 2025 TMCA, Inc. President
Gretchen Mercer, TRMC, 2025 TMCA, Inc. President Elect
Lee Woodward, TRMC, 2025 TMCA, Inc. Immediate Past President
Amy Holt, PhD TMCA/TMCCP Education Director
Miriam Sheehan, TMCA/TMCCP Administrative Director

POLICE DEPARTMENT MONTHLY BREAKDOWN

January 1 to January 31

Calls for Service

Dispatched: 101 City Ordinance: 12 (2 Water) False Alarms: 8

Arrests

* 1 – Possession of a Controlled Substance.
* 1 – Outstanding warrant for Driving While Intoxicated

Traffic Enforcement

Crashes: 4 Citations: 133 Warnings: 87 Total: 220

Training

* ACOP Bellinger / Sgt Osborn attended Officer Involved Shooting seminar by Texas Rangers
* Ofc McMahan completed Child Abuse Prevention / Investigation class
* Ofc Brown completed Eyewitness Evidence/ Investigation class

Outreach Efforts

* Coffee with the Cops (Monthly)
* 2025 Citizens Police Academy Class started January 14th / 29 students currently enrolled
* AR Armorers Course was hosted by GRPD / 22 area Police Armorers were recertified
* GRCPAAA volunteer hours 40.0

Administrative Comments

* GRCPAAA Corporate Memberships are now available. Six businesses have already committed.
* Ofc Forehand completed his processing / onboarding. Started AACOG Academy on 3 February 2025. Graduation is early August and then he starts FTO training.
* Still recruiting for the last position. Interest in cadet slot has increased and applications are being received and reviewed.

City of Garden Ridge

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

MONTHLY PUBLIC WORKS REPORT

January 2025

Steven Steinmetz
Public Works
Director

Eric Lowman
Public Facilities
Foreman

Stanley Georg
Manuel Troncoso
Ryan Fergason
Andrew Klein

Ongoing Responsibilities

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

Upcoming Events

February Dumpster Schedule

Feb 08, 8am to 5pm

Feb 09, 12pm to 4pm

Feb 15, 8am to 5pm

Feb 16, 12pm to 4pm

Activities for the month

Public Works Tasks Completed: 370

Storm Water Drainage Facility and Easement Maintenance

- Inspected 10 outfalls.
- Inspected 18 detention ponds.
- Stormwater Public Outreach: 2 messages displayed during bulk dumpsters.
- Trash removed from right of ways: 455lbs,
- Rain fall total: .97 in.

Street/Sign Maintenance

- Continue to replace old street signs.
- Complete overhanging tree trimming.
- Fill potholes on Schoenthal, Bindsiel, and Batcave.
- Spread salt/sand mix through out the city for the winter precipitation.
- Hot water pressure wash the old fire lane curb on Waterwood.

Parks Maintenance

- Ongoing dead tree removal at Davis Park.
- Winter weather preparation.
- Replace Trophy Oaks corral trap PVC corn feeder.

City Facility/Property Maintenance

- Winterize outdoor plumbing on all buildings.
- Begin take down of Christmas lights.

Equipment/Vehicle Maintenance

- Replace fuel pump, key ignition switch, and repair steering cylinder on old case backhoe.
- Filter and fluid change on old case backhoe.
- Oil change on foreman truck.
- Install new battery in flatbed truck.
- Oil change on water van.
- Replace passenger side drive tire on Pw-3 truck.

Class/Continuing Education

- Ryan took Basic Water Works.
- Scheduling Basic Water D Test for Ryan.
- Andrew and Ruben to attend Public Works Rodeo in College Station.

Oak Wilt

- No new cases.

Future Projects or Needs

- Sound system upgrades for the Community Center and Paul Davis Park.
- More storage space required.
- Covered equipment storage.

.

Animal Services Monthly Activities

- 12 Deer carcasses were disposed of, total for the year is 12.
- 0 Live traps loaned out for the month, total for the year is 0.
- 109 Registered animals for the year.

Adoptions
- 0 Dogs; 0 Year To Date
- 0 Cats; 0 Year To Date

Returned To Owners
- 4 Dogs; 4 Year To Date
- 0 Cats; 0 Year To Date

Transferred To Other Agencies
- 0 Dogs; 0 Year To Date
- 1 Cat; 1 Year To Date

Currently In City Care
- 2 Dogs
- 2 Cats

Ready For Adoption
- 1 Dog
- 0 Cats

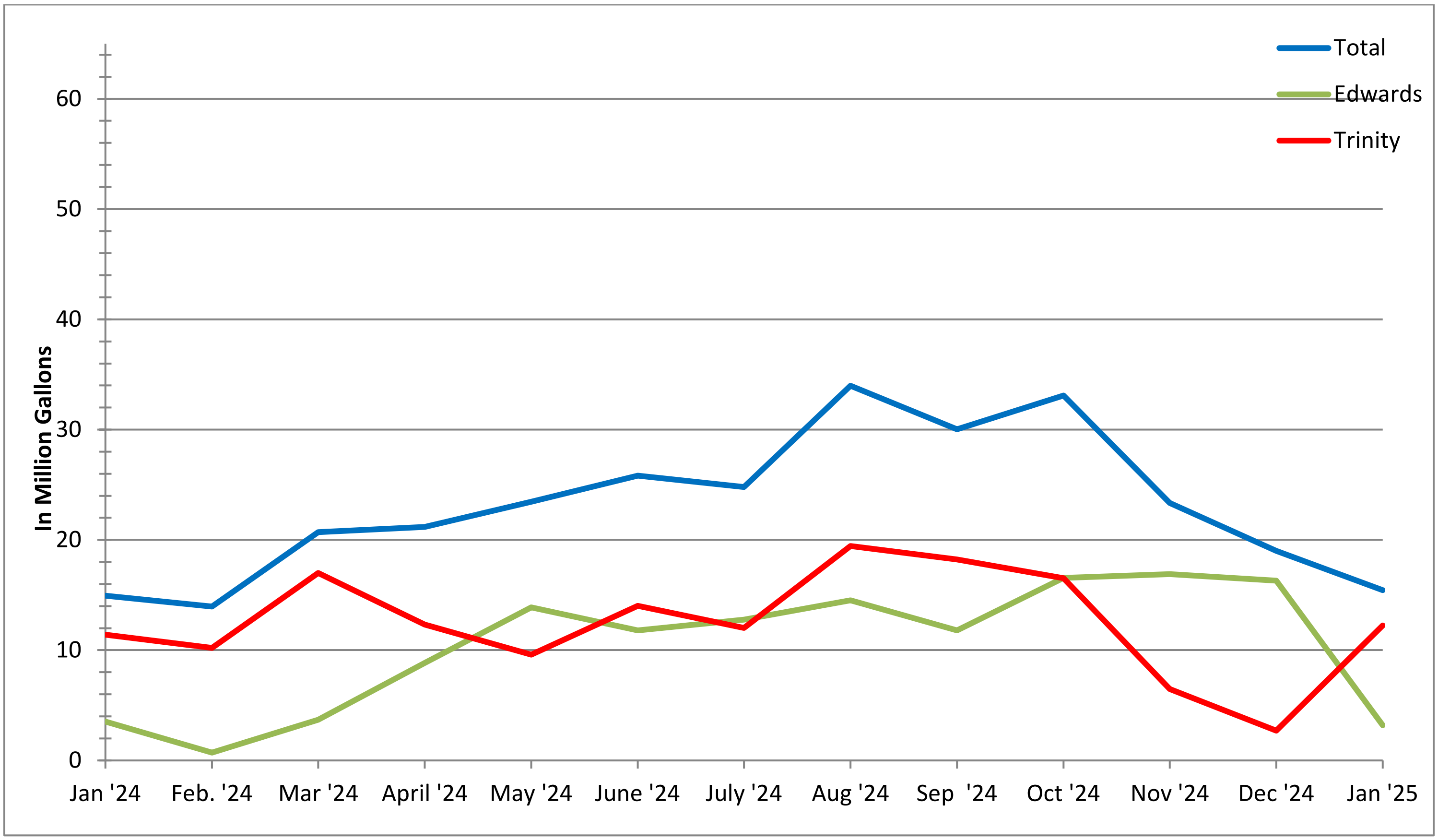
Year to Date Wildlife Report

	Jan	Feb.	Mar	Apr.	May	Jun	Jul	Aug.	Sep.	Oct	Nov	Dec.	Total
Deer	12												12
Raccoons	3												3
Opossums	2												2
Skunks	6												6
Wild hogs													
Turtles													
Squirrels	1												1
Foxes													
Armadillos													
Hawks													
Bats													
Coyotes													
Buzzards													
Ringtails	1												1
Snakes													
Duck													
Porcupine													
Rabbit													
Totals	25												25

Utilities Department Report

As of January 31, 2025

City of Garden Ridge Aquifer Usage

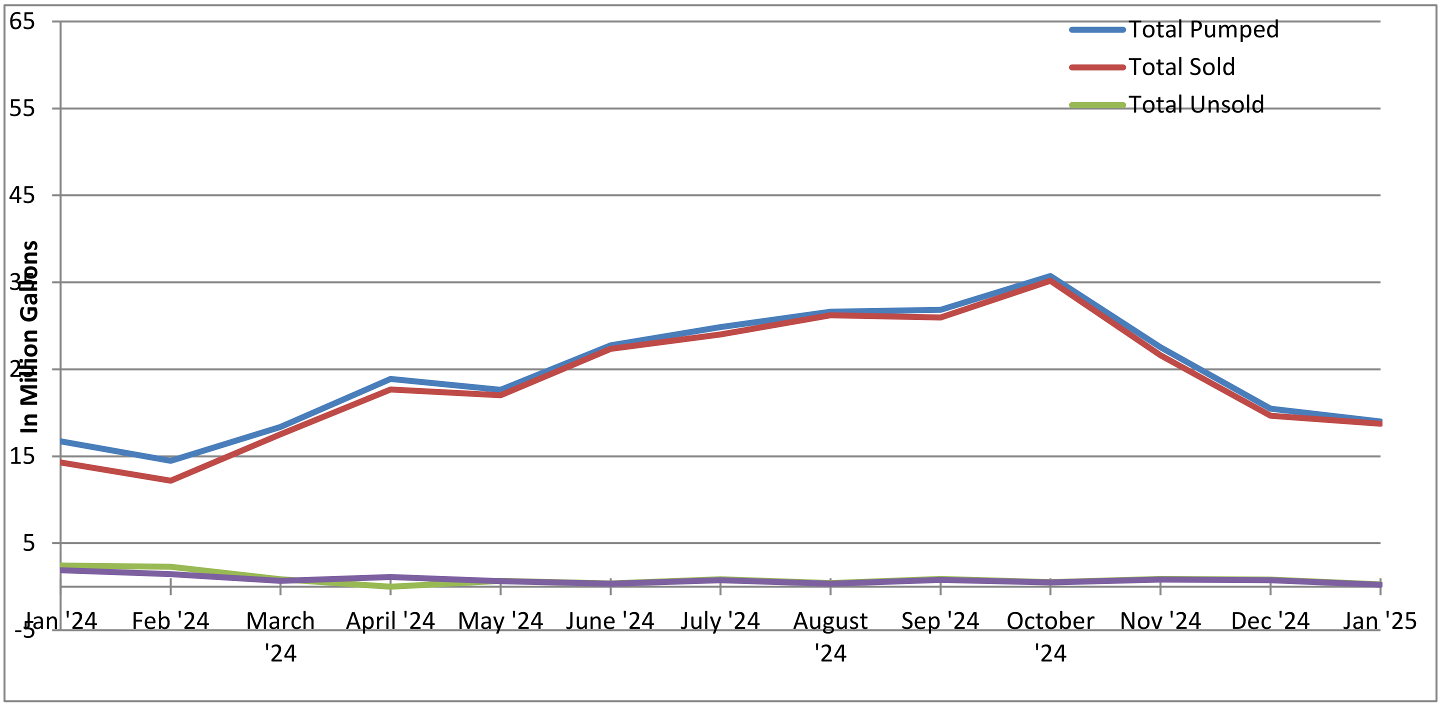


	Month:	Year:	Available:	Stage:
Edwards Well Usage AC/FT:	**9.82**	**9.82**	**621.27**	**4**
Trinity Well Usage AC/FT:	**37.59**	**37.59**	**N/A**	**0**

Water Quality

Bacteriological Samples:	Due:	Missed:	Passed:	Failed:
Distribution samples:	**6**	**0**	**6**	**0**
Chlorine Residual test:	**31**	**0**	**31**	**0**
Special Samples:	**0**	**0**	**0**	**0**

2024 – 2025 Pumping Report



	Total Pumped (Thousands)	Total Sold (Thousands)	Total Unsold (Thousands)	Unaccountable Unsold (Thousands)	Unaccountable Unsold %
Jan '24	16,712	14,276	2,436	1,896	11.3%
Feb '24	14,476	12,191	2,285	1,445	10.0%
March '24	18,375	17,527	8,480	679	3.7%
April '24	23,884	22,677	1,207	111	4.6%
May '24	22,660	22,018	692	592	2.9%
June '24	27,746	27,355	391	331	1.2%
July '24	29,853	29,010	843	744	2.5%
August '24	31,637	31,223	404	328	1.0%
September '24	30,972	31,860	888	792	2.5%
Oct '24	35,730	35,186	544	484	1.4%
Nov '24	27,536	26,636	900	813	2.9%
Dec '24	20,478	19,657	821	734	3.6%
Jan '25	19	18,175	269	219	1.2%
Yearly Average	**23,083**	**23,676**	**1,551**	**705**	**3.7%**
	Yearly national average				**16%**

Utilities Department Monthly Activities:

New Installed Meters	**0**	Work Orders	**280**
Meter Replacements	**2**	Locates	**60**
City Owned Leaks	**0**	Irrigations Permits Issued	**0**
Meters Read	**1701**	Total Rebates	**0**
Meter Tests	**0**		**0**

AMI Information

Total Portal Customers: 878 up 2 from December 24
Meter Daily Readability Percentage: 99.72% for 1,641 assigned meters (current bill cycle)

Main Breaks/City Repairs: 0

Estimated Water Loss (gallons):
Location:
Explanation:

Leak Adjustments

New Requests	1	Waiting for Customer	0	Approved	1	Amount Approved	$ 103.91	Denied	0	Sent to Water Commission	0

Employee Training/certifications

Ryan Furgason/Basic Water.

Ruben Macias/Wastewater Laboratory.

Garden Ridge Library

Monthly Library Update

By Linda Crosland, Library Director

Volume IX, Issue 5
February 5, 2025

For leisure, for learning, for life!

Upcoming Activities for February

Children's Activities

Mondays, **Lego Robotics,** 3:50-4:50 pm
Tuesdays, **Lego Robotics**, 3:50-4:50 pm

Wednesdays, ***Lego Robotics for Home Schoolers**, 10:30-11:30 am

Thursdays, **Mad about Science,** 10:30-11:30 am and 3:50-4:50 pm

Fridays, **Preschool Storytime,** 10:30 am with **Stay & Play** immediately following

Adults' Activities

Regular Activities

1st Tuesday, January 7, **Cards for Troops,** 1:00 pm

3rd Tuesday, January 21, **Card-making,** 1:00 pm

Thursdays, **Adult Coloring,** 1:00 pm

All Ages:

First Saturday (February 1) **Advanced Lego Robotics,** 10:00-12:30

Saturday 22, **Seed Library Launch,** 10:00 am-12:00, Patrons may "check out" packets of seeds with the idea of planting them, gathering the seeds as they become available, and donating them to the library—pay it forward!

Department Statistics for January

Visits to the Library	922
Items Checked Out	2,119
$ Saved by checking out hardcopy books during month	$10,650
$ Saved by using eBooks	$10,752
New Patrons Added	7
New Items Added, Physical books	43
-Libby Books + Libby Advantage	
-Boundless	1,278
Volunteer Hours	92.5

Activity Statistics

Children's Preschool	124
Children's Elementary Age Activities	174
Adult Classes—Coloring, Book club, crafts, Lunch-n-Learns	58
Activity Totals	**356**

****

"My grandma always said that God made libraries so that people didn't have any excuse to be stupid."— *Joan Bauer, Rules of the Road*

memorandum

To: Garden Ridge City Council
From: Trihydro Corporation
cc: Ms. Nancy Cain, City Manager, City of Garden Ridge
Date: January 24, 2025
Re: Engineering Report for February 2025 Council Meeting

The intent of this memorandum is to provide the status of various projects that Trihydro is currently working on for the City of Garden Ridge. Updates to this memorandum subsequent to submittal will be provided at the council meeting.

FM 2252 TxDOT Project

- Project Background
  - This project is for the relocation of waterline in conjunction with TxDOT's FM 2252 roadway project. Trihydro staff are working with TxDOT to relocate existing waterlines in anticipation of roadway work.
  - Contract Price – $1,156,484.00
  - Percent Complete – 82%
  - Schedule – Estimated completion date on hold.
- Project Status
  - CenterPoint is anticipated to be complete with their intersection work on February 21st. Trihydro will coordinate remobilization efforts in the meantime.

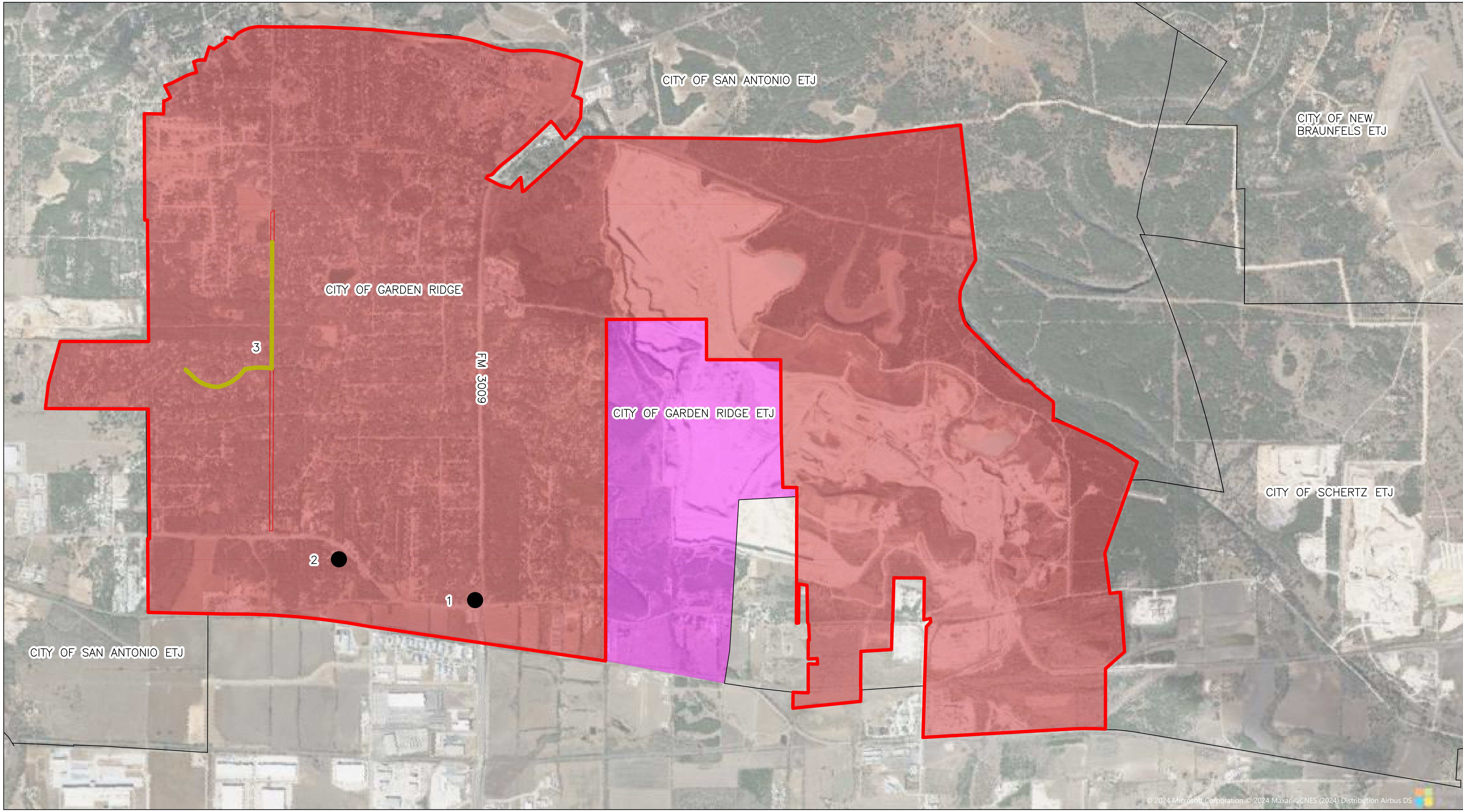
Land Development Projects and Reviews

- The Revival
  - The site development plan comments were received with resubmittal expected shortly. The offsite sewer extension route was walked on January 24th to lay eyes on the easement path. Sewer extension plans are being generated at the time of this report submittal.
- CenterPoint Capacity Improvement Project
  - A meeting was held on January 22nd to meet the new CenterPoint area representative. This project was confirmed to be in the design phase during our discussion. Further updates will be provided by the design team shortly.

Miscellaneous Engineering Services

- FM 2252 Truck Route Analysis
  - AAMPO provided traffic counts and crash information and scheduled a meeting on February 4th to discuss the potential commissioning of a traffic study. Meeting notes can be shared at the February council meeting.

FIGURE



EXPLANATION

- CITY OF GARDEN RIDGE CITY LIMIT
- CITY OF GARDEN RIDGE ETJ

1 PROJECT - FM 2252 WATER LINE
2 DEVELOPMENT REVIEW - THE REVIVAL
3 CENTERPOINT - CAPACITY IMPROVEMENT

N

0 2,000'

Trihydro CORPORATION
New Braunfels
1672 Independence Dr., Ste. 315
New Braunfels, Texas 78132
(P) 830/626.3588 (F) 830/626.3544
Austin
1005 E Saint Elmo Rd Building 7
Austin, TX 78745
(P) 512/442.3008 (F) 512/448.7811
www.trihydro.com

FIGURE 1

CURRENT PROJECT LOCATIONS

ENGINEER'S REPORT
CITY OF GARDEN RIDGE

Drawn By: JM	Checked By: HC	Scale: 1" = 2000'	Date: 11/22/2024

CITY OF GARDEN RIDGE, TEXAS

ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED
SEPTEMBER 30, 2024

1972

CITY OF
GARDEN
RIDGE

CITY OF GARDEN RIDGE, TEXAS
ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 2024

CITY OFFICIALS

MAYOR	ROBB ERICKSON
MAYOR PRO-TEM	TODD ARVIDSON
CITY COUNCIL	KELLY SMITH LISSA SWINT JESSE VALDEZ BRIAN REYES
CITY MANAGER/TREASURER	NANCY CAIN
CITY SECRETARY	MARISA SPENCER
FINANCE DIRECTOR	ROBYN ACHU
ATTORNEY	DENTON, NAVARRO, ROCHA, BERNAL, & ZECH P.C.

CITY OF GARDEN RIDGE, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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INTRODUCTORY SCHEDULE

CITY OF GARDEN RIDGE, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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FINANCIAL SECTION (CONTINUED)

STATISTICAL SECTION

1972

CITY OF
GARDEN
RIDGE

INDEPENDENT AUDITOR'S REPORT

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

Report on Audit of the Financial Statements

Opinions

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 City of Garden Ridge as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise City of Garden Ridge's basic financial statements as listed in the table of contents.

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 City of Garden Ridge, as of September 30, 2024, 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of City of Garden Ridge and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City of Garden Ridge's 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Garden Ridge's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City of Garden Ridge's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Garden Ridge's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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.

Supplementary 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 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the statistical section but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. 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.
January 23, 2025

1972

CITY OF GARDEN RIDGE

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, 2024. Please read it in conjunction with the City's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

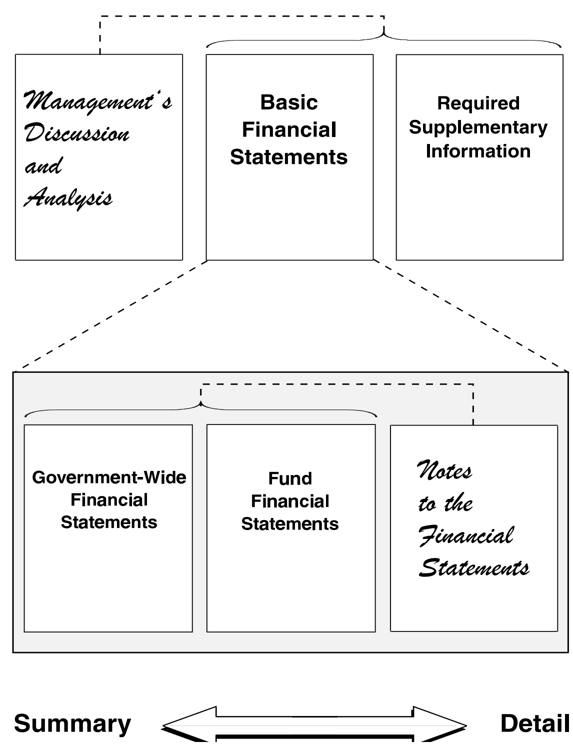
- The City's total combined net position was $20.3 million at September 30, 2024.
- During the year, the City's governmental operating expenses were $1.1 million less than the $5.5 million generated in program and general revenues for the governmental activities.
- The total cost of the City's programs (governmental activities) increased to $4.0 million and no new programs were added this year.
- The general fund reported a fund balance this year of $5.7 million of which $5.5 million was unassigned.
- The City did not issue any new debt during the fiscal year.

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 statement*s.*
- *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	
Type of Statements	Government-wide	Governmental Funds	Proprietary Funds
Scope	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
Required financial statements	• Statement of Net Position • Statement of Activities	• Balance Sheet • Statement of Revenues, Expenditu & Changes in Fund Balances	• Statement of Net Position • Statement of Revenues, Expenses & Changes in Net Position •Statement of Cash Flows
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	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
Type of inflow/outflow information	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 $20.3 million at September 30, 2024. (See Table A-1).

Table A-1

City of Garden Ridge Net Position

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Assets						
Current Assets	$ 5,120,512	$ 4,397,987	$ 2,753,158	$ 2,604,290	$ 7,873,670	$ 7,002,277
Restricted and Other	1,758,382	2,076,651	(774,793)	(635,927)	983,589	1,440,724
Capital Assets (net)	9,382,563	9,734,430	13,432,378	13,286,274	22,814,941	23,020,704
Total Assets	16,261,457	16,209,068	15,410,743	15,254,637	31,672,200	31,463,705
Total Deferred Outflows of Resources	240,999	335,749	83,306	112,375	324,305	448,124
Liabilities						
Current Liabilities	1,411,995	1,943,478	948,494	914,235	2,360,489	2,857,713
Long-term Liabilities	4,403,475	5,011,317	4,862,340	5,459,967	9,265,815	10,471,284
Total Liabilities	5,815,470	6,954,795	5,810,834	6,374,202	11,626,304	13,328,997
Deferred Inflows of Resources	30,189	30,285	7,081	7,104	37,270	37,389
Net Position						
Invested in Capital Assets	4,951,944	4,782,468	8,135,400	7,429,729	13,087,344	12,212,197
Restricted	473,912	290,362	49,558	188,424	523,470	478,786
Unrestricted	5,230,941	4,486,907	1,491,176	1,367,553	6,722,117	5,854,460
Total Net Position	$ 10,656,797	$ 9,559,737	$ 9,676,134	$ 8,985,706	$ 20,332,931	$ 18,545,443

Changes in Net Position

The City's total governmental revenues were $5.5 million, of which 67.3% of the City's revenue came from taxes compared to 79.7% in the prior year. A total of 10.4% of the revenues are from those who directly received the service. The total cost of all governmental programs and services was $4.0 million and charges for these services were $574 thousand. Table A-2 reports the summarized changes in net position.

Table A-2

Changes in City of Garden Ridge's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Program Revenues:						
Charges for Services	$ 573,935	$ 469,436	$ 2,012,776	$ 2,373,857	$ 2,586,711	$ 2,843,293
Operating/Capital Grants	809,693	129,552	-	-	809,693	129,552
General Revenues:						
Property Taxes	2,592,091	2,520,720	-	-	2,592,091	2,520,720
Tax Franchise	544,302	547,521	-	-	544,302	547,521
Sales Taxes	568,656	507,943	-	-	568,656	507,943
Investment Earnings	263,977	204,797	110,740	87,397	374,717	292,194
Other	151,103	105,705	1,506	8,985	152,609	114,690
Total Revenues	5,503,757	4,485,674	2,125,022	2,470,239	7,628,779	6,955,913
General Government	933,500	936,696	-	-	933,500	936,696
Municipal Court	103,835	96,639	-	-	103,835	96,639
Police Protection	1,459,914	1,365,917	-	-	1,459,914	1,365,917
Public Facilities	1,362,641	1,249,035	-	-	1,362,641	1,249,035
Debt Service	132,352	151,145	-	-	132,352	151,145
Water	-	-	1,849,049	1,816,962	1,849,049	1,816,962
Total Expenses	3,992,242	3,799,432	1,849,049	1,816,962	5,841,291	5,616,394
Transfers	(414,455)	(110,274)	414,455	110,274	-	-
Increase (Decrease) in Net Position	1,097,060	575,968	690,428	763,551	1,787,488	1,339,519
Net Position Beginning of Year	9,559,737	8,983,769	8,985,706	8,222,155	18,545,443	17,205,924
Net Position at End of Year	$ 10,656,797	$ 9,559,737	$ 9,676,134	$ 8,985,706	$ 20,332,931	$ 18,545,443

Governmental Activities

Property tax rates decreased to $0.257734 per $100 of assessed value. An increase in the valuation of taxable property plus a decrease of the property tax rate of .011829 led to a 2.8% increase in tax revenues to $2.6 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 $2.6 million.
- The amount that taxpayers paid for these activities through taxes was $3.7 million.
- $574 thousand of the cost was paid by those who directly benefited from the programs.

Table A-3
Net Cost of Selected City Functions

	Total Cost of Services			Net Cost of Services	
	2024	2023	% Change	2024	2023
General Administration	$ 933,500	$ 936,696	-0.3%	$ 197,969	$ 795,156
Municipal Court	103,835	96,639	7.4%	103,731	96,546
Police Protection	1,459,914	1,365,917	6.9%	1,011,458	1,109,181
Public Facilities	1,362,641	1,249,035	9.1%	1,163,104	1,048,416
Debt Service	132,352	151,145	-12.4%	132,352	151,145
Water Services	1,849,049	1,816,962	1.8%	(163,727)	(556,895)

Business-Type Activities
Revenues of the City's business-type activities were $2.1 million, and expenses were $1.8 million.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Revenue from governmental fund types totaled $5.4 million, an increase of 25.7%.

General Fund Budgetary Highlights
Over the course of the year, the City revised its budget to increase revenues and decrease expenditures. Actual expenditures were $235 thousand less than the final budgeted amounts. Total revenues were $206 thousand more than final budgeted amounts. The majority of the increase in revenues was related to interest, court fines and taxes. The City increased the overall fund balance by $479 thousand more than expected from the final budget.

The City had 21.8 months of operating expenditures in the unassigned fund balance (excluding debt and capital).

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets
At the end of 2024, the City had invested $40 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

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	$ 558,701	$ 558,701	$ 139,954	$ 139,954	$ 698,655	$ 698,655
Water Rights	-	-	454,144	454,144	454,144	454,144
Buildings and Improvements	3,981,434	3,807,876	94,183	94,183	4,075,617	3,902,059
Other Improvements	-	-	17,721,999	17,721,999	17,721,999	17,721,999
Equipment	1,174,801	1,188,470	1,168,113	877,319	2,342,914	2,065,789
Infrastructure	12,631,342	12,612,342	-	-	12,631,342	12,612,342
Construction in Progress	34,995	34,995	1,941,007	1,557,164	1,976,002	1,592,159
Totals at Historical Cost	18,381,273	18,202,384	21,519,400	20,844,763	39,900,673	39,047,147
Total Accumulated Depreciation	(8,998,710)	(8,467,954)	(8,087,022)	(7,558,489)	(17,085,732)	(16,026,443)
Net Capital Assets	$ 9,382,563	$ 9,734,430	$ 13,432,378	$ 13,286,274	$ 22,814,941	$ 23,020,704

Long Term Debt

At year-end the City had $9.8 million in bonds 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

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Bonds and Notes Payable	$ 4,439,554	$ 4,969,836	$ 5,325,850	$ 5,894,358	$ 9,765,404	$ 10,864,194
Total Bonds & Notes Payable	$ 4,439,554	$ 4,969,836	$ 5,325,850	$ 5,894,358	$ 9,765,404	$ 10,864,194

ECONOMIC FACTORS, NEXT YEAR'S BUDGETS AND RATES

- The 2024 Taxable Value for the City of Garden Ridge decreased $59,494,867 over the City's 2023 Taxable Value.
- The City 2024 adopted a tax rate of $0.255156, which is a decrease from the Fiscal Year 2023 tax rate.
- General Fund Revenues for the 2024-2025 Fiscal Year are expected to decrease by $190 thousand compared to 2023-2024 actual revenues. Decrease is predominately due to a decrease in tax revenues.
- 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 2025 is not expected to change appreciably by the close of the fiscal year.
- The City's bond rating remains at AA Stable by Standard and Poor's.

Other significant items planned for next year:

- The City of Garden Ridge will continue working with a professional recruiter to hire a new City Manager during the first half of the Fiscal Year 2025.
- With the City's change to Home Rule governance, the City of Garden Ridge will continue to rewrite ordinances during the 2025 Fiscal Year to align with Home Rule status.
- The Fiscal Year 2025 Budget will utilize $1,157,420 from the General Fund Reserves towards Capital Expenditures.
- During the 2025 Fiscal Year the City will continue efforts towards economic development and growth along FM 2252. Consultant/Professional Services for Economic Development and Marketing has been budgeted for these efforts in 2025.
- Water Rate adjustments have been aligned with the annual budgeting process and a water rate increase implemented in the 2025 Fiscal Year.
- Relocation of the water line infrastructure along FM 2252 continues in the 2025 Fiscal Year with project completion during the fiscal year.
- The Garden Ridge Water Company will rehab a water system ground storage tank during Fiscal Year 2025.
- Negotiations continue with the City of San Antonio for the release of Extraterritorial Jurisdiction to the City of Garden Ridge.
- Negotiations will continue with San Antonio Water System for an emergency interconnect to the Vista Ridge water line to ensure continuous water service to the City during an emergency.
- Enhancements and upgrades to the Garden Ridge Community and Event Center's audio-visual system will be performed during Fiscal Year 2025.
- During Fiscal Year 2025 all employees will receive salary increases ranging from 10% to 15%, dependent on the position in an effort to maintain competitive salaries.
- City employee health insurance rates increased for Fiscal Year 2025.

- The City continues to enhance communications with citizens as well as utilize crisis communication as necessary.
- The City will continue all existing services, as well as continuing to develop employees and enhance existing services to ensure continuity of services as all times.

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 Manager by phone 210-651-6632.

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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, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	$ 4,851,317	$ 2,477,695	$ 7,329,012
Receivables:			
Taxes (Net of Uncollectible)	42,325	-	42,325
Other	224,827	275,463	500,290
Prepaid Items	2,043	-	2,043
Restricted Assets:			
Cash and Cash Equivalents	934,031	49,558	983,589
Internal Balance	824,351	(824,351)	-
Capital Assets:			
Land	558,701	139,954	698,655
Water Rights	-	454,144	454,144
Buildings and Improvements	3,981,434	94,183	4,075,617
Water Lines and Extensions	-	17,721,999	17,721,999
Equipment and Vehicles	1,174,801	1,168,113	2,342,914
Infrastructure	12,631,342	-	12,631,342
Construction in Progress	34,995	1,941,007	1,976,002
Accumulated Depreciation	(8,998,710)	(8,087,022)	(17,085,732)
TOTAL ASSETS	16,261,457	15,410,743	31,672,200
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Loss on Debt Refunding	8,935	28,872	37,807
Deferred Pension Related Outflows	230,280	54,016	284,296
Deferred Other Post-Employment Benefit Related Outflows	1,784	418	2,202
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ 240,999	$ 83,306	$ 324,305

See accompanying notes to basic financial statements.

CITY OF GARDEN RIDGE, TEXAS
STATEMENT OF NET POSITION (CONT.)
SEPTEMBER 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts Payable	$ 166,630	$ 103,282	$ 269,912
Accrued Liabilities	43,643	10,381	54,024
Accrued Interest Payable	9,468	10,234	19,702
Unearned Revenue	507,057	-	507,057
Vacation Leave Payable	137,715	30,144	167,859
Customer Deposits	5,800	212,345	218,145
Long-term Liabilities:			
Due within One Year	541,682	582,108	1,123,790
Due in more than One Year	3,897,872	4,743,742	8,641,614
Net Pension Liability	419,907	98,497	518,404
Other Post-Employment Benefit Liability	85,696	20,101	105,797
TOTAL LIABILITIES	5,815,470	5,810,834	11,626,304
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Related Inflows	6,895	1,617	8,512
Deferred Other Post Employment Benefits Inflows	23,294	5,464	28,758
TOTAL DEFERRED INFLOWS OF RESOURCES	30,189	7,081	37,270
NET POSITION			
Net Investment in Capital Assets	4,951,944	8,135,400	13,087,344
Restricted for:			
Child Safety	54,041	-	54,041
Court Security/Technology	10,830	-	10,830
Debt Service	26,402	-	26,402
Donations	36,552	-	36,552
Public, Educational, & Governmental (PEG) Capital Fees	54,907	-	54,907
Police Asset Forfeiture	291,180	-	291,180
Restricted SIB Loan Reserve	-	49,558	49,558
Unrestricted	5,230,941	1,491,176	6,722,117
TOTAL NET POSITION	$ 10,656,797	$ 9,676,134	$ 20,332,931

See accompanying notes to basic financial statements.

CITY OF GARDEN RIDGE, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Functions and Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Administration	$ 933,500	$ 192,142	$ 5,780	$ 537,609
Municipal Court	103,835	104	-	-
Police Protection	1,459,914	218,708	229,748	-
Public Facilities	1,362,641	162,981	36,556	-
Interest on Long-term Debt	132,352	-	-	-
Total Governmental Activities	3,992,242	573,935	272,084	537,609
Business-Type Activities:				
Water Utility	1,849,049	2,012,776	-	-
Total Business-Type Activities	1,849,049	2,012,776	-	-
Total Primary Government	$ 5,841,291	$ 2,586,711	$ 272,084	$ 537,609

General Revenues:
Taxes:
General Property Taxes
Franchise Taxes
Sales Taxes
Interest and Investment Earnings
Miscellaneous
Total General Revenues

Transfers

Change in Net Position

Net Position Beginning of Year

Net Position at End of Year

See accompanying notes to basic financial statements.

Primary Government		
Governmental Activities	Business-Type Activities	Total
$ (197,969)	$ -	$ (197,969)
(103,731)	-	(103,731)
(1,011,458)	-	(1,011,458)
(1,163,104)	-	(1,163,104)
(132,352)	-	(132,352)
(2,608,614)	-	(2,608,614)
-	163,727	163,727
-	163,727	163,727
(2,608,614)	163,727	(2,444,887)
2,592,091	-	2,592,091
544,302	-	544,302
568,656	-	568,656
263,977	110,740	374,717
151,103	1,506	152,609
4,120,129	112,246	4,232,375
(414,455)	414,455	-
1,097,060	690,428	1,787,488
9,559,737	8,985,706	18,545,443
$ 10,656,797	$ 9,676,134	$ 20,332,931

CITY OF GARDEN RIDGE, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Major Funds		
	General	Debt Service	Capital Projects Fund
ASSETS			
Cash and Cash Equivalents	$ 4,851,317	$ -	$ -
Cash and Cash Equivalents - Restricted	-	25,213	610,497
Receivables:			
Taxes (Net of Uncollectible)	31,668	10,657	-
Other	224,827	-	-
Due from Other Funds	828,583	-	-
Prepaid Items	2,043	-	-
TOTAL ASSETS	$ 5,938,438	$ 35,870	$ 610,497
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & FUND BALANCES			
Liabilities:			
Accounts Payable	$ 116,703	$ -	$ 47,018
Accrued Expenditures	43,643	-	-
Unearned Revenue	34,683	-	472,374
Due to Other Funds	-	-	-
Deposits	5,800	-	-
Total Liabilities	200,829	-	519,392
Deferred Inflows of Resources:			
Unavailable Property Tax Revenue	31,668	10,657	-
Total Deferred Inflows of Resources	31,668	10,657	-
Fund Balances:			
Non-Spendable:			
Prepaid Items	2,043	-	-
Restricted for:			
Child Safety	54,041	-	-
Court Security & Technology	10,830	-	-
Debt Service	-	25,213	-
Donations	36,552	-	-
PEG Capital Fees	54,907	-	-
Police Asset Forfeiture	-	-	-
Assigned for:			
Capital Projects	-	-	91,105
Unassigned:	5,547,568	-	-
Total Fund Balances	5,705,941	25,213	91,105
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & FUND BALANCES	$ 5,938,438	$ 35,870	$ 610,497

See accompanying notes to basic financial statements.

Nonmajor	
Asset Forfeiture	Total Governmental Funds
$ -	$ 4,851,317
298,321	934,031
-	42,325
-	224,827
-	828,583
-	2,043
$ 298,321	$ 6,883,126
$ 2,909	$ 166,630
-	43,643
-	507,057
4,232	4,232
-	5,800
7,141	727,362
-	42,325
-	42,325
-	2,043
-	54,041
-	10,830
-	25,213
-	36,552
-	54,907
291,180	291,180
-	91,105
-	5,547,568
291,180	6,113,439
$ 298,321	$ 6,883,126

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CITY OF GARDEN RIDGE

CITY OF GARDEN RIDGE, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

TOTAL FUND BALANCE - TOTAL GOVERNMENTAL FUNDS		$ 6,113,439
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.		9,382,563
Other long-term assets are not available to pay for current period expenditures and, therefore, are unavailable in the funds.		42,325
Accrued vacation leave payable is not due and payable in the current period and, therefore, not reported in the funds.		(137,715)
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 Notes Payable		(4,439,554)
Losses on debt refundings do not consume current financial resources and are not reported in the funds.		8,935
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	(419,907)	
Pension Related Deferred Outflows(Inflows)	223,385	(196,522)
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	(85,696)	
Other Post-Employment Benefit Related Deferred Outflows/Inflows	(21,510)	(107,206)
Accrued interest payable on long-term bonds is not due and payable in the current period and, therefore, not reported in the funds.		(9,468)
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		$10,656,797

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, 2024

	Major Funds		
	General	Debt Service	Capital Projects Fund
REVENUES			
Taxes	$ 2,494,291	$ 648,018	$ -
Franchise Fees	544,302	-	-
Licenses and Permits	68,794	-	-
Charges for Services	276,654	-	-
Fines and Forfeits	218,708	-	-
Grants and Donations	37,955	-	537,609
Miscellaneous	321,751	4,042	40,906
TOTAL REVENUES	3,962,455	652,060	578,515
EXPENDITURES			
Current:			
General Administration	679,763	-	-
Municipal Court	103,062	-	-
Police Protection	1,337,592	-	-
Public Facilities	927,835	-	-
Capital Outlay	263,085	-	123,154
Debt Service:			
Principal	-	498,000	-
Interest and Agent Fees	-	159,371	-
TOTAL EXPENDITURES	3,311,337	657,371	123,154
Excess (Deficiency) of Revenues Over (Under) Expenditures	651,118	(5,311)	455,361
OTHER FINANCING SOURCES (USES)			
Proceeds from Sale of Asssets	40,500	-	-
Transfers In (Out)	-	-	(414,455)
TOTAL OTHER FINANCING SOURCES (USES)	40,500	-	(414,455)
Net Change in Fund Balances	691,618	(5,311)	40,906
Fund Balances - October 1	5,014,323	30,524	50,199
Fund Balances - September 30	$ 5,705,941	$ 25,213	$ 91,105

See accompanying notes to basic financial statements.

Nonmajor Asset Forfeiture	Total Governmental Funds
$ -	$ 3,142,309
-	544,302
-	68,794
-	276,654
220,434	439,142
-	575,564
31,355	398,054
251,789	5,444,819
-	679,763
-	103,062
-	1,337,592
41,623	969,458
-	386,239
-	498,000
-	159,371
41,623	4,133,485
210,166	1,311,334
-	40,500
-	(414,455)
-	(373,955)
210,166	937,379
81,014	5,176,060
$ 291,180	$ 6,113,439

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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, 2024

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS		$ 937,379
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	263,086	
Net Book Value of Disposed Capital Assets	(23,352)	
Depreciation	(591,601)	(351,867)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		18,438
The issuance of long-term debt (e.g. bonds and notes payable) 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	498,000	
Amortization of Premium on Bonds	32,282	
Amortization of Book Losses on Debt Refundings	(8,939)	521,343
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	3,676	
Compensated Absences	(12,355)	(8,679)
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.		(18,297)
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.		(1,257)
CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES		$ 1,097,060

See accompanying notes to basic financial statements.

CITY OF GARDEN RIDGE, TEXAS
STATEMENT OF NET POSITION – PROPRIETARY FUND
SEPTEMBER 30, 2024

ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 2,477,695
Accounts Receivable - Customers	275,463
Total Current Assets	2,753,158
Other Assets:	
Restricted Cash and Cash Equivalents	49,558
Total Other Assets	49,558
Capital Assets:	
Land	139,954
Water Rights	454,144
Buildings & Impovements	94,183
Water Lines & Extensions	17,721,999
Equipment and Vehicles	1,168,113
Construction in Progress	1,941,007
Accumulated Depreciation	(8,087,022)
Total Capital Assets, Net of Depreciation	13,432,378
TOTAL ASSETS	16,235,094
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Loss on Debt Refunding	28,872
Deferred Pension Related Outflows	54,016
Deferred Other Post-Employment Benefit Related Outflows	418
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ 83,306

See accompanying notes to basic financial statements.

CITY OF GARDEN RIDGE, TEXAS
STATEMENT OF NET POSITION – PROPRIETARY FUND (CONT.)
SEPTEMBER 30, 2024

LIABILITIES	
Current Liabilities:	
Accounts Payable	$ 103,282
Accrued Liabilities	10,381
Accrued Interest Payable	10,234
Vacation Leave Payable	30,144
Customer Deposits	212,345
Due to Other Funds	824,351
Due Within One Year - Bonds and Notes Payable	582,108
Total Current Liabilities	1,772,845
Noncurrent Liabilities:	
Due in More Than One Year - Bonds and Notes Payable	4,743,742
Net Pension Liability	98,497
Other Post-Employment Benefit Liability	20,101
Total Noncurrent Liabilities	4,862,340
TOTAL LIABILITIES	6,635,185
DEFERRED INFLOWS OF RESOURCES	
Deferred Pension Related Inflows	1,617
Deferred OPEB Related Inflows	5,464
TOTAL DEFERRED INFLOWS OF RESOURCES	7,081
NET POSITION	
Net Investment in Capital Assets	8,135,400
Restricted SIB Loan Reserve	49,558
Unrestricted	1,491,176
TOTAL NET POSITION	$ 9,676,134

See accompanying notes to basic financial statements.

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CITY OF GARDEN RIDGE

CITY OF GARDEN RIDGE, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION –
PROPRIETARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

OPERATING REVENUE	
Water Sales	$ 1,928,289
Meter Installation Fees	3,975
Other	82,018
TOTAL OPERATING REVENUE	2,014,282
OPERATING EXPENSES	
Personnel Costs	515,188
Plant Operations and Maintenance	516,967
General and Administrative	201,438
Depreciation	492,771
TOTAL OPERATING EXPENSES	1,726,364
OPERATING INCOME (LOSS)	287,918
NONOPERATING INCOME (EXPENSES)	
Interest Income	110,740
Interest Expense	(145,022)
Gain(Loss) on Sale of Equipment	22,337
TOTAL NONOPERATING INCOME (EXPENSES)	(11,945)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	275,973
Transfers In (Out)	414,455
CHANGE IN NET POSITION	690,428
NET POSITION AT BEGINNING OF YEAR	8,985,706
TOTAL NET POSITION AT END OF YEAR	$ 9,676,134

See accompanying notes to basic financial statements.

CITY OF GARDEN RIDGE, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	$ 2,089,771
Cash paid to suppliers for goods and services	(690,855)
Cash paid to employees for services and benefits	(513,744)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	885,172
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Net Customer Deposits Received (Returned)	1,990
Interfund Receivables/Payables and Transfers	414,455
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	416,445
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES	
Capital Acquisition	(638,875)
Principal Payments on Debt	(532,000)
Gain (Loss) on Sale of Equipment	22,337
Interest Paid for Financing Activities	(178,328)
NET CASH PROVIDED (USED) BY CAPITAL & RELATED FINANCING ACTIVITIES	(1,326,866)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest Income and Other Income	110,740
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	110,740
NET INCREASE (DECREASE) IN CASH	85,491
CASH AND CASH EQUIVALENTS AT OCTOBER 1:	
Cash and Cash Equivalents	2,253,338
Restricted Cash and Cash Equivalents	188,424
	2,441,762
CASH AND CASH EQUIVALENTS AT SEPTEMBER 30:	
Cash and Cash Equivalents	2,477,695
Restricted Cash and Cash Equivalents	49,558
	$ 2,527,253

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, 2024

RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	$	287,918
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities:		
Depreciation		492,771
Change in Assets and Liabilities:		
Decrease (Increase) in Accounts Receivable		75,489
Increase (Decrease) in Accounts Payable & Accrued Liabilities		27,550
Increase (Decrease) in Vacation Payable		(3,144)
Increase (Decrease) in Pension Liability		4,293
Increase (Decrease) in Other Post-Employment Benefit Liabilities		295
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$	885,172

See accompanying notes to basic financial statements.

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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 Forfeiture 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.

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 Forfeiture Fund (a special revenue fund).

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 local government investment pools. Earnings from these investments are added to each account monthly or quarterly. Investments are carried at fair value in accordance with GASB 31.

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

E. INVESTMENTS (CONT.)

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.

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".

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

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.

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:

ASSET	YEARS
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 4.5 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.

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

K. COMPENSATED ABSENCES (CONT.)

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, 2024, of $137,715 and $30,144 has been recorded in accrued liabilities of the Governmental Activities and the Business-Type Activities, 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.

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.

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

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.

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 Manager to also make assignments. The City Manager's assignments do not require formal action; however, the City Manager 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.

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

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.

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.

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

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.

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, 2024.

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.

NOTE 2 – DEPOSIT AND INVESTMENTS (CONT.)

2. Investments (Continued)

The City's investments as of September 30, 2024 were at Texpool (an AAAm rated, 2a7-like, public funds external investment pool). The investment is reported at net asset value which approximates fair value. The amount invested with Texpool as of September 30, 2024 is $5,138,234. During the period, the City did not invest in any investments which were not held at September 30, 2024. 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.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONT.)

3. Analysis of Specific Deposit and Investment Risks

   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.

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			
	General	Debt Service	Proprietary Fund	Total
Receivables:				
Property Taxes	$ 31,668	$ 10,657	$ -	$ 42,325
Less Allowance for Uncollectibles	-	-	(10,753)	(10,753)
Sales Taxes	108,688	-	-	108,688
Franchise Taxes	14,366	-	-	14,366
Other	10,524	-	-	10,524
Customer Accounts	91,249	-	286,216	377,465
Net Total Receivables	$ 256,495	$ 10,657	$ 275,463	$ 542,615

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, 2023, upon which the fiscal 2023 levy was based, was $1,013,748,877 (i.e., market value less exemptions).

The estimated market value was $1,277,822,886, making the taxable value 79% 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.

NOTE 4 – PROPERTY TAX CALENDAR (CONT.)

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, 2024, was $0.257734 per $100 of assessed value, which means that the City has a tax margin of $2.242266 for each $100 value and could increase its annual tax levy by approximately $22.7 million based upon the present assessed valuation of $1,013,748,877 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.

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, 2024, balances of interfund amounts receivable or payable have been recorded as follows:

Governmental Funds:

Due To/ Due From	Due To	Due From	Purpose
Proprietary Fund / General Fund	$ -	$ 824,351	Waste Water Planning
Asset Forfeiture / General Fund	4,232	4,232	Uniform Purchases
	$ 4,232	$ 828,583	

Proprietary Fund:

Due To/ Due From	Due To	Due From	Purpose
General Fund/Propritary Fund	$ 824,351	$ -	Waste Water Planning
	824,351	-	

Transfers at September 30, 2024 are noted below:

Governmental Funds:

Transfers From	Transfers To	Amount	Purpose
Capital Projects Fund	Water Fund	$ (414,455)	Transfer of Capital Assets
Water Fund	Asset Forfeiture	20,000	Transfer to Fund Capital Assets
		$ (394,455)	

Proprietary Fund:

Transfers From	Transfers To	Amount	Purpose
Capital Projects Fund	Water Fund	$ 414,455	Transfer of Capital Assets
Water Fund	Asset Forfeiture	(20,000)	Transfer to Fund Capital Assets
		$ 394,455	

NOTE 6 – CAPITAL ASSETS

Governmental capital asset activity for the year ended September 30, 2024, was as follows:

	Balances At October 1, 2023	Additions/ Transfer In	Disposals/ Transfer Out	Balances At September 30, 2024
Governmental Activities				
Land	$ 558,701	$ -	$ -	$ 558,701
Buildings & Improvements	3,807,876	173,558	-	3,981,434
Equipment & Vehicles	1,188,470	70,528	(84,197)	1,174,801
Infrastructure	12,612,342	19,000	-	12,631,342
Construction in Progress	34,995	-	-	34,995
	18,202,384	263,086	(84,197)	18,381,273
Less Accumulated Depreciation				
Buildings & Improvements	(2,170,827)	(141,183)	-	(2,312,010)
Equipment & Vehicles	(701,863)	(131,413)	60,845	(772,431)
Infrastructure	(5,595,264)	(319,005)	-	(5,914,269)
	(8,467,954)	(591,601)	60,845	(8,998,710)
Government Capital Assets, Net	$ 9,734,430	$ (328,515)	$ (23,352)	$ 9,382,563

Business-type capital asset activity for the year ended September 30, 2024, was as follows:

	Balances At October 1, 2023	Additions/ Transfer In	Disposals/ Transfer Out	Balances At September 30, 2024
Business-Type Activities				
Land	$ 139,954	$ -	$ -	$ 139,954
Buildings & Improvements	94,183	-	-	94,183
Water Rights	454,144	-	-	454,144
Water Lines & Extensions	17,721,999	-	-	17,721,999
Equipment & Vehicles	877,319	290,794	-	1,168,113
Construction in Progress	1,557,164	383,843	-	1,941,007
	20,844,763	674,637	-	21,519,400
Less Accumulated Depreciation				
Buildings & Improvements	(78,458)	(1,925)	-	(80,383)
Water Lines & Extensions	(6,700,845)	(469,965)	-	(7,170,810)
Equipment & Vehicles	(779,186)	(56,643)	-	(835,829)
	(7,558,489)	(528,533)	-	(8,087,022)
Business-Type Capital Assets, Net	$ 13,286,274	$ 146,104	$ -	$ 13,432,378

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

NOTE 6 – CAPITAL ASSETS (CONT.)

Depreciation expense was charged to the governmental functions as follows:

Administration	$	125,773
Police Protection		406,913
Public Facilities		58,915
Total Depreciation Expense - Governmental Activities	$	591,601

NOTE 7 – LONG-TERM DEBT

At September 30, 2024, 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
State Infrastructure Bank - (SIB) Loan	1.34%		620,000

NOTE 7 – LONG-TERM DEBT (CONT.)

Changes in the City's long-term debt during the fiscal year ended September 30, 2024 is as follows:

Governmental Activities:	Balance 10/1/23	Additions	Retirements	Balance Outstanding 9/30/24	Due in One Year
Public Offering					
2012 Series	$ 1,898,400	$ -	$ (184,800)	$ 1,713,600	$ 190,400
2012 Series	290,000	-	(145,000)	145,000	145,000
2015 Series	2,517,200	-	(168,200)	2,349,000	174,000
Premiums	264,236	-	(32,282)	231,954	32,282
Net Pension Liability	494,648	-	(74,741)	419,907	-
Total OPEB Liability	77,115	8,581	-	85,696	-
Compensated Absences	125,360	14,855	(2,500)	137,715	137,715
	$ 5,666,959	$ 23,436	$ (607,523)	$ 5,082,872	$ 679,397

Business-Type Activities:	Balance 10/1/23	Additions	Retirements	Balance Outstanding 9/30/24	Due in One Year
Private Placement					
SIB Loan	$ 545,000	$ -	$ (40,000)	$ 505,000	$ 40,000
Public Offering					
2012 Series	1,491,600	-	(145,200)	1,346,400	149,600
2015 Series	1,822,800	-	(121,800)	1,701,000	126,000
2017 Series	1,740,000	-	(225,000)	1,515,000	230,000
Premiums	294,958	-	(36,508)	258,450	36,508
Net Pension Liability	2,482	96,015	-	98,497	-
Total OPEB Liability	25,620	-	(5,519)	20,101	-
Compensated Absences	27,041	3,703	(600)	30,144	30,144
	$ 5,949,501	$ 99,718	$ (574,627)	$ 5,474,592	$ 612,252

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.

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.

NOTE 7 – LONG-TERM DEBT (CONT.)

A. General Obligation Bonds (Cont.)

On December 10, 2021 the City obtained a $620,000 loan from the State of Texas State Infrastructure Bank to finance the relocation of utility lines necessary for construction to widen FM 2252. The interest rate is 1.34% and will be completely paid August 15, 2030. The SIB loan requires a minimum reserve fund of $15,000. The city had the required balance of $30,000 at year end.

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, 2024, the City reported $37,807 in deferred refunding losses that will be amortized in future periods.

B. Debt Amortization

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
2025	$ 509,400	$ 142,612	$ 652,012
2026	378,600	128,393	506,993
2027	392,900	114,979	507,879
2028	407,200	101,049	508,249
2029	418,600	86,391	504,991
2030-2034	1,842,800	204,479	2,047,279
2035	258,100	5,162	263,262
	$ 4,207,600	$ 783,065	$ 4,990,665

Business -Type Activities:

Fiscal Year	Public Offering			Private Placement		
Ending September 30	Principal	Interest	Total	Principal	Interest	Total
2025	$ 505,600	$ 154,826	$ 660,426	$ 40,000	$ 6,767	$ 46,767
2026	526,400	138,695	665,095	40,000	6,231	46,231
2027	542,100	121,334	663,434	40,000	5,695	45,695
2028	562,800	102,089	664,889	40,000	5,159	45,159
2029	581,400	80,665	662,065	40,000	4,623	44,623
2030-2034	1,657,200	155,783	1,812,983	215,000	14,874	229,874
2035-2036	186,900	3,738	190,638	90,000	1,809	91,809
	$ 4,562,400	$ 757,130	$ 5,319,530	$ 505,000	$ 45,158	$ 550,158

Business -Type Activities:

Fiscal Year	Total		
Ending September 30	Principal	Interest	Total
2025	$ 545,600	$ 161,593	$ 707,193
2026	566,400	144,926	711,326
2027	582,100	127,029	709,129
2028	602,800	107,248	710,048
2029	621,400	85,288	706,688
2030-2034	1,872,200	170,657	2,042,857
2035-2036	276,900	5,547	282,447
	$ 5,067,400	$ 802,288	$ 5,869,688

NOTE 8 – EMPLOYEES' RETIREMENT SYSTEM

A. Plan Description

The City participates as one of over 900 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 annual comprehensive financial report (ACFR) 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, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

	2023	2022
Inactive Employees or Beneficiaries Currently Receiving Benefits	23	23
Inactive Employees Entitled to but Not Yet Receiving Benefits	30	31
Active employees	30	26
	83	80

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.

NOTE 8 – EMPLOYEES' RETIREMENT SYSTEM (CONT.)

C. Contributions(Continued)

Employees for the City were required to contribute 5% of their annual gross earnings during the fiscal year. The City has a matching ratio of 2:1. The contribution rates for the City were 7.84% and 7.19% in calendar years 2024 and 2023, respectively. The City's contributions to TMRS for the year ended September 30, 2024 were $158,066 and were equal to the required contributions.

D. Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2023, 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, 2023 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 110% of the Public Safety table used for males and 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 to account for future mortality improvements.

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 MP-2021 to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over period ending December 31, 2022. They were adopted in 2023 and first used in the December 31, 2023 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.

NOTE 8 – EMPLOYEES' RETIREMENT SYSTEM (CONT.)

E. Actuarial Assumptions (Cont.)

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 2023 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	35.00%	6.70%
Core Fixed Income	6.00%	4.70%
Non-Core Fixed Income	20.00%	8.00%
Other Public and Private Markets	12.00%	8.00%
Real Estate	12.00%	7.60%
Hedge Funds	5.00%	6.40%
Private Equity	10.00%	11.60%
	100.00%	

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.

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, 2023:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at December 31, 2022	$ 4,428,549	$ 3,817,872	$ 610,677
Changes for the year:			
Service Cost	221,807	-	221,807
Interest	301,958	-	301,958
Change of Benefit Terms	-	-	-
Difference Between Expected and Actual Experience	79,127	-	79,127
Changes of Assumptions	(14,187)	-	(14,187)
Contributions - Employer	-	142,139	(142,139)
Contributions - Employee	-	98,845	(98,845)
Net Investment Income	-	442,825	(442,825)
Benefit Payments, Including Refunds of Employee Contributions	(132,004)	(132,004)	-
Administrative Expense	-	(2,811)	2,811
Other Changes	-	(20)	20
Net Changes	456,701	548,974	(92,273)
Balance at December 31, 2023	$ 4,885,250	$ 4,366,846	$ 518,404

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	$ 1,172,948	$ 518,404	$ (20,597)

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.

NOTE 8 – EMPLOYEES' RETIREMENT SYSTEM (CONT.)

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

For the year ended September 30, 2024, the City recognized pension expense of $22,589. Also as of September 30, 2024, 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	$ 98,757	$ -
Changes in Actuarial Assumptions	-	8,512
Differences Between Projected and Actual Investment Earnings	62,221	-
Contributions Subsequent to the Measurement Date	123,318	-
	$ 284,296	$ 8,512

Deferred outflows of resources in the amount of $123,318 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, 2024. 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,	
2024	$ 67,967
2025	45,573
2026	75,949
2027	(37,023)
	$ 152,466

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.

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, 2023, the valuation and measurement date, consisted of:

	2022	2023
Inactive Employees or Beneficiaries Currently Receiving Benefits	18	17
Inactive Employees Entitled to but Not Yet Receiving Benefits	6	6
Active Employees	26	30
	50	53

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
2022	0.48%	0.12%
2023	0.57%	0.14%

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, 2019 to December 31, 2022. They were adopted in 2023 and first used in the December 31, 2023 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	3.60% to 11.85% Including Inflation
Discount Rate	3.77% (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. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).
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 females, respectively. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the floor.

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

The City's Total OPEB Liability (TOL), based on the actuarial factors, as of December 31, 2023 was calculated as follows:

		Total OPEB Liability
Balance at December 31, 2022	$	95,204
Changes for the year:		
Service Cost		12,652
Interest		4,064
Change of Benefit Terms		-
Difference Between Expected and Actual Experience		(8,988)
Changes of Assumptions or Other Inputs		5,237
Benefit Payments		(2,372)
Net Changes		10,593
Balance at December 31, 2023	$	105,797

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 3.77% as well as what the City's TOL would be if it were calculated using a discount rate that is 1-percentage point lower (2.77%) and 1-percentage point higher (4.77%) than the current rate:

		Discount Rate 2.77%		Discount Rate 3.77%		Discount Rate 4.77%
Total OPEB Liability	$	126,000	$	105,797	$	89,970

For the year ended September 30, 2024, the City recognized OPEB expense of $1,552. Also as of September 30, 2024, 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	$	-	$	15,466
Changes in Actuarial Assumptions		-		13,292
Contributions Subsequent to the Measurement Date		2,202		-
	$	2,202	$	28,758

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

Deferred outflows of resources in the amount of $2,202 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, 2023. 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,		
2024	$	(11,624)
2025		(14,050)
2026		(3,084)
2027		-
2028		-
	$	(28,758)

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, 2024, were $112,245.

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.

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CITY OF
GARDEN
RIDGE

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, 2024

	Budgeted Amounts		**Actual**	Variance
	Original	Final	**Amounts**	Favorable (Unfavorable)
REVENUES				
Taxes:				
Ad Valorem	$ 1,954,527	$ 1,949,527	**$ 1,925,634**	$ (23,893)
Sales	485,000	485,000	**568,657**	83,657
Total Taxes	2,439,527	2,434,527	**2,494,291**	59,764
Franchise Fees:				
Cable	60,000	60,000	**58,125**	(1,875)
Electric	340,000	340,000	**388,687**	48,687
Gas	25,000	26,744	**26,744**	-
Telephone	8,000	6,000	**3,339**	(2,661)
Water	67,320	67,320	**67,407**	87
Total Franchise Fees	500,320	500,064	**544,302**	44,238
Licenses and Permits:				
Building & Electrical	70,000	60,000	**66,088**	6,088
Other	600	1,200	**2,706**	1,506
Total Licenses and Permits	70,600	61,200	**68,794**	7,594
Charges for Services:				
Rental Fees	148,960	162,975	**153,536**	(9,439)
Planning & Variance	10,000	10,000	**7,597**	(2,403)
Garbage Collection	91,466	122,420	**112,629**	(9,791)
Pet Registration	3,000	3,000	**2,892**	(108)
Total Charges for Services	253,426	298,395	**276,654**	(21,741)
Fines and Forfeitures:				
Court Fines	144,780	162,530	**210,029**	47,499
Warrant Fees & Fines	-	-	**8,679**	8,679
Total Fines and Forfeitures	$ 144,780	$ 162,530	**$ 218,708**	$ 56,178

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, 2024

	Budgeted Amounts		**Actual**	Variance
	Original	Final	**Amounts**	Favorable (Unfavorable)
REVENUES (CONT.)				
Grants and Contributions:				
Contributions	$ -	$ 22,189	**$ 37,955**	$ 15,766
Total Grants and Contributions	-	22,189	**37,955**	15,766
Other Sources:				
Interest	108,000	195,000	**214,763**	19,763
Miscellaneous	69,800	82,527	**106,988**	24,461
Total Other Sources	177,800	277,527	**321,751**	44,224
TOTAL REVENUES	3,586,453	3,756,432	**3,962,455**	206,023
EXPENDITURES				
General Administration:				
Personnel	389,967	390,280	**382,978**	7,302
Contract Fees	190,868	159,330	**159,824**	(494)
Administrative	171,354	152,500	**115,200**	37,300
Insurance	16,400	21,570	**21,761**	(191)
Total General Administration	768,589	723,680	**679,763**	43,917
Municipal Court:				
Personnel	74,512	74,608	**73,249**	1,359
Contract Fees	15,600	18,200	**15,600**	2,600
Operations & Maintenance	14,950	20,050	**14,213**	5,837
Total Municipal Court	105,062	112,858	**103,062**	9,796
Police Protection:				
Personnel	1,405,228	1,299,053	**1,184,883**	114,170
Operations & Maintenance	136,850	138,995	**126,193**	12,802
Insurance	19,150	21,197	**21,198**	(1)
Leases	5,700	5,700	**5,318**	382
Total Police Protection	$ 1,566,928	$ 1,464,945	**$ 1,337,592**	$ 127,353

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, 2024

	Budgeted Amounts		Actual	Variance Favorable
	Original	Final	Amounts	(Unfavorable)
EXPENDITURES (CONT.)				
Public Facilities:				
Personnel	$ 539,882	$ 542,344	**$ 540,717**	$ 1,627
Contract Fees	3,825	3,825	**3,298**	527
Operations & Maintenance	98,910	115,510	**145,830**	(30,320)
Streets and Drainage	120,000	115,000	**102,790**	12,210
Insurance	5,300	5,615	**5,615**	-
Animal Control & Park	27,298	54,898	**43,033**	11,865
Library	26,422	29,672	**21,315**	8,357
Community Center	28,576	115,376	**65,237**	50,139
Total Public Facilities	850,213	982,240	**927,835**	54,405
Capital Outlay	295,280	263,085	**263,085**	-
TOTAL EXPENDITURES	3,586,072	3,546,808	**3,311,337**	235,471
Excess (Deficiency) Over (Under) Expenditures	381	209,624	**651,118**	441,494
OTHER FINANCING SOURCES (USES)				
Proceeds from Sale of Assets	3,000	3,000	**40,500**	37,500
TOTAL OTHER FINANCING SOURCES (USES)	3,000	3,000	**40,500**	37,500
Net Change in Fund Balance	3,381	212,624	**691,618**	478,994
Fund Balance - October 1	5,014,323	5,014,323	**5,014,323**	-
Fund Balance - September 30	$ 5,017,704	$ 5,226,947	**$ 5,705,941**	$ 478,994

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, 2024 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 NINE CALENDAR YEARS

	Total Pension Liability		
	2015	2016	2017
Service Cost	$ 156,540	$ 160,212	$ 174,081
Interest (on the Total Pension Liability)	143,776	159,773	173,326
Changes of Benefit Terms	-	-	-
Difference between Expected and Actual Experience	26,730	(57,945)	27,159
Change of Assumptions	52,564	-	-
Benefit Payments, Including Refunds of Employee Contributions	(51,596)	(85,152)	(51,233)
Net Change in Total Pension Liability	328,014	176,888	323,333
Total Pension Liability - Beginning	2,001,464	2,329,478	2,506,366
Total Pension Liability - Ending	$ 2,329,478	$ 2,506,366	$ 2,829,699

	Plan Fiduciary Net Position		
	2015	2016	2017
Contributions - Employer	$ 109,610	$ 140,678	$ 126,816
Contributions - Employee	71,675	70,640	77,232
Net Investment Income	2,508	123,795	288,406
Benefit Payments, Including Refunds of Employee Contributions	(51,596)	(85,152)	(51,233)
Administrative Expense	(1,527)	(1,397)	(1,493)
Other	(75)	(75)	(76)
Net Change in Plan Fiduciary Net Position	130,595	248,489	439,652
Plan Fiduciary Net Position - Beginning	1,699,455	1,830,050	2,078,539
Plan Fiduciary Net Position - Ending	$ 1,830,050	$ 2,078,539	$ 2,518,191
Net Pension Liability - Ending	$ 499,428	$ 427,827	$ 311,508
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	78.56%	82.93%	88.99%
Covered Payroll	$ 1,433,517	$ 1,412,801	$ 1,544,639
Net Pension Liability as a Percentage of Employee Payroll	34.84%	30.28%	20.17%

Note: The schedule above reflects the changes in the net pension liability for the current year and the previous eight 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.

Total Pension Liability

2018	2019	2020	2021	2022	2023
$ 179,361	$ 183,285	$ 179,667	$ 198,250	$ 194,805	$ 221,807
194,988	213,010	234,777	254,616	274,209	301,958
-	-	-	-	-	
(39,457)	2,430	(24,074)	-	60,274	79,127
-	20,376	-	(45,083)	-	(14,187)
(61,351)	(78,367)	(111,264)	(100,229)	(131,373)	(132,004)
273,541	340,734	279,106	307,554	397,915	456,701
2,829,699	3,103,240	3,443,974	3,723,080	4,030,634	4,428,549
$ 3,103,240	$ 3,443,974	$ 3,723,080	$ 4,030,634	$ 4,428,549	$ 4,885,250

Plan Fiduciary Net Position

2018	2019	2020	2021	2022	2023
$ 125,554	$ 130,010	$ 120,705	$ 135,156	$ 135,921	$ 142,139
80,072	83,768	81,667	89,625	88,952	98,845
(75,519)	400,431	237,218	449,421	(293,691)	442,825
(61,351)	(78,367)	(111,264)	(100,229)	(131,373)	(132,004)
(1,458)	(2,258)	(1,532)	(2,078)	(2,538)	(2,811)
(77)	(68)	(59)	14	3,030	(21)
67,221	533,516	326,735	571,909	(199,699)	548,973
2,518,191	2,585,412	3,118,928	3,445,663	4,017,572	3,817,873
$ 2,585,412	$ 3,118,928	$ 3,445,663	$ 4,017,572	$ 3,817,873	$ 4,366,846
$ 517,828	$ 325,046	$ 277,417	$ 13,062	$ 610,676	$ 518,404
83.31%	90.56%	92.55%	99.68%	86.21%	89.39%
$ 1,601,438	$ 1,675,361	$ 1,633,333	$ 1,792,495	$ 1,779,041	$ 1,976,891
32.34%	19.40%	16.98%	0.73%	34.33%	26.22%

CITY OF GARDEN RIDGE, TEXAS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
SEPTEMBER 30, 2024
LAST NINE FISCAL YEARS

Fiscal Year Ending September 30,	Actuarially Determined Contribution (ARC)	Contributions in Relation to ARC	Contribution Deficiency (Excess)	Covered Employee Payroll
2016	$ 104,953	$ 139,953	$ (35,000)	$ 1,394,604
2017	120,506	120,506	-	1,502,505
2018	126,771	126,771	-	1,599,220
2019	128,111	128,111	-	1,646,472
2020	127,515	127,515	-	1,653,345
2021	129,226	129,226	-	1,725,007
2022	141,220	141,220	-	1,854,885
2023	147,841	147,841	-	1,914,357
2024	158,066	158,066	-	2,056,226

Note: The schedule above reflects the changes in the net pension liability for the current year and the previous eight 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	21 Years
Asset Valuation Method	10 Year Smoothed Market; 12% Soft Corridor
Inflation	2.50%
Salary Increases	3.60% to 11.85% 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 2023 valuation pursuant to an experience study of the period 2022.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).

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, 2024
LAST SIX CALENDAR YEARS

	Total OPEB Liability					
	2018	2019	2020	2021	2022	2023
Service Cost	$ 4,964	$ 5,026	$ 11,433	$ 15,774	$ 15,833	$ 12,652
Interest (on the Total OPEB Liability)	2,676	2,967	2,853	2,560	2,609	4,064
Changes of Benefit Terms	-					
Difference between Expected and Actual Experience	(2,234)	(2,683)	(7,182)	(7,163)	(6,891)	(8,988)
Change of Assumptions	(5,795)	15,808	16,144	4,347	(49,230)	5,237
Benefit Payments	(480)	(503)	(653)	(1,613)	(1,957)	(2,372)
Net Change in Total OPEB Liability	(869)	20,615	22,595	13,905	(39,636)	10,593
Total OPEB Liability - Beginning	78,594	77,725	98,340	120,935	134,840	95,204
Total OPEB Liability - Ending	$ 77,725	$ 98,340	$ 120,935	$ 134,840	$ 95,204	$ 105,797
Covered Employee Payroll	$ 1,601,438	$ 1,675,361	$ 1,633,333	$ 1,792,495	$ 1,779,041	$ 1,976,891
Net OPEB Liability as a Percentage of Covered Payroll	4.85%	5.87%	7.40%	7.52%	5.35%	5.35%

Note: The schedule above reflects the changes in the net pension liability for the current year and the previous five years. 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	3.60% to 11.85% Including Inflation
Discount Rate	3.77% (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. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).
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 females, respectively. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the floor.

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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, 2024 AND 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	**$ 4,851,317**	$ 4,170,361
Taxes Receivable (Net of Uncollectible of $0 and $415, respectively)	**31,668**	17,731
Due From Other Funds	**828,583**	875,287
Other Receivables	**224,827**	201,396
Prepaid Items	**2,043**	2,343
TOTAL ASSETS	**$ 5,938,438**	$ 5,267,118
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & FUND BALANCE		
Liabilities:		
Accounts Payable	**$ 116,703**	$ 166,558
Accrued Expenditures	**43,643**	29,608
Unearned Revenue	**34,683**	33,098
Deposits	**5,800**	5,800
Total Liabilities	**200,829**	235,064
Deferred Inflows of Resources:		
Unavailable Property Tax Revenue	**31,668**	17,731
Total Deferred Inflows of Resources:	**31,668**	17,731
Fund Balance:		
Non-Spendable:		
Prepaid Items	**2,043**	2,343
Restricted:		
Child Safety	**54,041**	49,315
Court Security & Technology	**10,830**	6,813
Donations	**36,552**	26,166
PEG Capital Fees	**54,907**	52,582
Unassigned	**5,547,568**	4,877,104
Total Fund Balance	**5,705,941**	5,014,323
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & FUND BALANCE	**$ 5,938,438**	$ 5,267,118

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

	2024	2023
REVENUES		
Taxes:		
Ad Valorem	**$ 1,925,634**	$ 1,863,098
Sales	**568,657**	507,943
Total Taxes	**2,494,291**	2,371,041
Franchise Fees:		
Cable	**58,125**	61,406
Electric	**388,687**	388,149
Gas	**26,744**	26,293
Telephone	**3,339**	4,382
Water	**67,407**	67,291
Total Franchise Fees	**544,302**	547,521
Licenses and Permits:		
Building & Electrical	**66,088**	63,692
Other	**2,706**	1,555
Total Licenses and Permits	**68,794**	65,247
Charges for Services:		
Rental Fees	**153,536**	175,575
Planning & Variance	**7,597**	2,650
Garbage Collection	**112,629**	67,195
Pet Registration	**2,892**	3,208
Total Charges for Services	**276,654**	248,628
Fines and Forfeitures:		
Court Fines	**210,029**	142,705
Warrant Fees & Fines	**8,679**	6,314
Total Fines & Forfeitures	**218,708**	149,019
Other Sources:		
Interest	**214,763**	152,261
Contributions	**37,955**	20,039
Miscellaneous	**106,988**	120,844
Total Other Sources	**359,706**	293,144
TOTAL REVENUES	**$ 3,962,455**	$ 3,674,600

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - (CONTINUED)
GENERAL FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

	2024	2023
EXPENDITURES		
General Administration:		
Personnel	**382,978**	365,142
Contract Fees	**159,824**	162,238
Administrative	**115,200**	230,560
Insurance	**21,761**	14,946
Total General Administration	**679,763**	772,886
Municipal Court:		
Personnel	**73,249**	65,947
Contract Fees	**15,600**	15,600
Operations & Maintenance	**14,213**	13,560
Total Municipal Court	**103,062**	95,107
Police Protection:		
Personnel	**1,184,883**	1,081,280
Operations & Maintenance	**126,193**	128,285
Insurance	**21,198**	17,829
Lease Payments	**5,318**	5,779
Total Police Protection	**$ 1,337,592**	$ 1,233,173

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - (CONTINUED)
GENERAL FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

	2024	2023
EXPENDITURES (CONT.)		
Public Facilities:		
Personnel	**$ 540,717**	$ 485,810
Contract Fees	**3,298**	3,378
Operations & Maintenance	**145,830**	109,830
Streets and Drainage	**102,790**	28,971
Insurance	**5,615**	5,122
Animal Control & Park	**43,033**	95,657
Library	**21,315**	22,567
Community Center	**65,237**	89,772
Total Public Facilities	**927,835**	841,107
Capital Outlay	**263,085**	166,924
Debt Service:		
Principal	**-**	5,817
Total Debt Service	**-**	5,817
TOTAL EXPENDITURES	**3,311,337**	3,115,014
Excess (Deficiency) Over (Under) Expenditures	**651,118**	559,586
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Assets	**40,500**	-
TOTAL OTHER FINANCING SOURCES (USES)	**40,500**	-
Net Change in Fund Balance	**691,618**	559,586
Fund Balance - October 1	**5,014,323**	4,454,737
Fund Balance - September 30	**$ 5,705,941**	$ 5,014,323

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE BALANCE SHEETS
DEBT SERVICE FUND
SEPTEMBER 30, 2024 AND 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	**$ 25,213**	$ 81,460
Taxes Receivable (Net of Uncollectible)	**10,657**	6,156
TOTAL ASSETS	**$ 35,870**	$ 87,616
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & FUND BALANCES		
Liabilities:		
Due to Other Funds	**$ -**	$ 50,936
Total Liabilities	**-**	50,936
Deferred Inflows of Resources:		
Unavailable Property Tax Revenues	**10,657**	6,156
Total Deferred Inflows of Resources	**10,657**	6,156
Fund Balance:		
Restricted	**25,213**	30,524
Total Fund Balance:	**25,213**	30,524
TOTAL LIABILITIES DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	**$ 35,870**	$ 87,616

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
DEBT SERVICE FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

	2024	2023
REVENUES		
Ad Valorem Tax	**$ 648,018**	$ 646,527
Interest	**4,042**	4,436
TOTAL REVENUES	**652,060**	650,963
EXPENDITURES		
Bond Principal	**498,000**	487,300
Bond Interest and Fiscal Charges	**159,371**	175,878
TOTAL EXPENDITURES	**657,371**	663,178
Net Change in Fund Balance	**(5,311)**	(12,215)
Fund Balance - October 1	**30,524**	42,739
Fund Balance - September 30	**$ 25,213**	$ 30,524

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE BALANCE SHEETS
CAPITAL PROJECTS FUND
SEPTEMBER 30, 2024 AND 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	**$ 610,497**	$ 1,066,863
TOTAL ASSETS	**$ 610,497**	$ 1,066,863
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	**$ 47,018**	$ 6,681
Unearned Revenues	**472,374**	1,009,983
Total Liabilities	**519,392**	1,016,664
Fund Balance:		
Assigned	**91,105**	50,199
Total Fund Balance	**91,105**	50,199
TOTAL LIABILITIES AND FUND BALANCE	**$ 610,497**	$ 1,066,863

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
CAPITAL PROJECTS FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

	2024	2023
REVENUES		
Interest	**$ 40,906**	$ 44,385
Grants and Donations	**537,609**	-
TOTAL REVENUES	**578,515**	44,385
EXPENDITURES		
Public Facilities	**-**	24,698
Capital Projects	**123,154**	91,693
TOTAL EXPENDITURES	**123,154**	116,391
Excess (Deficiency) of Revenues Over (Under) Expenditures	**455,361**	(72,006)
OTHER FINANCING SOURCES (USES)		
Transfers In (Out)	**(414,455)**	(110,274)
TOTAL OTHER FINANCING SOURCES SOURCES (USES)	**(414,455)**	(110,274)
Net Change in Fund Balance	**40,906**	(182,280)
Fund Balance - October 1	**50,199**	232,479
Fund Balance - September 30	**$ 91,105**	$ 50,199

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE BALANCE SHEETS
NONMAJOR FUNDS – ASSET FORFEITURE
SEPTEMBER 30, 2024 AND 2023

	2024	2023
ASSETS		
Cash and Cash Equivalents	**$ 298,321**	$ 103,977
TOTAL ASSETS	**$ 298,321**	$ 103,977
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	**$ 2,909**	$ 22,963
Due to Other Funds	**4,232**	-
Total Liabilities	**7,141**	22,963
Fund Balance:		
Restricted For Police Asset Forfeiture	**291,180**	81,014
Total Fund Balance	**291,180**	81,014
TOTAL LIABILITIES AND FUND BALANCE	**$ 298,321**	$ 103,977

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
NONMAJOR FUNDS – ASSET FORFEITURE
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

	2024	2023
REVENUES		
Fines and Forfeits	**$ 220,434**	$ 100,915
Interest	**31,355**	3,715
TOTAL REVENUES	**251,789**	104,630
EXPENDITURES		
Public Facilities	**41,623**	29,004
Capital Outlay	**-**	62,671
TOTAL EXPENDITURES	**41,623**	91,675
Net Change in Fund Balance	**210,166**	12,955
Fund Balance - October 1	**81,014**	68,059
Fund Balance - September 30	**$ 291,180**	$ 81,014

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE STATEMENTS OF NET POSITION
WATER FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

	2024	2023
ASSETS		
Current Assets:		
Cash and Cash Equivalents	**$ 2,477,695**	$ 2,253,338
Accounts Receivable - Customers	**275,463**	350,952
Total Current Assets	**2,753,158**	2,604,290
Other Assets:		
Restricted Cash and Cash Equivalents	**49,558**	188,424
Total Other Assets	**49,558**	188,424
Capital Assets:		
Land	**139,954**	139,954
Water Rights	**454,144**	454,144
Buildings & Improvements	**94,183**	94,183
Water Lines & Extensions	**17,721,999**	17,721,999
Equipment & Vehicles	**1,168,113**	877,319
Construction in Progress	**1,941,007**	1,557,164
Accumulated Depreciation	**(8,087,022)**	(7,558,489)
Total Capital Assets, Net of Depreciation	**13,432,378**	13,286,274
TOTAL ASSETS	**16,235,094**	16,078,988
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Loss on Debt Refunding	**28,872**	37,811
Deferred Pension Related Outflows	**54,016**	74,223
Deferred Other Post-Employment Benefit Related Outflows	**418**	341
TOTAL DEFERRED OUTFLOWS OF RESOURCES	**$ 83,306**	$ 112,375

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE STATEMENTS OF NET POSITION (CONT.)
WATER FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

	2024	2023
LIABILITIES		
Current Liabilities:		
Accounts Payable	**$ 103,282**	$ 77,376
Accrued Liabilities	**10,381**	8,737
Accrued Interest	**10,234**	15,971
Due to Other Funds	**824,351**	824,351
Vacation Leave Payable	**30,144**	33,288
Customer Deposits	**212,345**	210,355
Due Within One Year - Bonds and Notes Payable	**582,108**	568,508
Total Current Liabilities:	**1,772,845**	1,738,586
Long-Term Liabilities:		
Due In More Than One Year - Bonds and Notes Payable	**4,743,742**	5,325,850
Net Pension Liability	**98,497**	116,028
Other Post-Employment Benefit Liability	**20,101**	18,089
Total Long-Term Liabilities:	**4,862,340**	5,459,967
TOTAL LIABILITIES	**6,635,185**	7,198,553
DEFERRED INFLOWS OF RESOURCES		
Deferred Pension Related Inflows	**1,617**	-
Deferred OPEB Related Inflows	**5,464**	7,104
TOTAL DEFERRED INFLOWS OF RESOURCES	**7,081**	7,104
NET POSITION		
Investment in Capital Assets	**8,135,400**	7,429,729
Restricted SIB Loan Reserve	**49,558**	188,424
Unrestricted	**1,491,176**	1,367,553
TOTAL NET POSITION	**$ 9,676,134**	$ 8,985,706

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CITY OF GARDEN RIDGE

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND NET POSITION – WATER FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

	2024	2023
OPERATING REVENUE		
Water Sales	**$ 1,928,289**	$ 2,285,063
Meter Installation Fees	**3,975**	5,300
Other	**82,018**	95,404
TOTAL OPERATING REVENUE	**2,014,282**	2,385,767
OPERATING EXPENSES		
Personnel Costs	**515,188**	533,388
Plant Operations and Maintenance	**516,967**	480,575
General and Administrative	**201,438**	155,662
Depreciation	**492,771**	495,322
TOTAL OPERATING EXPENSES	**1,726,364**	1,664,947
OPERATING INCOME (LOSS)	**287,918**	720,820
NONOPERATING INCOME (EXPENSES)		
Interest Income	**110,740**	87,397
Interest Expense	**(145,022)**	(154,940)
Gain (Loss) on Sale of Equipment	**22,337**	-
TOTAL NONOPERATING INCOME (EXPENSES)	**(11,945)**	(67,543)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	**275,973**	653,277
Transfers In (Out)	**414,455**	110,274
CHANGE IN NET POSITION	**690,428**	763,551
NET POSITION AT BEGINNING OF YEAR	**8,985,706**	8,222,155
TOTAL NET POSITION AT END OF YEAR	**$ 9,676,134**	$ 8,985,706

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE STATEMENTS OF CASH FLOWS
WATER FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	**$ 2,089,771**	$ 2,316,815
Cash paid to suppliers for goods and services	**(690,855)**	(578,988)
Cash paid to employees for services and benefits	**(513,744)**	(518,186)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	**885,172**	1,219,641
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Net Customer Deposits Received (Returned)	**1,990**	3,010
Interfund Receivables/Payables and Transfers	**414,455**	110,274
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	**416,445**	113,284
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Capital Acquisition	**(638,875)**	(674,938)
Gain (Loss) on Sale of Equipment	**22,337**	-
Principal Payments on Debt	**(532,000)**	(528,493)
Interest Paid for Financing Activities	**(178,328)**	(182,509)
NET CASH PROVIDED (USED) BY CAPITAL & RELATED FINANCING ACTIVITIES	**(1,326,866)**	(1,385,940)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Income and Other Income	**110,740**	87,397
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	**110,740**	87,397
NET INCREASE (DECREASE) IN CASH	**85,491**	34,382
CASH AND CASH EQUIVALENTS AT OCTOBER 1:		
Cash and Cash Equivalents	**2,253,338**	1,733,884
Restricted Cash and Cash Equivalents	**188,424**	673,496
	2,441,762	2,407,380
CASH AND CASH EQUIVALENTS AT SEPTEMBER 30:		
Cash and Cash Equivalents	**2,477,695**	2,253,338
Restricted Cash and Cash Equivalents	**49,558**	188,424
	$ 2,527,253	$ 2,441,762

CITY OF GARDEN RIDGE, TEXAS
COMPARATIVE STATEMENTS OF CASH FLOWS (CONT.)
WATER FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

	2024	2023
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	**$ 287,918**	$ 720,820
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	**492,771**	495,322
Change in Assets and Liabilities:		
Decrease (Increase) in Accounts Receivable	**75,489**	(68,952)
Decrease (Increase) in Prepaid Items	**-**	-
Increase (Decrease) in Accounts Payable & Accrued Liabilities	**27,550**	57,249
Increase (Decrease) in Vacation Payable	**(3,144)**	6,247
Increase (Decrease) in Pension Liabilites and related Deferred Inflows and Outflows of Resources	**4,293**	7,878
Increase (Decrease) in Other Post-Employment Benefit Liabilities and related Deferred Inflows and Outflows of Resources	**295**	1,077
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	**$ 885,172**	$ 1,219,641

1972
CITY OF
GARDEN
RIDGE

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			
	2015	2016	2017	2018
NET POSITION				
Governmental Activities				
Net Investment in Capital Assets	$ 4,134,312	$ 3,726,037	$ 3,568,188	$ 3,829,106
Restricted	132,531	196,833	671,600	599,103
Unrestricted	1,214,715	2,022,935	2,817,266	2,161,293
Total Governmental Activities Net Position	$ 5,481,558	$ 5,945,805	$ 7,057,054	$ 6,589,502
Business-Type Activities				
Net Investment in Capital Assets	$ 2,802,056	$ 2,725,436	$ 4,693,957	$ 5,715,624
Restricted	326,619	468,485	152,710	145,100
Unrestricted	3,738,506	3,582,880	1,239,193	1,485,909
Total Business-Type Activities Net Position	$ 6,867,181	$ 6,776,801	$ 6,085,860	$ 7,346,633
Primary Government				
Net Investment in Capital Assets	$ 6,936,368	$ 6,451,473	$ 8,262,145	$ 9,544,730
Restricted	459,150	665,318	824,310	744,203
Unrestricted	4,953,221	5,605,815	4,056,459	3,647,202
Total Primary Government Net Position	$ 12,348,739	$ 12,722,606	$ 13,142,914	$ 13,936,135

TABLE 1

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 4,245,536	$ 4,342,714	$ 4,373,673	$ 4,493,390	$ 4,782,468	$ 4,951,944
348,761	358,590	315,368	214,687	290,362	473,912
2,126,580	2,863,267	3,482,270	4,275,692	4,486,907	5,230,941
$ 6,720,877	$ 7,564,571	$ 8,171,311	$ 8,983,769	$ 9,559,737	$ 10,656,797
$ 5,884,635	$ 5,825,751	$ 5,766,866	$ 7,166,047	$ 7,429,729	$ 8,135,400
146,310	-	-	-	188,424	49,558
1,666,998	1,821,395	1,830,315	1,056,109	1,367,553	1,491,176
$ 7,697,943	$ 7,647,146	$ 7,597,181	$ 8,222,156	$ 8,985,706	$ 9,676,134
$ 10,130,171	$ 10,168,465	$ 10,140,539	$ 11,659,437	$ 12,212,197	$ 13,087,344
495,071	358,590	315,368	214,687	478,786	523,470
3,793,578	4,684,662	5,312,585	5,331,801	5,854,460	6,722,117
$ 14,418,820	$ 15,211,717	$ 15,768,492	$ 17,205,925	$ 18,545,443	$ 20,332,931

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

	Fiscal Year			
	2015	2016	2017	2018
Expenses				
Governmental Activities				
General Administration	$ 752,203	$ 675,567	$ 769,406	$ 753,492
Police Protection	1,151,588	1,105,268	1,283,354	1,274,116
Municipal Court	69,997	76,819	74,313	78,147
Public Facilities	621,000	750,765	864,668	911,704
Interest and Fiscal Charges	316,428	454,501	227,646	215,593
Total Governmental Activities Expense	2,911,216	3,062,920	3,219,387	3,233,052
Business-Type Activities				
Water	1,393,909	1,416,782	1,697,947	1,729,799
Total Primary Government Expenses	$ 4,305,125	$ 4,479,702	$ 4,917,334	$ 4,962,851
Program Revenues				
Governmental Activities				
Charges for Service:				
General Administration	$ 220,335	$ 201,198	$ 236,988	$ 257,121
Police Protection/Municipal Court	135,457	142,357	141,920	138,382
Public Facilities	119,821	121,508	117,880	123,010
Operating Grants and Contributions	17,476	80,461	271,538	244,125
Capital Grants and Contributions	-	-	-	50,000
Total Governmental Activities Program Revenues	493,089	545,524	768,326	812,638
Business-Type Activities				
Charges for Service:				
Water	1,180,196	1,512,787	1,546,906	1,888,364
Total Business-Type Activities Program Revenues	1,180,196	1,512,787	1,546,906	1,888,364
Total Primary Government Program Revenues	$ 1,673,285	$ 2,058,311	$ 2,315,232	$ 2,701,002

TABLE 2

Fiscal Year 2019	2020	2021	2022	2023	2024
$ 713,625	$ 786,100	$ 771,812	$ 877,881	$ 936,696	$ 933,500
1,312,733	1,250,096	1,319,434	1,233,977	1,365,917	1,459,914
82,616	91,198	88,781	81,014	96,639	103,835
1,134,958	1,023,324	1,090,447	1,121,686	1,249,035	1,362,641
188,958	191,911	178,621	165,034	151,145	132,352
3,432,890	3,342,629	3,449,095	3,479,592	3,799,432	3,992,242
1,555,221	1,942,376	1,798,601	1,679,382	1,816,962	1,849,049
$ 4,988,111	$ 5,285,005	$ 5,247,696	$ 5,158,974	$ 5,616,394	$ 5,841,291
$ 281,163	$ 316,143	$ 219,475	$ 218,271	$ 138,669	$ 192,142
124,524	112,320	109,106	116,715	149,112	218,812
132,528	96,295	105,864	150,560	181,655	162,981
48,798	277,810	36,050	130,858	129,552	272,084
-	-	-	15,395	-	537,609
587,013	802,568	470,495	631,799	598,988	1,383,628
1,653,594	1,863,673	1,734,519	2,293,342	2,373,857	2,012,776
1,653,594	1,863,673	1,734,519	2,293,342	2,373,857	2,012,776
$ 2,240,607	$ 2,666,241	$ 2,205,014	$ 2,925,141	$ 2,972,845	$ 3,396,404

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

	Fiscal Year			
	2015	2016	2017	2018
Net (Expenses) Revenue				
Governmental Activities	$ (2,418,127)	$ (2,517,396)	$ (2,451,061)	$ (2,420,414)
Business-Type Activities	40,648	96,005	(151,041)	158,565
Total Primary Government Net Expenses	$ (2,377,479)	$ (2,421,391)	$ (2,602,102)	$ (2,261,849)
Governmental Revenues and Other Changes in Net Position				
Governmental Activities				
Taxes:				
Property Taxes	$ 1,690,029	$ 1,969,253	$ 2,167,248	$ 2,227,239
Franchise Fees	474,813	484,549	489,752	501,558
Sales Taxes	240,237	235,009	244,991	250,201
Interest and Investment Earnings	6,244	14,919	37,819	48,514
Impact Fees	-	16,929	-	-
Miscellaneous	25,803	62,189	68,246	78,493
Transfers	-	198,795	554,254	(1,101,263)
Total Governmental Activities	2,437,126	2,981,643	3,562,310	2,004,742
Business-Type Activities				
Interest and Investment Earnings	4,870	5,932	13,461	14,505
Miscellaneous	308	6,478	893	-
Transfers	-	(198,795)	(554,254)	1,101,263
Total Business-Type Activities	5,178	(186,385)	(539,900)	1,115,768
Total Primary Government	$ 2,442,304	$ 2,795,258	$ 3,022,410	$ 3,120,510
Changes In Net Position				
Government Activities	$ 18,999	$ 464,247	$ 1,111,249	$ (415,672)
Business-Type Activities	(208,535)	(90,380)	(690,941)	1,274,333
Total Primary Government	$ (189,536)	$ 373,867	$ 420,308	$ 858,661

TABLE 2 (CONT.)

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ (2,845,877)	$ (2,540,061)	$ (2,978,600)	$ (2,847,793)	$ (3,200,444)	$ (2,608,614)
98,373	(78,703)	(64,082)	613,960	556,895	163,727
$ (2,747,504)	$ (2,618,764)	$ (3,042,682)	$ (2,233,833)	$ (2,643,549)	$ (2,444,887)
$ 2,289,083	$ 2,417,465	$ 2,456,713	$ 2,522,774	$ 2,520,720	$ 2,592,091
499,872	497,241	491,129	536,987	547,521	544,302
269,978	355,616	534,176	512,165	507,943	568,656
65,644	35,838	19,861	24,304	204,797	263,977
-	-	-	-	-	-
74,148	82,761	83,461	64,021	105,705	151,103
(221,473)	(5,166)	-	-	(110,274)	(414,455)
2,977,252	3,383,755	3,585,340	3,660,251	3,776,412	3,705,674
30,676	20,984	9,040	10,696	87,397	110,740
788	1,756	5,077	319	8,985	1,506
221,473	5,166	-	-	110,274	414,455
252,937	27,906	14,117	11,015	206,656	526,701
$ 3,230,189	$ 3,411,661	$ 3,599,457	$ 3,671,266	$ 3,983,068	$ 4,232,375
$ 131,375	$ 84,369	$ 606,740	$ 812,458	$ 575,968	$ 1,097,060
351,310	(50,797)	(49,965)	624,975	763,551	690,428
$ 482,685	$ 33,572	$ 556,775	$ 1,437,433	$ 1,339,519	$ 1,787,488

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

	Fiscal Year			
	2015	2016	2017	2018
Nonspendable Fund Balance:				
Prepaid Items	$ 312	$ 2,368	$ 4,807	$ 3,946
Restricted Fund Balance:				
Public Safety	20,249	27,755	30,606	34,020
Donations	13,561	15,517	17,596	-
PEG Capital Fees	56,945	71,782	85,161	97,704
Debt Service	57,212	12,402	3,285	447,767
Asset Forfeiture	37,074	5,791	63,470	111,330
Capital Projects Fund	1,806,774	3,838,367	3,676,851	1,270,857
Total Restricted Fund Balance	1,991,815	3,971,614	3,876,969	1,961,678
Assigned Fund Balance				
Capital Projects Fund	-	-	-	-
Unassigned	1,255,867	1,443,699	1,691,145	1,738,413
Total Governmental Funds	$ 3,247,994	$ 5,417,681	$ 5,572,921	$ 3,704,037

TABLE 3

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 4,984	$ 4,782	$ 33,791	$ 5,076	$ 2,343	$ 2,043
45,329	34,724	39,435	46,590	56,128	64,871
6,288	7,042	6,891	19,220	26,166	36,552
33,106	43,856	46,934	49,022	52,582	54,907
31,498	38,039	41,305	42,739	30,524	25,213
236,149	236,599	181,276	68,059	81,014	291,180
232,750	-	-	-	-	-
585,120	360,260	315,841	225,630	246,414	472,723
-	229,557	226,669	232,479	50,199	91,105
2,298,603	3,052,497	3,626,281	4,334,829	4,877,104	5,547,568
$ 2,888,707	$ 3,647,096	$ 4,202,582	$ 4,798,014	$ 5,176,060	$ 6,113,439

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

	Fiscal Year			
	2015	2016	2017	2018
REVENUES				
Taxes	$ 1,908,884	$ 2,187,962	$ 2,403,830	$ 2,476,755
Franchise Fees	474,813	484,549	489,752	501,558
Licenses and Permits	141,784	122,422	146,768	159,213
Charges for Services	198,102	200,120	207,890	220,357
Fines and Forfeits	146,164	210,854	354,230	364,614
Grants and Donations	-	-	-	-
Other Revenue	39,127	102,565	134,120	188,697
TOTAL REVENUES	2,908,874	3,308,472	3,736,590	3,911,194
EXPENDITURES				
General Government	582,105	595,850	656,688	613,353
Municipal Court	69,045	74,678	73,480	77,276
Police Protection	1,066,476	1,031,584	1,096,224	1,155,636
Public Facilities	388,500	448,299	542,499	562,440
Capital Outlay	1,885,468	320,744	3,054,176	258,391
Debt Service:				
Principal	367,255	441,627	541,489	555,807
Debt Issue Costs	124,317	-	-	-
Interest and Fiscal Charges	220,407	498,153	254,348	241,321
TOTAL EXPENDITURES	4,703,573	3,410,935	6,218,904	3,464,224
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,794,699)	(102,463)	(2,482,314)	446,970
OTHER FINANCING SOURCES (USES)				
Bond Proceeds	3,639,500	-	-	-
Notes Proceeds	26,195	55,308	27,794	54,893
Other Sources	4,000	3,600	31,382	5,000
Premium on Bonds	294,691	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Transfers In (Out)	-	198,795	554,254	(1,101,263)
TOTAL OTHER FINANCING SOURCES (USES)	3,964,386	257,703	613,430	(1,041,370)
NET CHANGE IN FUND BALANCE	$ 2,169,687	$ 155,240	$(1,868,884)	$ (594,400)
Debt Service as a percentage of Noncapital Expenditures	19.7%	30.4%	25.1%	24.9%

TABLE 4

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 2,558,336	$ 2,769,753	$ 2,993,178	$ 3,075,497	$ 3,017,568	$ 3,142,309
499,872	497,241	491,129	536,987	547,521	544,302
173,222	206,063	107,500	103,654	65,247	68,794
237,309	204,040	215,339	258,552	248,628	276,654
150,147	149,885	114,911	161,907	249,934	439,142
-	236,244	24,780	78,703	20,039	575,564
161,154	87,703	102,625	117,310	325,641	398,054
3,780,040	4,150,929	4,049,462	4,332,610	4,474,578	5,444,819
584,278	629,775	650,601	743,722	772,886	679,763
78,749	82,861	89,806	83,538	95,107	103,062
1,170,098	1,148,537	1,231,522	1,207,600	1,233,173	1,337,592
669,815	627,105	685,662	732,747	894,809	969,458
558,431	207,934	92,791	235,080	321,288	386,239
525,430	545,641	546,518	547,456	493,117	498,000
-	-	-	-	-	-
231,084	217,012	204,076	190,035	175,878	159,371
3,817,885	3,458,865	3,500,976	3,740,178	3,986,258	4,133,485
(37,845)	692,064	548,486	592,432	488,320	1,311,334
-	-	-	-	-	-
34,163	33,113	-	-	-	-
4,225	38,378	10,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	40,500
(221,473)	(5,166)	-	-	(110,274)	(414,455)
(183,085)	66,325	10,000	-	(110,274)	(373,955)
$ (220,930)	$ 758,389	$ 558,486	$ 592,432	$ 378,046	$ 937,379
24.9%	24.9%	22.0%	21.0%	18.3%	17.5%

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

TABLE 5

Fiscal Year	Property	Sales & Use	Franchise	Total Revenue
2024	$ 2,573,653	$ 568,656	$ 544,302	$ 3,686,611
2023	2,509,625	507,943	547,521	3,565,089
2022	2,563,332	512,165	536,987	3,612,484
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	2,383,697
2015	1,668,647	240,237	474,813	2,208,596

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

TABLE 6

	City Direct Rates			Overlapping Rates			
Fiscal Year	Basic Rate	Debt Service	Total	Comal County	Comal ISD	Emergency Service District 6	Total Direct and Overlapping Rates
2024	0.192839	0.064895	0.257734	0.226200	1.089200	0.080586	1.653720
2023	0.200091	0.069472	0.269563	0.318164	1.274600	0.084678	1.947005
2022	0.219497	0.085652	0.305149	0.353515	1.275700	0.084678	2.019042
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

Source: Comal County Tax Office

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

TABLE 7

Taxpayer	2024 Taxable Assessed Value	2024 Rank	2024 Percent Total City Taxable Assessed Value	2015 Taxable Assessed Value	2015 Rank	2015 Percent Total City Taxable Assessed Value
Heidelberg Materials Southwest AGG LLC	$ 78,079,840	1	7.70%	$ -		-
Lehigh Hanson Materials South	8,713,707	2	0.86%	-		-
Cara Graceland LLC	3,900,000	3	0.38%	2,650,000	5	0.43%
Overman Tony M	3,364,970	4	0.33%	-		-
General Shale Brick	3,026,600	5	0.30%	-		-
Jade Real Properties LLC	2950090	6	0.29%	-		-
Texas Sales & Markerting II LP	2,926,930	7	0.29%	-		-
Amescua Properties LTD	2,660,460	8	0.26%	-		-
Voeller James N & Amy B	2,653,085	9	0.26%	-		-
Hanson Brick	2,377,730	10	0.23%	-		-
Hanson Aggregates	-		-	31,977,230	1	5.21%
TRICON Precast LTD	-		-	4,500,000	2	0.73%
Hanson Brick (Personal Property)	-		-	3,357,970	3	0.55%
Dean Word Company	-		-	3,074,160	4	0.50%
Tricon Precast	-		-	2,500,000	6	0.41%
Overman Properties III LLC	-		-	2,413,569	7	0.39%
Hanson Aggregates Mid Pacific Inc	-		-	2,310,030	8	0.38%
Hanson Brick (Land & Building)	-		-	2,200,000	9	0.36%
C F & M Properties	-		-	1,000,000	10	0.16%
TOTALS	$ 110,653,412		10.91%	$ 55,982,959		9.12%
TOTAL TAXABLE ASSESSED VALUE	$ 1,014,551,877			$ 613,983,000		

Source: Comal County Appraisal District

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

TABLE 8

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within Fiscal Year of Levy		Collections In Subsequent Years	Total Collections To Date	
		Amount	% of Levy		Amount	% of Levy
2024	$ 2,614,845	$ 2,593,603	99.19%	$ -	$ 2,593,603	99.19%
2023	2,508,205	2,496,430	99.53%	385	2,496,815	99.55%
2022	2,531,296	2,525,117	99.76%	-	2,522,827	99.67%
2021	2,448,088	2,426,841	99.13%	31,840	2,458,681	100.43%
2020	2,414,827	2,402,336	99.48%	-	2,399,931	99.38%
2019	2,273,147	2,213,070	97.36%	42,972	2,256,042	99.25%
2018	2,241,632	2,213,070	98.73%	-	2,213,070	98.73%
2017	2,160,451	2,119,815	98.12%	13,312	2,133,127	98.74%
2016	1,987,068	1,948,438	98.06%	13,104	1,961,542	98.72%
2015	1,686,772	1,667,834	98.88%	8,478	1,676,312	99.38%

Source: Comal County Tax Office

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

TABLE 9

Fiscal Year Ended September 30,	Residential Property	Commercial Property	Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2024	$ 1,191,827,028	$ 298,892,344	$ 476,167,495	$ 1,014,551,877	0.2577340
2023	1,051,083,459	291,996,415	412,609,151	930,470,723	0.2695630
2022	807,086,838	242,854,108	220,412,845	829,528,101	0.3051490
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	0.3211060
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

Source: Comal County Appraisal District.

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

TABLE 10

	Governmental Activities						
Fiscal Year	General Obligation Bonds	Certificates of Obligation	Tax Notes	Notes Payable	Total Governmental	Percentage of Actual Taxable Value of Property	Per Capita
2024	$ -	$ 4,207,600	$ -	$ -	$ 4,207,600	0.41%	$ 965
2023	-	4,705,600	-	-	4,705,600	0.51%	1,034
2022	-	5,192,900	-	5,817	5,746,173	0.63%	1,189
2021	-	5,723,800	-	22,373	5,746,173	0.72%	1,316
2020	-	6,243,300	-	49,391	6,292,691	0.84%	1,441
2019	-	6,752,100	-	53,118	6,805,218	0.97%	1,602
2018	-	7,668,045	-	54,085	7,722,130	1.12%	1,920
2017	-	8,219,551	-	36,399	8,255,950	1.20%	2,053
2016	-	8,759,368	-	44,390	8,803,758	1.30%	2,228
2015	-	9,208,443	-	16,908	9,225,351	1.40%	2,331

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

TABLE 11

Taxable Assessed Value		$ 1,014,551,877
Debt Limit - Texas statues 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.		$ 101,455,188
Amount of Applicable Debt:		
General Obligation Debt Outstanding	$ 4,207,600	
Less Funds Available in Debt Service Fund	(25,213)	4,182,387
DEBT MARGIN		$ 97,272,801

	Fiscal Year				
	2020	2021	2022	2023	2024
Taxable Assessed Value	$ 750,704,193	$ 792,813,863	$ 829,528,101	$ 930,470,723	$ 1,014,551,877
Debt Limit	$ 75,070,419	$ 79,281,386	$ 82,952,810	$ 93,047,072	$ 101,455,188
Total Net Debt Applicable to Limit	(6,254,652)	(5,704,868)	(5,155,978)	(4,675,076)	(4,182,387)
Total Debt Margin	$ 68,815,767	$ 73,576,518	$ 77,796,832	$ 88,371,996	$ 97,272,801

	Fiscal Year				
	2015	2016	2017	2018	2019
Taxable Assessed Value	$ 613,983,000	$ 659,253,958	$ 676,412,159	$ 689,519,241	$ 701,522,492
Debt Limit	$ 61,398,300	$ 65,925,396	$ 67,641,216	$ 68,951,924	$ 70,152,249
Total Net Debt Applicable to Limit	(8,685,006)	(8,307,805)	(7,808,183)	(7,532,796)	(6,773,720)
Total Debt Margin	$ 52,713,294	$ 57,617,591	$ 59,833,033	$ 61,419,128	$ 63,378,529

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

TABLE 12

Year	Population	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2024	4,359	$ 61,175	50.4	476	4.1%
2023	4,551	61,958	53.5	855	4.1%
2022	4,372	67,063	50.1	843	3.5%
2021	4,368	63,208	50.1	840	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%

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

	2024			2015		
Employer	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Joint Base San Antonio	67,350	1	5.78%	93,434	1	9.82%
H-E-B Food Stores	20,000	2	1.72%	20,000	2	2.10%
USAA	17,000	3	1.46%	17,000	3	1.79%
City of San Antonio	15,501	4	1.33%	11,770	5	1.24%
Northside ISD	13,191	5	1.13%	13,698	4	1.44%
Methodist Healthcare System	12,000	6	1.03%	8,118	7	0.85%
University of Texas Health Science	8,500	7	0.73%		8	0.90%
North East ISD	8,069	8	0.69%	9209	6	0.97%
SA ISD	7,136	9	0.61%	7423	8	0.78%
Baptist Health Systems	7,024	10	0.60%	6498	9	0.68%
JP Morgan Chase Bank				5,000	10	0.53%
	175,771		15.08%	192,150		21.10%

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

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CITY OF
GARDEN
RIDGE

ORDINANCE NO. 88-022025

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GARDEN RIDGE, TEXAS, CREATING A PUBLIC FUNDS INVESTMENT POLICY FOR THE CITY OF GARDEN RIDGE; ESTABLISHING POLICIES GOVERNING THE INVESTMENT AND SECURITY OF PUBLIC FUNDS; AND COMPLYING WITH THE PROVISIONS OF CHAPTER 2256, THE PUBLIC FUNDS INVESTMENT ACT (THE ACT), AS AMENDED, TEXAS GOVERNMENT CODE.

WHEREAS, the City of Garden Ridge, Texas (the "City") has a prudent and financially conservative policy in place governing the investment and management of the City's funds and financial resources; and

WHEREAS, the City's financial management of assets has received favorable review during recurring independent audit examinations; and

WHEREAS, the City Council of the City of Garden Ridge desires to establish documented policies governing the investment and security of public funds as required by Chapter 2256, The Public Funds Investment Act (The Act), as amended, Texas Government Code.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GARDEN RIDGE, TEXAS, THAT: Ordinance No. 88 passed and approved on April 1, 2009, is hereby amended effective on the date this Ordinance is passed and approved by the City Council of the City of Garden Ridge.

SECTION 1. POLICY STATEMENT.

It is the policy of the City of Garden Ridge, Texas (the "City") that the administration of its funds and the investment of those funds shall be handled at its highest public trust. Investment shall be made in a manner which will provide the maximum security of principal invested through limitations and diversification while meeting the daily cash flow needs of the City and conforming to all applicable state statutes governing investment of public funds.

The receipt of a market rate of return will be secondary to the requirements for safety and liquidity. It is the intent of the City to be in complete compliance with local law and the Texas Public Funds Investment Act (the "Act"). The earnings from investment will be used in a manner that best serves the interests of the City.

SECTION 2. SCOPE.

This investment policy applies to all the financial assets and funds of the City. The City places its funds into one pooled investment fund for investment purposes for efficiency and maximum investment opportunity. These funds are defined in the City's Comprehensive Annual Financial Report (CAFR) and include: General Fund, Enterprise Fund (Water Fund), Debt Service Fund, Capital Improvement Fund, Special Revenue Fund (Asset/Seizure Funds), Other Funds as required, and any new funds created by the City unless specifically exempted by the City Council and this policy.

SECTION 3. OBJECTIVES AND STRATEGY.

It is the policy of the City that funds shall be managed and invested with four primary objectives, listed in order of the priority: safety, liquidity, diversification, and yield. Investments are to be chosen in a manner which promotes diversity by market sector, credit, and maturity. The choice of high-grade government investments and high-grade money market instruments is designed to assure the marketability of those investments should liquidity needs arise. To match anticipated cash flow requirements, the maximum weighted average maturity of the overall portfolio may not exceed one (1) year.

Safety of principal is the foremost objective of the City. Investments of the City shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio.

The City's investment portfolio will be based on a cash flow analysis of needs and will remain sufficiently liquid to enable it to meet all operating requirements which be reasonably anticipated.

Diversification of the portfolio will include diversification by maturity and market sector.

The City's investment portfolio shall be designed with the objective of attaining a market rate of return, taking into account the City's risk constraints and the cash flow needs of the portfolio. "Market rate of return" may be defined as the average yield of the current six-month U.S. Treasury bill.

Effective cash management is recognized as essential to good fiscal management. Cash management is defined as the process of managing monies in order to ensure maximum cash availability. The City shall maintain a comprehensive cash management program which includes collection of accounts receivable, prudent investment of its available cash, disbursement of payments in accordance with invoice terms, and the management of banking services.

SECTION 4. LEGAL LIMITATIONS, RESPONSIBILITIES, AND AUTHORITY.

Direct specific investment parameters for the investment of public funds in Texas are found in the Public Funds Investment Act, Chapter 2256, Texas Government Code, (the "Act"). The Public Funds Collateral Act, Chapter 2257, Texas Government Code, specifies collateral requirements for all public funds deposits. All investments will be made in accordance with these statutes.

SECTION 5. DELEGATION OF INVESTMENT AUTHORITY.

The City Manager, acting on behalf of the City, is designated as the Investment Officer of the City and is responsible for investment management decisions and activities. The City Manager is responsible for considering the quality and capability of staff, investment advisors, and consultants involved in investment management and procedures. All participants in the investment process shall seek to act responsibly as custodians of the public trust.

The Investment Officer shall develop and maintain written administrative procedures for the operation of the investment program which are consistent with this Investment Policy. Procedures will include references to safekeeping, wire transfer agreements, banking services contracts, and other investment related activities.

The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials and staff. The Investment Officer shall designate a staff person as a liaison/deputy in the event circumstances require timely action and the Investment Officer is not available.

No officer or designee may engage in an investment transaction except as provided under the terms of this Policy and the procedures established.

The Investment Officer shall comply with training requirements as specified in the Public Funds Investment Act.

SECTION 6. PRUDENCE.
The standard of prudence to be used in the investment function shall be the "prudent person" standard and shall be applied in the context of managing the overall portfolio:

> "Investments shall be made with judgment and care, under circumstances then prevailing, which person of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the expected income to be derived."

The Investment Officer and those delegated investment authority under this Policy, when acting in accordance with the written procedures and this Policy and in accord with the Prudent Person Rule, shall be relieved of personal liability in the management of the portfolio provided that deviations from expectations for a specific security's credit risk or market price change or portfolio shifts are reported in a timely manner and that appropriate action is taken to control adverse market effects.

SECTION 7. INTERNAL CONTROLS.
The Investment Officer shall establish a system of internal controls which will be reviewed annually with the independent auditor of the City. The controls shall be designed to prevent loss of public funds due to fraud, employee error, misrepresentation by third parties, unanticipated market changes, or imprudent actions by employees of the City.

SECTION 8. AUTHORIZED INVESTMENTS.
Acceptable investments under this policy shall be limited to the instruments listed below and as further described by the Public Funds Investment Act.

A. Obligations of the United Stated Government, its agencies and instrumentalities, and government sponsoring enterprises, not to exceed one year to stated maturity, excluding collateralized mortgage obligations (CMOs).
B. Fully insured or collateralized certificates of deposit from a bank doing business in the State of Texas and under the terms of a written depository agreement with that bank, not to exceed one year to stated maturity.
C. Constant dollar Texas Local Government Investment Pools as defined by the Public Funds Investment Act.

If additional types of securities are approved for investment by public funds by state statute, they will not be eligible for investment by the City until this policy has been amended and the amended version approved by the City Council.

All transactions entered into by the City shall be conducted on a delivery versus payment (DVP) basis.

SECTION 9. AUTHORIZED FINANCIAL INSTITUTIONS.
All investments made by the City will be made through either the City's banking services bank or local government investment pool in accordance with this investment policy.

Every financial institution with who the City transacts business will be provided a copy of this Investment Policy to assure that they are familiar with the goals and objectives of the investment program. A representative of the firm will be required to return a signed certification stating that the Policy has been received and reviewed and that controls are in place in accordance with the City's investment policy.

SECTION 10. DIVERSIFICATION AND MATURITY LIMITATIONS.
It is the policy of the City to diversify its investment portfolio. Invest funds shall be diversified to minimize risk or loss resulting from over-concentration of assets in a specific maturity, specific issuer, or specific class of securities. Diversification strategies shall be established and periodically reviewed. At a minimum, diversification standards by security type/issuer shall be:

Security Type	Max % of Portfolio
U.S. Treasury obligations	100%
U.S. Government agencies and instrumentalities	not to exceed 50%
Fully insured or collateralized CDs	not to exceed 30%
Money Market funds	100%
Local Government Investment Pools	100%
Liquidity Pools	100%

The Investment Officer shall be required to diversify maturities. The Investment Officer, to the extent possible, will attempt to match investment with anticipated cash flow requirements. The Investment Officer may not invest for a period greater than one (1) year.

SECTION 11. SAFEKEEPING AND COLLATERALIZATION.
The laws of the state and prudent treasury management require that all purchased securities be bought on a delivery versus payment basis and be held in safekeeping by either the City, an independent third-party financial institution, or the City's designated banking services depository.

All safekeeping arrangements shall be designated by the Investment Officer and an agreement of the terms executed in writing. The third-party custodian shall be required to issue safekeeping receipts to the City listing each specific security, rate, description, maturity, cusip number and other pertinent information. Each safekeeping receipt will be clearly marked that the security is held for the City or pledged to the City.

All securities pledged to the City for certificates of deposit or demand deposits shall be held by an independent third-party bank doing business in Texas. The safekeeping bank shall be within the same holding company as the bank from which the securities are pledged.

Collateralization on time and demand deposits over the FDIC insurance coverage.

In order to anticipate market changes and provide a level of additional security for all funds, the collateralization level required will be 102% of the market value of the principal and accrued interest in banking institutions with exclusion of investment pools. Collateral will be held by an independent third-party safekeeping agent.

SECTION 12. PERFORMANCE EVALUATION AND REPORTING.
The Investment Officer shall submit monthly and quarterly reports to the City Council containing sufficient information to permit an informed outside reader to evaluate the performance of the investment program and consistent with statutory requirements. All reports shall be in compliance with the Act. Market prices for market evaluations will be obtained from an independent source.

SECTION 13. DEPOSITORIES.
The City will designate one banking institution through a competitive process as its central banking services provider at least every five (5) years. This institution will be used for normal banking services including disbursements, collections, and safekeeping of securities. Other banking institutions from which the City may purchase certificates of deposit will also be designated as a depository after they provide their latest audited financial statements to the City.

SECTION 14. INVESTMENT POLICY ADOPTION BY THE CITY COUNCIL.
The City's Investment Policy shall be adopted annually by the City Council. The policy and strategies shall be reviewed on an annual basis by the City Council. A written resolution approving that review shall be adopted and such action recorded in the minutes of the City Council. Changes to the policy resulting from review must be adopted through an amended Ordinance and such action recorded in the minutes of the City Council.

PASSED AND APPROVED ON this 5th day of February, 2025.

____
Robb Erickson
Mayor

ATTEST:

____
Marisa Spencer
City Secretary

CITY OF GARDEN RIDGE
SHORT FORM CONTRACT
(Construction and Non-Professional Services)

This contract, dated the _______ of _______________, 2025, is between the City of Garden Ridge ("City") and Jill Shackelford ("Contractor") (the "Contract").

I. TERMS

In consideration of $257.00 per hour for a contract total not to exceed Ten Thousand Dollars ($10,000.00), the Contractor shall provide the services described in Attachment A, which is incorporated by reference, according to all its provisions. To the extent of any conflict between the terms and conditions contained therein and this Contract, the terms and conditions of this Contract will control.

II. DURATION

Contractor shall complete all required work within 365 calendar days after the effective date of this Contract.

III. PAYMENT

Payment shall be made under the terms and conditions of Attachment B, which is incorporated by reference, according to all its provisions. Payments under the Contract, including the time of payment and the payment of interest on overdue amounts, shall be subject to Chapter 2251, Texas Government Code. The City reserves the right to modify any amount due to Contractor presented by invoice to the City if necessary, to conform the amount to the terms of the Contract.

Should this agreement extend beyond the current budgeted fiscal year, the Contractor and City hereby agree that the City's obligation to make payment on this Contract shall terminate should City Council fail to provide such funding after September 30th of the required year.

IV. ASSIGNMENT

Contractor may not assign any interest under this Contract without the City's prior written consent. Such consent to be at the City's sole discretion.

V. STATUS OF CONTRACTOR

The Contractor is an Independent Contractor. Contractor and Contractor's employees are not the agents, servants or employees of the City. The City Manager, acting on behalf of the City under the direction of the City Council, is responsible for managing this Contract with the Contractor and providing updates and/or action items to City Council.

VI. AMENDMENT OR MODIFICATION

This Contract, including any attachments, constitutes the parties' entire agreement. This Contract may not be modified or replaced except by another signed written Contract.

VII. INDEMNITY

The Contractor must indemnify, hold harmless and defend the City, its officers, agents and employees, from and against liability for any and all claims, liens, suits, demands, and/or actions for damages, injuries to persons (including death), property damage (including loss of use), and expenses, including court costs and attorneys' fees and other reasonable costs arising out of or resulting from the Contractor's work and/or activities conducted in connection with or incidental to this Contract and from any liability arising out of or resulting from the intentional acts or negligence, including all such causes of action based upon common, constitutional, or statutory law, or based in whole or in part upon the negligent or intentional acts or omissions of Contractor, including but not limited to its officers, agents, employees, subcontractors, licensees, invitees, and other persons.

Contractor must at all times exercise reasonable precautions on behalf of, and be solely responsible for, the safety of its officers, agents, employees, subcontractors, licensees, invitees and other persons, as well as their property, while in the vicinity where the work is being done. It is expressly understood and agreed that the City shall not be liable or responsible for the negligence of the Contractor, including but not limited to its officers, agent, employees, subcontractors, licensees, invitees, and other persons.

Further, the City assumes no responsibility or liability for harm, injury, or any damaging events which are directly or indirectly attributable to premises defects which may now exist or which may hereafter arise upon the premises, responsibility for any and all such defects being expressly assumed by the Contractor.

BOTH CITY AND CONTRACTOR EXPRESSLY INTEND THAT THE INDEMNITY PROVIDED FOR IN THIS CONTRACT IS INDEMNITY BY CONTRACTOR TO INDEMNIFY AND PROTECT THE CITY FROM THE CONSEQUENCES OF THE CITY'S OWN NEGLIGENCE WHILE CITY IS PARTICIPATING IN THIS CONTRACT WHERE THAT NEGLIGENCE IS A CONCURRING CAUSE OF THE INJURY, DEATH, OR DAMAGE. FURTHERMORE, THE INDEMNITY PROVIDED FOR IN THIS PARAGRAPH SHALL HAVE NO APPLICATION TO ANY CLAIM, LOSS, DAMAGE, CAUSE OF ACTION, SUIT, AND LIABILITY WHERE THE INJURY, DEATH, OR DAMAGE RESULTS FROM THE SOLE NEGLIGENCE OF THE CITY, UNMIXED WITH THE FAULT OF ANY OTHER PERSON OR ENTITY.

VIII. INSURANCE AND BONDS

A. GENERAL REQUIREMENTS

The Contractor must maintain the type and amounts of insurance required in this Contract throughout the term of the Contract. Contractor must provide a Certificate of Insurance evidencing the required coverage types and amounts before the Contract is signed. All policies are subject to examination and approval by the City for their adequacy. The City may terminate this Contract if the Contractor fails to comply with all insurance requirements.

Insurance naming the City as additional insured must be primary insurance and not contributing with any other insurance available to the City, under any third-party liability policy.

B. ADDITIONAL REQUIREMENTS

The required liability insurances and their certificates must:

1. Name the City as an additional insured for operations under this Contract.

2. Provide for 30 days advance written notice of cancellation or material change.

C. TYPES AND AMOUNTS OF INSURANCE

The following insurance is required under this contract:

	Type	Amount
1.	Business Automobile Liability to include coverage for: . Owned/Leased Autos . Non-Owned Autos . Hired Cars	$500,000 combined single limit

D. STATUTORY BOND REQUIREMENTS

When applicable, the Contractor shall procure such bonds as shall be required under Texas Government Code Chapter 2253. All bonds are subject to examination and approval by the City for their adequacy. The City may terminate this contract if the Contractor fails to comply with any bond requirements.

IX. TERMINATION

Termination for Convenience

This Contract may be terminated by either party with thirty (30) days written notice. If the City terminates this Contract under this paragraph, the City will pay the Contractor for all services rendered in accordance with this Contract to the date of termination.

Termination for Default.

Subject to any other provisions for termination herein, either party to this Contract may terminate this contract as provided in this paragraph if the other party fails to comply with its terms. The party alleging the default will give the other party notice of the default in writing citing the terms of the Contract that have been breached and what action the defaulting party must take to cure the default. If the party in default fails to cure the default as specified in the notice the party giving notice of default may termination this Contract by written notice to the other party, specifying the date of termination. Acting on behalf of the City, the City Manager may terminate this Contract for the breach as provided in this paragraph. Termination of this Contract as allowed by law, including any damages or costs suffered by either party.

X. GOVERNING LAW/VENUE

Texas law governs this Contract and any lawsuit must be filed in a court that has jurisdiction in Comal County, Texas.

XI. VERIFICATION OF EMPLOYMENT ELIGIBILITY

Contractor must comply with the Immigration Reform and Control Act (IRCA) and may not knowingly obtain labor or services of an unauthorized alien. Contractor -- not City -- must verify eligibility for employment as required by IRCA.

XII. INDEBTEDNESS TO CITY

Contractor agrees that no payments owed by him, of any nature whatsoever, to the City, including payment in advance for service charges or any sums of any character whatsoever, shall become delinquent or in arrears.

The City will not award contracts for goods or services to any bidder in arrears to the City for any debt, claim, demand, or account whatsoever, including taxes, penalty and interest. Contractor is responsible for ensuring that no indebtedness exists.

The City may offset payments due under this Contract against any debt, claim, demand or account owed to the City by Contractor.

XIII. SALES TAX

The City qualifies as an exempt agency under the Texas Limited Sales, Excise and Use Tax Act (the "Tax Act") and is not subject to any State or City sales taxes on materials incorporated into the project. Labor used in the performance of this contract is also not subject to State or City sales taxes. The City will provide an exemption certificate to the Contractor. The Contractor must have a sales tax permit issued by the Comptroller of Public Accounts and shall issue a resale certificate complying with the Tax Act, as amended, when purchasing said materials. The Contractor is responsible for any sales taxes applicable to equipment purchases, rentals, leases, consumable supplies which are not incorporated into the services to be provided under this Contract, tangible personal property purchased for use in the performance of this Contract and not completely consumed, or other taxable services used to perform this Contract, or other taxes required by law in connection with this Contract.

XIV. COMPLIANCE WITH LAWS, CHARTER, ORDINANCES

Contractor, its agents, employees and subcontractors must comply with all applicable federal and state laws, the charter and ordinances of the City of Garden Ridge, and with all applicable rules and regulations promulgated by local, state and national boards, bureaus and agencies. Contractor must obtain all necessary permits, bonds and licenses that are required in completing the work contracted for in this agreement.

XV. DISCLOSURES, CONFLICTS AND DISPUTE RESOLUTION

Contractor represents that it is in compliance with the applicable filing and disclosure requirements of Chapter 176 of the Texas Local Government Code, Conflicts of Interest Questionnaire, Chapter 2252, Texas Government Code, and Form 1295, Certificate of Interested Parties, online filing with the Texas Ethics Commission.

This Contract will be governed by the provisions of Subchapter I, Chapter 271, Tex. Local Gov't Code, regarding the obligations of the parties for any disputes arising hereunder.

XVI. MANDATORY CONDITIONS FOR GOVERNMENT CONTRACTS

When applicable, the City may not enter into a contract with a company for goods and services unless the contract contains a written verification from the company that it; (i) does not boycott Israel; (ii) will not boycott Israel during the term of the contract; (iii) does not boycott energy companies; (iv) will not boycott energy companies during the term of the contract; (v) does not have a practice, policy, guidance or directive that discriminates against a firearm entity or firearm trade association; and (vi) will not discriminate during the term of the contract against a firearm entity or firearm trade association (Texas Government Code, Chapter 2271.002; 2274.002; 2276.002).

Contractor hereby verifies that it does not boycott Israel, and agrees that, during the term of this agreement, will not boycott Israel as this term is defined in the Texas Government Code, Section 808.001, as amended. Contractor hereby verifies that it does not boycott energy companies, and agrees that, during the term of this agreement, will not boycott energy companies as this term is defined in Texas Government Code, Section 809.001, as amended.

Contractor hereby verifies that it does not have a practice, policy, guidance or directive that discriminates against a firearm entity or firearm trade association, and agrees that, during the term of this agreement, will not discriminate against a firearm entity or firearm trade association as those terms are defined in Texas Government Code, Section 2274.001, as amended.

Further, Contractor hereby certifies that it is not a company identified under Texas Government Code, Section 2252.152 as a company engaged in business with Iran, Sudan, or Foreign Terrorist Organizations.

IN WITNESS HEREOF, the parties hereto have executed this contract:

CITY OF GARDEN RIDGE

By:________________________

APPROVED AS TO FORM:

By:________________________
City Attorney

CONTRACTOR

By:_____________________

___________________(printed name)

Title: ___________________

Federal Tax I.D. # _____________________

Corporate Secy's Attestation if applicable:

____

Corporate Seal if applicable:

ATTACHMENT A
SCOPE OF WORK

The Client will engage Consultant to provide advisory services in connection with the Aggregate Production Operations (APO) in Garden Ridge and adjacent to Garden Ridge city limits.

Consultant will assist the City with the creation and development of an Aggregate Production Operation Advisory Council as well as voluntary Best Management Practices (BMPs) to be shared with APOs. BMPs would be utilized for dust control, heavy truck traffic reduction, limiting aggregate spillage on roadways and enhancing communication between Operators and Stakeholders.

Consultant will meet with Client and Stakeholders in the community to determine concerns and issues and identify actions to improve operations.

Consultant will meet with APO operators/managing executives to establish relationships with each operator, tour the facilities and discuss changes that could be made to reduce negative impacts on the community.

Consultant will provide a detailed plan to establish a Community Advisory Council comprised of the Client, Community Stakeholders and representatives of identified APOs.

Consultant will attend and participate in Community Advisory Council meetings as needed to facilitate communications and further development of BMPs.

Deliverables will include Plan for Community Advisory Council and Best Management Practices Plan.

ATTACHMENT B
PAYMENT

Payment will be $257.00 per hour with a contract total not to exceed $10,000.00.

Before payment is made the Contractor must execute and provide to the City an affidavit that all bills for labor, materials and incidentals incurred by subcontractors, materialmen, mechanics, and suppliers under the contract have been paid in full, and there are no claims pending of which Contractor has been notified.

ORDINANCE NO. 232-042022

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GARDEN RIDGE, TEXAS, ADOPTING CITY COUNCIL CONDUCT POLICIES INCLUDING A CODE OF ETHICS AND ETHICAL CONDUCT RULES; PROVIDING DISCIPLINARY ACTIONS FOR VIOLATIONS OF THIS ORDINANCE; PROVIDING A CUMULATIVE AND SAVINGS CLAUSE, PROVIDING FOR SEVERABILITY; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the public expects the highest standards of professional conduct from Councilmembers elected to City Council; and

WHEREAS, the Mayor and Councilmembers ("Councilmembers") represent the City and are entrusted with upholding local, state, and federal laws and must observe a high standard of professional conduct in the course of their official duties and faithfully fulfill the responsibilities of their offices, regardless of their personal interests; and

WHEREAS, Councilmembers shall respect the presiding officer, other Councilmembers, City employees, and members of the public present during City Council meetings or other proceedings of the City, and meetings should provide an environment for healthy debate on matters before the City Council; and

WHEREAS, Councilmembers shall respect the decision-making process and the decisions of the City Council, even if they disagree with such decisions, such that respect for the decision-making processes of the City Council is fostered; and

WHEREAS, it is incumbent on Councilmembers to treat every person, including other Councilmembers, City employees, and the public with dignity, understanding, and respect while ensuring that their work environment is free from discrimination, bullying, and harassment; and

WHEREAS, City of Garden Ridge (the "City") Ordinances include certain provisions related to the procedures and conduct of business by boards, committees, and commissions; and

WHEREAS, the City Council has reviewed the existing provisions and has determined that it is in the best interest of the citizens of Garden Ridge for there to be a broader range of specificity in the manner by which the City Council conducts itself and its business; and

WHEREAS, state law allows for the City Council to adopt rules that govern how it conducts business; and

WHEREAS, the City Council desires to adopt City Council Conduct Policies including a Code of Ethics and Ethical Conduct Rules (the "Codes") to better serve the interest of the public.

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

SECTION 1. FINDINGS.
The findings set out herein are found to be true and correct and are hereby adopted by the City Council and made a part of this Ordinance for all purposes.

SECTION 2. GENERAL PROVISIONS.

2.1. Eligibility
The Mayor and members of the City Council shall meet the eligibility and qualification requirements for candidates for public office established in Local Government Code Chapter 22 and Elections Code Chapter 141.

2.2. Term of Mayor and Councilmembers
The Mayor shall be elected for a two-year term on odd-numbered years and shall serve until his or her successor is elected and qualified as is provided by statute.

The five (5) members of the City Council shall be elected and serve for a two-year term. Two (2) Councilmembers shall be elected in odd-numbered years, and three (3) Councilmembers shall be elected in even-numbered years. Each Councilmember shall serve until his or her successor is elected and qualified as is provided by statute.

2.3. Transition of Mayor and Councilmembers
Upon the election and qualification of a successor to the Office of the Mayor or any City Council place, all records of the outgoing Councilmember shall be transferred and delivered intact to the incoming Councilmember.

2.4. Council Liaison Appointments
A Council Liaison is a Councilmember who is specifically assigned to be the liaison between the City Council and outside agencies, committees, task forces, and boards. The Mayor nominates and the City Council confirms Councilmember appointments to such outside agencies, committees, task forces, and boards. The Council Liaison provides a link for representing the values, beliefs, and position of the City Council to these entities, and the representative will report to the City Council on the activities of these organizations no less than quarterly.

2.5. Councilmember Participation in Community Activities
Councilmembers may choose to participate in community events, community organizations, and/or non-City sponsored committees. When a Councilmember participates in these types of activities, the Councilmember is acting as an interested party rather than acting on behalf of the City Council.

2.6. City Boards/Committees/Commissions
City boards/committees/commissions are formed in accordance with Ordinance No. 210 in order to provide independent recommendations to City Council.

Technical committees are formed on an as needed basis with a clearly defined purpose, term, and reporting requirements. Technical committees may consist of up to two (2) Councilmembers recommended by the Mayor with concurrence through a vote of the majority of Councilmembers.

A Councilmember who is specifically assigned to be an ex-officio member on a City board/committee/commission acts as the representative present to provide guidance and identify procedural and structural issues related to the effective functioning of the board/committee/commission. Therefore, a Councilmember assigned to be an ex-officio member shall have no vote on the City board/committee/commission they are assigned to. A Councilmember who is appointed to sit as a member of a technical committee is not an ex-officio member of that technical committee for purposes of this policy.

SECTION 3. CITY COUNCIL MEETINGS AND ORDER OF BUSINESS.

3.1. Regular Meetings

The regular meetings of the City Council shall be held on the first Wednesday of each month, and are typically held in the City Council Chambers beginning at 6:00 p.m. Any proceeding which may legally be had at a regular meeting of the City Council may be had with the same effect at any special meeting of the City Council.

a) The City Council may occasionally elect to meet at other locations and, upon such election, shall give public notice of the change of location in accordance with state law.
b) If by reason of fire, flood, or other emergency, it is unsafe to meet in the City Council Chambers, the meetings may be held for the duration of the emergency at such other place as may be designated by the Mayor or, in the Mayor's absence, by the Mayor Pro-Tem or the City Administrator.
c) When the day for any regular meeting falls on a legal holiday, the regularly scheduled meeting for such day shall be deemed canceled unless otherwise specified by the City Council. To ensure regular City Council meetings are held during necessary months, the meeting to be canceled shall be rescheduled at a regular City Council meeting prior to a conflicting holiday. At other times, when the City Council deems appropriate, one (1) or more regular meetings may be canceled and rescheduled by a majority vote of the City Council.

3.2. Workshops and Special Called Meetings

The purpose of a workshop or a special called meeting is to discuss in depth or explore matters of interest to the City, such as a meeting with one (1) of the City's appointed committees or the City Council alone may wish to explore a matter in great detail. The time, place, and purpose will be stated on all legally posted notices. City Council shall not take formal action on items presented at a workshop unless the item has been legally posted as a formal action item. Workshops and special called meetings can be called by the Mayor or the application of three (3) Councilmembers.

3.3. Agenda Officer

The City Secretary shall be the agenda officer with the responsibility for proper and legal posting of the agenda. When necessary, the City Secretary will assume responsibility for issuing a copy of the agenda to any newspaper, radio, or television stations advising them of any scheduled meeting. The City Secretary shall distribute the agenda packets for all regularly scheduled meetings to the members of the governing body no later than 12:00 p.m. the Friday prior to the meeting date.

3.4. Order of Business

City Council meetings will be generally conducted in the following order, unless otherwise necessary as determined by the Mayor, City Administrator, or City Secretary. A closed session may be held at any time during a meeting consistent with applicable state law. Any proceeding which may legally be had at a regular meeting of the City Council may be had with the same effect at any special meeting of the City Council.

a) Workshop or Special Called Meeting Agenda.
   1. Call to Order/Roll Call.
   2. Pledge of Allegiance.
   3. Public Comments.
   4. Workshop Items.
   5. Action Items, if required.
   6. Public Comments.
   7. Adjourn.

b) Regular Meeting Agenda.
   1. Call to Order/Roll Call.
   2. Pledge of Allegiance.
   3. Proclamations/Presentations.
   4. Public Comments.
   5. Consent Agenda.
   6. Reports from Staff.
   7. City Commission and Committee Reports/Recommendations/Possible Actions.
   8. Approvals and Authorizations.
   9. Updates on City Council Projects.
   10. Items for Future Agendas.
   11. Public Comments.
   12. Announcements.
   13. Closed Session.
   14. Reconvene into open session for possible action resulting from any items posted and legally discussed in closed session.
   15. Adjourn.

3.5. Placement of an Item on an Agenda

All items for placement on an agenda shall be coordinated through the Mayor and City Administrator. The City Administrator shall be responsible for coordinating items and supporting documentation for the agenda for timely submission to the City Secretary.

Section 551.042, Local Government Code, V.T.C.A. (i.e. 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, but any discussion of the subject must be limited to a proposal to place the subject on the agenda for a future meeting. Members of City Council wishing to place any item on an agenda may do so at the end of a City Council meeting during the section provided for "items for future agendas".

The Mayor and any Councilmember may submit agenda items which shall be included on the agenda. Items must be confirmed by the City Secretary by 5:00 p.m. two (2) weeks before the meeting date. Should a Councilmember need a new item placed on the agenda before City Council convenes, the Councilmember shall obtain a written statement from one (1) additional Councilmember explaining the specific item they wish to appear on the next agenda and submit their request in writing to the City Administrator or the City Secretary prior to the deadline for agenda items. The Mayor, City Administrator, or appropriate Councilmember shall be listed as the sponsor for each agenda item that has been individually requested.

3.6. Consent Agenda

The consent agenda shall contain routine, noncontroversial items that require City Council action but do not require deliberation. All items on the consent agenda shall be considered in one (1) motion unless a Councilmember requests any items be removed for discussion. Agenda items removed from the consent agenda by the request of any Councilmember will be considered separately after approval of the remaining consent agenda items.

3.7. Announcements

Members of the City Council, the Mayor, or the City Administrator have the opportunity to notify others of community events, functions, and other activities. The item shall be included on all regular meetings of the City Council.

3.8. Presentations and Public Recognition

All special presentations and public recognitions will be scheduled and coordinated through the City Secretary for placement on the agenda. The following procedures will guide presentations by members of the public at City Council meetings:

a) Any documentation must be provided to the City Secretary no later than one (1) week prior to the City Council meeting.
b) When called upon during the meeting, the person should come to the podium, state their name and address for the record, or, if speaking for an organization or other group, identify the group.
c) All remarks should be addressed to the entire City Council, not to individual members.
d) Questions, if any, should be directed to the presiding officer who will determine whether, or in what manner, an answer will be provided.

3.9. Public Hearings

a) Procedures During Public Hearings. The City Council procedure for the conduct of public hearings is generally as follows:
   1. Mayor reads listed topic information for public hearing.
   2. Commission representative and/or City employee presents report/recommendation.
   3. The applicant/appellant has the opportunity to present comments, testimony, or arguments. In the case of an appeal when the appellant is different from the applicant, the appellant should be called upon first to provide comments or testimony. The applicant/appellant shall have a total of fifteen (15) minutes for a presentation when recognized by the presiding officer. The initial comments or presentation shall be limited to ten (10) minutes and the rebuttal or concluding comments shall be limited to five (5) minutes.

4. Mayor opens the public hearing.
5. Members of the public are provided with the opportunity to speak for or against the issue. Written communications and petitions concerning the subject matter of the hearing will be noted, read aloud, or summarized by the City Secretary.
6. The public hearing is closed.
7. The applicant or appellant then has the opportunity to provide clarification, rebuttal, or concluding comments if necessary.
8. Councilmembers may ask questions of the applicant and/or appellant, City employees, or representative.
9. The City Council deliberates and takes action.

b) Policies Pertaining to Public Hearings.
Any public hearing being held, noticed, or ordered to be held by the City Council may, by order, notice, or motion, be continued to any subsequent meeting.

Members of the City Council who wish to ask questions of the speakers during the public hearing portion may do so, but only after first being recognized by the Mayor. Interaction with the speaker shall be limited to a question or questions, rather than an ongoing dialogue.

All persons interested in the matter being heard by the City Council shall be entitled to submit written evidence or remarks, as well as other graphic evidence. All such evidence presented will be retained by the City Secretary's Office as part of the record of the hearing, with the requirements of state law.

During the public hearing, no person will be permitted to speak about matters or present evidence which is not germane to the matter being considered. A determination of relevance shall be made by the Mayor, but may be appealed to the full City Council.

3.10. Rules of Decorum

All remarks shall be addressed to the City Council as a body, and not to any individual member thereof. Any person making personal, impertinent, or slanderous remarks while addressing the City Council may be requested to leave the meeting. Issues of the conduct or procedure of public meetings not addressed by these rules or state law shall be determined by the Mayor, or the presiding officer in the Mayor's absence.

a) Citizen Comments.
All individuals wishing to be heard may do so during the citizen comment period of a meeting in accordance with the following rules:
1. *Time limit.* Unless extended by a majority vote of Councilmembers present, the maximum time allocated for citizen comments is 30 minutes. Each speaker shall have no more than three minutes to speak during citizen comments.
2. *Sign in.* Prior to the commencement of the meeting, a person wishing to address the City Council must sign in with the City Secretary, and provide the following information: name, address, and subject matter to be presented.

3. *Speaker rules.* In order for the City Council to properly consider each matter brought to it by citizens, speakers are requested to observe the following rules:
   a. A citizen comment period shall be scheduled before action items on the agenda.
   b. Each speaker shall be limited to one 3-minute period, which may be used to address any item on the agenda or other matters of concern to the citizen, except those for which a public hearing is scheduled.
   c. Only one person may speak at a time and speakers must show the governing body the same respect they would like to be shown.
   d. The speaker must provide their name and address, which shall be included in the minutes of the meeting.
   e. Speakers must address their comments to the entire governing body rather than to individual Councilmembers, City employees, or the audience.
   f. Speakers may file copies of their remarks or supporting information with the City Secretary who shall distribute the information to the City Council and City Administrator upon request.

b) Public Hearings.
A person may express support or opposition to the matter that is the subject of a public hearing in accordance with the following rules:
1. *Sign in.* Upon conclusion of each comment, speakers must sign-in with the City Secretary and indicate their name, address, and whether they spoke in favor or opposition to the matter.
2. *Time limit.* Each person will be allowed a maximum of one 3-minute period, which also applies when the City Secretary is reading any written comments submitted.
3. *Written comments.* Written comments must be received by the City Secretary no later than two (2) hours before the start of the meeting in which the public hearing will be held. Should citizens submit a written comment then choose to attend the public hearing and speak in person, the written comment will not be read aloud.
4. *Closed public hearings.* No person will be permitted to address the City Council during the consideration of an agenda item on which a public hearing has been held by the City Council if the public hearing has been closed. This rule does not prohibit a Councilmember, upon consent of the presiding officer, or successful appeal to City Council, from asking questions of any person with knowledge about the subject matter in order to clarify points before the City Council votes.
5. *Speaker rules.* Speaker rules shall be the same as citizen comments.

c) City Employees.
City employees shall observe the same rules of procedure and decorum applicable to Councilmembers. Although the presiding officer has the authority to preserve decorum in meetings, the City Administrator is also responsible for the orderly conduct and decorum of all City employees under their direction and control. The City Administrator shall take such disciplinary action as may be necessary to ensure that decorum is preserved at all times by City employees during City Council meetings.

d) Citizen Conduct.
Citizens are welcome to attend all official meetings of the City Council and will be admitted to the Council Chambers up to the fire safety capacity of the room. Overflow crowds may listen to proceedings from the lobby and meetings may be moved to other areas of the municipal building or other locations within the City if more appropriate.

All citizens will remove hats when addressing the City Council and refrain from private conversations in the Council Chambers while the City Council is in session.

The City Administrator, Chief of Police, or such member or members of the police department, shall act as sergeant-at-arms for the City Council, and shall furnish whatever assistance is needed to enforce the rules of decorum herein established. Any person who resists removal by the sergeant-at-arms shall be charged with violating Section 42.05(a) of the Texas Penal Code.

Citizens attending council meetings shall also observe the same rules of propriety, decorum, and good conduct applicable to Councilmembers. Any person making personal, impertinent, or slanderous remarks, or who becomes boisterous while addressing the City Council or while attending council meetings, shall be removed from the room if the sergeant-at-arms is so directed by the presiding officer, and the person shall be barred from further audience before the City Council during that session.

Unauthorized remarks from the audience, stomping of feet, whistles, yells, and similar demonstrations shall not be permitted by the presiding officer, who shall direct the sergeant-at-arms to remove such offenders from the room. Aggravated cases shall be prosecuted on the appropriate complaint signed by the presiding officer. Should the presiding officer fail to act, any Councilmember may move to require the presiding officer to enforce the rules, and the affirmative vote of the majority of the Councilmembers shall require the presiding officer to act.

No placards, banners, or signs of any kind will be permitted in the Council Chambers. Exhibits, displays, and visual aids used in connection with scheduled presentations to the City Council that have been legally posted on an agenda are permitted.

Citizens shall not address the City Council or participate in discussion on any matter unless they have been included on the agenda for such purpose, are making remarks during a period set aside for citizen comments, or are recognized by the presiding officer or a Councilmember having the floor with the consent of the presiding officer or successful appeal to the City Council.

SECTION 4. RULES OF CONDUCT.

4.1. Authority of the Chair

In the role of facilitator, the Mayor will assist the City Council in focusing agenda discussions and deliberations. Subject to appeal to the full City Council, the Mayor shall have the authority to prevent the misuse of motions, the abuse of any privilege, or the observation of the business of the City Council by ruling any such matter out of order.

In such ruling, the Mayor shall be courteous and presume that the moving party is acting in good faith. Any member of the City Council may move to require enforcement of the rules, and the affirmative vote of a majority of the City Council shall require the presiding officer to act.

4.2. Council Deliberation and Order of Speakers

The Mayor has been delegated the responsibility to control the debate and the order of speakers. Speakers will generally be called upon in the order of the request to speak. With the concurrence of the Mayor, a Councilmember holding the floor may address a question to another Councilmember and that Councilmember may respond while the floor is still held by the Councilmember asking the question. A Councilmember may opt not to answer a question while another Councilmember has the floor.

Councilmembers will limit their comments to the subject matter, time, or motion being currently considered by the City Council.

Councilmembers will govern themselves as to the length of their comments or presentation. As a courtesy, the Mayor will signal by hand to a Councilmember who has been speaking for over five (5) minutes. This procedure is not meant to limit debate or to cut comments short but rather to assist Councilmembers in their efforts to communicate concisely.

Any member of the City Council wishing to speak must first obtain the floor by being recognized by the Mayor. The Mayor must recognize any Councilmember who seeks the floor when appropriately entitled to do so. When two (2) or more Councilmembers wish to speak, the presiding officer shall name the Councilmember who is to speak first. No Councilmember shall interrupt another while speaking except to make a point of order.

4.3. Motions

Motions may be made by any Councilmember who may vote on the motion. Any Councilmember who may vote on the motion, other than the person offering the motion, may second a motion. The following is the general procedure for making motions:

a) A Councilmember who wishes to make a motion should do so through a verbal request to the Mayor.
b) A Councilmember who wishes to second a motion should do so through a verbal request to the Mayor. Before a motion can be considered or debated it must be seconded.
c) Once the motion has been properly made and seconded, the Mayor shall open the matter for discussion offering the first opportunity to the moving party and, thereafter, to any Councilmember recognized by the Mayor.
d) Once the matter has been fully discussed, the Mayor calls for a vote, thus no further discussion will be allowed.

4.4. Voting and Abstention

Voting, except on unanimous votes, shall be by roll call and the ayes, nays, and abstentions shall be recorded in the minutes.

A Councilmember shall only disqualify themself from voting in situations where they have a legal conflict of interest in the item. State law requires that when a Councilmember abstains or excuses themself from a portion of a discussion or vote, the Councilmember must briefly state the nature of the conflict and must file an affidavit with the City Secretary prior to any discussion or action on such items.

SECTION 5. PROCEDURES ADMINISTRATION.

5.1. Adherence to Procedures

Rules adopted to expedite and facilitate the transaction of the business of the City Council in an orderly fashion shall be deemed to be procedural only, and the failure to strictly observe any such rules shall not affect the jurisdiction of, or invalidate any action taken by the City Council.

The City Council will review and revise the City Council rules of order and procedures as needed. During City Council discussions, deliberations, and proceedings, the Mayor has been delegated the primary responsibility to ensure that City officials, employees, and members of the public adhere to the City Council's adopted procedures.

The rules set forth are not exclusive and do not limit the inherent power and general legal authority of the City Council, or of its presiding officer, to govern the conduct of City Council meetings as may be considered appropriate from time to time, or in particular circumstances, for purposes of orderly and effective conduct of the affairs of the City.

5.2. Procedure Advisor

The City Attorney, or in the absence of the City Attorney, the City Secretary assists the Mayor and City Council as a resource and as an advisor for interpreting the City Council's adopted rules and procedures.

5.3. Applicability of Procedures

The City Council rules of order and procedures shall also apply to the City Council when sitting as the City's representative with other entities and agencies or when sitting as the Board of Appeals or Board of Adjustment. The role of Mayor and Mayor Pro-Tem shall be interchangeable with Chair and Vice Chair, or President and Vice-President, when sitting as the City's representative with another entity.

SECTION 6. CODE OF ETHICS AND ETHICAL CONDUCT RULES.

6.1. Purpose and Limitations

The citizens and businesses of the City are entitled to have fair, ethical, and accountable local government that maintains the public's full confidence for integrity. Therefore, the City's strong desire to fulfill this expectation requires that City officials and employees:

- Comply with both the letter and spirit of the laws and policies affecting City operations.
- Be independent, impartial, and fair in their judgment and actions.
- Utilize the office or position for the public good, not for personal gain.

To this end, the City Council adopts this Code of Ethics and Ethical Conduct Rules (the "Codes") to assure public confidence in the integrity of local government and its effective and fair operation. By adopting the Codes, City officials and employees commit to:

- Transparent and accountable governance.
- Honest, fair, and respectful dealings with fellow City officials and employees as well as members of the public.
- Working together to deliver the best outcomes for the long-term interests of the City.

These standards, together with the ongoing requirement for Councilmembers to abide by City Council policies, will ensure public trust and confidence in the City.

The Codes are intended to support, explain, and assist City Council and its individual Councilmembers to exercise its governmental powers. Nothing contained herein is intended to contradict or supersede state law.

6.2. Act in the Public Interest.

Recognizing that stewardship of the public interest must be the primary concern, City officials and employees will work for the common good of the public and not for any private or personal interest. City officials and employees shall assure fair and equal treatment of all persons, claims, and transactions coming before the City.

6.3. Comply with the Law.

City officials and employees shall comply with the federal, state, and local laws in the performance of their public duties. These laws include but are not limited to: the United States and Texas constitutions as well as laws pertaining to conflicts of interest, election campaigns, financial disclosures, employer responsibilities, open processes of government, and City ordinances.

6.4. Custodian of City Records

It is the policy of the City to provide for efficient, economical, and effective controls over the creation, distribution, organization, maintenance, use, retention, and disposition of City records. City officials and employees shall adhere to the requirements, policies, and procedures of the City's records management program established in Ordinance No. 67.

A custodian of City records shall, at the expiration of the custodian's term of office, appointment, or employment, deliver to the custodian's successor, if there is one, all City records in custody. If there is no successor, the City Council shall determine which City official or employee shall have custody.

A City official or employee does not have, by virtue of their position, any personal or property right to a City record even though the City official or employee may have developed or compiled it. The unauthorized alteration, destruction, deletion, removal from files, or use of a City record is prohibited. A City record may not be sold, loaned, given away, destroyed, or otherwise alienated from the City's custody unless in accordance with the City's records management program.

A City official or employee who knowingly or intentionally violates a provision adopted under Ordinance No. 67 by destroying or alienating a City record in contravention of the City's records management program or by intentionally failing to deliver City records to a successor in office shall be subject to prosecution and penalties as provided by the Local Government Records Act.

6.5. Conduct of City Officials and Employees

The professional and personal conduct of City officials and employees must be above reproach and avoid even the appearance of impropriety. City officials and employees shall refrain from abusive conduct, personal charges, or verbal attacks upon the character or motives of other City officials and employees as well as members of the public.

6.6. Respect for Process

City officials and employees shall perform their duties in accordance with the processes and rules of order established by the City Council governing the public deliberation of public policy issues, meaningful involvement of the public, and implementation of policy decisions.

6.7. Conduct of Public Meetings

City officials have an obligation to attend meetings and be prepared for public issues; listen courteously and attentively to all public discussions before the body; and focus on the business at hand. They shall assist in preserving order and decorum and shall refrain from interrupting other speakers, making personal comments not germane to the business of the body, or otherwise interfere with the orderly conduct of meetings.

During City Council meetings, a Councilmember desiring to speak shall address the presiding officer and, upon recognition by the presiding officer, shall confine discussion to the question under debate, avoid discussion of personalities and indecorous language, and refrain from personal attacks and verbal abuse.

During City Council meetings, a Councilmember desiring to question City employees shall address questions to the City Administrator, who shall be entitled either to answer the question(s) or designate a City employee. Such designation may occur at any time, including prior to a City Council meeting. Councilmembers shall not berate nor admonish City employees.

During City Council meetings, a Councilmember, once recognized, shall not be interrupted while speaking unless called to order by the presiding officer, to raise a point of order or procedure, or unless the speaker chooses to yield to questions from another Councilmember. If a Councilmember is called to order while speaking, that Councilmember shall cease speaking immediately until the question of order is determined. If ruled to be in order, the Councilmember shall be permitted to proceed. If ruled to be not in order, the Councilmember shall remain silent or make additional remarks to comply with the rules of the City Council.

During City Council meetings, Councilmembers shall confine their questions to the particular matters before the assembly, and in debate, shall confine their remarks to the issues before the City Council.

During City Council meetings, when there is more than one speaker on the same subject, Councilmembers will delay their comments until after all speakers on the subject have been heard.

Councilmembers shall not speak on behalf of the City Council at any place or time unless they have been so directed by the City Council as a body. Councilmembers shall clearly state when they have been directed by the City Council to speak on behalf of the City Council at the meeting of any board/committee/commission.

6.8. Decisions Based on Merit

It is expected that City officials and employees review material, participate in discussions, and base their decisions on the merits and substance of the matter at hand.

6.9. Communication

Prior to permitting final action to be taken on a matter under consideration City officials and employees shall publicly share substantive information, which they may have received from sources outside the public decision-making process, that is relevant to such action by the City Council or any City board/committee/commission.

6.10. Conflicts of Interest and Disclosure

City officials and employees shall familiarize themselves and abide by the following conflicts of interest and disclosure statutes and principles:

a) Section 171 of the Local Government Code requires Councilmembers and certain officers to file an affidavit disclosing a substantial interest in a business or property that would be beneficially affected by a decision of the City Council and thereafter abstaining from participating in discussions and voting on the matter. Once the disclosure is made, the City official is to remove themselves from the meeting area to ensure their presence does not hinder the discussion of the item or influence the vote.
b) Section 176 of the Local Government Code requires Councilmembers and the certain officers to file a conflicts disclosure statement disclosing any business relationship with a person or business doing business with the City or being considered by the City for a business relationship.
c) Section 176.003(a)(2)(B)of the Local Government Code requires the disclosure of gifts of an aggregate value of more than $100.00 in the twelve (12) month period preceding a transaction described in Section 176, other than gifts of food, lodging, transportation, or entertainment accepted as a guest.
d) Sections 553.001-553.003 of the Local Government Code requires the filing of an affidavit before the date the City will acquire a property in which public servants have a legal or equitable interest.
e) City employees shall disclose potential conflicts of interest to their supervisor and avoid participating in the handling of matters wherein City employees have a personal interest.

f) In order to assure their independence and impartiality on behalf of the public good, City officials and employees are prohibited from using their positions to influence government decisions in which they have a personal interest.

Any Councilmember who has testified on his or her own behalf or as a witness before a board/committee/commission on any administrative action which then comes to City Council is disqualified from participating as a Councilmember on the matter only if there is a legal conflict of interest.

6.11. Corruption

City officials and employees shall familiarize themselves and abide by the Penal Code mandates concerning corruption, including specifically Section 36.02 prohibiting bribes, Section 36.08(d) prohibiting illegal benefits, Section 36.09 prohibiting receipt of prohibited gifts, Section 39.02 concerning abuse of official capacity, and Section 39.06(a) concerning misuse of official information.

6.12. Political Advocacy

City officials and employees shall not utilize the City's name or logo for purposes of endorsing any political candidate or business. City employees shall not engage in electioneering while on the job. Electioneering means working for the election of a candidate to political office.

City employees shall not be appointed or retained on the basis of their political support or activities. City employees shall not engage in political activities relating to a campaign for elective office while in uniform or on active duty. City employees elected to office shall be required to resign their employment upon acceptance of the office.

City employees are prohibited from using their municipal title or position in any advertisement or endorsement of products, persons, or activities, without exclusive authorization by the City Council.

6.13. Confidential Information

City officials and employees shall respect the confidentiality of information concerning City property, personnel, or proceedings of the City. They shall neither disclose confidential information without proper legal authorization, nor use such information to advance their personal interests. City officials and employees shall keep all matters discussed in executive session confidential. Any City official or employee who shares any part or portion of the discussions, discourse, presentations, or information heard or presented during an executive session shall be deemed to have violated the Codes.

6.14. Use of Public Resources

City officials and employees shall not use public resources generally unavailable to the public such as equipment, supplies, facilities, or City employees' time for private gain or personal purposes.

6.15. Representation of Private Interests

In keeping with their role as stewards of the public interest, City officials and employees shall not appear on behalf of private interests of third parties before the City Council or any board/committee/commission proceeding of the City.

6.16. Advocacy and Media Communications

Effective media relations best serve the City by providing accountability to the public and transparency of government, ensuring accurate information is conveyed to the public, establishing and maintaining an accurate public perception of the City, informing residents of City programs and services, and promoting the City's achievements, activities and significant events. City officials and employees shall represent the official policies or positions of the City Council to the best of their ability when designated as delegates for this purpose.

The Mayor and Councilmembers have been elected to represent our community and are free to speak to the media on any subject. This policy and the following guidelines are intended to ensure that accurate consistent information is provided to the media and that City Council's integrity and professional image is preserved.

a) The Mayor and Councilmembers have the right to express personal opinions on any issue, but must make it clear that they are speaking for themselves, are not speaking in an official capacity for the City, and are not speaking on behalf of City Council, unless the position has been adopted by the City Council.
b) All conversations with a member of the media should be treated as on the record and all interviews with a member of the media shall be reported to the City's Communications Specialist/Public Information Officer as soon as reasonably possible after the interview.
c) It is highly encouraged that the Mayor and Councilmembers contact the City Administrator for any relevant information prior to commenting on certain highly sensitive issues that may require greater discretion when speaking to media. These issues may include, but are not limited to:
    1. Legal issues, including liability issues and pending litigation.
    2. Personnel issues, including those surrounding existing and former City employees.
    3. Questions that involve police or fire investigations.
    4. A community-wide situation or emergency.

6.17. Policy Role of City Officials and Employees

City officials and employees shall respect and adhere to the City governmental structure as outlined in state law in addition to the City's policies and procedures. In this structure, the City Council determines the policies of the City with the advice, information, and analysis provided by the public, boards/committees/commissions, and City employees. Except as provided by this ordinance, Councilmembers therefore shall not interfere with the administrative functions of the City or the professional duties of the City employees; nor shall they impair the ability of City employees to implement City Council policy decisions.

6.18. Independence of Boards, Commissions, and Committees

Because of the value of the independent advice of boards/committees/commissions to the public decision-making process, City officials shall refrain from using their position to influence unduly the deliberations or outcomes of board/committee/commission proceedings. This section should not be interpreted to limit the participation of a Councilmember on a board/committee/commission to which they have been duly appointed by the City Council.

6.19. Positive Workplace Environment

City officials shall support the maintenance of a positive and constructive workplace environment for City employees, and for citizens and businesses dealing with the City. City officials shall recognize their role in dealing with City employees and refrain from creating the perception of inappropriate direction to City employees.

Only the City Council, acting as a body, is permitted to provide individual instruction to City employees, to include the City Attorney's Office, City Engineer's Office, and City Judges/Prosecutors regarding any matter confronting the City, whether policy-related or otherwise.

As the Chief Executive Officer of the City, the Mayor (or Mayor Pro-Tem acting in the Mayor's absence) may give direction and clarification to City employees, to include the City Attorney's Office, City Engineer's Office, and City Judges/Prosecutors to ensure that City rules, policies, and ordinances are properly carried out.

No member of the City Council shall give individual instruction to, attempt to define policy for, make any demand of, or attempt to influence City employees, to include the City Attorney's Office, City Engineer's Office, and City Judges/Prosecutors to circumvent City rules, policies, or ordinances.

Any member of the City Council may make requests of City employees, to include the City Attorney's Office, City Engineer's Office, and City Judges/Prosecutors for information, assistance, or other help as may be necessary, so long as such requests do not hinder the productivity of City employees or the operations of the City and so long as no orders, threats, promises, intimidations, or ultimatums, explicit or implicit, are issued.

Any member of the City Council giving individual instruction or making a demand of City employees, to include the City Attorney's Office, City Engineer's Office, and City Judges/Prosecutors with the exception noted below shall be deemed to have violated the Codes.

The single exception to this rule is that in times of emergencies lawfully declared by the Mayor, the Mayor may act independently as to matters of urgent need until a meeting of the City Council, in quorum, can be called.

6.20. Implementation

As an expression of the standards of conduct for City officials and employees expected by the City, the Codes are intended to be self-enforcing. It therefore becomes most effective when City officials and employees are thoroughly familiar with it and embrace its provisions. Ethical standards shall be included in the regular orientations for newly elected and appointed City officials as well as new City employees.

All City officials and employees shall sign a statement affirming they have read and understood the City of Garden Ridge Code of Ethics and Ethical Conduct Rules. In addition, the Codes shall be reviewed periodically, and the City Council shall consider recommendations from City officials, employees, and citizens for revisions as necessary.

6.21. Compliance

The Codes express standards of ethical conduct expected for elected and appointed City officials and City employees. City officials and employees themselves have the primary responsibility to assure that ethical standards are understood and met, and that the public can continue to have full confidence in the integrity of government.

The chair of a City boards/committee/commission and the Mayor have the additional responsibility to intervene when any City official's actions appear to be in violation of the Codes and are brought to their attention.

6.22. Violations

Councilmembers are expected to abide by the Codes at all times. Any Councilmember not adhering to the Codes shall be in violation of said Codes.

Any suspected or alleged violation by a Councilmember must be reported to the Mayor. Any suspected or alleged violation by the Mayor shall be reported to the Mayor Pro-Tem and the City Administrator. In the case of a City employee making the report regarding a Councilmember, the report shall be made to the City Administrator, who will then report it to the Mayor (or the Mayor Pro-Tem regarding a report concerning the Mayor). Upon report, the City Administrator and City Attorney will assist the Mayor (or the Mayor Pro-Tem regarding a report concerning the Mayor) in following the procedures for addressing violations or alleged violations.

6.23. Procedure for Conducting Inquiries

The role of leading an inquiry of any Councilmember for any violation or alleged violation of this policy lies with the Mayor, Mayor Pro-Tem, and, if approved by City Council, an independent attorney or investigator. If the Mayor and/or Mayor Pro-Tem is the subject of an inquiry, their respective roles of leading an inquiry will be deferred to the next ranking Councilmember by seniority and, if approved by City Council, an independent attorney or investigator. The City Attorney shall not conduct the investigation of any Councilmember.

Any Councilmember who is the subject of an inquiry shall have the ability to provide a written statement responding to the findings of the inquiry. All Councilmembers who are not the subject of an inquiry have a right to participate in the inquiry process regarding violations or alleged violations and their subsequent enforcement.

Depending on the circumstances of alleged violations of law or policy, the City Council may approve an independent attorney or investigator to initiate an investigation of the allegations prior to imposing any enforcement actions described in this policy.

In deciding whether or not to open an investigation the City Council should consider:

a) Whether a City Council investigation may compromise other investigations regarding the same alleged actions, and, if the actions may result in criminal charges, whether the right of the accused Councilmember to a fair jury trial may be compromised by proceeding with an investigation;
b) If persons involved in the allegations may choose to exercise their constitutional right against self-incrimination, which may limit the investigation's ability to present a full picture of alleged events; and
c) How to ensure the protection of rights of those accused of violations, those making such accusations, and those who have information regarding the accusations.

At any point during any of the processes described in this policy, the City Council may refer the matter, as appropriate, to the Comal County District Attorney, the Texas Elections Commission, or to another law enforcement agency, for investigation. Following such a referral, the City Council may proceed with any actions it chooses to take under the provisions of the Codes and any other action permitted by state law.

If, upon proper investigation, an inquiry involving a City official is determined to be unfounded, written documentation of this fact will be recorded in the minutes. If, upon proper investigation, an inquiry involving a City employee is determined to be unfounded, written documentation of this fact will be placed in the employee's personnel file.

6.24. Enforcement of Violations

The City Council may impose sanctions, such as reprimand, formal censure, or loss of committee assignment, on City officials whose conduct does not comply with the Codes or City's standards. The City Council also may act to remove members of any City board/committee/commission from office.

Councilmembers have the obligation to govern themselves responsibly in the enforcement of any violation of this policy. The objective for establishing rules of enforcement pertaining to this policy is to provide fair, consistent, concise, and efficient guidelines for the use of enforcement against violations of this policy.

As a general matter, enforcement of this policy may be progressive, but circumstances may indicate that strong actions be taken immediately. Furthermore, City Council is not bound to the enforcement guidelines of this policy and should make decisions on a case-by-case basis. City Council, as a collective body, may change the order of the disciplinary steps listed below, or may choose not to use any step, depending on the circumstances under review.

City Council may take any appropriate disciplinary action including, but not limited to:

a) Cautioning. Cautioning is identified as a verbal reprimand and shall not be recorded. A cautioning shall be administered in private to the Councilmember by the Mayor with the City Administrator, Chief of Police, or City Attorney present acting as a witness. If the Mayor is receiving the cautioning, it shall be administered in private to the Mayor by the Mayor Pro-Tem with the City Administrator, Chief of Police, or City Attorney present acting as a witness.

b) Correction. Correction is identified as a verbal reprimand and shall be conducted during a public meeting in accordance with the Texas Open Meetings Act. The correction of any Councilmember, including the Mayor, shall be noted in the minutes but will not otherwise be administered in writing. A quorum of the City Council, including the corrected Councilmember, shall be present during the administration of the correction. The City Attorney shall be notified of the correction in advance and shall be present during the administration of the correction.

c) Censure. The act of placing a Councilmember under censure is an official and public reprimand of a Councilmember by the governing body for multiple and/or serious infractions against the Codes.

   The censure of any Councilmember, including the Mayor, shall be administered in writing. City Council shall assess censure on a case-by-case basis, with any censure period lasting no more than sixty (60) days. At the end of the censure period, the censure has expired and shall not be extended. A Councilmember placed under censure may return to a good standing status once their censure period has ended. The body of the City Council may determine to end the censure period of a Councilmember prior to the conclusion of said period at their discretion.

   All censure hearings shall be conducted in accordance with the Open Meetings Act and the City Council may adopt a resolution of censure based on clear and convincing facts supporting the allegations of misconduct giving rise to the censure. A resolution of censure may include the imposition of sanctions against the Councilmember, such sanctions may include removal from committee assignments and restrictions on representing the City in any official capacity. A censure must be publicly voted on in open session of the City Council and must be passed by a 2/3 supermajority vote. A Councilmember under consideration of censure will not vote on their own censure.

SECTION 7. DEFINITIONS.

For purposes of this Ordinance, the following terms, words, and the derivation thereof shall have the meaning given herein. All other terms have their usual and ordinary meaning.

Business means a corporation, partnership, sole proprietorship, firm, holding company, joint stock company, receivership, trust or any other for profit or non-profit entity.

City Council means the legislative and governing body of the City consisting of the Mayor and Councilmembers.

City Official means any member of the City Council and any appointed member of a board, committee, or commission set up by ordinance, resolution, state law, or otherwise on a temporary or permanent basis.

City Records means any document, paper, letter, book, map, photograph, sound or video recording, microfilm, magnetic tape, electronic medium, or other information recording medium, regardless of physical form or characteristic and regardless of whether public access to it is open or restricted under the laws of the state, created or received by a local government or any of its officials or employees pursuant to law, including an ordinance, or in the transaction of public business.

Custodian of City Records means any City official or employee who creates or receives City records.

Employee means any person employed by the City, including those individuals on a part-time basis as well as independent contractors hired by the City for repetitive performance of services, but not independent contractors engaged for occasional services.

SECTION 8. CUMULATIVE AND SAVINGS.
This ordinance is cumulative of all provisions of ordinances of the City of Garden Ridge, Texas, except where the provisions of this ordinance are in direct conflict with the provisions of such ordinances, in which event the conflicting provisions of such ordinances are hereby repealed. All previous versions of this ordinance to the extent that they are in conflict herewith are repealed.

SECTION 9. SEVERABILITY.
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 phrase, clause, sentence, paragraph, or section.

SECTION 10. EFFECTIVE DATE.
This ordinance shall become effective immediately upon its passage, approval, and any publication as provided by law.

PASSED AND APPROVED ON this 6th day of April, 2022.

Robb Erickson
Mayor

ATTEST:

Marisa Spencer
City Secretary