AGENDA

CITY COUNCIL SPECIAL MEETING

WEDNESDAY, JULY 23, 2025 | 6:00 P.M.

The Garden Ridge City Council will meet in a special session on Wednesday, July 23, 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. **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.

4. **Approvals and Authorizations**
   The following items are for discussion, consideration, and action.

   a) Resolution No. 536-072025 A Resolution of the City Council of the City of Garden Ridge, Texas, approving Fiscal Year 2025 General Fund Budget Amendment #2 for the period of October 1, 2024, through September 30, 2025.

   b) Resolution No. 537-072025 A Resolution of the City Council of the City of Garden Ridge, Texas, approving Fiscal Year 2025 Water Company Operation and Maintenance Fund Budget Amendment #2 for the period of October 1, 2024, through September 30, 2025.

   c) Fiscal Year 2026 Proposed Budgets for the City of Garden Ridge.

5. **Citizen Comment Period – limited to 20 minutes total**
   See "Rules for Citizens' Participation" under Item 3.

6. **Adjournment**

AGENDA NOTICES:

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

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

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

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

This is to certify that I, Marisa Spencer, posted this Agenda at 4:00 p.m. on July 15, 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

GARDEN RIDGE
TEXAS

AGENDA ITEM:	4.a) Resolution No. 536-072025 General Fund
SUBMITTED BY:	Robyn Achu, Finance-HR Director
DATE SUBMITTED:	07/17/2025
MEETING DATE:	July 23, 2025

AGENDA FORM

ITEM DESCRIPTION/SUMMARY

Resolution No. 536-072025 A Resolution of the City Council of the City of Garden Ridge, Texas, approving Fiscal Year 2025 General Fund Budget Amendment #2 for the period of October 1, 2024, through September 30, 2025

BACKGROUND

This is the second amendment to the FY 2024–2025 Adopted Budget. The proposed changes reflect updated revenue projections and necessary adjustments to departmental expenditures and capital outlay based on mid-year financial review, capital outlay timeline changes, and City Council direction. This amendment ensures continued alignment with the City's financial policies and service priorities. Key changes include:

General Fund Highlights:

- **Increased Revenues:** Revenues are projected to increase by **$113,989**, due to:
  - Higer Ad Valorem Collections (+$68,089)
  - Higher sales tax collections (+$20,000)
  - Minor decrease in P&Z Variance Revenue (−$7,900)
  - Minor increase in Trash Penalties (+$1,800)
  - Increase in Bank Interest Revenue (+$30,000)
  - Minor increase in Recycling Revenue (+$2,000)
- **Adjusted Expenditures:** Expenditures have been overall decreased by **$967,941**, due to:
  - Administrative Department Expenses Increased (+$46,714)
    - Vehicle Allowance included in City Manager Contract (+$2,714)
    - Engineering Services for Street Classification (+$41,500)
    - Memberships/Dues for Scenic Texas Membership (+$1,500)
    - Credit Card Processing Fees (+$1,000)
  - Court Department – NO CHANGE
  - Police Department – NO CHANGE
  - Public Works Department Expenses Increased (+$43,500)
    - Physical Exams (+$200)
    - Landscape Watering (+$300)
    - Building & Facilities Maintenance for Renovations to City Hall (+$40,000)
    - Grounds Maintenance for additional landscaping (+$3,000)
  - Community Center Department Expenses Increased (+$800)
    - Supplies (+$800)
  - Library Department Expenses – NO CHANGE
  - Decreased capital outlay (−$1,058,955)
    - Bat Cave Overlay Project Savings (-$113,955)
    - Community Center Renovation Savings (-$78,000)
    - Vista Ridge Tie-In Postponed to FY2026 (-$867,000)

ATTACHMENTS:

- FY 2025 2nd Amended Budget – General Fund

REQUESTED ACTION

Motion	☒
Discussion	☒
Ordinance	☐
Resolution	☒
Other	☐

FINANCIAL

Budgeted Items	☒	Expenses
Non-budgeted Item	☐	Original Estimate/Budget: $5,539,426
Not Applicable	☐	Current Estimate: $4,571,485
		Amount Under/Over Budget: $-(498,327)

PROs / CONs

With this amendment, the updated **General Fund shortage** has been reduced from **($1,580,257)** to **($498,327) –** a positive improvement of over $1 million, funded through **reserves**, as originally planned. The City's **fund balance remains healthy** and increases our reserves from 10 to 13 months.

STAFF RECOMMENDATION

Staff recommends approval of Resolution No. 536-072025, adopting the Second Amendment to the FY 2025 General Fund Budget as presented.

RESOLUTION NO. 536-072025

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GARDEN RIDGE, TEXAS, APPROVING FISCAL YEAR 2025 GENERAL FUND BUDGET AMENDMENT #2 FOR THE PERIOD OF OCTOBER 1, 2024, THROUGH SEPTEMBER 30, 2025.

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

The City Council of the City of Garden Ridge, Texas, does hereby approve Fiscal Year 2025 General Fund Budget Amendment #2 for the period of October 1, 2024, through September 30, 2025.

The attached Exhibit A is the detail of the Fiscal Year 2025 General Fund Budget Amendment #2.

PASSED AND APPROVED ON this 23rd day of July, 2025.

____
Lisa Swint
Mayor

ATTEST:

____
Marisa Spencer
City Secretary

Resolution:
Approved:

CITY OF GARDEN RIDGE
FY 2025 2ND AMENDED BUDGET
GENERAL FUND - FINANCIAL SUMMARY

GENERAL FUND	FY 2023 AUDIT	FY 2024 AUDIT	FY 2025 BUDGET	FY 2025 AMENDED BUDGET	FY 2025 AMENDED2 BUDGET	VARIANCE FY25 AMENDED2 TO FY25 AMENDED	
REVENUE SUMMARY							
TAXES	$ 2,371,041	$ 2,494,291	$ 2,502,941	$ 2,541,264	$ 2,629,353	$ 88,089	
FRANCHISE	609,908	649,196	687,055	696,886	696,886	$ -	
PERMITS	65,247	68,794	63,200	63,200	63,200	$ -	
FEES	158,407	173,699	166,975	182,475	174,575	$ (7,900)	
DONATIONS	22,109	40,702	10,000	10,914	10,914	$ -	
COURT	153,769	224,000	160,930	163,030	163,030	$ -	
MISCELLANEOUS	129,433	352,272	215,600	301,400	335,200	$ 33,800	
TOTAL REVENUES	$ 3,509,914	$ 4,002,953	$ 3,806,701	$ 3,959,169	$ 4,073,158	$ 113,989	
EXPENDITURE SUMMARY							
ADMINISTRATIVE	$ 907,141	$ 803,003	$ 967,819	$ 1,023,656	$ 1,070,370	$ 46,714	
COURT	95,107	103,062	116,181	117,447	117,447	$ -	
POLICE DEPARTMENT	1,274,950	1,337,592	1,769,581	1,649,300	1,649,300	$ -	
PUBLIC WORKS	639,016	727,777	712,293	756,962	800,462	$ 43,500	
COMMUNITY CENTER	63,662	70,782	75,767	76,567	77,367	$ 800	
LIBRARY	108,954	138,575	165,019	171,094	171,094	$ -	
CAPITAL EXPENDITURES		157,436	1,157,420	1,744,400	685,445	$ (1,058,955)	
TOTAL EXPENDITURES	$ 3,088,829	$ 3,338,227	$ 4,964,079	$ 5,539,426	$ 4,571,485	$ (967,941)	
OVER/UNDER	$ 421,084	$ 664,727	$ (1,157,379)	$ (1,580,257)	$ (498,327)	← SHORTAGE COVERED BY RESERVES	
BEGINNING FUND BALANCE	$ 4,454,737	$ 5,014,323	$ 5,225,163	$ 5,705,940	$ 5,705,940		
ENDING FUND BALANCE	**$ 4,875,821**	**$ 5,679,050**	**$ 4,067,784**	**$ 4,125,683**	**$ 5,207,613**		
RESTRICTED & UNCOLLECTED BALANCES							
PREPAID ITEMS	$ 2,343	$ -	$ -	$ -	$ -		
CHILD SAFETY	49,315	54,041	49,315	54,041	54,041		
COURT SECURITY	6,813	10,830	892	10,830	10,830		
DONATIONS	26,166	36,552	19,220	36,552	36,552		
PEG CAPITAL FEES	52,582	54,907	40,050	9,907	9,907		
UNCOLLECTED RECEIVABLES & PAYABLES	824,351	824,351	764,301	824,351	824,351		
TOTAL RESTRICTED	$ 961,570	$ 980,681	$ 873,778	$ 935,681	$ 935,681		
UNRESTRICTED FUNDS	**$ 3,914,251**	**$ 4,698,369**	**$ 3,194,007**	**$ 3,190,002**	**$ 4,271,932**		
EXPENDITURES PER MONTH	$ 257,402	$ 265,066	$ 317,222	$ 316,252	$ 323,837		
MONTHS OF EXPENDITURES	15	18	10	10	13		

Resolution:
Approved:

CITY OF GARDEN RIDGE
FY 2025 2ND AMENDED BUDGET
GENERAL FUND - REVENUE

	REVENUES	FY 2023 AUDIT	FY 2024 AUDIT	FY 2025 BUDGET	FY 2025 AMENDED BUDGET	FY 2025 AMENDED2 BUDGET	VARIANCE FY25 AMENDED2 TO FY25 AMENDED	FY 2025 BUDGET NOTES
TAXES								
40012	AD VALOREM - TAXES	$ 1,853,719	1,927,974	1,984,941	1,977,264	2,045,353	68,089	Based on Actual & EOY Projected
40014	AD VALOREM TAXES - DELINQUENT	(147)	(8,620)	5,000	8,000	8,000	-	
40016	AD VALOREM TAXES - P & I	9,526	6,281	8,000	6,000	6,000	-	
40100	STATE SALES TAX	507,943	568,656	505,000	550,000	570,000	20,000	Based on Actual & EOY Projected
	TOTAL TAXES	$ 2,371,041	2,494,291	2,502,941	2,541,264	2,629,353	88,089	
FRANCHISES								
40102	CABLE TELEVISION FRANCHISE FEE	61,406	58,125	61,000	61,000	61,000	-	
40104	ELECTRICITY FRANCHISE FEE	388,149	388,687	385,000	390,000	390,000	-	
40106	GAS FRANCHISE FEE	26,293	26,745	26,744	24,386	24,386	-	
40108	TELEPHONE FRANCHISE FEE	4,382	3,339	6,000	4,000	4,000	-	
40110	WATER COMPANY FRANCHISE FEES	67,291	67,407	67,500	67,500	67,500	-	
40230	11% COLLECTION FEE - TRASH	25,526	118,104	80,520	83,400	83,400	-	
	5% TRASH FRANCHISE FEE		0	36,600	36,600	36,600	-	
40231	DUMPSTER FEE COLLECTION	21,377	(13,209)	23,691	30,000	30,000	-	
	DUMPSTER FEE PAID		0	0	0	0	-	
	TOTAL FRANCHISES	$ 609,908	649,196	687,055	696,886	696,886	-	
PERMITS								
40202	ALARM SYSTEMS	1,100	1,405	1,200	1,200	1,200	-	
40206	BUILDING PERMITS	63,692	66,088	62,000	62,000	62,000	-	
40208	BUSINESS PERMITS	455	1,300	0	0	0	-	
	TOTAL PERMITS	$ 65,247	68,794	63,200	63,200	63,200	-	
FEES & LICENSES								
40228	P&Z VARIANCE FILING FEES	2,650	7,597	10,000	10,000	2,100	(7,900)	Based on Actual & EOY Projected
40232	PET TAG LICENSES	3,207	2,891	3,000	3,000	3,000	-	
40233	PET IMPOUND FEE	370	230	200	200	200	-	
40235	TOWER RENTAL	44,295	45,657	44,295	44,295	44,295	-	
40236	COMMUNITY CENTER RENTAL FEES	73,825	92,985	75,000	90,000	90,000	-	
40237	COMMUNITY CENTER DEPOSITS	35,050	(5,341)	2,000	2,000	2,000	-	
56600	COMMUNITY CENTER DEPOSIT REFUNDS	(29,475)	0	0	0	0	-	
40238	COMMUNITY CENTER CLEAN-UP FEES	5,575	9,605	9,000	9,500	9,500	-	
40240	PARK RENTAL FEES	5,960	6,320	7,500	7,500	7,500	-	
40609	PARK DEPOSITS	505	(160)	800	800	800	-	
40111	WATER COMPANY RENTAL FEES	0	0	0	0	0	-	
40630	RENTAL FORMER CITY COMPLEX	16,445	13,915	15,180	15,180	15,180	-	
	TOTAL FEES	$ 158,407.2	173,699	166,975	182,475	174,575	(7,900)	
DONATIONS								
40601	COMMUNITY CNTR DONATIONS	0	0	0	0	0	-	
40602	DONATION - POLICE DEPARTMENT	1,075	1,399	0	300	300	-	
40603	PET DONATIONS	925	10	0	0	0	-	
40604	LIBRARY DONATIONS	11,280	8,866	0	6,344	6,344	-	
40241	PARK DONATIONS	0	15,000	0	0	0	-	
40242	50th ANNIVERSARY DONATIONS	330	0	0	0	0	-	
40246	SPECIAL EVENTS DONATIONS	1,000	20	0	50	50	-	
40247	BRICK GARDEN PROGRAM		2,300	10,000	1,500	1,500	-	
40243	PARKS COMMITTEE DONATION	5,430	5,879	0	0	0	-	
40631	LEOS TRAINING DONATION	1,070	2,727	0	2,720	2,720	-	
40639	COUNCIL EVENT-DONATIONS	1,000	0	0	0	0	-	
40636	LANDSCAPE DONATIONS	0	4,500	0	0	0	-	
	TOTAL DONATIONS	$ 22,109.1	40,702	10,000	10,914	10,914	-	
COURT								
40302	MUNI COURT & WARRANT FINES	130,760	199,162	140,000	140,000	140,000	-	
multi	OTHER COURT FEES	1,103	1,080	2,180	2,180	2,180	-	
40310	CHILD SAFETY/BLDG SECURITY & TECH FUND	15,222	16,475	11,600	13,700	13,700	-	
multi	OTHER COURT REVENUE	6,684	7,283	7,150	7,150	7,150	-	
	TOTAL COURT	$ 153,769	224,000	160,930	163,030	163,030	-	
MISCELLANEOUS								
40010	TRASH PENALTIES	4,809	5,779	5,300	5,300	7,100	1,800	Based on Actual & EOY Projected
40410	TASK FORCE REIMBURSEMENT	0	0	20,707	20,707	20,707	-	
40411	LESS: TASK FORCE OVERTIME	0	0	(20,707)	(20,707)	(20,707)	-	

CITY OF GARDEN RIDGE
FY 2025 2ND AMENDED BUDGET
GENERAL FUND - REVENUE

	REVENUES	FY 2023 AUDIT	FY 2024 AUDIT	FY 2025 BUDGET	FY 2025 AMENDED BUDGET	FY 2025 AMENDED2 BUDGET	VARIANCE FY25 AMENDED2 TO FY25 AMENDED	FY 2025 BUDGET NOTES
40412	REVENUE - LEIGH HANSON, INC.	0	0	37,800	37,800	37,800	-	
40413	CONTRA - VIBRA-TECH (PMTS)	0	0	(37,800)	(37,800)	(37,800)	-	
40400	INSURANCE CLAIM REVENUE		6,948	0	53,000	53,000	-	
40402	BANK INTEREST	0	214,763	150,000	175,000	205,000	30,000	Based on Actual & EOY Projected
41701	BAD DEBT COLLECTIONS	47,207	0	300	300	300	-	
40600	SALE OF ASSETS	2,864	42,373	3,000	5,800	5,800	-	
40637	CREDIT CARD USER FEE	24,474	27,825	10,000	15,000	15,000	-	
40640	VEHICLE IMPOUND FEE	2,871	5,780	5,000	5,000	5,000	-	
40220	RECYCLING					2,000	2,000	Based on Actual & EOY Projected
40418	MISC. INCOME	47,207	48,803	42,000	42,000	42,000	-	
	TOTAL MISCELLANEOUS	$ 129,433	352,272	215,600	301,400	335,200	33,800	
TOTAL REVENUES		$ 3,509,914	4,002,953	3,806,701	3,959,169	4,073,158	113,989	

CITY OF GARDEN RIDGE
FY 2025 2ND AMENDED BUDGET
GENERAL FUND ADMINISTRATIVE - EXPENDITURES

	ADMINISTRATIVE	FY 2023 AUDIT	FY 2024 AUDIT	FY 2025 BUDGET	FY 2025 AMENDED BUDGET	FY 2025 AMENDED2 BUDGET	VARIANCE FY25 AMENDED2 TO FY25 AMENDED	FY 2025 BUDGET NOTES
PERSONNEL SERVICES								
52012	GROSS PAYROLL	$ 280,189	$ 291,771	$ 374,229	$ 365,240	$ 365,240	$ -	
52013	OVERTIME	10	1,490	1,802	1,817	1,817	$ -	
52018	CERTIFICATION	900	900	1,800	2,070	2,070	$ -	
52019	LONGEVITY	2,490	2,821	3,660	3,660	3,660	$ -	
52014	FICA	17,149	18,130	23,783	23,536	23,536	$ -	
52016	MEDICARE	4,058	4,240	5,563	5,505	5,505	$ -	
52017	SUI TAXES	96	470	468	468	468	$ -	
52015	WORKERS COMP INSURANCE	6,815	6,633	7,889	7,889	7,889	$ -	
52020	HEALTH/DENTAL/VISION INS	27,778	28,612	44,660	44,660	44,660	$ -	
52022	VEHICLE ALLOWANCE					2,714	$ 2,714	Included in City Manager Contract
52023	LIFE INS	4,057	3,927	5,506	5,506	5,506	$ -	
52025	RETIREMENT-ER SHARE	21,601	23,983	33,296	32,951	32,951	$ -	
	TOTAL PERSONNEL SERVICES	$ 365,142	$ 382,978	$ 502,656	$ 493,302	$ 496,016	$ 2,714	
PROFESSIONAL SERVICES								
52104	ATTORNEY	53,151	53,273	61,000	61,000	61,000	$ -	
52106	ENGINEER	27,712	31,627	50,000	50,000	91,500	$ 41,500	Street Clasifications Study
52407	CONSULTANT/PROFESSIONAL SVCS	0	9,120	20,000	23,000	23,000	$ -	
52407	CONSULTANT/PROFESSIONAL SVCS			10,000	10,000	10,000	$ -	
52108	INSPECTORS	54,439	46,955	40,000	40,000	40,000	$ -	
52122	TAX APPRAISAL FEES	25,035	28,145	29,489	29,489	29,489	$ -	
52124	TAX COLLECTION FEES	318	379	330	380	380	$ -	
52312	ORDINANCE AMEND/REWRITES	3,291	0	0	0	0	$ -	
52120	AUDITING FEES	12,250	12,862	12,862	13,500	13,500	$ -	
	TOTAL PROFESSIONAL SERVICES	$ 176,196	$ 182,361	$ 223,681	$ 227,369	$ 268,869	$ 41,500	
CITY SUPPORT SERVICES								
52224	COUNCIL EVENTS	3,569	2,488	4,000	4,000	4,000	$ -	
52215	SPECIAL EVENTS	40,503	875	6,000	6,000	6,000	$ -	
52219	BRICK PROGRAM EXPENSE		700	3,500	1,000	1,000	$ -	
52223	SPECIAL EVENTS DONATIONS EXP		86				$ -	
	TOTAL CITY SUPPORT SERVICES	$ 45,105	$ 4,149	$ 13,500	$ 11,000	$ 11,000	$ -	
STAFF SUPPORT								
52200	TRAINING/TRAVEL/SEMINARS	3,588	4,626	6,000	6,000	6,000	$ -	
52213	MEMBERSHIPS/DUES	8,532	8,821	8,500	8,500	10,000	$ 1,500	SCENIC TEXAS Membership
52225	MISCELLANEOUS	7,602	11,087	10,000	10,000	10,000	$ -	
	TOTAL STAFF SUPPORT	$ 19,721	$ 24,535	$ 24,500	$ 24,500	$ 26,000	$ 1,500	
OPERATIONAL SUPPORT								
52201	COMPUTER HARD & SOFTWARE	71,814	62,213	67,408	72,608	72,608	$ -	
52204	COPIER/PRINTER LEASE	11,828	10,132	14,300	11,600	11,600	$ -	
52206	POSTAGE	1,923	2,087	3,000	3,000	3,000	$ -	
52208	PRINTING	156	761	1,200	1,200	1,200	$ -	
52214	SUPPLIES	5,342	3,905	7,000	7,000	7,000	$ -	
52302	GENERAL LIABILITY INS	879	1,787	1,876	4,230	4,230	$ -	
52308	E&O LIAB INS	2,040	3,715	3,900	2,731	2,731	$ -	
52310	PROPERTY INS	12,026	16,259	16,871	19,589	19,589	$ -	
52210	LEGAL NOTICES	13,493	3,793	6,000	6,000	6,000	$ -	
52105	LEGAL SETTLEMENTS				10,000	10,000	$ -	
52203	WEBPAGE	4,243	4,740	4,977	4,977	4,977	$ -	
52110	CR CARD PROC FEES	13,109	9,958	6,000	8,000	9,000	$ 1,000	CR Card Proc Fees
52111	PAYROLL PROC FEES	1,941	97	150	150	150	$ -	
52116	CUSTODIAL/JANITORIAL	7,812	8,155	7,800	8,400	8,400	$ -	
52218	ELECTIONS	4,488	3,346	6,000	6,000	6,000	$ -	
52615	BAD DEBT	4,949	744	1,000	1,000	1,000	$ -	
	TOTAL OPERATIONAL SUPPORT	$ 160,838	$ 131,692	$ 147,482	$ 166,485	$ 167,485	$ 1,000	
UTILITY SERVICES								
52202	TELEPHONE	3,244	3,176	3,500	3,500	3,500	$ -	
52211	UTILITIES	48,078	47,221	52,500	52,500	52,500		
	TOTAL UTILITY SERVICES	$ 51,322	$ 50,483	$ 56,000	$ 56,000	$ 56,000	$ -	
MAINTENANCE SERVICES								
52670	CITY HALL - CHAMBERS STREAMING	0	0	0	45,000	45,000	$ -	
	TOTAL MAINTENANCE SERVICES	$ -	$ -	$ -	$ 45,000	$ 45,000	$ -	
TOTAL ADMINISTRATIVE		$ 907,141	$ 803,003	$ 967,819	$ 1,023,656	$ 1,070,370	$ 46,714	

Resolution:
Approved:

CITY OF GARDEN RIDGE
FY 2025 2ND AMENDED BUDGET
GENERAL FUND COURT - EXPENDITURES

COURT		FY 2023 AUDIT	FY 2024 AUDIT	FY 2025 BUDGET	FY 2025 AMENDED BUDGET	FY 2025 AMENDED2 BUDGET	VARIANCE FY25 AMENDED2 TO FY25 AMENDED	FY 2025 BUDGET NOTES
PERSONNEL SERVICES								
53012	GROSS PAYROLL	$ 46,273	$ 50,661	$ 55,712	$ 55,712	$ 55,712	$ -	
53013	OVERTIME	1,212	1,819	2,737	2,738	2,738	$ -	
53018	CERTIFICATION	584	700	400	400	400	$ -	
53019	LONGEVITY	1,066	1,131	1,440	1,440	1,440	$ -	
53014	FICA	2,869	3,188	3,738	3,738	3,738	$ -	
53016	MEDICARE	679	746	875	875	875	$ -	
53017	SUI	16	117	117	117	117	$ -	
53015	WORKERS COMP INS	230	263	263	263	263	$ -	
53020	HEALTH/DENTAL/VISION INS	8,648	9,739	11,165	11,165	11,165	$ -	
53023	LIFE INSURANCE	583	574	621	621	621	$ -	
53025	RETIREMENT-ER SHARE	3,785	4,310	5,233	5,234	5,234	$ -	
	TOTAL PERSONNEL SERVICES	$ 65,947	$ 73,249	$ 82,301	$ 82,303	$ 82,303	$ -	
PROFESSIONAL SERVICES								
53135	PROSECUTOR FEES	7,200	7,200	8,400	8,400	8,400	$ -	
53136	JUDGE FEES	8,400	8,400	9,800	9,800	9,800	$ -	
	TOTAL PROFESSIONAL SERVICES	$ 15,600	$ 15,600	$ 18,200	$ 18,200	$ 18,200	$ -	
STAFF SUPPORT								
53200	TRAINING/TRAVEL/SEMINARS	496	804	1,000	1,000	1,000	$ -	
53213	MEMBERSHIP/DUES/LICENSES	402	185	450	450	450	$ -	
53214	SUPPLIES	850	662	850	850	850	$ -	
	TOTAL STAFF SUPPORT	$ 1,747	$ 1,651	$ 2,300	$ 2,300	$ 2,300	$ -	
OPERATIONAL SUPPORT								
53202	TELEPHONE	0	0	0	0	0	$ -	
53206	POSTAGE	808	1,265	800	1,300	1,300	$ -	
53208	PRINTING	0	0	200	200	200	$ -	
53602	COMPUTER HARD & SOFTWARE	9,744	10,634	10,700	10,700	10,700	$ -	
53605	COURT SECURITY EXP	1,321	1,244	480	1,244	1,244	$ -	
53606	COLLECTION AGENCY FEES	(61)	(581)	1,200	1,200	1,200	$ -	
	TOTAL OPERATIONAL SUPPORT	$ 11,813	$ 12,563	$ 13,380	$ 14,644	$ 14,644	$ -	
TOTAL COURT		$ 95,107	$ 103,062	$ 116,181	$ 117,447	$ 117,447	$ -	

CITY OF GARDEN RIDGE
FY 2025 2ND AMENDED BUDGET
GENERAL FUND POLICE DEPARTMENT - EXPENDITURES

POLICE DEPARTMENT		FY 2023 AUDIT	FY 2024 AUDIT	FY 2025 BUDGET	FY 2025 AMENDED BUDGET	FY 2025 AMENDED2 BUDGET	VARIANCE FY25 AMENDED2 TO FY25 AMENDED	FY 2025 BUDGET NOTES
PERSONNEL SERVICES								
54012	GROSS PAYROLL	$ 758,840	832,533	1,130,988	1,019,542	1,019,542	$ -	
54013	OVERTIME	42,520	38,535	53,756	53,822	53,822	$ -	
54018	CERTIFICATION	12,430	12,596	13,680	13,680	13,680	$ -	
54022	FTO PAY		1,775	8,000	3,000	3,000	$ -	
54019	LONGEVITY	7,655	8,848	11,520	11,520	11,520	$ -	
54014	FICA	49,855	54,143	76,412	69,507	69,507	$ -	
54016	MEDICARE	11,802	12,663	17,871	16,256	16,256	$ -	
54017	SUI	220	1,872	1,638	1,638	1,638	$ -	
54015	WORKERS COMP INS	27,177	28,013	31,461	31,461	31,461	$ -	
54020	HEALTH/DENTAL/VISION INS	98,055	112,120	145,585	140,003	140,003	$ -	
54023	LIFE INSURANCE	8,046	8,625	10,052	10,052	10,052	$ -	
54025	RETIREMENT ER SHARE	64,680	73,161	104,061	94,393	94,393	$ -	
	TOTAL PERSONNEL SERVICES	$ 1,081,280	1,184,883	1,605,024	1,464,874	1,464,874	-	
CITY SUPPORT SERVICES								
54221	COMMUNITY POLICING	2,685	1,310	2,500	2,500	2,500	$ -	
54222	NATIONAL NIGHT OUT	1,001	290	500	500	500	$ -	
	TOTAL CITY SUPPORT SERVICES	$ 3,686	1,600	3,000	3,000	3,000	-	
STAFF SUPPORT								
54118	UNIFORMS	5,666	11,615	11,500	11,500	11,500	$ -	
54200	TRAINING/TRAVEL/SEMINARS	4,077	5,061	5,400	9,400	9,400	$ -	
54199	LEADERSHIP DEVELOPMENT	1,097	1,355	2,000	2,000	2,000	$ -	
54213	MEMBERSHIP/DUES/LICENSES	989	535	700	700	700	$ -	
54223	PHYSICAL EXAMS	943	862	1,000	1,000	1,000	$ -	
54601	DONATION EXPENDITURES	492	1,081	-	-	-	$ -	
54605	LEOS/TRNG	768	1,312	-	2,720	2,720	$ -	
	TOTAL STAFF SUPPORT	$ 14,032	21,820	20,600	27,320	27,320	-	
OPERATIONAL SUPPORT								
54201	COMPUTER HARD & SOFTWARE	39,373	31,769	36,000	36,000	36,000	$ -	
54205	RANGE SUPPLIES	4,919	3,849	3,000	3,000	3,000	$ -	
54206	POSTAGE	448	414	500	500	500	$ -	
54208	PRINTING	271	530	500	500	500	$ -	
54214	SUPPLIES	5,834	4,219	7,000	7,000	7,000	$ -	
54215	INVESTIGATION EXPENSES	2,050	2,509	3,000	3,000	3,000	$ -	
54302	LAW ENFORC LIABILITY	13,414	14,641	15,373	14,888	14,888	$ -	
54304	AUTOMOBILE INSURANCE	4,415	6,557	6,884	5,518	5,518	$ -	
	TOTAL OPERATIONAL SUPPORT	$ 70,724	64,488	72,257	70,406	70,406	-	
UTILITY SERVICES								
54202	TELEPHONE	7,883	8,737	8,500	8,500	8,500	$ -	
54217	GASOLINE	25,048	22,080	32,000	32,000	32,000	$ -	
	TOTAL UTILITY SERVICES	$ 32,930	30,817	40,500	40,500	40,500	-	
MAINTENANCE SERVICES								
54203	RADIO REPAIR	902	4,646	2,500	2,500	2,500	$ -	
54212	EQUIPMENT/MAINTENANCE	3,551	2,412	5,000	5,000	5,000	$ -	
54220	VEHICLE MAINT./REPAIRS	20,289	21,607	15,000	30,000	30,000	$ -	
	TOTAL MAINTENANCE SERVICES	$ 24,742	28,665	22,500	37,500	37,500	-	
OPERATING EQUIPMENT								
54140	EQUIPMENT LEASES	5,779	5,318	5,700	5,700	5,700	$ -	
54225	INTEREST EXPENSE	0	-	-	-	-	$ -	
	TOTAL OPERATING EQUIPMENT	$ 5,779	5,318	5,700	5,700	5,700	-	
CAPITAL OUTLAY								
54400	CAPITAL EXPENDITURES	41,777	-	-	-	-	$ -	
	TOTAL CAPITAL OUTLAY	*$ 41,777*	-	-	-	-	-	
TOTAL POLICE DEPARTMENT		$ 1,274,950	1,337,592	1,769,581	1,649,300	1,649,300	-	

CITY OF GARDEN RIDGE
FY 2025 2ND AMENDED BUDGET
GENERAL FUND PUBLIC WORKS - EXPENDITURES

PUBLIC WORKS DEPARTMENT		FY 2023 AUDIT	FY 2024 AUDIT	FY 2025 BUDGET	FY 2025 AMENDED BUDGET	FY 2025 AMENDED2 BUDGET	VARIANCE FY25 AMENDED2 TO FY25 AMENDED	FY 2025 BUDGET NOTES
PERSONNEL SERVICES								
55012	GROSS PAYROLL	$ 272,096	$ 287,245	$ 317,185	$ 317,185	$ 317,185	$ -	
55013	OVERTIME	12,455	12,572	15,355	20,939	20,939	$ -	
55018	CERTIFICATION	2,585	2,700	2,400	2,400	2,400	$ -	
55019	LONGEVITY	6,430	7,103	8,460	8,460	8,460	$ -	
55014	FICA	16,397	17,344	21,436	21,783	21,783	$ -	
55016	MEDICARE	3,882	4,056	5,014	5,095	5,095	$ -	
55017	SUI	95	644	644	644	644	$ -	
55015	WORKERS COMP INS	4,685	4,277	5,040	5,040	5,040	$ -	
55020	HEALTH/VISION/DENTAL INS	51,462	53,567	61,407	61,407	61,407	$ -	
55023	LIFE INS	3,240	3,303	3,569	3,569	3,569	$ -	
55025	RETIREMENT-ER SHARE	22,731	25,099	30,011	30,495	30,495	$ -	
	TOTAL PERSONNEL SERVICES	$ 396,058	$ 417,911	$ 470,521	$ 477,017	$ 477,017	$ -	
CITY SUPPORT SERVICES								
55221	PARKS DONATION EXPENDITURES	18	15,000	0	0	0	$ -	
55224	OAK WILT PROGRAM	0	47,072	0	0	0	$ -	
55226	PARKS COMMITTEE	11,306	9,059	0	0	0	$ -	
55229	ANIMAL SERVICES	14,029	14,599	12,000	12,000	12,000	$ -	
55236	CONTINGENCY	2,627	3,054	3,000	3,000	3,000	$ -	
	TOTAL CITY SUPPORT SERVICES	$ 27,980	$ 88,785	$ 15,000	$ 15,000	$ 15,000	$ -	
STAFF SUPPORT								
55215	MEMBERSHIP/DUES/LICENSES	526	187	300	300	300	$ -	
55118	UNIFORMS	3,378	3,298	3,000	3,000	3,000	$ -	
55200	TRAINING/TRAVEL/SEMINARS	1,904	1,864	3,000	3,000	3,000	$ -	
55223	PHYSICAL EXAMS	0	76	150	150	350	$ 200	New Employee Hire
	TOTAL STAFF SUPPORT	$ 5,807	$ 5,424	$ 6,450	$ 6,450	$ 6,650	$ 200	
OPERATIONAL SUPPORT								
55201	COMPUTER HARD & SOFTWARE	6,437	4,515	6,306	6,306	6,306	$ -	
55214	SUPPLIES	8,318	6,943	7,000	7,000	7,000	$ -	
55248	SURVEILLANCE CONNECTIVITY	1,573	3,336	1,320	1,320	1,320	$ -	
55238	OPERATIONAL MATERIALS	4,012	2,197	7,000	7,000	7,000	$ -	
55304	AUTOMOBILE INS	5,122	5,615	5,896	5,569	5,569	$ -	
	TOTAL OPERATIONAL SUPPORT	$ 25,461	$ 22,606	$ 27,522	$ 27,195	$ 27,195	$ -	
UTILITY SERVICES								
55202	TELEPHONE	4,756	5,001	4,800	4,800	4,800	$ -	
55211	UTILITIES	12,193	13,831	13,000	13,000	13,000	$ -	
55217	GASOLINE	15,692	14,483	16,000	16,000	16,000	$ -	
55231	PARK/ISLAND ELECTRIC	1,307	1,209	1,800	1,800	1,800	$ -	
55232	LANDSCAPE WATERING	2,685	3,048	2,700	2,700	3,000	$ 300	Cost of Water
	TOTAL UTILITY SERVICES	$ 36,633	$ 37,572	$ 38,300	$ 38,300	$ 38,600	$ 300	
MAINTENANCE SERVICES								
55227	BLDG/FACILITY MAINTENANCE	26,664	27,892	30,000	40,000	80,000	$ 40,000	Renovations to City Hall
55228	GROUNDS MAINTENANCE	5,585	2,889	3,000	10,000	13,000	$ 3,000	Increase for Landscaping and Tree Trimming
55247	CITY FACILITY-LANDSCAPE PROJECT	558	0	1,500	1,500	1,500	$ -	
55213	CITY FACILITY-HEATING/AC MAINT	30,540	31,582	20,000	24,500	24,500	$ -	
55234	FORMER CITY COMPLEX	2,712	757	7,000	7,000	7,000	$ -	
55212	EQUIPMENT & MAINTENANCE	14,862	19,560	16,000	20,000	20,000	$ -	
55220	VEHICLE MAINT/REPAIRS	8,603	23,094	12,000	24,000	24,000	$ -	
55230	PARK/RECREATIONS	26,447	19,176	20,000	20,000	20,000	$ -	
55233	SIGN MAINTENANCE	9,541	4,904	9,000	9,000	9,000	$ -	
55702	STREET IMPROVEMENT	9,314	13,395	18,000	18,000	18,000	$ -	
55704	CULVERT MAINTENANCE/MS4	9,559	4,264	9,000	9,000	9,000	$ -	
	TOTAL MAINTENANCE SERVICES	$ 144,384	$ 147,514	$ 145,500	$ 183,000	$ 226,000	$ 43,000	
OPERATING EQUIPMENT								
55216	EQUIPMENT RENTAL	1,497	6,961	8,000	8,000	8,000	$ -	
55240	SMALL HAND TOOLS	1,196	1,004	1,000	2,000	2,000	$ -	
	TOTAL OPERATING EQUIPMENT	$ 2,692	$ 7,965	$ 9,000	$ 10,000	$ 10,000	$ -	
TOTAL PUBLIC WORKS DEPARTMENT		$ 639,016	$ 727,777	$ 712,293	$ 756,962	$ 800,462	$ 43,500	

CITY OF GARDEN RIDGE
FY 2025 2ND AMENDED BUDGET
GENERAL FUND COMMUNITY CENTER - EXPENDITURES

COMMUNITY CENTER		FY 2023 AUDIT	FY 2024 AUDIT	FY 2025 BUDGET	FY 2025 AMENDED BUDGET	FY 2025 AMENDED2 BUDGET	VARIANCE FY25 AMENDED2 TO FY25 AMENDED	FY 2025 BUDGET NOTES
PERSONNEL SERVICES								
56012	GROSS PAYROLL	$ 2,920	$ 4,806	$ 4,200	$ 4,200	$ 4,200	$ -	
56014	FICA	176	287	261	261	261	$ -	
56016	MEDICARE	41	67	61	61	61	$ -	
56025	RETIREMENT-ER SHARE	227	385	365	365	365	$ -	
	TOTAL PERSONNEL SERVICES	$ 3,365	$ 5,545	$ 4,887	$ 4,887	$ 4,887	-	
PROFESSIONAL SERVICES								
56050	MANAGER FEES	31,119	34,897	34,000	34,000	34,000	$ -	
	TOTAL PROFESSIONAL SERVICES	$ 31,119	$ 34,897	$ 34,000	$ 34,000	$ 34,000	-	
OPERATIONAL SUPPORT								
56214	SUPPLIES	2,073	3,004	2,200	2,200	3,000	$ 800	Based on Actual & EOY Projected
56410	EQUIPMENT	226	586	6,000	6,000	6,000	$ -	
56603	MARKETING	0	0	0	0	0	$ -	
	TOTAL OPERATIONAL SUPPORT	$ 2,299	$ 3,591	$ 8,200	$ 8,200	$ 9,000	800	
UTILITY SERVICES								
56201	COMPUTER HARD & SOFTWARE	1,839	1,718	1,680	1,680	1,680	$ -	
56202	TELEPHONE	600	600	600	600	600	$ -	
56211	UTILITIES	11,725	11,112	12,000	12,000	12,000	$ -	
	TOTAL UTILITY SERVICES	$ 14,164	$ 13,430	$ 14,280	$ 14,280	$ 14,280	-	
MAINTENANCE SERVICES								
56212	MAINTENANCE	5,425	5,758	7,000	7,000	7,000	$ -	
56216	COMMUNITY CENTER CLEANING	7,290	7,560	7,400	8,200	8,200	$ -	
	TOTAL MAINTENANCE SERVICES	$ 12,715	$ 13,318	$ 14,400	$ 15,200	$ 15,200	-	
56400	CAPITAL EXPENDITURES		0	0	0	0	$ -	
TOTAL COMMUNITY CENTER		$ 63,662	$ 70,782	$ 75,767	$ 76,567	$ 77,367	800	

CITY OF GARDEN RIDGE
FY 2025 2ND AMENDED BUDGET
GENERAL FUND LIBRARY - EXPENDITURES

LIBRARY		FY 2023 AUDIT	FY 2024 AUDIT	FY 2025 BUDGET	FY 2025 AMENDED BUDGET	FY 2025 AMENDED2 BUDGET	VARIANCE FY25 AMENDED2 TO FY25 AMENDED	FY 2025 BUDGET NOTES
PERSONNEL SERVICES								
57012	GROSS PAYROLL	$ 75,221	$ 99,856	$ 114,299	$ 114,299	$ 114,299	$ -	
57013	OVERTIME	0	134	0	924	924	$ -	
57019	LONGEVITY	476	600	840	840	840	$ -	
57014	FICA	4,709	6,274	7,176	7,234	7,234	$ -	
57016	MEDICARE	1,113	1,467	1,679	1,692	1,692	$ -	
57017	SUI	34	243	234	234	234	$ -	
57020	HEALTH/VISION/DENTAL INS	0	0	11,165	11,165	11,165	$ -	
57023	LIFE INS	645	1,103	1,489	1,489	1,489	$ -	
57025	RETIREMENT-ER SHARE	4,665	8,184	10,047	10,127	10,127	$ -	
	TOTAL PERSONNEL SERVICES	$ 86,863	$ 117,861	$ 146,929	$ 148,004	$ 148,004	$ -	
CITY SUPPORT SERVICES								
57215	SPECIAL EVENTS	1,492	1,588	1,500	1,500	1,500	$ -	
57221	CHILDREN'S ACTIVITIES	1,717	1,904	2,000	2,000	2,000	$ -	
	TOTAL CITY SUPPORT SERVICES	$ 3,208	$ 3,492	$ 3,500	$ 3,500	$ 3,500	$ -	
STAFF SUPPORT								
57200	TRAINING/TRAVEL/SEMINARS	0	224	250	250	250	$ -	
57213	MEMBERSHIP/DUES	717	607	690	690	690	$ -	
	TOTAL STAFF SUPPORT	$ 717	$ 831	$ 940	$ 940	$ 940	$ -	
OPERATIONAL SUPPORT								
57214	SUPPLIES	1,104	1,181	1,000	1,000	1,000	$ -	
57216	COMPUTER HARD & SOFTWARE	3,222	4,622	4,750	4,750	4,750	$ -	
57218	LIBRARY MATERIALS-BOOKS	1,261	2,473	3,000	3,000	3,000	$ -	
57219	POSTAGE	136	263	300	300	300	$ -	
57220	PRINTING	0	0	100	100	100	$ -	
57601	DONATION EXPENDITURES	5,835	4,301	0	5,000	5,000	$ -	
57602	LIBRARY GRANTS	2,556	0	0	0	0	$ -	
57603	EBOOK EXPENDITURES	3,107	2,593	3,500	3,500	3,500	$ -	
	TOTAL OPERATIONAL SUPPORT	$ 17,222	$ 15,433	$ 12,650	$ 17,650	$ 17,650	$ -	
UTILITY SERVICES								
57202	TELEPHONE	945	959	1,000	1,000	1,000	$ -	
	TOTAL UTILITY SERVICES	$ 945	$ 959	$ 1,000	$ 1,000	$ 1,000	$ -	
TOTAL LIBRARY		$ 108,954	$ 138,575	$ 165,019	$ 171,094	$ 171,094	$ -	

CITY OF GARDEN RIDGE
FY 2025 2ND AMENDED BUDGET
GENERAL FUND CAPITAL - EXPENDITURES

	CAPITAL EXPENDITURES	FY 2023 AUDIT	FY 2024 AUDIT	FY 2025 BUDGET	FY 2025 AMENDED BUDGET	FY 2025 AMENDED2 BUDGET	VARIANCE FY25 AMENDED2 TO FY25 AMENDED	FY 2025 BUDGET NOTES
ADMIN								
52400	CAPITAL EXPENDITURES	-	-	20,420	26,400	26,400	$ -	
52400	CAPITAL EXPENDITURES	-	-	-	-	-	$ -	
52400	CAPITAL EXPENDITURES	-	26,805	-	-	-	$ -	
	TOTAL CAPITAL EXPENDITURES	-	26,805	20,420	26,400	26,400	-	
COURT								
53400	CAPITAL EXPENDITURES	-	-	-	-	-	$ -	
53400	CAPITAL EXPENDITURES	-	-	-	-	-	$ -	
	TOTAL CAPITAL EXPENDITURES	-	-	-	-	-	-	
POLICE								
54400	CAPITAL EXPENDITURES	-	-	55,000	55,000	55,000	$ -	
54400	CAPITAL EXPENDITURES	-	-	15,000	15,000	15,000	$ -	
54400	CAPITAL EXPENDITURES	-	-	-	55,000	55,000	$ -	
	TOTAL CAPITAL EXPENDITURES	-	-	70,000	125,000	125,000	-	
PUBLIC WORKS								
55400	CAPITAL EXPENDITURES	-	-	40,000	40,000	40,000	$ -	
55400	CAPITAL EXPENDITURES	-	-	10,000	10,000	10,000	$ -	
55400	CAPITAL EXPENDITURES	-	80,228	-	476,000	362,045	$ (113,955)	Bat Cave Overlay Proposal Update
55401	CAPITAL EXPENDITURES	-	-	-	50,000	50,000	$ -	
	TOTAL CAPITAL EXPENDITURES	-	80,228	50,000	576,000	462,045	(113,955)	
COMMUNITY CENTER								
56400	CAPITAL EXPENDITURES	-	-	150,000	150,000	72,000	$ (78,000)	Community Center Renovations Savings
56400	CAPITAL EXPENDITURES	-	50,403	-	-	-	$ -	
	TOTAL CAPITAL EXPENDITURES	-	50,403	150,000	150,000	72,000	(78,000)	
LIBRARY								
57400	CAPITAL EXPENDITURES	-	-	-	-	-	$ -	
57400	CAPITAL EXPENDITURES	-	-	-	-	-	$ -	
	TOTAL CAPITAL EXPENDITURES	-	-	-	-	-	-	
WATER								
13001	LOAN TO WATER FUND	-	-	867,000	867,000	-	$ (867,000)	Vista Ridge Tie-In Postponed to FY 2026
13001	LOAN TO WATER FUND	-	-	-	-	-	$ -	
13001	LOAN TO WATER FUND	-	-	-	-	-	$ -	
	TOTAL CAPITAL LOANS	-	-	867,000	867,000	-	(867,000)	
TOTAL CAPITAL EXPENDITURES		-	157,436	1,157,420	1,744,400	685,445	(1,058,955)	

GARDEN RIDGE
TEXAS

AGENDA ITEM:	4.b) Resolution No. 537-072025 Water Fund
SUBMITTED BY:	Robyn Achu, Finance-HR Director
DATE SUBMITTED:	07/17/2025
MEETING DATE:	July 23, 2025

AGENDA FORM

ITEM DESCRIPTION/SUMMARY

Resolution No. 537-072025 A Resolution of the City Council of the City of Garden Ridge, Texas, approving Fiscal Year 2025 Water Company Operation and Maintenance Fund Budget Amendment #2 for the period of October 1, 2024, through September 30, 2025

BACKGROUND

This is the second amendment to the FY 2024–2025 Adopted Water Fund Budget. The proposed changes reflect updated revenue projections and necessary adjustments to operating expenditures and capital outlay based on mid-year financial review, capital outlay timeline changes, and City Council direction. This amendment ensures continued alignment with the City's financial policies and service priorities.

Key changes include:

Water Fund Highlights:

- **Increased Revenues:** Revenues are projected to decrease by **$1,041,000** due to:
  - Decrease in Water Sales to updated usage trends (-$182,000)
  - Minor Decrease in Sale of Assets -no asset sales (-$4,000)
  - Minor Increase in Credit Card User Fees (+$4,000)
  - Increase in Bank Interest Revenue (+$8,000)
  - Vista Ridge Tie-In Loan from General Fund Postponed (-$867,000)
- **Adjusted Expenditures:** Expenditures have been overall decreased by **$1,074,500** due to:
  - Increase in Vehicle Allowance included in City Manager Contract (+$1,500)
  - Increase in Engineering Services for Water System Model Update & Capital Improvement Project Forecasting (+$30,000)
  - Increase in Chemicals (+$1,000)
  - Decreased capital outlay (−$1,107,000)
    - Ground Storage Tank Rehab Scheduled FY26 (-$240,000)
    - Vista Ridge Tie-In Postponed to FY2026 (-$867,000)

ATTACHMENTS:

- FY 2025 2nd Amended Budget – Water Fund

REQUESTED ACTION

Motion	☒
Discussion	☒
Ordinance	☐
Resolution	☒
Other	☐

FINANCIAL

Budgeted Items	☒
Non-budgeted Item	☐
Not Applicable	☐

Expenses
Original Estimate/Budget: $3,180,648
Current Estimate: $2,106,148
Amount Under/Over Budget: $-(1,074,500)

PROs / CONs

This amendment results in a **net improvement to the Water Fund's cash position,** from $35,368 to $68,868 added to reserves. The City's Water **fund balance remains healthy** and maintains our reserves at 7 months.

STAFF RECOMMENDATION

Staff recommends approval of Resolution No. 537-072025, adopting the Second Amendment to the FY 2025 Water Company Operation and Maintenance Fund Budget as presented.

RESOLUTION NO. 537-072025

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GARDEN RIDGE, TEXAS, APPROVING FISCAL YEAR 2025 WATER COMPANY OPERATION AND MAINTENANCE FUND BUDGET AMENDMENT #2 FOR THE PERIOD OF OCTOBER 1, 2024, THROUGH SEPTEMBER 30, 2025.

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

The City Council of the City of Garden Ridge, Texas, does hereby approve Fiscal Year 2025 Water Company Operation and Maintenance Fund Budget Amendment #2 for the period of October 1, 2024, through September 30, 2025.

The attached Exhibit A is the detail of the Fiscal Year 2025 Water Company Operation and Maintenance Fund Budget Amendment #2.

PASSED AND APPROVED ON this 23rd day of July, 2025.

____
Lisa Swint
Mayor

ATTEST:

____
Marisa Spencer
City Secretary

CITY OF GARDEN RIDGE
FY 2025 2ND AMENDED BUDGET
WATER FUND - SUMMARY

WATER FUND	FY 2023 AUDITED	FY 2024 AUDITED	FY 2025 BUDGET	FY 2025 AMENDED BUDGET	FY 2025 AMENDED2 BUDGET	VARIANCE FY25 AMENDED2 TO FY25 AMENDED
REVENUE SUMMARY						
WATER SALES	$ 2,285,062	$ 1,928,288	$ 2,218,548	$ 2,150,000	$ 1,968,000	(182,000)
FEES	88,796	84,489	97,016	91,016	91,016	-
MISCELLANEOUS	99,304	134,580	99,000	108,000	116,000	8,000
FUND CHANGES/XFERS/LOANS	137,654	414,455	867,000	867,000	0	(867,000)
TOTAL REVENUES	$ 2,610,816	$ 2,561,811	$ 3,281,564	$ 3,216,016	$ 2,175,016	(1,041,000)
EXPENDITURE SUMMARY						
PERSONNEL SERVICES	$ 532,849	$ 515,190	$ 710,879	$ 674,404	$ 675,904	1,500
PROFESSIONAL SERVICES	81,337	116,977	157,379	159,324	189,324	30,000
FEES	70,336	77,364	77,500	77,500	77,500	-
CITY SUPPORT SERVICES	806	1,549	2,300	2,300	2,300	-
STAFF SUPPORT	10,968	10,422	13,700	13,700	13,700	-
OPERATIONAL SUPPORT	124,157	114,973	125,404	127,457	127,457	-
SUPPLIES	19,052	12,649	14,000	16,000	17,000	1,000
UTILITY SERVICES	189,145	186,894	199,536	189,536	189,536	-
MAINTENANCE SERVICES	120,933	81,180	86,000	88,000	88,000	-
OPERATING EQUIPMENT	1,132	0	2,000	2,000	2,000	-
OTHER COST	8,247	9,710	13,000	13,000	13,000	-
DEBT SERVICE & LOAN PAYMENTS	677,639	677,021	708,427	708,427	708,427	-
FUND CHANGES/TRANSFERS	10,665	192	500	2,000	2,000	-
CAPITAL OUTLAY	0	106,496	1,107,000	1,107,000	0	(1,107,000)
TOTAL EXPENDITURES	$ 1,847,265	$ 1,910,616	$ 3,217,625	$ 3,180,648	$ 2,106,148	(1,074,500)
OVER/UNDER	$ 763,551	$ 690,428	$ 63,940	$ 35,368	$ 68,868	
BEGINNING FUND BALANCE	$ 8,222,155	$ 8,985,706	$ 9,034,139	$ 9,676,134	$ 9,676,134	
ENDING FUND BALANCE	**$ 8,985,706**	**$ 9,676,134**	**$ 9,098,079**	**$ 9,711,502**	**$ 9,745,002**	
RESTRICTED FUNDS + SIB RESERVE	$ 188,424	$ 49,558	$ 188,424	$ 50,336	$ 50,336	
LESS NET INVESTMENT IN CAPITAL ASSETS	$ 7,429,729	$ 8,135,400	$ 7,429,729	$ 8,135,400	$ 8,135,400	
UNRESTRICTED FUND BALANCE	**$ 1,367,553**	**$ 1,491,175**	**$ 1,479,926**	**$ 1,525,766**	**$ 1,559,266**	
NEXT YEAR DEBT SERVICE	$ 710,327	$ 706,925	$ 706,924	$ 706,924	$ 706,924	
EXPENDITURES PER MONTH	$ 97,469	$ 93,925	$ 116,850	$ 113,768	$ 116,477	
MONTHS OF EXPENDITURES	7	8	7	7	7	

Resolution:
Approved:

CITY OF GARDEN RIDGE
FY 2025 2ND AMENDED BUDGET
WATER FUND - REVENUE

	REVENUES	FY 2023 AUDITED	FY 2024 AUDITED	FY 2025 BUDGET	FY 2025 AMENDED BUDGET	FY 2025 AMENDED2 BUDGET	VARIANCE FY25 AMENDED2 TO FY25 AMENDED	FY 2026 BUDGET NOTES
WATER SALES								
40003	WATER SALES	$ 2,285,062	$ 1,928,288	$ 2,218,548	$ 2,150,000	$ 1,968,000	$ (182,000)	Based on Actual & EOY Projected
	TOTAL SALES	$ 2,285,062	$ 1,928,288	$ 2,218,548	$ 2,150,000	$ 1,968,000	$ (182,000)	
FEES								
40002	METER INSTALLATION FEES	5,300	3,975	10,000	4,000	4,000	$ -	
40004	WATER PENALTIES	15,197	12,280	14,000	14,000	14,000	$ -	
40014	EAA REVENUE ACCOUNT	55,441	55,596	57,516	57,516	57,516	$ -	
40015	TRINITY GWCD REVENUE	12,185	12,218	15,000	15,000	15,000	$ -	
40005	NSF CHECK INCOME	673	420	500	500	500	$ -	
	TOTAL FEES	$ 88,796	$ 84,489	$ 97,016	$ 91,016	$ 91,016	$ -	
MISCELLANEOUS								
40000	MISC INCOME	7,579	1,503	2,000	2,000	2,000	$ -	
41701	BAD DEBT COLLECTIONS	1,404	0	2,000	1,000	1,000	$ -	
40006	SALE OF ASSETS	2,925	22,337	4,000	4,000	0	$ (4,000)	No Asset Sales
40637	CREDIT CARD USER FEES			6,000	6,000	10,000	$ 4,000	Based on Actual and EOY Projected
40008	INTEREST	87,397	110,740	85,000	95,000	103,000	$ 8,000	Based on Actual and EOY Projected
	TOTAL MISCELLANEOUS	$ 99,304	$ 134,580	$ 99,000	$ 108,000	$ 116,000	$ 8,000	
FUND CHANGES/TRANSFERS								
70810	TRANSFER FROM 400 FUND	110,274	414,455	0	0	0	$ -	
70808	TRANSFER FROM 220 FUND	27,380	0	0	0	0	$ -	
23001	LOAN FROM 100 FUND	0	0	867,000	867,000	0	$ (867,000)	Vista Ridge Tie-In Postponed to FY26
	TOTAL CHANGES/TRANSFERS	137,654	414,455	867,000	867,000	0	$ (867,000)	
TOTAL REVENUES		$ 2,610,816	$ 2,561,811	$ 3,281,564	$ 3,216,016	$ 2,175,016	$ (1,041,000)	

Resolution:
Approved:

CITY OF GARDEN RIDGE
FY 2025 2ND AMENDED BUDGET
WATER FUND - EXPENDITURES

WATER FUND		FY 2023 AUDITED	FY 2024 AUDITED	FY 2025 BUDGET	FY 2025 AMENDED BUDGET	FY 2025 AMENDED2 BUDGET	VARIANCE FY25 AMENDED2 TO FY25 AMENDED	FY 2026 BUDGET NOTES
PERSONNEL SERVICES								
70012	GROSS PAYROLL	$ 384,050	$ 353,768	$ 501,415	$ 474,354	$ 474,354	$ -	
70013	OVERTIME	14,336	24,688	16,902	16,917	16,917	$ -	
70018	CERTIFICATION	2,974	2,431	3,200	3,470	3,470	$ -	
70019	LONGEVITY	3,884	4,079	5,220	5,220	5,220	$ -	
70014	FICA	22,999	22,388	32,848	31,285	31,285	$ -	
70016	MEDICARE	5,408	5,235	7,683	7,317	7,317	$ -	
70017	SUI	88	676	878	878	878	$ -	
70015	WORKERS COMP INS	6,750	6,565	6,719	6,719	6,719	$ -	
70020	HEALTH/DENTAL/VISION INS	48,281	54,926	83,736	78,154	78,154	$ -	
70022	VEHICLE ALLOWANCE					1,500	$ 1,500	Included in City Manager Contract
70023	LIFE INS	4,379	4,407	6,291	6,291	6,291	$ -	
70025	RETIREMENT-ER SHARE	39,699	36,026	45,987	43,799	43,799	$ -	
	TOTAL PERSONNEL SERVICES	$ 532,849	$ 515,190	$ 710,879	$ 674,404	$ 675,904	$ 1,500	
PROFESSIONAL SERVICES								
70104	ATTORNEY	234	102	4,000	4,000	4,000	$ -	
70106	ENGINEER	0	37,299	68,000	68,000	98,000	$ 30,000	Water System Model Update & 5 Year Capital Improvement Plan
70107	PROFESSIONAL FEES	0	0	0	0	0	$ -	
70120	AUDITING FEES	12,250	12,863	12,863	13,500	13,500	$ -	
70406	WATER MASTER PLAN UPDATE	1,832	0	0	0	0	$ -	
70241	EAA MGMT FEES	54,901	57,516	57,516	58,824	58,824	$ -	
70244	TRINITY GWCD FEE	12,120	9,198	15,000	15,000	15,000	$ -	
70413	EMERGENCY MGMT	0	0	0	0	0	$ -	
	TOTAL PROFESSIONAL SERVICES	$ 81,337	$ 116,977	$ 157,379	$ 159,324	$ 189,324	$ 30,000	
FEES								
70160	FRANCHISE FEE TO CITY	67,291	67,407	67,500	67,500	67,500	$ -	
70110	CREDIT CARD PROCESSING FEES	3,045	9,958	10,000	10,000	10,000	$ -	
	TOTAL FEES	$ 70,336	$ 77,364	$ 77,500	$ 77,500	$ 77,500	$ -	
CITY SUPPORT SERVICES								
70236	CONTINGENCY	806	1,549	2,000	2,000	2,000	$ -	
70242	PUBLIC EDUCATION	0	0	300	300	300	$ -	
	TOTAL CITY SUPPORT SERVICES	$ 806	$ 1,549	$ 2,300	$ 2,300	$ 2,300	$ -	
STAFF SUPPORT								
70200	TRAINING/TRAVEL/SEMINARS	6,670	4,273	7,000	7,000	7,000	$ -	
70118	UNIFORMS	1,615	2,414	4,000	4,000	4,000	$ -	
70213	MEMBERSHIP/DUES/LICENSES	1,392	2,136	1,300	1,300	1,300	$ -	
70225	MISCELLANEOUS	1,292	1,600	1,400	1,400	1,400	$ -	
	TOTAL STAFF SUPPORT	$ 10,968	$ 10,422	$ 13,700	$ 13,700	$ 13,700	$ -	
OPERATIONAL SUPPORT								
70302	GENERAL LIABILITY INS	755	759	800	1,730	1,730	$ -	
70304	AUTOMOBILE INS	4,682	5,315	5,580	5,570	5,570	$ -	
70308	E&O LIABILITY INS	1,588	1,519	1,596	2,731	2,731	$ -	
70310	PROPERTY INS	13,960	18,659	19,592	19,590	19,590	$ -	
70201	COMPUTER HARD & SOFTWARE	72,350	60,461	68,000	68,000	68,000	$ -	
70210	PAYROLL PROCESSING FEES	540	0	150	150	150	$ -	
70116	CUSTODIAL/JANITORIAL	2,604	2,718	2,784	2,784	2,784	$ -	
70677	CONNECT CITY SERVICE	1,504	0	0	0	0	$ -	
70204	WEBPAGE	4,243	4,740	4,977	4,977	4,977	$ -	
70206	POSTAGE	10,240	10,669	10,425	10,425	10,425	$ -	
70208	PRINTING	0	0	1,000	1,000	1,000	$ -	
70226	COPIER/PRINTER LEASE	11,690	10,132	10,500	10,500	10,500	$ -	
	TOTAL OPERATIONAL SUPPORT	$ 124,157	$ 114,973	$ 125,404	$ 127,457	$ 127,457	$ -	
SUPPLIES								
70214	SUPPLIES	5,106	4,572	5,000	5,000	5,000	$ -	
70237	CHEMICALS	13,945	8,077	9,000	11,000	12,000	$ 1,000	Based on Actual and EOY Projected
	TOTAL SUPPLIES	$ 19,052	$ 12,649	$ 14,000	$ 16,000	$ 17,000	$ 1,000	
UTILITY SERVICES								
70202	TELEPHONE	7,914	11,171	9,536	9,536	9,536	$ -	
70211	UTILITIES	174,020	168,897	180,000	170,000	170,000	$ -	
70217	GASOLINE	7,212	6,826	10,000	10,000	10,000	$ -	
	TOTAL UTILITY SERVICES	$ 189,145	$ 186,894	$ 199,536	$ 189,536	$ 189,536	$ -	
MAINTENANCE SERVICES								
70219	SMALL HAND TOOLS	539	1,588	1,000	1,000	1,000	$ -	
70212	EQUIPMENT/MAINTENANCE	10,458	11,937	15,000	15,000	15,000	$ -	
70220	VEHICLE MAINT/REPAIRS	9,064	8,466	10,000	12,000	12,000	$ -	

CITY OF GARDEN RIDGE
FY 2025 2ND AMENDED BUDGET
WATER FUND - EXPENDITURES

	WATER FUND	FY 2023 AUDITED	FY 2024 AUDITED	FY 2025 BUDGET	FY 2025 AMENDED BUDGET	FY 2025 AMENDED2 BUDGET	VARIANCE FY25 AMENDED2 TO FY25 AMENDED	FY 2026 BUDGET NOTES
70238	PLANT/OPS - MAINT & REPAIRS	100,871	59,188	60,000	60,000	60,000	$ -	
	TOTAL MAINTENANCE SERVICES	$ 120,933	$ 81,180	$ 86,000	$ 88,000	$ 88,000	$ -	
OPERATING EQUIPMENT								
70227	INTEREST EXPENSES - EQUIPMENT	0	0	0	0	0	$ -	
70216	EQUIPMENT RENTAL	1,132	0	2,000	2,000	2,000	$ -	
	TOTAL OPERATING EQUIPMENT	$ 1,132	$ -	$ 2,000	$ 2,000	$ 2,000	$ -	
OTHER COST								
70240	TCEQ REQUIRED TESTING	8,247	9,710	13,000	13,000	13,000	$ -	
70401	WATER ACQUISITION LEASES	0	0	0	0	0	$ -	
	TOTAL OTHER COST	$ 8,247	$ 9,710	$ 13,000	$ 13,000	$ 13,000	$ -	
DEBT SERVICE								
70803	PRINCIPLE ON DEBT SVC	482,700	492,000	505,600	505,600	505,600	$ -	
70227	INTEREST ON DEBT SVC	149,045	136,484	154,826	154,826	154,826	$ -	
70802	AGENT FEES	1,285	1,502	1,502	1,502	1,502	$ -	
70126	PRINCIPLE SIB LOAN (TXDOT)	40,000	40,000	40,000	40,000	40,000	$ -	
70227	INTEREST SIB LOAN (TXDOT)	4,610	7,035	6,499	6,499	6,499	$ -	
	TOTAL DEBT SERVICE	$ 677,639	$ 677,021	$ 708,427	$ 708,427	$ 708,427	$ -	
FUND CHANGES/TRANSFERS								
70801	BAD DEBT	10,665	191	500	2,000	2,000	$ -	
	TOTAL FUND CHANGES/TRANSFERS	$ 10,665	$ 192	$ 500	$ 2,000	$ 2,000	$ -	
CAPITAL EXPENDITURES								
70400	CAPITAL EXPENDITURES	0	0	240,000	240,000	0	$ (240,000)	Ground Storage Tank Rehab Scheduled FY26
70400	CAPITAL EXPENDITURES	0	106,496	867,000	867,000	0	$ (867,000)	Vista Ridge Tie-In Postponed to FY26
	TOTAL CAPITAL OUTLAY	0	106,496	1,107,000	1,107,000	0	$ (1,107,000)	
TOTAL WATER COMPANY		$ 1,847,265	$ 1,910,616	$ 3,217,625	$ 3,180,648	$ 2,106,148	$ (1,074,500)	

CITY OF GARDEN RIDGE
Office of the City Manager

GARDEN RIDGE
Naturally Home.

TO: **Mayor Lisa Swint**
City Councilmembers

FROM: **Ryan D. Rapelye, City Manager** RDR

CC: **Robyn Achu, Finance/HR Director**

SUBJECT: **FY 2026 Proposed Budget**

DATE: **July 22, 2025**

The purpose of this correspondence is to provide an overview of the process as we move from the proposal stage to final adoption of the City of Garden Ridge's FY 2026 Budget.

As you know, the annual operating budget functions as a policy document, financial plan, operations guide, and communications tool for the City. It is the foundation for how resources are allocated to deliver services that provide quality outcomes, support targeted investments, and foster continuous improvement. The budget incorporates incremental changes based on current service needs, continues initiatives funded in previous years, and sets the stage for new programmatic directions. Additionally, it serves as a tool to evaluate the effectiveness of City services while offering transparency into municipal operations.

Our fiscal year runs from October 1 to September 30. The budget development process is collaborative and includes input from the City Council, City departments, and outside agencies. Importantly, residents will have an opportunity to comment on the proposed budget at the public hearing scheduled for August 25.

The FY 2026 Budget Calendar, approved in June, includes the following key dates:

- **August 1, 2025** – Filing of the Proposed Budget, which will be made available on the City's website.
- **August 13, 2025** – Publication of the public hearing notice.

- **August 25, 2025** – Public hearing on the proposed budget.
- **September 3, 2025** – Adoption of the budget and tax rate.

The proposed budget adheres to several core principles, including:

- A balanced budget.
- A fund balance of ten months of operating costs.
- Reasonable revenue projections based on historical data.
- Conservative and realistic expenditure planning.
- Adequate funding for employee salaries and benefits, including a 3% Cost of Living Adjustment (COLA).
- Use of unassigned fund balance for emergencies, capital improvements, or one-time expenditures.

FY 2026 Proposed General Fund Budget Overview

The General Fund remains the City's largest operating fund, supporting core services such as Police, Public Works, Library, Municipal Court, Community Center, and Administration. Majority of employee salaries are funded from this fund.

- **Total Revenue:** $4,240,691
- **Total Expenditures:** $5,071,555
- **Transfer from Reserves:** $830,864 (for capital projects)

Highlights:

- No additional full-time positions: however, the budget includes adjustments to existing positions in the Municipal Court and the Library.
- 3% COLA for employees.
- A slight increase in the rate related to TMRS (retirement) and the City's health plan.
- Programming of $32,500 for a part-time Code Enforcement Officer.
- 7% pay increase for Public Works Representatives (4 positions) to stay competitive with area cities.
- Funding for certifications and licenses in Public Works.
- $1,009,000 programmed for capital projects including:
    - $167,000 Matching Trail improvements at Paul Davis Park. ($133K TPWD Grant)
    - $107K for various operational equipment in Public Works.
    - $660,000 Loan to the Water Fund for Vista Ridge Interconnect.

FY 2026 Proposed Water Fund Budget Overview

- **Total Revenue:** $3,155,100
- **Total Expenditures:** $3,155,100
- Similar staffing changes and funding adjustments as the General Fund.
- **Includes the same 7% pay increase** for utility operators (3 positions) to stay competitive with other cities.
- Capital expenditures align with the General Fund, including projects such as:
  - Renovation of the Former Public Works Building for Water Utilities Department Headquarters $43,000
  - Ground Storage Tank Rehab $240,000

This proposed budget is balanced, transparent, and strategic. It preserves a strong fund balance equivalent to at least ten months of operations, supports high service levels, and prepares the City for future financial and operational success.

As always, every budget represents a balance between current needs and future priorities, within the context of limited resources. This year's budget reflects that careful balance. In addition to supporting essential services and addressing capital needs, it lays the groundwork for a long-term Capital Improvement Plan to address infrastructure planning, including streets and water system assets.

I would like to extend my sincere appreciation to the department directors for their contributions and dedication. Special thanks to Finance/HR Director Robyn Achu for her critical role in this process. Finally, thank you to all our City employees for their continued hard work and commitment to serving the residents of Garden Ridge.

With the support of the City Council and the diligence of our professional staff, I am confident that the FY 2026 Proposed Budget positions the City of Garden Ridge for continued excellence and success.

Thank you for your leadership and involvement throughout this process.

Ordinance:
Approved:

CITY OF GARDEN RIDGE
FY 2026 PROPOSED BUDGET
GENERAL FUND - FINANCIAL SUMMARY

GENERAL FUND	FY 2023 AUDIT	FY 2024 AUDIT	FY 2025 BUDGET	FY 2025 AMENDED2 BUDGET	FY 2026 BUDGET	VARIANCE FY26 BUDGET TO FY25 AMENDED
REVENUE SUMMARY						
TAXES	2,371,041	2,494,291	2,502,941	2,629,353	2,700,487	$ 71,134
FRANCHISE	609,908	649,196	687,055	696,886	686,700	$ (10,186)
PERMITS	65,247	68,794	63,200	63,200	86,200	$ 23,000
FEES	187,690	207,304	182,275	196,675	199,275	$ 2,600
DONATIONS	22,109	40,702	10,000	10,914	134,499	$ 123,585
COURT	153,769	224,000	160,930	163,030	168,330	$ 5,300
MISCELLANEOUS	235,360	318,668	200,300	313,100	265,200	$ (47,900)
TOTAL REVENUES	3,645,124	4,002,953	3,806,701	4,073,158	4,240,691	$ 167,533
EXPENDITURE SUMMARY						
ADMINISTRATIVE	$ 819,828	$ 776,112	$ 967,819	$ 1,070,370	$ 970,060	$ (100,310)
COURT	95,107	103,062	116,181	117,447	140,897	$ 23,450
POLICE DEPARTMENT	1,274,950	1,337,592	1,769,581	1,649,300	1,883,844	$ 234,544
PUBLIC WORKS	639,016	727,777	712,293	800,462	794,333	$ (6,129)
COMMUNITY CENTER	63,662	70,782	75,767	77,367	83,043	$ 5,676
LIBRARY	108,954	138,575	165,019	171,094	190,378	$ 19,284
CAPITAL EXPENDITURES		157,436	1,157,420	685,445	1,009,000	$ 323,555
TOTAL EXPENDITURES	$ 3,001,517	$ 3,311,336	$ 4,964,079	$ 4,571,485	$ 5,071,555	$ 500,071
OVER/UNDER	$ 643,608	$ 691,617	$ (1,157,379)	$ (498,327)	$ (830,864)	← SHORTAGE COVERED BY RESERVES
BEGINNING FUND BALANCE	$ 4,454,737	$ 5,014,323	$ 5,225,163	$ 5,705,940	$ 5,129,138	
ENDING FUND BALANCE	**$ 5,098,345**	**$ 5,705,940**	**$ 4,067,784**	**$ 5,207,613**	**$ 4,298,274**	
RESTRICTED & UNCOLLECTED BALANCES						
PREPAID ITEMS	$ 2,343	$ -	$ -	$ -	$ -	
CHILD SAFETY	49,315	54,041	49,315	54,041	54,041	
COURT SECURITY	6,813	10,830	892	10,830	10,830	
DONATIONS	26,166	36,552	19,220	36,552	36,552	
OPIOID ABATEMENT FUND					3,382	
PEG CAPITAL FEES	52,582	54,907	40,050	9,907	9,907	
UNCOLLECTED RECEIVABLES & PAYABLES	824,351	824,351	764,301	764,301	824,351	
TOTAL RESTRICTED	$ 961,570	$ 980,681	$ 873,778	$ 875,631	$ 939,063	
UNRESTRICTED FUNDS	**$ 4,136,775**	**$ 4,725,259**	**$ 3,194,007**	**$ 4,331,982**	**$ 3,359,211**	
EXPENDITURES PER MONTH	$ 250,126	$ 262,825	$ 317,222	$ 323,837	$ 338,546	
MONTHS OF EXPENDITURES	17	18	10	13	10	

CITY OF GARDEN RIDGE
FY 2026 PROPOSED BUDGET
GENERAL FUND - REVENUE

	REVENUES	FY 2023 AUDIT	FY 2024 AUDIT	FY 2025 BUDGET	FY 2025 AMENDED2 BUDGET	FY 2026 BUDGET	VARIANCE FY26 BUDGET TO FY25 AMENDED	FY 2026 BUDGET NOTES
TAXES								
40012	AD VALOREM - TAXES	1,853,719	1,927,974	1,984,941	2,045,353	2,096,487	51,134	2.5% Increase over FY25
40014	AD VALOREM TAXES - DELINQUENT	(147)	(8,620)	5,000	8,000	8,000	-	
40016	AD VALOREM TAXES - P & I	9,526	6,281	8,000	6,000	6,000	-	
40100	STATE SALES TAX	507,943	568,656	505,000	570,000	590,000	20,000	Based on Projected Activity
	TOTAL TAXES	2,371,041	2,494,291	2,502,941	2,629,353	2,700,487	71,134	
FRANCHISES								
40102	CABLE TELEVISION FRANCHISE FEE	61,406	58,125	61,000	61,000	57,000	(4,000)	Based on Declining Trend
40104	ELECTRICITY FRANCHISE FEE	388,149	388,687	385,000	390,000	380,000	(10,000)	Based on Declining Trend
40106	GAS FRANCHISE FEE	26,293	26,745	26,744	24,386	24,000	(386)	Based on Declining Trend
40108	TELEPHONE FRANCHISE FEE	4,382	3,339	6,000	4,000	2,800	(1,200)	Based on Declining Trend
40110	WATER COMPANY FRANCHISE FEES	67,291	67,407	67,500	67,500	67,500	-	
40230	11% COLLECTION FEE - TRASH	25,526	118,104	80,520	83,400	87,153	3,753	Increase in Garbage Rates
	5% TRASH FRANCHISE FEE		0	36,600	36,600	38,247	1,647	Increase in Dumpster Fee
40231	DUMPSTER FEE COLLECTION	21,377	(13,209)	23,691	30,000	30,000	-	
	TOTAL FRANCHISES	609,908	649,196	687,055	696,886	686,700	(10,186)	
PERMITS								
40202	ALARM SYSTEMS	1,100	1,405	1,200	1,200	1,200	-	
40206	BUILDING PERMITS	63,692	66,088	62,000	62,000	85,000	23,000	Reorganization of Permit Fees
40208	BUSINESS PERMITS	455	1,300	0	0	0	-	
	TOTAL PERMITS	65,247	68,794	63,200	63,200	86,200	23,000	
FEES & LICENSES								
40010	TRASH PENALTIES	4,809	5,779	5,300	7,100	7,200	100	
40228	P&Z VARIANCE FILING FEES	2,650	7,597	10,000	2,100	2,100	-	
40232	PET TAG LICENSES	3,207	2,891	3,000	3,000	3,000	-	
40233	PET IMPOUND FEE	370	230	200	200	200	-	
40235	TOWER RENTAL	44,295	45,657	44,295	44,295	44,295	-	
40236	COMMUNITY CENTER RENTAL FEES	73,825	92,985	75,000	90,000	95,000	5,000	
40237	COMMUNITY CENTER DEPOSITS	35,050	(5,341)	2,000	2,000	2,000	-	
40238	COMMUNITY CENTER CLEAN-UP FEES	5,575	9,605	9,000	9,500	9,500	-	
40240	PARK RENTAL FEES	5,960	6,320	7,500	7,500	5,000	(2,500)	Based on Prior Year Actuals
40609	PARK DEPOSITS	505	(160)	800	800	800	-	
40637	CREDIT CARD USER FEE	24,474	27,825	10,000	15,000	15,000	-	
40630	RENTAL FORMER CITY COMPLEX	16,445	13,915	15,180	15,180	15,180	-	
	TOTAL FEES	187,690	207,304	182,275	196,675	199,275	2,600	
DONATIONS								
40601	COMMUNITY CNTR DONATIONS	-	-	-	-	-	-	
40602	DONATION - POLICE DEPARTMENT	1,075	1,399	-	300	-	(300)	
40603	PET DONATIONS	925	10	-	-	-	-	
40604	LIBRARY DONATIONS	11,280	8,866	-	6,344	-	(6,344)	
40241	PARK DONATIONS / GRANTS	-	15,000	-	-	133,499	133,499	Texas Parks & Wildlife Grant
40242	50th ANNIVERSARY DONATIONS	330	-	-	-	-	-	
40246	SPECIAL EVENTS DONATIONS	1,000	20	-	50	-	(50)	
40247	BRICK GARDEN PROGRAM		2,300	10,000	1,500	1,000	(500)	
40243	PARKS COMMITTEE DONATION	5,430	5,879	-	-	-	-	
40631	LEOS TRAINING DONATION	1,070	2,727	-	2,720	-	(2,720)	
40639	COUNCIL EVENT-DONATIONS	1,000	-	-	-	-	-	
40636	LANDSCAPE DONATIONS	-	4,500	-	-	-	-	
	TOTAL DONATIONS	22,109	40,702	10,000	10,914	134,499	123,585	
COURT								
40302	MUNI COURT & WARRANT FINES	130,760	199,162	140,000	140,000	144,500	4,500	
multi	OTHER COURT FEES	1,103	1,080	2,180	2,180	2,180	-	
40310	CHILD SAFETY/BLDG SECURITY & TECH FUND	15,222	16,475	11,600	13,700	14,500	800	
multi	OTHER COURT REVENUE	6,684	7,283	7,150	7,150	7,150	-	
	TOTAL COURT	153,769	224,000	160,930	163,030	168,330	5,300	

Ordinance:
Approved:

CITY OF GARDEN RIDGE
FY 2026 PROPOSED BUDGET
GENERAL FUND - REVENUE

REVENUES		FY 2023 AUDIT	FY 2024 AUDIT	FY 2025 BUDGET	FY 2025 AMENDED2 BUDGET	FY 2026 BUDGET	VARIANCE FY26 BUDGET TO FY25 AMENDED	FY 2026 BUDGET NOTES
MISCELLANEOUS								
40410	TASK FORCE REIMBURSEMENT	-	-	20,707	20,707	21,740	1,033	
40411	LESS: TASK FORCE OVERTIME	-	-	(20,707)	(20,707)	(21,740)	(1,033)	
40412	REVENUE - LEIGH HANSON, INC.	-	-	37,800	37,800	37,800	-	
40413	CONTRA - VIBRA-TECH (PMTS)	-	-	(37,800)	(37,800)	(37,800)	-	
40400	INSURANCE CLAIM REVENUE		6,948	-	53,000	-	(53,000)	
40402	BANK INTEREST	152,261	214,763	150,000	205,000	200,000	(5,000)	
41701	BAD DEBT COLLECTIONS	2,864	-	300	300	3,000	2,700	Increase in Collections
40600	SALE OF ASSETS	30,157	42,373	3,000	5,800	12,000	6,200	Sale of PD Unit
40640	VEHICLE IMPOUND FEE	2,871	5,780	5,000	5,000	5,200	200	
40220	RECYCLING				2,000	3,000	1,000	Increase from Dumpsters
40418	MISC. INCOME	47,207	48,803	42,000	42,000	42,000	-	
	TOTAL MISCELLANEOUS	235,360	318,668	200,300	313,100	265,200	(47,900)	
TOTAL REVENUES		3,645,124	4,002,953	3,806,701	4,073,158	4,240,691	167,533	

Ordinance:
Approved:

CITY OF GARDEN RIDGE
FY 2026 PROPOSED BUDGET
GENERAL FUND ADMINISTRATIVE - EXPENDITURES

ADMINISTRATIVE		FY 2023 AUDIT	FY 2024 AUDIT	FY 2025 BUDGET	FY 2025 AMENDED2 BUDGET	FY 2026 BUDGET	VARIANCE FY26 BUDGET TO FY25 AMENDED	FY 2026 BUDGET NOTES
PERSONNEL SERVICES								
52012	GROSS PAYROLL	$ 280,189	$ 291,771	$ 374,229	$ 365,240	$ 342,898	$ (22,342)	3% COLA
52013	OVERTIME	10	1,490	1,802	1,817	2,110	$ 293	
52018	CERTIFICATION	900	900	1,800	2,070	2,070	$ -	
52019	LONGEVITY	2,490	2,821	3,660	3,660	1,650	$ (2,010)	
52014	FICA	17,149	18,130	23,783	23,536	22,028	$ (1,508)	
52016	MEDICARE	4,058	4,240	5,563	5,505	5,152	$ (353)	
52017	SUI TAXES	96	470	468	468	381	$ (87)	
52015	WORKERS COMP INSURANCE	6,815	6,633	7,889	7,889	8,284	$ 394	
52020	HEALTH/DENTAL/VISION INS	27,778	28,612	44,660	44,660	37,515	$ (7,145)	
52022	VEHICLE ALLOWANCE	0	0	0	2,714	4,500	$ 1,786	
52023	LIFE INS	4,057	3,927	5,506	5,506	3,265	$ (2,241)	
52025	RETIREMENT-ER SHARE	21,601	23,983	33,296	32,951	31,976	$ (975)	
	TOTAL PERSONNEL SERVICES	$ 365,142	$ 382,978	$ 502,656	$ 496,016	$ 461,829	$ (34,188)	
PROFESSIONAL SERVICES								
52104	ATTORNEY	53,151	53,273	61,000	61,000	61,000	$ -	
52106	ENGINEER	27,712	31,627	50,000	91,500	75,000	$ (16,500)	
52407	CONSULTANT/PROFESSIONAL SVCS	0	9,120	20,000	23,000	0	$ (23,000)	
52407	CONSULTANT/PROFESSIONAL SVCS			10,000	10,000	10,000	$ -	
52108	INSPECTORS	54,439	46,955	40,000	40,000	47,000	$ 7,000	Cooresponding to Permit Fee Increase
52122	TAX APPRAISAL FEES	25,035	28,145	29,489	29,489	30,525	$ 1,036	Comal Appraisal District Budget
52124	TAX COLLECTION FEES	318	379	330	380	380	$ -	
52120	AUDITING FEES	12,250	12,862	12,862	13,500	14,175	$ 675	5% Estimated Increase over 2025
	TOTAL PROFESSIONAL SERVICES	$ 177,700	$ 182,361	$ 223,681	$ 268,869	$ 238,080	$ (30,789)	
CITY SUPPORT SERVICES								
52224	COUNCIL EVENTS	3,569	2,488	4,000	4,000	4,000	$ -	
52215	SPECIAL EVENTS	40,503	875	6,000	6,000	6,000	$ -	
52219	BRICK PROGRAM EXPENSE		700	3,500	1,000	1,000	$ -	
	TOTAL CITY SUPPORT SERVICES	$ 45,105	$ 4,149	$ 13,500	$ 11,000	$ 11,000	$ -	
STAFF SUPPORT								
52200	TRAINING/TRAVEL/SEMINARS	3,588	4,626	6,000	6,000	11,000	$ 5,000	TML Conference
52213	MEMBERSHIPS/DUES	8,532	8,821	8,500	10,000	10,707	$ 707	TCMA Membership
52225	MISCELLANEOUS	7,602	11,087	10,000	10,000	10,000	$ -	
	TOTAL STAFF SUPPORT	$ 19,721	$ 24,535	$ 24,500	$ 26,000	$ 31,707	$ 5,707	
OPERATIONAL SUPPORT								
52201	COMPUTER HARD & SOFTWARE	71,814	62,213	67,408	72,608	76,308	$ 3,700	Computer/Laptop Replacements
52204	COPIER/PRINTER LEASE	11,828	10,132	14,300	11,600	11,600	$ -	
52206	POSTAGE	1,923	2,087	3,000	3,000	3,400	$ 400	Increase in Postage Rates
52208	PRINTING	156	761	1,200	1,200	1,200	$ -	
52214	SUPPLIES	5,342	3,905	7,000	7,000	7,000	$ -	
52302	GENERAL LIABILITY INS	879	1,787	1,876	4,230	7,910	$ 3,680	Estimate Change Per TML
52308	E&O LIAB INS	2,040	3,715	3,900	2,731	4,752	$ 2,021	Estimate Change Per TML
52310	PROPERTY INS	12,026	16,259	16,871	19,589	21,548	$ 1,959	Estimate Change Per TML
52210	LEGAL NOTICES	13,493	3,793	6,000	6,000	6,000	$ -	
52105	LEGAL SETTLEMENTS				10,000	0	$ (10,000)	
52203	WEBPAGE	4,243	4,740	4,977	4,977	4,977	$ -	
52110	CR CARD PROC FEES	13,109	9,958	6,000	9,000	9,600	$ 600	Proportional to Water Rate Increase
52111	PAYROLL PROC FEES	1,941	97	150	150	150	$ -	
52116	CUSTODIAL/JANITORIAL	7,812	8,155	7,800	8,400	10,000	$ 1,600	Projected Increase in Services/Schedule
52218	ELECTIONS	4,488	3,346	6,000	6,000	6,000	$ -	
52615	BAD DEBT	4,949	744	1,000	1,000	1,000	$ -	
	TOTAL OPERATIONAL SUPPORT	$ 160,838	$ 131,692	$ 147,482	$ 167,485	$ 171,445	$ 3,960	
UTILITY SERVICES								
52202	TELEPHONE	3,244	3,176	3,500	3,500	3,500	$ -	
52211	UTILITIES	48,078	47,221	52,500	52,500	52,500	$ -	
52217	GASOLINE	0	0	0	0	0	$ -	
	TOTAL UTILITY SERVICES	$ 51,322	$ 50,397	$ 56,000	$ 56,000	$ 56,000	$ -	
MAINTENANCE SERVICES								
52670	CITY HALL - CHAMBERS STREAMING	0	0	0	45,000	0	$ (45,000)	
	TOTAL MAINTENANCE SERVICES	$ -	$ -	$ -	$ 45,000	$ -	$ (45,000)	
TOTAL ADMINISTRATIVE		$ 819,828	$ 776,112	$ 967,819	$ 1,070,370	$ 970,060	$ (100,310)	

CITY OF GARDEN RIDGE
FY 2026 PROPOSED BUDGET
GENERAL FUND COURT - EXPENDITURES

	COURT	FY 2023 AUDIT	FY 2024 AUDIT	FY 2025 BUDGET	FY 2025 AMENDED BUDGET	FY 2026 BUDGET	VARIANCE FY26 BUDGET TO FY25 AMENDED	FY 2026 BUDGET NOTES
PERSONNEL SERVICES								
53012	GROSS PAYROLL	$ 46,273	$ 50,661	$ 55,712	$ 55,712	$ 72,004	$ 16,292	Change of Court Clerk Position to Court Administrator + 15% Salary + 3% COLA
53013	OVERTIME	1,212	1,819	2,737	2,738	5,571	$ 2,833	
53018	CERTIFICATION	584	700	400	400	900	$ 500	
53019	LONGEVITY	1,066	1,131	1,440	1,440	120	$ (1,320)	
53014	FICA	2,869	3,188	3,738	3,738	4,877	$ 1,139	
53016	MEDICARE	679	746	875	875	1,141	$ 266	
53017	SUI	16	117	117	117	117	$ -	
53015	WORKERS COMP INS	230	263	263	263	276	$ 13	
53020	HEALTH/DENTAL/VISION INS	8,648	9,739	11,165	11,165	11,543	$ 378	
53023	LIFE INSURANCE	583	574	621	621	630	$ 9	
53025	RETIREMENT-ER SHARE	3,785	4,310	5,233	5,234	7,079	$ 1,845	
	TOTAL PERSONNEL SERVICES	$ 65,947	$ 73,249	$ 82,301	$ 82,303	$ 104,258	$ 21,955	
PROFESSIONAL SERVICES								
53135	PROSECUTOR FEES	7,200	7,200	8,400	8,400	8,400	$ -	
53136	JUDGE FEES	8,400	8,400	9,800	9,800	9,800	$ -	
	TOTAL PROFESSIONAL SERVICES	$ 15,600	$ 15,600	$ 18,200	$ 18,200	$ 18,200	$ -	
STAFF SUPPORT								
53200	TRAINING/TRAVEL/SEMINARS	496	804	1,000	1,000	1,000	$ -	
53213	MEMBERSHIP/DUES/LICENSES	402	185	450	450	450	$ -	
53214	SUPPLIES	850	662	850	850	850	$ -	
	TOTAL STAFF SUPPORT	$ 1,747	$ 1,651	$ 2,300	$ 2,300	$ 2,300	$ -	
OPERATIONAL SUPPORT								
53206	POSTAGE	808	1,265	800	1,300	1,495	$ 195	Increase in Postage Rates
53208	PRINTING	0	0	200	200	200	$ -	
53226	JURY TRIAL FEES					500	$ 500	Potential Jury Trial in FY2026
53602	COMPUTER HARD & SOFTWARE	9,744	10,634	10,700	10,700	10,700	$ -	
53605	COURT SECURITY EXP	1,321	1,244	480	1,244	1,244	$ -	
53606	COLLECTION AGENCY FEES	(61)	(581)	1,200	1,200	2,000	$ 800	
	TOTAL OPERATIONAL SUPPORT	$ 11,813	$ 12,563	$ 13,380	$ 14,644	$ 16,139	$ 1,495	
TOTAL COURT		$ 95,107	$ 103,062	$ 116,181	$ 117,447	$ 140,897	$ 23,450	

CITY OF GARDEN RIDGE

FY 2026 PROPOSED BUDGET

GENERAL FUND POLICE DEPARTMENT - EXPENDITURES

	POLICE DEPARTMENT		FY 2023 AUDIT	FY 2024 AUDIT	FY 2025 BUDGET	FY 2025 AMENDED BUDGET	FY 2026 BUDGET		VARIANCE FY26 BUDGET TO FY25 AMENDED	FY 2026 BUDGET NOTES
PERSONNEL SERVICES										
54012	GROSS PAYROLL	$	758,840	832,533	1,130,988	1,019,542	1,196,454	$	176,912	3% COLA and New Part Time Code Enforcement Officer Position
54013	OVERTIME		42,520	38,535	53,756	53,822	57,837	$	4,015	
54018	CERTIFICATION		12,430	12,596	13,680	13,680	13,680	$	-	
54022	FTO PAY			1,775	8,000	3,000	3,000	$	-	
54019	LONGEVITY		7,655	8,848	11,520	11,520	11,640	$	120	
54014	FICA		49,855	54,143	76,412	69,507	80,862	$	11,355	
54016	MEDICARE		11,802	12,663	17,871	16,256	18,912	$	2,656	
54017	SUI		220	1,872	1,638	1,638	1,755	$	117	
54015	WORKERS COMP INS		27,177	28,013	31,461	31,461	33,034	$	1,573	
54020	HEALTH/DENTAL/VISION INS		98,055	112,120	145,585	140,003	155,829	$	15,826	
54023	LIFE INSURANCE		8,046	8,625	10,052	10,052	11,841	$	1,789	
54025	RETIREMENT ER SHARE		64,680	73,161	104,061	94,393	114,264	$	19,871	
	TOTAL PERSONNEL SERVICES	$	1,081,280	1,184,883	1,605,024	1,464,874	1,699,108		234,234	
CITY SUPPORT SERVICES										
54221	COMMUNITY POLICING		2,685	1,310	2,500	2,500	2,500	$	-	
54222	NATIONAL NIGHT OUT		1,001	290	500	500	500	$	-	
	TOTAL CITY SUPPORT SERVICES	$	3,686	1,600	3,000	3,000	3,000		-	
STAFF SUPPORT										
54118	UNIFORMS		5,666	11,615	11,500	11,500	11,500	$	-	
54200	TRAINING/TRAVEL/SEMINARS		4,077	5,061	5,400	9,400	9,400	$	-	
54199	LEADERSHIP DEVELOPMENT		1,097	1,355	2,000	2,000	2,000	$	-	
54213	MEMBERSHIP/DUES/LICENSES		989	535	700	700	700	$	-	
54223	PHYSICAL EXAMS		943	862	1,000	1,000	1,000	$	-	
54601	DONATION EXPENDITURES		492	1,081	-	-	-	$	-	
54605	LEOS/TRNG		768	1,312	-	2,720	2,720	$	-	
	TOTAL STAFF SUPPORT	$	14,032	21,820	20,600	27,320	27,320		-	
OPERATIONAL SUPPORT										
54201	COMPUTER HARD & SOFTWARE		39,373	31,769	36,000	36,000	37,800	$	1,800	
54205	RANGE SUPPLIES		4,919	3,849	3,000	3,000	3,000	$	-	
54206	POSTAGE		448	414	500	500	575	$	75	Increase in Postage Rates
54208	PRINTING		271	530	500	500	500	$	-	
54214	SUPPLIES		5,834	4,219	7,000	7,000	7,000	$	-	
54215	INVESTIGATION EXPENSES		2,050	2,509	3,000	3,000	3,000	$	-	
54302	LAW ENFORC LIABILITY		13,414	14,641	15,373	14,888	11,226	$	(3,662)	Estimate Change Per TML
54304	AUTOMOBILE INSURANCE		4,415	6,557	6,884	5,518	7,615	$	2,097	Estimate Change Per TML
	TOTAL OPERATIONAL SUPPORT	$	70,724	64,488	72,257	70,406	70,716		310	
UTILITY SERVICES										
54202	TELEPHONE		7,883	8,737	8,500	8,500	8,500	$	-	
54217	GASOLINE		25,048	22,080	32,000	32,000	32,000	$	-	
	TOTAL UTILITY SERVICES	$	32,930	30,817	40,500	40,500	40,500		-	
MAINTENANCE SERVICES										
54203	RADIO REPAIR		902	4,646	2,500	2,500	2,500	$	-	
54212	EQUIPMENT/MAINTENANCE		3,551	2,412	5,000	5,000	5,000	$	-	
54220	VEHICLE MAINT./REPAIRS		20,289	21,607	15,000	30,000	30,000	$	-	
	TOTAL MAINTENANCE SERVICES	$	24,742	28,665	22,500	37,500	37,500		-	
OPERATING EQUIPMENT										
54140	EQUIPMENT LEASES		5,779	5,318	5,700	5,700	5,700	$	-	
54225	INTEREST EXPENSE		0	-	-	-	-	$	-	
	TOTAL OPERATING EQUIPMENT	$	5,779	5,318	5,700	5,700	5,700		-	
TOTAL POLICE DEPARTMENT		$	1,274,950	1,337,592	1,769,581	1,649,300	1,883,844		234,544	

CITY OF GARDEN RIDGE
FY 2026 PROPOSED BUDGET
GENERAL FUND PUBLIC WORKS - EXPENDITURES

PUBLIC WORKS DEPARTMENT		FY 2023 AUDIT	FY 2024 AUDIT	FY 2025 BUDGET	FY 2025 AMENDED BUDGET	FY 2026 BUDGET	VARIANCE FY26 BUDGET TO FY25 AMENDED	FY 2026 BUDGET NOTES
PERSONNEL SERVICES								
55012	GROSS PAYROLL	$ 272,096	$ 287,245	$ 317,185	$ 317,185	$ 338,776	$ 21,591	7% increase for PW Reps, 3% COLA
55013	OVERTIME	12,455	12,572	15,355	20,939	24,354	$ 3,415	
55018	CERTIFICATION	2,585	2,700	2,400	2,400	4,200	$ 1,800	
55019	LONGEVITY	6,430	7,103	8,460	8,460	8,220	$ (240)	
55014	FICA	16,397	17,344	21,436	21,783	23,430	$ 1,647	
55016	MEDICARE	3,882	4,056	5,014	5,095	5,480	$ 385	
55017	SUI	95	644	644	644	644	$ -	
55015	WORKERS COMP INS	4,685	4,277	5,040	5,040	5,292	$ 252	
55020	HEALTH/VISION/DENTAL INS	51,462	53,567	61,407	61,407	63,486	$ 2,079	
55023	LIFE INS	3,240	3,303	3,569	3,569	3,879	$ 310	
55025	RETIREMENT-ER SHARE	22,731	25,099	30,011	30,495	34,011	$ 3,516	
	TOTAL PERSONNEL SERVICES	$ 396,058	$ 417,911	$ 470,521	$ 477,017	$ 511,772	$ 34,755	
CITY SUPPORT SERVICES								
55229	ANIMAL SERVICES	14,029	14,599	12,000	12,000	12,000	$ -	
55236	CONTINGENCY	2,627	3,054	3,000	3,000	3,000	$ -	
	TOTAL CITY SUPPORT SERVICES	$ 27,980	$ 88,785	$ 15,000	$ 15,000	$ 15,000	$ -	
STAFF SUPPORT								
55215	MEMBERSHIP/DUES/LICENSES	526	187	300	300	500	$ 200	
55118	UNIFORMS	3,378	3,298	3,000	3,000	3,000	$ -	
55200	TRAINING/TRAVEL/SEMINARS	1,904	1,864	3,000	3,000	3,000	$ -	
55223	PHYSICAL EXAMS	0	76	150	350	150	$ (200)	
	TOTAL STAFF SUPPORT	$ 5,807	$ 5,424	$ 6,450	$ 6,650	$ 6,650	$ -	
OPERATIONAL SUPPORT								
55201	COMPUTER HARD & SOFTWARE	6,437	4,515	6,306	6,306	6,306	$ -	
55214	SUPPLIES	8,318	6,943	7,000	7,000	7,000	$ -	
55248	SURVEILLANCE CONNECTIVITY	1,573	3,336	1,320	1,320	1,320	$ -	
55238	OPERATIONAL MATERIALS	4,012	2,197	7,000	7,000	7,000	$ -	
55304	AUTOMOBILE INS	5,122	5,615	5,896	5,569	7,685	$ 2,116	Estimate Change Per TML
	TOTAL OPERATIONAL SUPPORT	$ 25,461	$ 22,606	$ 27,522	$ 27,195	$ 29,311	$ 2,116	
UTILITY SERVICES								
55202	TELEPHONE	4,756	5,001	4,800	4,800	4,800	$ -	
55211	UTILITIES	12,193	13,831	13,000	13,000	13,000	$ -	
55217	GASOLINE	15,692	14,483	16,000	16,000	16,000	$ -	
55231	PARK/ISLAND ELECTRIC	1,307	1,209	1,800	1,800	1,800	$ -	
55232	LANDSCAPE WATERING	2,685	3,048	2,700	3,000	3,000	$ -	
	TOTAL UTILITY SERVICES	$ 36,633	$ 37,572	$ 38,300	$ 38,600	$ 38,600	$ -	
MAINTENANCE SERVICES								
55227	BLDG/FACILITY MAINTENANCE	26,664	27,892	30,000	80,000	40,000	$ (40,000)	
55228	GROUNDS MAINTENANCE	5,585	2,889	3,000	13,000	13,000	$ -	
55247	CITY FACILITY-LANDSCAPE PROJECT	558	0	1,500	1,500	1,500	$ -	
55213	CITY FACILITY-HEATING/AC MAINT	30,540	31,582	20,000	24,500	24,500	$ -	
55234	FORMER CITY COMPLEX	2,712	757	7,000	7,000	7,000	$ -	
55212	EQUIPMENT & MAINTENANCE	14,862	19,560	16,000	20,000	20,000	$ -	
55220	VEHICLE MAINT/REPAIRS	8,603	23,094	12,000	24,000	24,000	$ -	
55230	PARK/RECREATIONS	26,447	19,176	20,000	20,000	20,000	$ -	
55233	SIGN MAINTENANCE	9,541	4,904	9,000	9,000	9,000	$ -	
55702	STREET IMPROVEMENT	9,314	13,395	18,000	18,000	18,000	$ -	
55704	CULVERT MAINTENANCE/MS4	9,559	4,264	9,000	9,000	9,000	$ -	
	TOTAL MAINTENANCE SERVICES	$ 144,384	$ 147,514	$ 145,500	$ 226,000	$ 186,000	$ (40,000)	
OPERATING EQUIPMENT								
55216	EQUIPMENT RENTAL	1,497	6,961	8,000	8,000	5,000	$ (3,000)	
55240	SMALL HAND TOOLS	1,196	1,004	1,000	2,000	2,000	$ -	
	TOTAL OPERATING EQUIPMENT	$ 2,692	$ 7,965	$ 9,000	$ 10,000	$ 7,000	$ (3,000)	
TOTAL PUBLIC WORKS DEPARTMENT		$ 639,016	$ 727,777	$ 712,293	$ 800,462	$ 794,333	$ (6,129)	

Ordinance:
Approved:

CITY OF GARDEN RIDGE
FY 2026 PROPOSED BUDGET
GENERAL FUND COMMUNITY CENTER - EXPENDITURES

COMMUNITY CENTER		FY 2023 AUDIT	FY 2024 AUDIT	FY 2025 BUDGET	FY 2025 AMENDED BUDGET	FY 2026 BUDGET	VARIANCE FY26 BUDGET TO FY25 AMENDED	FY 2026 BUDGET NOTES
PERSONNEL SERVICES								
56012	GROSS PAYROLL	$ 2,920	$ 4,806	$ 4,200	$ 4,200	$ 5,625	$ 1,425	
56014	FICA	176	287	261	261	349	$ 88	
56016	MEDICARE	41	67	61	61	82	$ 21	
56025	RETIREMENT-ER SHARE	227	385	365	365	507	$ 142	
	TOTAL PERSONNEL SERVICES	$ 3,365	$ 5,545	$ 4,887	$ 4,887	$ 6,563	1,676	
PROFESSIONAL SERVICES								
56050	MANAGER FEES	31,119	34,897	34,000	34,000	38,000	$ 4,000	Community Center Manager
	TOTAL PROFESSIONAL SERVICES	$ 31,119	$ 34,897	$ 34,000	$ 34,000	$ 38,000	4,000	
OPERATIONAL SUPPORT								
56214	SUPPLIES	2,073	3,004	2,200	3,000	3,000	$ -	
56410	EQUIPMENT	226	586	6,000	6,000	6,000	$ -	
	TOTAL OPERATIONAL SUPPORT	$ 2,299	$ 3,591	$ 8,200	$ 9,000	$ 9,000	-	
UTILITY SERVICES								
56201	COMPUTER HARD & SOFTWARE	1,839	1,718	1,680	1,680	1,680	$ -	
56202	TELEPHONE	600	600	600	600	600	$ -	
56211	UTILITIES	11,725	11,112	12,000	12,000	12,000	$ -	
	TOTAL UTILITY SERVICES	$ 14,164	$ 13,430	$ 14,280	$ 14,280	$ 14,280	-	
MAINTENANCE SERVICES								
56212	MAINTENANCE	5,425	5,758	7,000	7,000	7,000	$ -	
56216	COMMUNITY CENTER CLEANING	7,290	7,560	7,400	8,200	8,200	$ -	
	TOTAL MAINTENANCE SERVICES	$ 12,715	$ 13,318	$ 14,400	$ 15,200	$ 15,200	-	
56400	CAPITAL EXPENDITURES		0	0	0	0	$ -	
TOTAL COMMUNITY CENTER		$ 63,662	$ 70,782	$ 75,767	$ 77,367	$ 83,043	5,676	

Ordinance:
Approved:

CITY OF GARDEN RIDGE
FY 2026 PROPOSED BUDGET
GENERAL FUND LIBRARY - EXPENDITURES

LIBRARY		FY 2023 AUDIT	FY 2024 AUDIT	FY 2025 BUDGET	FY 2025 AMENDED BUDGET	FY 2026 BUDGET	VARIANCE FY26 BUDGET TO FY25 AMENDED	FY 2026 BUDGET NOTES
PERSONNEL SERVICES								
57012	GROSS PAYROLL	$ 75,221	$ 99,856	$ 114,299	$ 114,299	$ 123,700	$ 9,401	Change of Library Assistant to Assistant Library Director - 10% Salary increase + 3% Department COLA
57013	OVERTIME	0	134	0	924	0	$ (924)	Position - moving from hourly to salary
57019	LONGEVITY	476	600	840	840	840	$ -	
57014	FICA	4,709	6,274	7,176	7,234	7,759	$ 525	
57016	MEDICARE	1,113	1,467	1,679	1,692	1,815	$ 123	
57017	SUI	34	243	234	234	234	$ -	
57020	HEALTH/VISION/DENTAL INS	0	0	11,165	11,165	11,543	$ 378	
57023	LIFE INS	645	1,103	1,489	1,489	1,539	$ 50	
57025	RETIREMENT-ER SHARE	4,665	8,184	10,047	10,127	11,263	$ 1,136	
	TOTAL PERSONNEL SERVICES	$ 86,863	$ 117,861	$ 146,929	$ 148,004	$ 158,693	$ 10,689	
CITY SUPPORT SERVICES								
57215	SPECIAL EVENTS	1,492	1,588	1,500	1,500	3,500	$ 2,000	Department Requested
57221	CHILDREN'S ACTIVITIES	1,717	1,904	2,000	2,000	2,000	$ -	
	TOTAL CITY SUPPORT SERVICES	$ 3,208	$ 3,492	$ 3,500	$ 3,500	$ 5,500	$ 2,000	
STAFF SUPPORT								
57200	TRAINING/TRAVEL/SEMINARS	0	224	250	250	500	$ 250	Assistant Library Director Training
57213	MEMBERSHIP/DUES	717	607	690	690	690	$ -	
	TOTAL STAFF SUPPORT	$ 717	$ 831	$ 940	$ 940	$ 1,190	$ 250	
OPERATIONAL SUPPORT								
57214	SUPPLIES	1,104	1,181	1,000	1,000	1,000	$ -	
57216	COMPUTER HARD & SOFTWARE	3,222	4,622	4,750	4,750	7,150	$ 2,400	8 new tablets for lego robotics / laptop
57218	LIBRARY MATERIALS-BOOKS	1,261	2,473	3,000	3,000	5,000	$ 2,000	Department Requested
57219	POSTAGE	136	263	300	300	345	$ 45	INCREASE IN POSTGAE RATES
57220	PRINTING	0	0	100	100	100	$ -	
57601	DONATION EXPENDITURES	5,835	4,301	0	5,000	5,000	$ -	
57602	LIBRARY GRANTS	2,556	0	0	0	0	$ -	
57603	EBOOK EXPENDITURES	3,107	2,593	3,500	3,500	5,000	$ 1,500	Department Requested
	TOTAL OPERATIONAL SUPPORT	$ 17,222	$ 15,433	$ 12,650	$ 17,650	$ 23,595	$ 5,945	
UTILITY SERVICES								
57202	TELEPHONE	945	959	1,000	1,000	1,400	$ 400	add fax line
	TOTAL UTILITY SERVICES	$ 945	$ 959	$ 1,000	$ 1,000	$ 1,400	$ 400.0	
TOTAL LIBRARY		$ 108,954	$ 138,575	$ 165,019	$ 171,094	$ 190,378	$ 19,284	

CITY OF GARDEN RIDGE
FY 2026 PROPOSED BUDGET
GENERAL FUND CAPITAL - EXPENDITURES

	CAPITAL EXPENDITURES	FY 2023 AUDIT	FY 2024 AUDIT	FY 2025 BUDGET	FY 2025 AMENDED2 BUDGET	FY 2026 BUDGET	FY 2026 BUDGET NOTES
ADMIN							
52400	CAPITAL EXPENDITURES	-	-	20,420	26,400	-	
52400	CAPITAL EXPENDITURES	-	-	-	-	-	
52400	CAPITAL EXPENDITURES	-	26,805	-	-	-	
	TOTAL CAPITAL EXPENDITURES	-	26,805	20,420	26,400	-	
COURT							
53400	CAPITAL EXPENDITURES	-	-	-	-	-	
53400	CAPITAL EXPENDITURES	-	-	-	-	-	
	TOTAL CAPITAL EXPENDITURES	-	-	-	-	-	
POLICE							
54400	CAPITAL EXPENDITURES	-	-	55,000	55,000	75,000	Purchase and Outfit a new Police Unit
54400	CAPITAL EXPENDITURES	-	-	15,000	15,000	-	
54400	CAPITAL EXPENDITURES	-	-	-	55,000	-	
	TOTAL CAPITAL EXPENDITURES	-	-	70,000	125,000	75,000	
PUBLIC WORKS							
55400	CAPITAL EXPENDITURES	-	-	40,000	40,000	167,000	MATCHING TRAILS GRANT FOR PARK
55400	CAPITAL EXPENDITURES	-	-	10,000	10,000	14,000	ZERO TURN RIDING LAWN MOWER
55400	CAPITAL EXPENDITURES	-	80,228	-	362,045	45,000	SKID STEER
55400	CAPITAL EXPENDITURES	-	-	-	50,000	48,000	TOWABLE BOOM LIFT
	TOTAL CAPITAL EXPENDITURES	-	80,228	50,000	462,045	274,000	
COMMUNITY CENTER							
56400	CAPITAL EXPENDITURES	-	-	150,000	72,000	-	
56400	CAPITAL EXPENDITURES	-	50,403	-	-	-	
	TOTAL CAPITAL EXPENDITURES	-	50,403	150,000	72,000	-	
LIBRARY							
57400	CAPITAL EXPENDITURES	-	-	-	-	-	
57400	CAPITAL EXPENDITURES	-	-	-	-	-	
	TOTAL CAPITAL EXPENDITURES	-	-	-	-	-	
WATER							
69001	LOAN TO WATER FUND	-	-	867,000	-	660,000	Vista Ridge Tie-In Project
13001	LOAN TO WATER FUND	-	-	-	-	-	
13001	LOAN TO WATER FUND	-	-	-	-	-	
	TOTAL CAPITAL LOANS	-	-	867,000	-	660,000	
TOTAL CAPITAL EXPENDITURES		-	157,436	1,157,420	685,445	1,009,000	

Ordinance:
Approved:

CITY OF GARDEN RIDGE
FY 2026 PROPOSED BUDGET
WATER FUND - SUMMARY

WATER FUND	FY 2023 AUDITED	FY 2024 AUDITED	FY 2025 BUDGET	FY 2025 AMENDED BUDGET	FY 2026 BUDGET	VARIANCE FY26 BUDGET TO FY25 AMENDED
REVENUE SUMMARY						
WATER SALES	2,285,062	1,928,288	2,218,548	2,150,000	2,290,000	140,000
FEES	88,796	84,489	97,016	91,016	88,100	(2,916)
MISCELLANEOUS	99,304	134,580	103,000	112,000	117,000	5,000
FUND CHANGES/XFERS/LOANS	137,654	414,455	867,000	867,000	660,000	(207,000)
TOTAL REVENUES	2,610,816	2,561,811	3,285,564	3,220,016	3,155,100	(64,916)
EXPENDITURE SUMMARY						
PERSONNEL SERVICES	$ 532,849	$ 515,190	$ 710,879	$ 674,404	$ 716,179	41,775
PROFESSIONAL SERVICES	14,316	50,263	84,863	85,500	129,175	43,675
STAFF SUPPORT	10,968	10,422	13,700	13,700	15,700	2,000
OPERATIONAL SUPPORT	218,178	208,271	218,240	221,793	244,889	23,096
DISTRIBUTION SERVICES	195,176	183,800	199,000	191,000	192,000	1,000
MAINTENANCE SERVICES	122,871	82,729	90,000	92,000	115,597	23,597
COMPLIANCE SERVICES	75,268	76,424	85,516	86,824	86,000	(824)
DEBT SERVICE & LOAN PAYMENTS	677,639	677,021	708,427	708,427	712,560	4,133
CAPITAL OUTLAY	0	107,274	1,107,000	1,107,000	943,000	(164,000)
TOTAL EXPENDITURES	$ 1,847,265	$ 1,911,393	$ 3,217,625	$ 3,180,648	$ 3,155,100	(25,548)
OVER/UNDER	$ 763,551	$ 689,651	$ 67,940	$ 39,368	$ 0	
BEGINNING FUND BALANCE	$ 8,222,155	$ 8,985,706	$ 9,034,139	$ 9,676,134	$ 9,675,357	
ENDING FUND BALANCE	**$ 8,985,706**	**$ 9,675,357**	**$ 9,102,079**	**$ 9,715,502**	**$ 9,675,357**	
RESTRICTED FUNDS + SIB RESERVE	$ 188,424	$ 49,558	$ 188,424	$ 50,336	$ 50,336	
LESS NET INVESTMENT IN CAPITAL ASSETS	$ 7,429,729	$ 8,135,400	$ 7,429,729	$ 8,135,400	$ 8,135,400	
UNRESTRICTED FUND BALANCE	**$ 1,367,553**	**$ 1,490,398**	**$ 1,483,926**	**$ 1,529,766**	**$ 1,489,621**	
NEXT YEAR DEBT SERVICE	$ 710,327	$ 706,925	$ 706,924	$ 706,924	$ 711,058	
EXPENDITURES PER MONTH	$ 97,469	$ 93,925	$ 116,850	$ 113,768	$ 124,962	
MONTHS OF EXPENDITURES	7	8	7	7	6	

CITY OF GARDEN RIDGE
FY 2026 PROPOSED BUDGET
WATER FUND - REVENUE

REVENUES		FY 2023 AUDITED	FY 2024 AUDITED	FY 2025 BUDGET	FY 2025 AMENDED BUDGET	FY 2026 BUDGET	VARIANCE FY26 BUDGET TO FY25 AMENDED	FY 2026 BUDGET NOTES
WATER SALES								
40003	WATER SALES	2,285,062	1,928,288	2,218,548	2,150,000	2,290,000	$ 140,000	NEW RATES INCREASE $4/4%
	TOTAL SALES	2,285,062	1,928,288	2,218,548	2,150,000	2,290,000	$ 140,000	
FEES								
40002	METER INSTALLATION FEES	5,300	3,975	10,000	4,000	3,000	$ (1,000)	Based on Declining Trend
40004	WATER PENALTIES	15,197	12,280	14,000	14,000	14,000	$ -	
40014	EAA REVENUE ACCOUNT	55,441	55,596	57,516	57,516	55,600	$ (1,916)	EAA Revenue set by Water Rate
40015	TRINITY GWCD REVENUE	12,185	12,218	15,000	15,000	15,000	$ -	
40005	NSF CHECK INCOME	673	420	500	500	500	$ -	
	TOTAL FEES	88,796	84,489	97,016	91,016	88,100	$ (2,916)	
MISCELLANEOUS								
40000	MISC INCOME	7,579	1,503	2,000	2,000	2,000	$ -	
41701	BAD DEBT COLLECTIONS	1,404	-	2,000	1,000	1,000	$ -	
40006	SALE OF ASSETS	2,925	22,337	4,000	4,000	4,000	$ -	
40637	CREDIT CARD USER FEES			10,000	10,000	10,000	$ -	
40008	INTEREST	87,397	110,740	85,000	95,000	100,000	$ 5,000	Based on Trend
	TOTAL MISCELLANEOUS	99,304	134,580	103,000	112,000	117,000	$ 5,000	
FUND CHANGES/TRANSFERS								
70810	TRANSFER FROM 400 FUND	110,274	414,455	-	-	-	$ -	
70808	TRANSFER FROM 220 FUND	27,380	-	-	-	-	$ -	
23001	LOAN FROM 100 FUND	-	-	867,000	867,000	660,000	$ (207,000)	Vista Ridge Tie-In Loan from GF
	TOTAL CHANGES/TRANSFERS	137,654	414,455	867,000	867,000	660,000	$ (207,000)	
TOTAL REVENUES		$ 2,610,816	$ 2,561,811	$ 3,285,564	$ 3,220,016	$ 3,155,100	$ (64,916)	

CITY OF GARDEN RIDGE
FY 2026 PROPOSED BUDGET
WATER FUND - EXPENDITURES

WATER FUND		FY 2023 AUDITED	FY 2024 AUDITED	FY 2025 BUDGET	FY 2025 AMENDED BUDGET	FY 2026 BUDGET	VARIANCE FY26 BUDGET TO FY25 AMENDED	FY 2026 BUDGET NOTES
PERSONNEL SERVICES								
70012	GROSS PAYROLL	$ 384,050	$ 353,768	$ 501,415	$ 474,354	$ 508,006	$ 33,652	7% increase for utility operators, 3% COLA
70013	OVERTIME	14,336	24,688	16,902	16,917	18,353	$ 1,436	
70018	CERTIFICATION	2,974	2,431	3,200	3,470	2,170	$ (1,300)	
70019	LONGEVITY	3,884	4,079	5,220	5,220	4,830	$ (390)	
70014	FICA	22,999	22,388	32,848	31,285	33,380	$ 2,095	
70016	MEDICARE	5,408	5,235	7,683	7,317	7,807	$ 490	
70017	SUI	88	676	878	878	849	$ (29)	
70015	WORKERS COMP INS	6,750	6,565	6,719	6,719	7,055	$ 336	
70020	HEALTH/DENTAL/VISION INS	48,281	54,926	83,736	78,154	77,915	$ (239)	
70022	VEHICLE ALLOWANCE	0	0	0	0	1,500	$ 1,500	
70023	LIFE INS	4,379	4,407	6,291	6,291	5,859	$ (432)	
70025	RETIREMENT-ER SHARE	39,699	36,026	45,987	43,799	48,455	$ 4,656	
	TOTAL PERSONNEL SERVICES	$ 532,849	$ 515,190	$ 710,879	$ 674,404	$ 716,179	$ 41,775	
PROFESSIONAL SERVICES								
70104	ATTORNEY	234	102	4,000	4,000	2,000	$ (2,000)	
70106	ENGINEER	0	37,299	68,000	68,000	83,000	$ 15,000	Projects and Capital Improvement Planning
70120	AUDITING FEES	12,250	12,863	12,863	13,500	14,175	$ 675	
70409	WATER RATE ANALYSIS	0	0	0	0	30,000	$ 30,000	Engineer / Water Commission Request
	TOTAL PROFESSIONAL SERVICES	$ 14,316	$ 50,263	$ 84,863	$ 85,500	$ 129,175	$ 43,675	
STAFF SUPPORT								
70200	TRAINING/TRAVEL/SEMINARS	6,670	4,273	7,000	7,000	9,000	$ 2,000	Department Request
70118	UNIFORMS	1,615	2,414	4,000	4,000	4,000	$ -	
70213	MEMBERSHIP/DUES/LICENSES	1,392	2,136	1,300	1,300	1,300	$ -	
70225	MISCELLANEOUS	1,292	1,600	1,400	1,400	1,400	$ -	
	TOTAL STAFF SUPPORT	$ 10,968	$ 10,422	$ 13,700	$ 13,700	$ 15,700	$ 2,000	
OPERATIONAL SUPPORT								
70302	GENERAL LIABILITY INS	755	759	800	1,730	3,235	$ 1,505	Estimate Change Per TML
70304	AUTOMOBILE INS	4,682	5,315	5,580	5,570	7,631	$ 2,061	Estimate Change Per TML
70308	E&O LIABILITY INS	1,588	1,519	1,596	2,731	4,752	$ 2,021	Estimate Change Per TML
70310	PROPERTY INS	13,960	18,659	19,592	19,590	21,549	$ 1,959	Estimate Change Per TML
70201	COMPUTER HARD & SOFTWARE	72,350	60,461	68,000	68,000	81,000	$ 13,000	SCADA UPDATES
70160	FRANCHISE FEE TO CITY	67,291	67,407	67,500	67,500	67,500	$ -	
70110	CREDIT CARD PROCESSING FEES	3,045	9,958	10,000	10,000	11,000	$ 1,000	Following Water Rate Increase
70210	PAYROLL PROCESSING FEES	540	0	150	150	150	$ -	
70116	CUSTODIAL/JANITORIAL	2,604	2,718	2,784	2,784	2,784	$ -	
70242	PUBLIC EDUCATION	0	0	300	300	300	$ -	
70202	TELEPHONE	7,914	11,171	9,536	9,536	9,536	$ -	
70204	WEBPAGE	4,243	4,740	4,977	4,977	4,977	$ -	
70206	POSTAGE	10,240	10,669	10,425	10,425	11,975	$ 1,550	Increase in Postage Rates
70208	PRINTING	0	0	1,000	1,000	1,000	$ -	
70214	SUPPLIES	5,106	4,572	5,000	5,000	5,000	$ -	
70801	BAD DEBT	10,665	191	500	2,000	2,000	$ -	
70226	COPIER/PRINTER LEASE	11,690	10,132	10,500	10,500	10,500	$ -	
	TOTAL OPERATIONAL SUPPORT	$ 218,178	$ 208,271	$ 218,240	$ 221,793	$ 244,889	$ 23,096	
DISTRIBUTION SERVICES								
70211	UTILITIES	174,020	168,897	180,000	170,000	170,000	$ -	
70237	CHEMICALS	13,945	8,077	9,000	11,000	12,000	$ 1,000	Based on trending increase
70217	GASOLINE	7,212	6,826	10,000	10,000	10,000	$ -	
	TOTAL DISTRIBUTION SERVICES	$ 195,176	$ 183,800	$ 199,000	$ 191,000	$ 192,000	$ 1,000	
MAINTENANCE SERVICES								
70219	SMALL HAND TOOLS	539	1,588	1,000	1,000	1,000	$ -	
70212	EQUIPMENT/MAINTENANCE	10,458	11,937	15,000	15,000	17,000	$ 2,000	Utilities Quick Response Trailer
70220	VEHICLE MAINT/REPAIRS	9,064	8,466	10,000	12,000	12,000	$ -	
70216	EQUIPMENT RENTAL	1,132	0	2,000	2,000	2,000	$ -	
70239	DISTRIBUTION MAINT & REPAIRS					20,000	$ 20,000	break out maint for Valves, Pipes, Clamps, etc.
70238	PLANT/OPS - MAINT & REPAIRS	100,871	59,188	60,000	60,000	61,597	$ 1,597	Chlorine Bottle Scale
70236	CONTINGENCY	806	1,549	2,000	2,000	2,000	$ -	
	TOTAL MAINTENANCE SERVICES	$ 122,871	$ 82,729	$ 90,000	$ 92,000	$ 115,597	$ 23,597	
COMPLIANCE SERVICES								
70240	TCEQ REQUIRED TESTING	8,247	9,710	13,000	13,000	12,000	$ (1,000)	
70241	EAA MGMT FEES	54,901	57,516	57,516	58,824	59,000	$ 176	
70244	TRINITY GWCD FEE	12,120	9,198	15,000	15,000	15,000	$ -	
	TOTAL COMPLIANCE SERVICES	$ 75,268	$ 76,424	$ 85,516	$ 86,824	$ 86,000	$ (824)	

CITY OF GARDEN RIDGE
FY 2026 PROPOSED BUDGET
WATER FUND - EXPENDITURES

WATER FUND		FY 2023 AUDITED	FY 2024 AUDITED	FY 2025 BUDGET	FY 2025 AMENDED BUDGET	FY 2026 BUDGET	VARIANCE FY26 BUDGET TO FY25 AMENDED	FY 2026 BUDGET NOTES
DEBT SERVICE								
70803	PRINCIPLE ON DEBT SVC	482,700	492,000	505,600	505,600	526,400	$ 20,800	
70227	INTEREST ON DEBT SVC	149,045	136,484	154,826	154,826	138,695	$ (16,131)	
70802	AGENT FEES	1,285	1,502	1,502	1,502	1,502	$ -	
70126	PRINCIPLE SIB LOAN (TXDOT)	40,000	40,000	40,000	40,000	40,000	$ -	
70227	INTEREST SIB LOAN (TXDOT)	4,610	7,035	6,499	6,499	5,963	$ (536)	
	TOTAL DEBT SERVICE	$ 677,639	$ 677,021	$ 708,427	$ 708,427	$ 712,560	$ 4,133	
CAPITAL EXPENDITURES								
70400	CAPITAL EXPENDITURES		0	240,000	240,000	240,000	$ -	1 GROUND STORAGE TANK REHAB
70400	CAPITAL EXPENDITURES		0	0	0	43,000	$ 43,000	RENOVATE OLD PUBLIC WORKS BLDG AS UTILITIES
70400	CAPITAL EXPENDITURES	0	107,274	867,000	867,000	660,000	$ (207,000)	VISTA RIDGE TIE-IN
	TOTAL CAPITAL OUTLAY	0	107,274	1,107,000	1,107,000	943,000	$ (164,000)	
TOTAL WATER COMPANY		$ 1,847,265	$ 1,911,393	$ 3,217,625	$ 3,180,648	$ 3,155,100	$ (25,548)	

CITY OF GARDEN RIDGE
FY 2026 BUDGET
INTEREST & SINKING FUND

	INTEREST & SINKING FUND	FY 2023 AUDIT	FY 2024 AUDIT	FY 2025 BUDGET	FY 2026 BUDGET	REMAINING PRINCIPLE BALANCE AS OF 9/30/2026
REVENUES						
40022	AD VALOREM TAXES	$ 643,471	$ 653,832	$ 656,937	$ 507,891	
40024	AD VALOREM DELINQUENT TAXES	(207)	$ (7,928)	$ 1,500	$ -	
40026	P&I/DELINQUENT TAX	3,263	$ 2,114	$ 1,700	$ 1,000	
40027	BANK INTEREST	4,436	$ 4,041	$ 4,500	$ 3,500	
40030	TRANSFERS FROM WATER FUND	666,254	663,292	661,928	666,597	
	TOTAL I&S REVENUES	$ 1,317,217	$ 1,315,351	$ 1,326,565	$ 1,178,987	
DEBT SERVICE PAYMENTS						
CERTIFICATE OF OBLIGATION - SERIES 2012						
DEBT IS CARRIED 56% BY GENERAL FUND AND 44% BY WATER FUND - FINAL PMT 8/15/2031						
50126	PRINCIPAL PAYMENT	325,000	330,000	340,000	355,000	2,365,000
50125	INTEREST PAYMENT	110,638	100,812	90,762	56,352	
CERTIFICATE OF OBLIGATION - SERIES 2012 REFI (REFI OF SERIES 2002 AND SERIES 2005)						
DEBT IS CARRIED 100% BY GENERAL FUND - FINAL PMT 2/15/2025						
50126	PRINCIPAL PAYMENT	140,000	145,000	145,000	0	
50125	INTEREST PAYMENT	10,800	6,525	2,175	0	-
CERTIFICATE OF OBLIGATION - SERIES 2015						
DEBT IS CARRIED 58% BY GENERAL FUND AND 42% BY WATER FUND - FINAL PMT 8/15/2034						
50126	PRINCIPAL PAYMENT	285,000	290,000	300,000	310,000	3,440,000
50125	INTEREST PAYMENT	171,975	163,350	154,500	100,300	
CERTIFICATE OF OBLIGATION - SERIES 2017 REFI (REFI OF SERIES 2009)						
DEBT IS CARRIED 100% BY WATER FUND - FINAL PMT 8/15/2029						
50126	PRINCIPAL PAYMENT	220,000	225,000	230,000	240,000	1,045,000
50125	INTEREST PAYMENT	63,500	56,825	50,000	42,950	
50126	**TOAL PRINCIPAL BOND PAYMENTS**	970,000	990,000	1,015,000	905,000	
50125	**TOAL INTEREST BOND PAYMENTS**	356,913	327,512	297,437	199,602	
50127	**AGENT FEES (54% GF & 46% WATER)**	2,500	3,150	3,150	3,150	
50131	**BANK FEES/MISCELLANEOUS FEES**	88	0	80	80	

CITY OF GARDEN RIDGE
FY 2026 BUDGET
CAPITAL IMPROVEMENTS FUND

	CAPITAL IMPROVEMENTS FUND	FY 2023 AUDITED	FY 2024 BUDGET	FY 2024 AMMENDED BUDGET	FY 2025 BUDGET	FY 2026 BUDGET
REVENUES						
	AMERICAN RECOVERY FUNDS - BEGINNING BALANCE	$ 1,011,225	$ 272,427	$ 818,230	$ 317,675	$ -
	REVENUE					
40402	INTEREST AMERICAN RECOVERY FUNDS	33,670		20,000	3,000	0
	TOTAL FUNDS AVAILABLE	$ 1,044,895	$ 272,427	$ 838,230	$ 320,675	$ -
50237	EXPENDITURES					
	RADIO SYSTEM		-	-	-	-
	GENERATOR	46,477	-	-	-	-
	PUMP EQUIPMENT / WELL	76,747	149,273	149,273	-	-
	POLICE CAR	45,217			-	-
	RESTRIPING MUNICIPAL PKWY	11,450			-	-
	SERVER		-	-	-	-
	CHILL PLANT		123,154	123,154	-	-
	ENGINEERING FEES		-	-	-	-
	2252/3009 WATERLINE RELOCATION	46,774	-	565,803	320,675	0
	TOTAL RECOVERY FUNDS EXPENDITURES	$ 226,665	$ 272,427	$ 838,230	$ 320,675	$ -
	AMERICAN RECOVERY FUNDS - ENDING BALANCE	**$ 818,230**	**$ 0**	**$ (0)**	**$ -**	**$ -**
10014	**WATER IMPACT - BEGINNING BALANCE**	$ 171,784	$ 178,815	$ 179,746	$ 178,815	$ 188,415
	REVENUE					
	INTEREST WATER IMPACT	7,961	0	9,600	9,600	9,600
	EXPENDITURES					
	WATER IMPACT - ENDING BALANCE	**$ 179,746**	**$ 178,815**	**$ 189,346**	**$ 188,415**	**$ 198,015**
10017	**STREET IMPACT - BEGINNING BALANCE**	$ 59,451	$ 61,838	$ 62,206	$ 61,838	$ 65,198
	REVENUE					
	INTEREST STREET IMPACT	2,755	0	3,360	3,360	3,360
	EXPENDITURES					
	STREET IMPACT - ENDING BALANCE	**$ 62,206**	**$ 61,838**	**$ 65,566**	**$ 65,198**	**$ 68,558**