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The Garden Ridge City Council will meet in a regular session on Wednesday, February 4, 2026, 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.

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**1. CALL TO ORDER/ROLL CALL****2. PLEDGE OF ALLEGIANCE****3. PRESENTATIONS/PROCLAMATIONS**

- 3.1. United Acts of Kindness Day Proclamation.
- 3.2. TxDOT Presentation/Update.

**4. CITIZEN COMMENT PERIOD**

The City Council welcomes citizen participation and comments at all City Council Meetings. First Citizen Comment Period: Speakers are required to sign up to speak before the meeting and shall limit their comments to three (3) minutes each. Second Citizen Comment Period: Speakers are not required to sign up to speak and shall limit their comments to two (2) minutes each. Speakers are only allowed to speak once per topic, unless also speaking during a posted Public Hearing. If you speak, you must follow these guidelines:

- 4.1. Direct your comments to the entire City Council, not to an individual member, nor to the audience.
- 4.2. Show the City Council the same respect that you would like to be shown.
- 4.3. State your name and address before your comments begin.
- 4.4. City Council may not discuss or take action on any presented issue.
- 4.5. Topics of operational concern shall be directed to the City Manager.

*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.**

- 5.1. Approval of Minutes for the January 7, 2026, City Council Regular Meeting.
- 5.2. Financial Statement, Summary Report, and Management's Discussion and Analysis of Results of Operations – November 30, 2025.
- 5.3. Financial Statement, Summary Report, and Management's Discussion and Analysis of Results of Operations – December 31, 2025.
- 5.4. 2025 Garden Ridge Police Department Racial Profiling Report.
- 5.5. Ordinance No. 248-022026 An Ordinance of the City Council of the City of Garden Ridge, Texas, ordering a General Election on May 2, 2026, for the purpose of electing City Councilmember Place One, City Councilmember Place Four, and City Councilmember Place Five; making provisions for the conduct of such election; and resolving other matters related to the conduct of such election.
- 5.6. Accept the resignation of Karen Diaz from the Planning and Zoning Commission.



**6. STAFF REPORTS**

- 6.1. City Manager Report.  
City/employee recognitions, department updates, upcoming events, and other projects in Garden Ridge.
- 6.2. City Engineer Project Report.

**7. APPROVALS AND AUTHORIZATIONS**

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

- 7.1. Fiscal Year 2025 Audit Report. (Rapelye)
- 7.2. Board of Adjustment Appointments. (Rapelye)
- 7.3. Interview Panel Recommendation for Appointment to the Planning and Zoning Commission. (Rapelye)
- 7.4. 2025-2045 Water System Capital Improvement Plan. (Water Commission)
- 7.5. Discussion and possible action authorizing the City Manager to submit grant applications to the Texas Water Development Board for the benefit of the City of Garden Ridge, including but not limited to funds for water supply and infrastructure projects. (Rapelye)
- 7.6. Discussion and possible action to repeal Resolution No. 535-062025 related to the Aggregate Production Operations (APO) Advisory Council for the City of Garden Ridge. (Rapelye)
- 7.7. Public hearing, discussion, and possible action on Ordinance No. 19-022026, amending Ordinance No. 19 by adopting the International Code Council Standard Building, Plumbing, Mechanical, Fuel, Gas, Private Sewage Disposal, Fire, and Residential Codes, 2021 Editions. (Rapelye)

**8. CITIZEN COMMENT PERIOD *(See guidelines under Item 4.)***

**9. ANNOUNCEMENTS ON ITEMS OF COMMUNITY INTEREST**

The Mayor and/or City Councilmembers may comment, make general announcements, and/or provide progress reports on events, activities, committee/board meetings, and/or other items of community interest.

**10. 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 January 27, 2026, on the bulletin board located at the entrance to Garden Ridge City Hall, 9400 Municipal Parkway, Garden Ridge, Texas.

*Marisa Spencer*

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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 over one million 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, Lisa Swint, Mayor of Garden Ridge, Texas, do hereby proclaim February 13, 2026, 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 4<sup>th</sup> day of February, 2026.

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Lisa Swint  
Mayor

**Councilmembers Present:**

Mayor Lisa Swint  
Mayor Pro-Tem Kelly Smith  
Councilmember Jim Mueller  
Councilmember Krendra Harralson  
Councilmember Todd Arvidson  
Councilmember Brian Reyes

**Councilmembers Absent:**

None

**City Staff Present:**

Ryan Rapelye, 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  
Dan Jones, City Attorney  
Hank Crippen, City Engineer

**1. CALL TO ORDER/ROLL CALL**

With a quorum of the City Councilmembers present, Mayor Swint called the regular meeting of the Garden Ridge City Council to order at 6:01 p.m. on Wednesday, January 7, 2026, in the City Council Chambers of the Garden Ridge City Hall, 9400 Municipal Parkway, Garden Ridge, Texas 78266.

**2. PLEDGE OF ALLEGIANCE**

Mayor Swint led the Pledge of Allegiance and Texas Pledge.

**3. CITIZEN COMMENT PERIOD**

John Andrews, 9403 Gloxinia, spoke regarding city services and city staff.

**4. 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.**

- 4.1. Approval of Minutes for the December 3, 2025, City Council Regular Meeting.**
- 4.2. Approval of Certification of Tax Levy for the Tax Year 2025 for the City of Garden Ridge.**
- 4.3. Ordinance No. 88-012026 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.**

**Motion:** A motion was made by Mayor Pro-Tem Smith, seconded by Councilmember Mueller, to approve consent agenda items 4.1.-4.3. The City Council voted five (5) for and none (0) opposed. The motion carried unanimously.



## **5. STAFF REPORTS**

### **5.1. City Manager Report.**

#### **City/employee recognitions, department updates, upcoming events, and other projects in Garden Ridge.**

City Manager Ryan Rapelye spoke regarding continuity of city operations and addressed questions from Councilmembers.

### **5.2. City Engineer Project Report.**

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

## **6. APPROVALS AND AUTHORIZATIONS**

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

#### **6.1. Board of Adjustment Appointments. (Rapelye)**

City Manager Ryan Rapelye spoke regarding the Board of Adjustment Appointments.

Mayor Pro-Tem Smith nominated Jennifer Dalton to be appointed to the Board of Adjustment as a regular member.

Mayor Swint nominated Carolyn Cohen to be appointed to the Board of Adjustment as an alternate member.

Councilmember Arvidson nominated Karen Diaz to be appointed to the Board of Adjustment as an alternate member. City Attorney Dan Jones advised that Karen Diaz would need to resign from the Planning and Zoning Commission prior to being appointed to the Board of Adjustment.

**Motion:** A motion was made by Councilmember Arvidson, seconded by Mayor Pro-Tem Smith, to appoint Jennifer Dalton as a regular member and Carolyn Cohen as an alternate member to the Board of Adjustment for two-year terms. The City Council voted five (5) for and none (0) opposed. The motion carried unanimously.

#### **6.2. Interview Panel Recommendation for Appointment to Planning and Zoning Commission (Rapelye)**

Chair Jacaman stated the Interview Panel recommends appointing Rodney Apgar to the Planning and Zoning Commission and addressed questions from Councilmembers.

Councilmember Reyes nominated Christopher Johnson to be considered by the Interview Panel and stated Mr. Johnson would be submitting a Volunteer Interest Form and Resume.

**Motion:** A motion was made by Mayor Pro-Tem Smith, seconded by Councilmember Reyes, to approve the Interview Panel Recommendation and appoint Rodney Apgar to the Planning and Zoning Commission with a term expiring September 30, 2027. The City Council voted five (5) for and none (0) opposed. The motion carried unanimously.

#### **6.3. Contractor Agreement between the City of Garden Ridge and The Retail Coach, LLC. (Rapelye)**

Aaron Farmer, The Retail Coach, presented a 2025 Retail Recruitment Recap and addressed questions from Councilmembers.

City Manager Ryan Rapelye spoke regarding the Contractor Agreement between the City of Garden Ridge and The Retail Coach, LLC and addressed questions from Councilmembers.

**Motion:** A motion was made by Mayor Pro-Tem Smith, seconded by Councilmember Harralson, to approve the Contractor Agreement between the City of Garden Ridge and The Retail Coach, LLC. The City Council voted five (5) for and none (0) opposed. The motion carried unanimously.

**6.4. Agreement between the City of Garden Ridge and Halff Associates, Inc. related to a trail system design at Paul Davis Park. (Rapelye)**

City Manager Ryan Rapelye spoke regarding the Agreement between the City of Garden Ridge and Halff Associates, Inc. related to a trail system design at Paul Davis Park and addressed questions from Councilmembers.

**Motion:** A motion was made by Councilmember Arvidson, seconded by Councilmember Harralson, to authorize the City Manager to execute the Agreement between the City of Garden Ridge and Halff Associates, Inc. related to a trail system design at Paul Davis Park. The City Council voted five (5) for and none (0) opposed. The motion carried unanimously.

**6.5. Resolution No. 540-012026 A Resolution of the City Council of the City of Garden Ridge, Texas, participating in the Guadalupe County Master Drainage Plan under the Texas Water Development Board Flood Infrastructure Fund (FIF), Flood Management Evaluation (FME) Program. (Rapelye)**

Mayor Swint spoke regarding Resolution No. 540-012026 and addressed questions from Councilmembers.

**Motion:** A motion was made by Councilmember Reyes, seconded by Councilmember Arvidson, to approve Resolution No. 540-012026 A Resolution of the City Council of the City of Garden Ridge, Texas, participating in the Guadalupe County Master Drainage Plan under the Texas Water Development Board Flood Infrastructure Fund (FIF), Flood Management Evaluation (FME) Program. The City Council voted five (5) for and none (0) opposed. The motion carried unanimously.

**6.6. Community and Event Center Agreement. (Rapelye)**

City Manager Ryan Rapelye spoke regarding the proposed changes to the Community and Event Center Rental Agreement, including the Fee Schedule, and addressed questions from Councilmembers.

**Motion:** A motion was made by Councilmember Harralson, seconded by Councilmember Mueller, to approve the Community and Event Center Rental Agreement and Fee Schedule as presented. The City Council voted five (5) for and none (0) opposed. The motion carried unanimously.

**6.7. Discussion and possible action to change the city limits boundary line between the City of Garden Ridge and Comal County, more particularly described as 8111, 8123, 8129, 8135, 8141, 8147, and 8153 Whisper Oak. (Rapelye)**

Larry Rheinlaender and Jason Rheinlaender presented their request to change the city limits boundary line between the City of Garden Ridge and Comal County, more particularly described as 8111, 8123, 8129, 8135, 8141, 8147, and 8153 Whisper Oak.

**Motion:** A motion was made by Councilmember Mueller, seconded by Mayor Pro-Tem Smith, to approve Ordinance No. 247-012026 An Ordinance of the City Council of the City of Garden Ridge, Texas, authorizing the City of Garden Ridge to change the city limits boundary line between the City of Garden Ridge and Comal County, Texas, more particularly described as 8111, 8123, 8129, 8135, 8141, 8147, and 8153 Whisper Oak; providing for severability; and declaring an effective date. The City Council voted five (5) for and none (0) opposed. The motion carried unanimously.

**7. CITIZEN COMMENT PERIOD**

No one wished to speak.

**8. ANNOUNCEMENTS ON ITEMS OF COMMUNITY INTEREST**

**The Mayor and/or City Councilmembers may comment, make general announcements, and/or provide progress reports on events, activities, committee/board meetings, and/or other items of community interest.**

Mayor Pro-Tem Smith spoke regarding Tri-County Chamber of Commerce Events. Mayor Swint and Councilmember Arvidson spoke regarding the Aggregate Production Operations Advisory Council. Councilmember Reyes spoke regarding Coffee with a Councilmember on Monday, January 26<sup>th</sup> at 9am at the Garden Ridge Library. Councilmember Harralson spoke regarding Veteran Coffee Hour on Tuesday, January 13<sup>th</sup> at 9am at City Hall.

**9. EXECUTIVE SESSION**

**The City Council will recess its open meeting and reconvene in Closed Session pursuant to Texas Government Code Section 551.071 on the following item: Craig Dillard v. City of Garden Ridge, Cause No. C2024-1193E.**

Mayor Swint announced the City Council will recess at 7:26 p.m. and reconvene into Executive Session to discuss the item stated above.

Mayor Swint adjourned the Executive Session and reconvened back into Regular Session at 7:40 p.m.

**10. BUSINESS ITEMS**

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

No action taken.

**11. ADJOURNMENT**

There being no further business, the Wednesday, January 7, 2026, City Council regular meeting was adjourned at 7:40 p.m. by Mayor Swint.

ATTEST

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Lisa Swint  
Mayor

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Marisa Spencer  
City Secretary

**CITY OF GARDEN RIDGE**  
 MONTHLY ACCOUNT BALANCES & INTEREST RATES  
 PERIOD ENDED AS OF 11/30/2025

| CITY FUNDS                 | BALANCE                | CURRENT INTEREST RATE |
|----------------------------|------------------------|-----------------------|
| GF OPERATING ACCOUNT       | 496,451.48             | 0.40%                 |
| GF MONEY MARKET            | 266,737.64             | 3.67%                 |
| PEG CAPITAL FEES           | 22,729.07              | 3.67%                 |
| TEXPOOL INVESTMENTS        | 3,470,161.21           | 3.99%                 |
| 2017 I&S                   | 2,663.82               | 3.67%                 |
| 2012 I&S                   | 13,536.99              | 3.67%                 |
| 2012 REFI                  | -                      | 3.67%                 |
| 2015 I&S                   | 13,889.59              | 3.67%                 |
| TEXPOOL WATER IMPACT FEES  | 199,477.71             | 3.99%                 |
| TEXPOOL STREET IMPACT FEES | 69,035.68              | 3.99%                 |
| ASSET/FORFEITURE - FED     | 76,864.59              | 3.67%                 |
| ASSET/FORFEITURE - STATE   | 29,387.81              | 3.67%                 |
| <b>TOTAL CITY FUNDS</b>    | <b>\$ 4,660,935.59</b> |                       |

| WATER FUNDS              | BALANCE                | CURRENT INTEREST RATE |
|--------------------------|------------------------|-----------------------|
| OPERATING ACCOUNT        | 1,264,412.89           | 3.67%                 |
| WATER SURCHARGE          | 166,987.81             | 3.67%                 |
| TEXPOOL WATER INVEST     | 1,388,916.98           | 3.99%                 |
| SIB LOAN I&S             | 3,399.10               | 3.67%                 |
| SIB RESERVE              | 48,324.05              | 3.67%                 |
| <b>TOTAL WATER FUNDS</b> | <b>\$ 2,872,040.83</b> |                       |

**TOTAL ALL ACCOUNTS**

**\$ 7,532,976.42**

**CITY OF GARDEN RIDGE**  
**CASH & INVESTMENTS STATEMENT**  
**PERIOD ENDED AS OF 11/30/2025**

| <b>GENERAL FUND</b>                                    | <b>BALANCE</b>                |
|--|-------------------------------|
| GF Operational Checking                                | \$ 496,451.48                 |
| GF Money Market  | 266,737.64                    |
| GF Peg Capital Fund                                    | 22,729.07                     |
| TexPool Investments                                    | 3,470,161.21                  |
| Restricted Amounts:<br>(Including GF Peg Capital Fund) | (443,572.66)                  |
| <b>TOTAL AVAILABLE FUNDS</b>                           | <b><u>\$ 3,812,506.74</u></b> |

| <b>WATER FUND</b>              | <b>BALANCE</b>                |
|--------------------------------|-------------------------------|
| Operational Checking           | \$ 1,264,412.89               |
| TexPool Water Invest           | 1,388,916.98                  |
| Water Surcharge                | 166,987.81                    |
| Restricted/Unavailable Amounts | (873,893.46)                  |
| <b>TOTAL AVAILABLE FUNDS</b>   | <b><u>\$ 1,946,424.22</u></b> |

**CITY OF GARDEN RIDGE**  
 STATEMENT OF ACTIVITIES  
 PERIOD ENDING AS OF 11/30/2025

| GENERAL FUND        | Nov-25                | YTD                    | FY 2025<br>BUDGET      | % OF<br>BUDGET | BUDGET<br>BALANCE    |
|---------------------|-----------------------|------------------------|------------------------|----------------|----------------------|
| <b>REVENUES</b>     | \$ 279,351.46         | \$ 357,132.40          | \$ 4,230,730.00        | 8.44%          | \$ 3,873,597.60      |
| <b>EXPENDITURES</b> |                       |                        |                        |                |                      |
| ADMINISTRATION      | 104,313.30            | 219,900.71             | 967,061.00             | 22.74%         | 747,160.29           |
| COURT               | 6,019.54              | 21,221.62              | 140,168.00             | 15.14%         | 118,946.38           |
| POLICE              | 116,092.97            | 313,115.55             | 2,046,551.00           | 15.30%         | 1,733,435.45         |
| PUBLIC FACILITIES   | 67,412.02             | 185,155.73             | 1,048,333.00           | 17.66%         | 863,177.27           |
| COMMUNITY CENTER    | 7,359.34              | 14,395.60              | 83,043.00              | 17.34%         | 68,647.40            |
| LIBRARY             | 17,114.40             | 27,492.43              | 187,878.00             | 14.63%         | 160,385.57           |
| FUND CHANGES/XFER   | -                     | -                      | -                      | 0.00%          | -                    |
| TOTAL EXPENDITURES  | <u>318,311.57</u>     | <u>781,281.64</u>      | <u>4,473,034.00</u>    | 17.47%         | <u>3,691,752.36</u>  |
| <b>NET POSITION</b> | <u>\$ (38,960.11)</u> | <u>\$ (424,149.24)</u> | <u>\$ (242,304.00)</u> |                | <u>\$ 181,845.24</u> |

| WATER FUND                      | Nov-25            | YTD               | FY 2025<br>BUDGET   | % OF<br>BUDGET | BUDGET<br>BALANCE   |
|---------------------------------|-------------------|-------------------|---------------------|----------------|---------------------|
| <b>REVENUES</b>                 | \$ 202,854.37     | \$ 466,123.56     | \$ 2,495,100.00     | 18.68%         | \$ 2,028,976.44     |
| <b>EXPENDITURES</b>             |                   |                   |                     |                |                     |
| BOND PRINCIPLE PMTS             | -                 | -                 | 567,902.00          |                | 567,902.00          |
| ALL OTHER EXPENDITURES          | 161,325.76        | 325,000.90        | 2,538,743.00        |                | 2,213,742.10        |
| <b>TOTAL EXPENDITURES</b>       | <u>161,325.76</u> | <u>325,000.90</u> | <u>3,106,645.00</u> | 10.46%         | <u>2,781,644.10</u> |
| <b>REVENUE +/- EXPENDITURES</b> | <u>41,528.61</u>  | <u>141,122.66</u> | <u>(611,545.00)</u> |                | <u>(752,667.66)</u> |

**CITY OF GARDEN RIDGE**  
**STATEMENT OF ACTIVITIES - COMMUNITY CENTER**  
**PERIOD ENDING AS OF 11/30/2025**

| <b>REVENUES</b>           | <b>YTD</b>         | <b>Budget</b>       | <b>% OF<br/>BUDGET</b> |
|---------------------------|--------------------|---------------------|------------------------|
| RENTALS                   | \$ 14,200.00       | 95,000.00           | 14.9%                  |
| DEPOSITS                  | 300.00             | 2,000.00            | 15.0%                  |
| CLEAN-UP FEES             | 1,000.00           | 9,500.00            | 10.5%                  |
| <b>TOTAL REVENUES</b>     | <b>15,500.00</b>   | <b>106,500.00</b>   | <b>14.6%</b>           |
| <br>                      |                    |                     |                        |
| <b>EXPENDITURES</b>       |                    |                     |                        |
| PAYROLL/TAXES/RETIREMENT  | 929.46             | 6,563.00            | 14.2%                  |
| MANAGER FEES              | 7,495.00           | 38,000.00           | 19.7%                  |
| COMPUTER MAINT/TRNG       | 547.98             | 1,680.00            | 32.6%                  |
| TELEPHONE                 | 100.00             | 600.00              | 16.7%                  |
| UTILITIES                 | 1,602.50           | 12,000.00           | 13.4%                  |
| MAINTENANCE               | 305.00             | 7,000.00            | 4.4%                   |
| SUPPLIES                  | 998.74             | 3,000.00            | 33.3%                  |
| CLEANING                  | 1,900.00           | 8,200.00            | 23.2%                  |
| EQUIPMENT                 | 516.92             | 6,000.00            | 8.6%                   |
| MARKETING                 | -                  | -                   |                        |
| DONATION EXPENDITURES     | -                  | -                   |                        |
| CAPITAL EXPENDITURES      | -                  | -                   |                        |
| <b>TOTAL EXPENDITURES</b> | <b>14,395.60</b>   | <b>83,043.00</b>    | <b>17.3%</b>           |
| <br>                      |                    |                     |                        |
| <b>NET POSITION</b>       | <b>\$ 1,104.40</b> | <b>\$ 23,457.00</b> |                        |

# Management's Discussion and Analysis of Results of Operations – 11/30/2025

## **GENERAL FUND**

### **Cash**

Total available funds as of November 30, 2025, are \$3,812,507

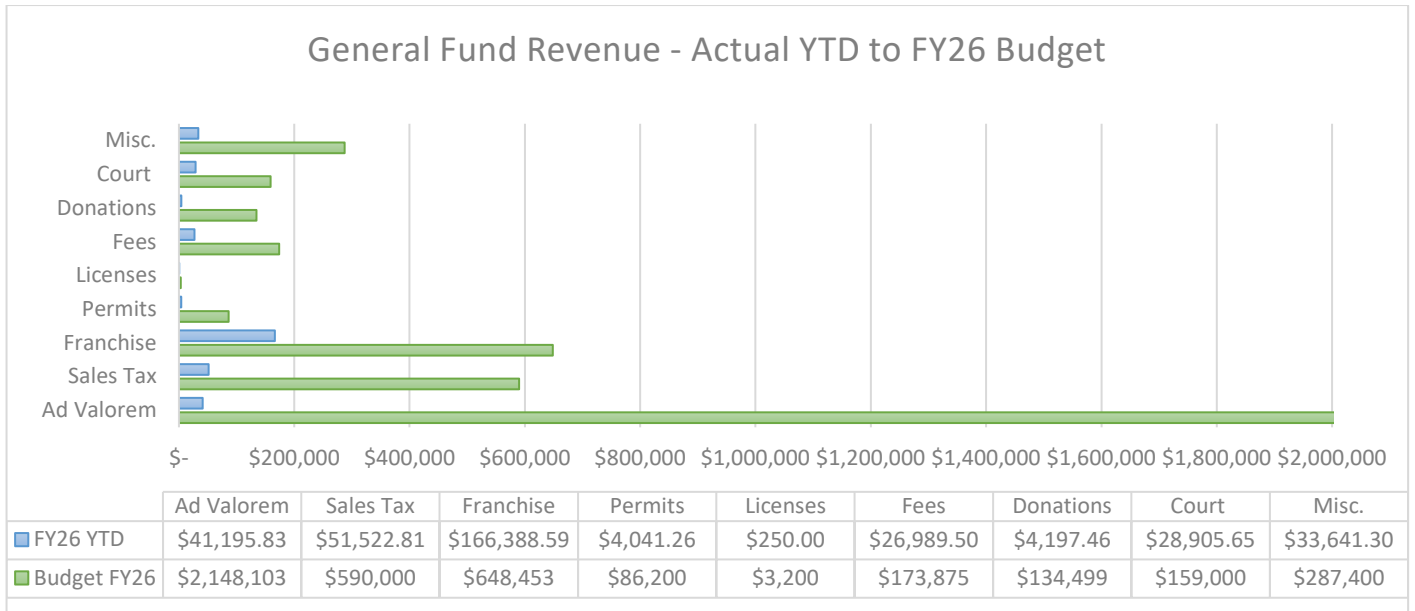
### **Revenue**

Ad Valorem Tax received for November totals \$41,090. YTD collections total \$41,196 or 02% of the FY26 budget of \$2,148,103

Sale Tax Revenue received during the month of November totals \$51,523 for FY26. YTD totals \$51,523 or 09% of the \$590,000 budgeted for FY26.

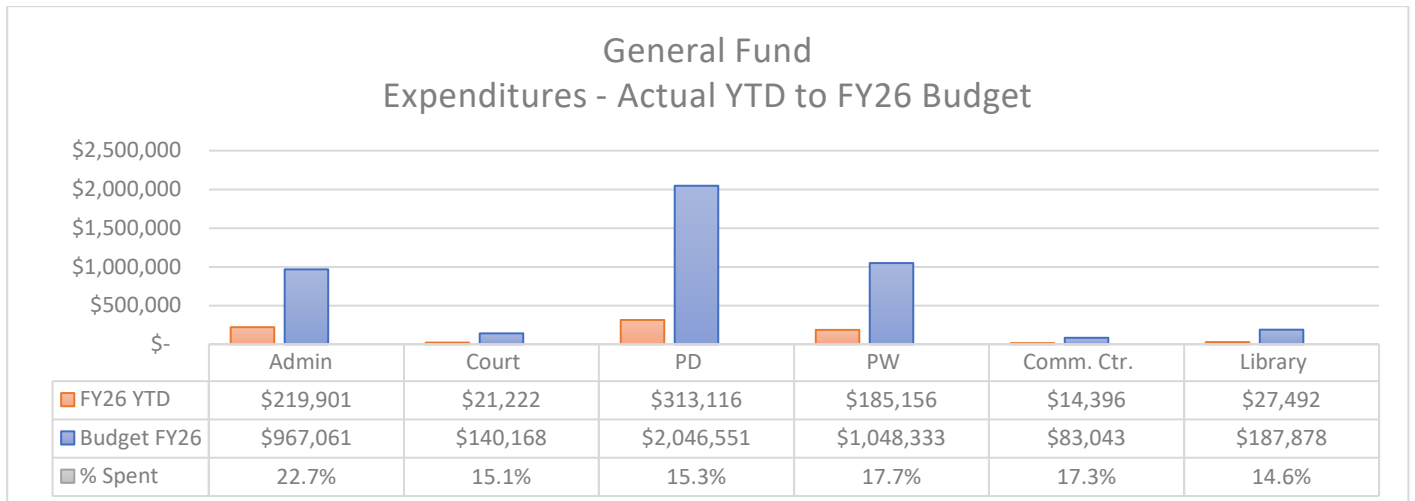
Annual Building Permits revenue totals \$3,829 or 05% of the \$85,000 budgeted for FY26.

Trash and Dumpster Collections YTD totals \$38,239 or 40% of the \$117,153 budgeted for FY26.



### **Expenditure**

Expenditures for the month total \$318,312. YTD expenditures for FY26 total \$781,282 or 17% of the \$4,473,034 budget. All departments are operating within the FY26 budget.



# WATER FUND

## Meters

Current meters for November 2025 total 1697 vs 1695 for November 2024.

## Cash

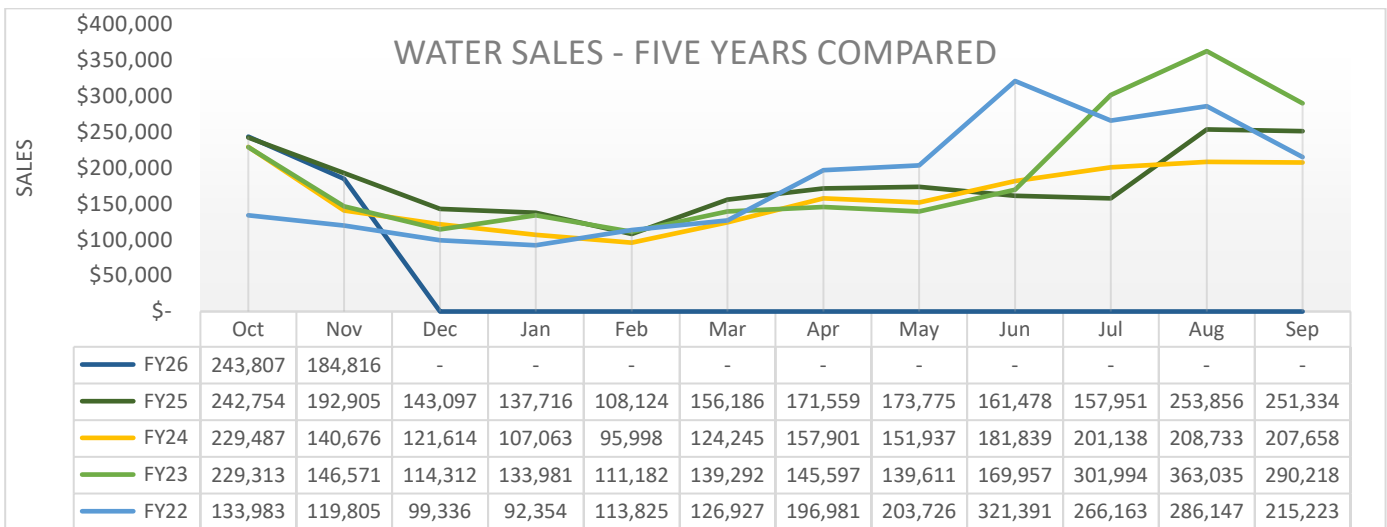
Total available funds as of November 30, 2025, are \$1,946,424.

## Revenue

Revenue YTD totals \$466,124 or 19% of the \$2,495,100 budgeted for FY26. Total revenue for the same period last year was \$490,500.

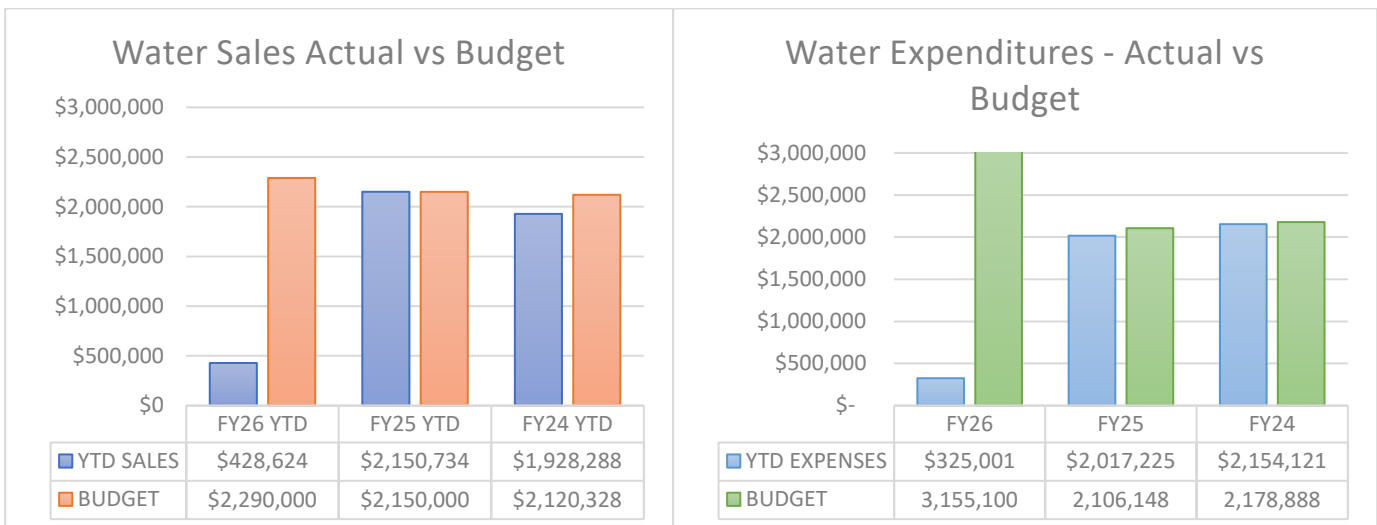
Water Sales for the month total \$184,816. YTD water sales total \$428,624 or 19% of the \$2,290,000 budgeted for FY26.

Meter installation revenue YTD totals \$0 or 00% of the \$3,000 budgeted for FY26.



## Expenditure

Expenditures for the month total \$161,326. YTD expenditures for FY26 total \$325,001 or 10% of the \$3,106,645 budget.



## **Interest & Sinking Fund**

### **Revenue**

Ad Valorem Tax collections YTD total \$9,804 of the \$508,891 budgeted for FY26.

### **Expenditure**

Bond interest payments and agent fees for November 2025 totaled \$0. The next bond payments are due in February 2026.

---

## **Capital Improvements Fund – (all accounts are restricted)**

### **Cash Balance**

Water Impact Fee Balance is \$199,478.

Street Impact Balance is \$69,036.

American Recovery Acct. Balance is \$0.

### **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 \$106,252.

### **Revenue**

Month Revenue to report is \$1,151.

### **Expenditure**

Month expenditures to report is \$1,856

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## **Summary**

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

**CITY OF GARDEN RIDGE**  
 MONTHLY ACCOUNT BALANCES & INTEREST RATES  
 PERIOD ENDED AS OF 12/31/2025

| CITY FUNDS                 | BALANCE                | CURRENT<br>INTEREST RATE |
|----------------------------|------------------------|--------------------------|
| GF OPERATING ACCOUNT       | 486,698.33             | 0.40%                    |
| GF MONEY MARKET            | 179,792.46             | 3.67%                    |
| PEG CAPITAL FEES           | 22,798.76              | 3.67%                    |
| TEXPOOL INVESTMENTS        | 3,481,440.54           | 3.83%                    |
| 2017 I&S                   | 2,671.99               | 3.67%                    |
| 2012 I&S                   | 13,578.50              | 3.67%                    |
| 2015 I&S                   | 13,932.17              | 3.67%                    |
| TEXPOOL WATER IMPACT FEES  | 200,126.06             | 3.83%                    |
| TEXPOOL STREET IMPACT FEES | 69,260.11              | 3.83%                    |
| ASSET/FORFEITURE - FED     | 77,100.26              | 3.67%                    |
| ASSET/FORFEITURE - STATE   | 29,477.92              | 3.67%                    |
| <b>TOTAL CITY FUNDS</b>    | <b>\$ 4,576,877.10</b> |                          |

| WATER FUNDS              | BALANCE                | CURRENT<br>INTEREST RATE |
|--------------------------|------------------------|--------------------------|
| OPERATING ACCOUNT        | 1,346,310.62           | 3.67%                    |
| WATER SURCHARGE          | 167,499.80             | 3.67%                    |
| TEXPOOL WATER INVEST     | 1,393,431.45           | 3.83%                    |
| SIB LOAN I&S             | 3,409.52               | 3.67%                    |
| SIB RESERVE              | 48,472.21              | 3.67%                    |
| <b>TOTAL WATER FUNDS</b> | <b>\$ 2,959,123.60</b> |                          |

|  |           |                     |
|--|-----------|---------------------|
|  | <b>\$</b> | <b>7,536,000.70</b> |
|--|-----------|---------------------|

**7,536,000.70**

**CITY OF GARDEN RIDGE**  
**CASH & INVESTMENTS STATEMENT**  
**PERIOD ENDED AS OF 12/31/2025**

| <b>GENERAL FUND</b>             | <b>BALANCE</b>                       |
|---------------------------------|--------------------------------------|
| GF Operational Checking         | \$ 486,698.33                        |
| GF Money Market                 | 179,792.46                           |
| GF Peg Capital Fund             | 22,798.76                            |
| TexPool Investments             | 3,481,440.54                         |
| Restricted Amounts:             | (494,732.87)                         |
| (Including GF Peg Capital Fund) |                                      |
| <b>TOTAL AVAILABLE FUNDS</b>    | <b><u><u>\$ 3,675,997.22</u></u></b> |

| <b>WATER FUND</b>              | <b>BALANCE</b>                       |
|--------------------------------|--------------------------------------|
| Operational Checking           | \$ 1,346,310.62                      |
| TexPool Water Invest           | 1,393,431.45                         |
| Water Surcharge                | 167,499.80                           |
| Restricted/Unavailable Amounts | (900,163.24)                         |
| <b>TOTAL AVAILABLE FUNDS</b>   | <b><u><u>\$ 2,007,078.63</u></u></b> |

**CITY OF GARDEN RIDGE**  
STATEMENT OF ACTIVITIES  
PERIOD ENDING AS OF 12/31/2025

| GENERAL FUND              | 12/30/2025           | YTD                  | FY 2025<br>BUDGET      | % OF<br>BUDGET | BUDGET<br>BALANCE      |
|---------------------------|----------------------|----------------------|------------------------|----------------|------------------------|
| <b>REVENUES</b>           | \$ 1,128,564.51      | \$ 1,485,696.91      | \$ 4,230,730.00        | 35.12%         | \$ 2,745,033.09        |
| <b>EXPENDITURES</b>       |                      |                      |                        |                |                        |
| ADMINISTRATION            | 70,506.38            | 290,407.09           | 967,061.00             | 30.03%         | 676,653.91             |
| COURT                     | 7,690.82             | 28,912.44            | 140,168.00             | 20.63%         | 111,255.56             |
| POLICE                    | 122,782.47           | 435,898.02           | 2,046,551.00           | 21.30%         | 1,610,652.98           |
| PUBLIC FACILITIES         | 53,764.30            | 238,920.03           | 1,048,333.00           | 22.79%         | 809,412.97             |
| COMMUNITY CENTER          | 6,694.81             | 21,090.41            | 83,043.00              | 25.40%         | 61,952.59              |
| LIBRARY                   | 15,515.94            | 43,008.37            | 187,878.00             | 22.89%         | 144,869.63             |
| FUND CHANGES/XFER         | -                    | -                    | -                      | 0.00%          | -                      |
| <b>TOTAL EXPENDITURES</b> | <u>276,954.72</u>    | <u>1,058,236.36</u>  | <u>4,473,034.00</u>    | <u>23.66%</u>  | <u>3,414,797.64</u>    |
| <b>NET POSITION</b>       | <u>\$ 851,609.79</u> | <u>\$ 427,460.55</u> | <u>\$ (242,304.00)</u> |                | <u>\$ (669,764.55)</u> |

| WATER FUND                      | 12/30/2025        | YTD               | FY 2025<br>BUDGET   | % OF<br>BUDGET | BUDGET<br>BALANCE   |
|---------------------------------|-------------------|-------------------|---------------------|----------------|---------------------|
| <b>REVENUES</b>                 | \$ 176,647.12     | \$ 642,770.68     | \$ 2,495,100.00     | 25.76%         | \$ 1,852,329.32     |
| <b>EXPENDITURES</b>             |                   |                   |                     |                |                     |
| BOND PRINCIPLE PMTS             | -                 | -                 | 567,902.00          |                | 567,902.00          |
| ALL OTHER EXPENDITURES          | 115,834.13        | 440,835.03        | 2,538,743.00        |                | 2,097,907.97        |
| <b>TOTAL EXPENDITURES</b>       | <u>115,834.13</u> | <u>440,835.03</u> | <u>3,106,645.00</u> | <u>14.19%</u>  | <u>2,665,809.97</u> |
| <b>REVENUE +/- EXPENDITURES</b> | <u>60,812.99</u>  | <u>201,935.65</u> | <u>(611,545.00)</u> |                | <u>(813,480.65)</u> |

**CITY OF GARDEN RIDGE**  
**STATEMENT OF ACTIVITIES - COMMUNITY CENTER**  
**PERIOD ENDING AS OF 12/31/2025**

| <b>REVENUES</b>           | <b>YTD</b>           | <b>Budget</b>       | <b>% OF<br/>BUDGET</b> |
|---------------------------|----------------------|---------------------|------------------------|
| RENTALS                   | \$ 18,190.00         | 95,000.00           | 19.1%                  |
| DEPOSITS                  | 150.00               | 2,000.00            | 7.5%                   |
| CLEAN-UP FEES             | 1,400.00             | 9,500.00            | 14.7%                  |
| <b>TOTAL REVENUES</b>     | <b>19,740.00</b>     | <b>106,500.00</b>   | <b>18.5%</b>           |
| <br>                      |                      |                     |                        |
| <b>EXPENDITURES</b>       |                      |                     |                        |
| PAYROLL/TAXES/RETIREMENT  | 1,356.60             | 6,563.00            | 20.7%                  |
| MANAGER FEES              | 9,992.50             | 38,000.00           | 26.3%                  |
| COMPUTER MAINT/TRNG       | 1,400.71             | 1,680.00            | 83.4%                  |
| TELEPHONE                 | 150.00               | 600.00              | 25.0%                  |
| UTILITIES                 | 2,745.35             | 12,000.00           | 22.9%                  |
| MAINTENANCE               | 1,271.79             | 7,000.00            | 18.2%                  |
| SUPPLIES                  | 1,186.54             | 3,000.00            | 39.6%                  |
| CLEANING                  | 2,470.00             | 8,200.00            | 30.1%                  |
| EQUIPMENT                 | 516.92               | 6,000.00            | 8.6%                   |
| MARKETING                 | -                    | -                   |                        |
| DONATION EXPENDITURES     | -                    | -                   |                        |
| CAPITAL EXPENDITURES      | -                    | -                   |                        |
| <b>TOTAL EXPENDITURES</b> | <b>21,090.41</b>     | <b>83,043.00</b>    | <b>25.4%</b>           |
| <br>                      |                      |                     |                        |
| <b>NET POSITION</b>       | <b>\$ (1,350.41)</b> | <b>\$ 23,457.00</b> |                        |

# Management's Discussion and Analysis of Results of Operations – 12/31/2025

## GENERAL FUND

### Cash

Total available funds as of December 31, 2025, are \$3,675,997

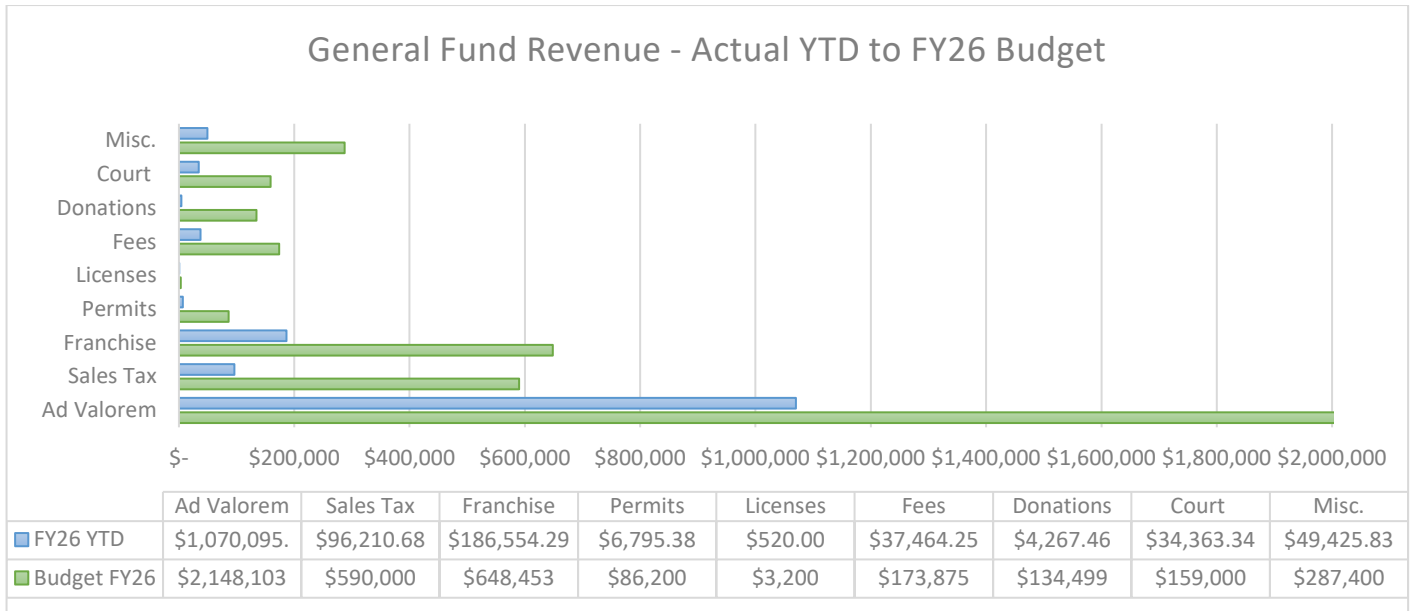
### Revenue

Ad Valorem Tax received for December totals \$1,028,900. YTD collections total \$1,070,096 or 50% of the FY26 budget of \$2,148,103

Sale Tax Revenue received during the month of December totals \$44,688 for FY26. YTD totals \$96,211 or 16% of the \$590,000 budgeted for FY26.

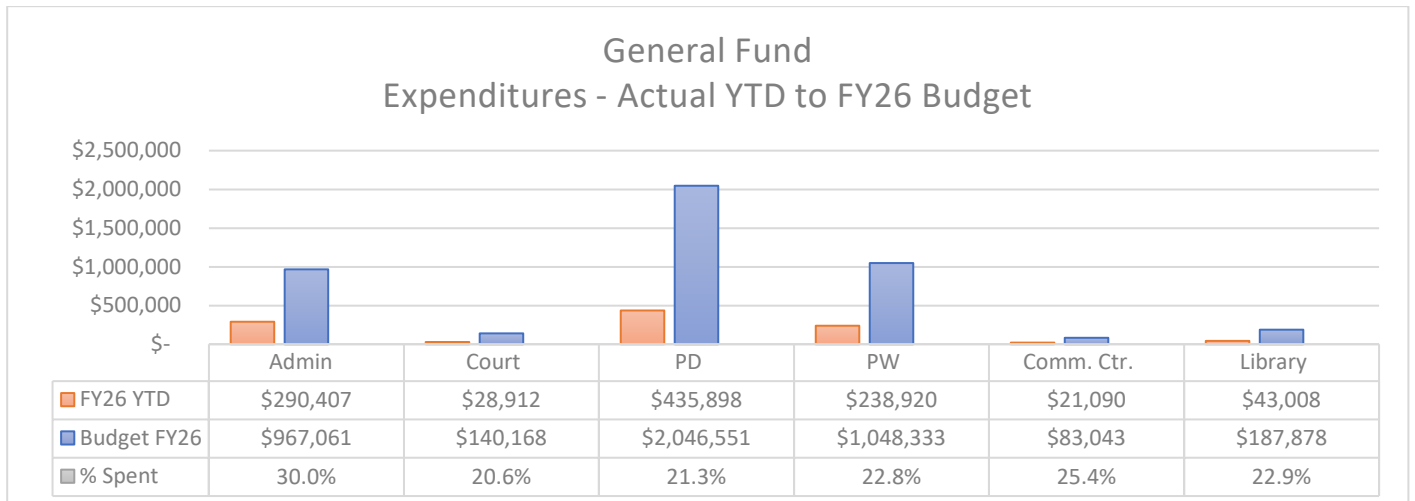
Annual Building Permits revenue totals \$6,548 or 08% of the \$85,000 budgeted for FY26.

Trash and Dumpster Collections YTD totals \$52,773 or 52% of the \$117,153 budgeted for FY26.



### Expenditure

Expenditures for the month total \$276,955. YTD expenditures for FY26 total \$1,058,236 or 24% of the \$4,473,034 budget. All departments are operating within the FY26 budget.



# WATER FUND

## Meters

Current meters for December 2025 total 1697 vs 1694 for December 2024.

## Cash

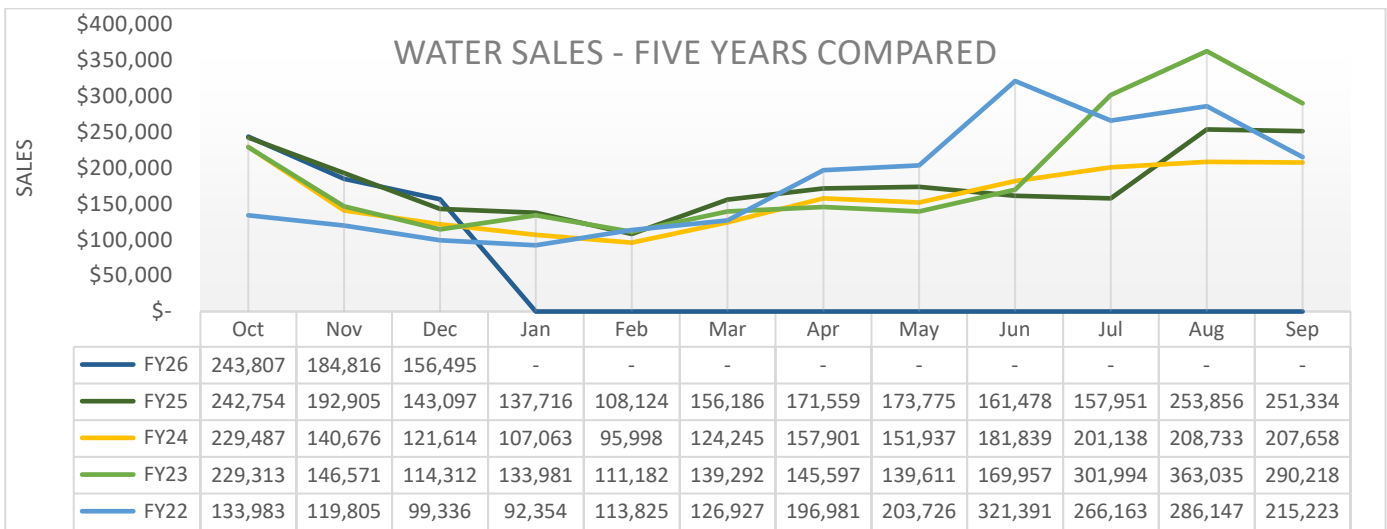
Total available funds as of December 31, 2025, are \$2,007,079.

## Revenue

Revenue YTD totals \$642,771 or 26% of the \$2,495,100 budgeted for FY26. Total revenue for the same period last year was \$627,901.

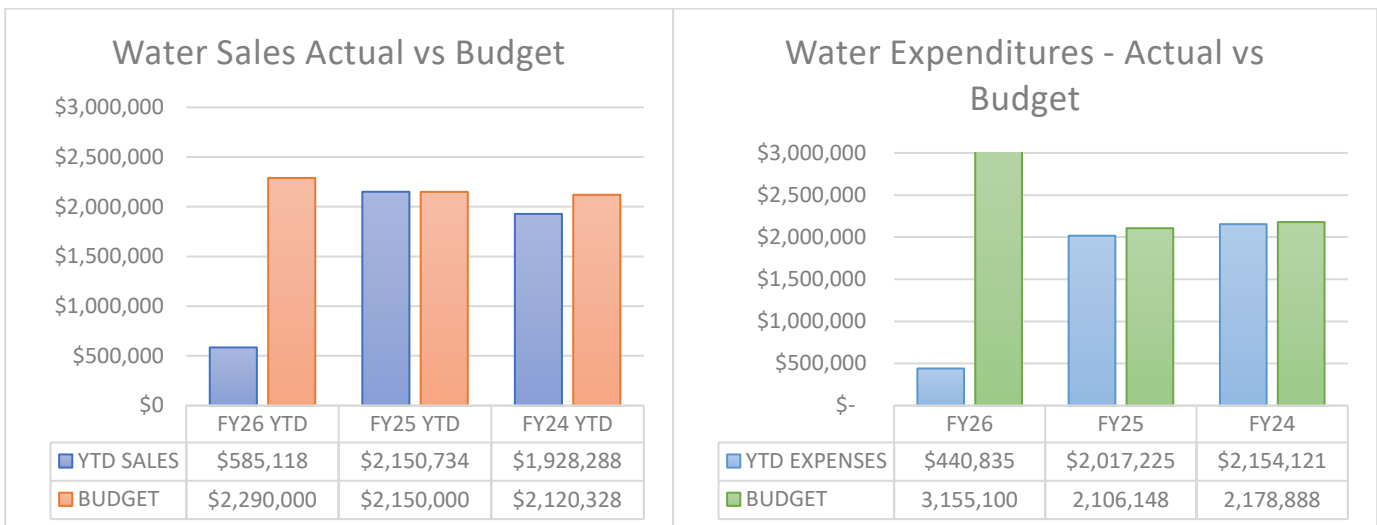
Water Sales for the month total \$156,495. YTD water sales total \$585,118 or 26% of the \$2,290,000 budgeted for FY26.

Meter installation revenue YTD totals \$1,325 or 44% of the \$3,000 budgeted for FY26.



## Expenditure

Expenditures for the month total \$115,834. YTD expenditures for FY26 total \$440,835 or 14% of the \$3,106,645 budget.



## **Interest & Sinking Fund**

### **Revenue**

Ad Valorem Tax collections YTD total \$254,669 of the \$508,891 budgeted for FY26.

### **Expenditure**

Bond interest payments and agent fees for December 2025 totaled \$0. The next bond payments are due in February 2026.

---

## **Capital Improvements Fund – (all accounts are restricted)**

### **Cash Balance**

Water Impact Fee Balance is \$200,126.

Street Impact Balance is \$69,260.

### **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 \$106,578.

### **Revenue**

Month Revenue to report is \$326.

### **Expenditure**

Month expenditures to report is \$0

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## **Summary**

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

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## **Investment Officer Certification**

I, the undersigned Investment Officer for the City of Garden Ridge, hereby certify that the investment portfolio as of December 2025 is in compliance with the Texas Public Funds Investment Act (Chapter 2256, Texas Government Code) and the City's adopted Investment Policy.

All investments were made in accordance with authorized investment strategies, and the City maintains internal controls designed to safeguard public funds. No known violations of the Act or the Investment Policy occurred during the reporting period.

### **Signed electronically by:**



Robyn Achu  
Investment Officer  
Finance & HR Director  
January 26, 2026



# 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 20, 2026

Copies:

Reference: Racial Profile Report 2025

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The Racial Profile Report for 2025 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: 2095 |
| White:          | Census 56% (2344) | Traffic stop: 66% (1393)            |
| Black:          | Census 10% (418)  | Traffic stop: 9% (204)              |
| Native Amer:    | Census 0-1% (41)  | Traffic stop: 0-1 % (15)            |
| Asian/Pac Is:   | Census 2% (83)    | Traffic stop: 2% (42)               |
| Hispanic:       | Census 22% (920)  | Traffic stop: 21% (441)             |

The numbers above reflect total traffic stops conducted in 2025. The breakdown of those stops are 904 Warnings were issued while 1191 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  
Chief of Police

*...IN PURSUIT OF EXCELLENCE*

# Racial Profiling Report | Full

---

Agency Name: GARDEN RIDGE POLICE DEPT.  
Reporting Date: 01/05/2026  
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: 01/05/2026

# Total stops: 2095

---

## Street address or approximate location of the stop

|                           |      |
|---------------------------|------|
| City street               | 596  |
| US highway                | 1    |
| County road               | 1    |
| State highway             | 1450 |
| Private property or other | 47   |

## Was race or ethnicity known prior to stop?

|     |      |
|-----|------|
| Yes | 46   |
| No  | 2049 |

## Race / Ethnicity

|                                 |      |
|---------------------------------|------|
| Alaska Native / American Indian | 15   |
| Asian / Pacific Islander        | 42   |
| Black                           | 204  |
| White                           | 1393 |
| Hispanic / Latino               | 441  |

## Gender

**Female 716**

|                                 |     |
|---------------------------------|-----|
| Alaska Native / American Indian | 2   |
| Asian / Pacific Islander        | 17  |
| Black                           | 65  |
| White                           | 523 |
| Hispanic / Latino               | 109 |

**Male 1379**

|                                 |     |
|---------------------------------|-----|
| Alaska Native / American Indian | 13  |
| Asian / Pacific Islander        | 25  |
| Black                           | 139 |
| White                           | 870 |
| Hispanic / Latino               | 332 |

## Reason for stop?

**Violation of law 168**

|                                 |     |
|---------------------------------|-----|
| Alaska Native / American Indian | 2   |
| Asian / Pacific Islander        | 2   |
| Black                           | 18  |
| White                           | 111 |

|                                  |             |
|----------------------------------|-------------|
| Hispanic / Latino                | 35          |
| <b>Preexisting knowledge</b>     | <b>0</b>    |
| Alaska Native / American Indian  | 0           |
| Asian / Pacific Islander         | 0           |
| Black                            | 0           |
| White                            | 0           |
| Hispanic / Latino                | 0           |
| <b>Moving traffic violation</b>  | <b>1204</b> |
| Alaska Native / American Indian  | 9           |
| Asian / Pacific Islander         | 28          |
| Black                            | 118         |
| White                            | 782         |
| Hispanic / Latino                | 267         |
| <b>Vehicle traffic violation</b> | <b>723</b>  |
| Alaska Native / American Indian  | 4           |
| Asian / Pacific Islander         | 12          |
| Black                            | 68          |
| White                            | 500         |
| Hispanic / Latino                | 139         |
| <b>Was a search conducted?</b>   |             |
| <b>Yes</b>                       | <b>35</b>   |
| Alaska Native / American Indian  | 4           |
| Asian / Pacific Islander         | 0           |
| Black                            | 4           |
| White                            | 14          |
| Hispanic / Latino                | 13          |
| <b>No</b>                        | <b>2060</b> |
| Alaska Native / American Indian  | 11          |
| Asian / Pacific Islander         | 42          |
| Black                            | 200         |
| White                            | 1379        |
| Hispanic / Latino                | 428         |
| <b>Reason for Search?</b>        |             |
| <b>Consent</b>                   | <b>3</b>    |
| Alaska Native / American Indian  | 0           |
| Asian / Pacific Islander         | 0           |
| Black                            | 0           |
| White                            | 3           |

|                                   |           |  |      |
|-----------------------------------|-----------|--|------|
| Hispanic / Latino                 | 0         |  |      |
| <b>Contraband</b>                 | <b>0</b>  |  |      |
| Alaska Native / American Indian   | 0         |  |      |
| Asian / Pacific Islander          | 0         |  |      |
| Black                             | 0         |  |      |
| White                             | 0         |  |      |
| Hispanic / Latino                 | 0         |  |      |
| <b>Probable</b>                   | <b>12</b> |  |      |
| Alaska Native / American Indian   | 0         |  |      |
| Asian / Pacific Islander          | 0         |  |      |
| Black                             | 1         |  |      |
| White                             | 7         |  |      |
| Hispanic / Latino                 | 4         |  |      |
| <b>Inventory</b>                  | <b>9</b>  |  |      |
| Alaska Native / American Indian   | 2         |  |      |
| Asian / Pacific Islander          | 0         |  |      |
| Black                             | 0         |  |      |
| White                             | 1         |  |      |
| Hispanic / Latino                 | 6         |  |      |
| <b>Incident to arrest</b>         | <b>11</b> |  |      |
| Alaska Native / American Indian   | 2         |  |      |
| Asian / Pacific Islander          | 0         |  |      |
| Black                             | 3         |  |      |
| White                             | 3         |  |      |
| Hispanic / Latino                 | 3         |  |      |
| <b>Was Contraband discovered?</b> |           |  |      |
| <b>Yes</b>                        | <b>19</b> | <b>Did the finding result in arrest?</b> |      |
|                                   |           | (total should equal previous column)     |      |
| Alaska Native / American Indian   | 1         | Yes 0                                    | No 1 |
| Asian / Pacific Islander          | 0         | Yes 0                                    | No 0 |
| Black                             | 3         | Yes 3                                    | No 0 |
| White                             | 8         | Yes 3                                    | No 5 |
| Hispanic / Latino                 | 7         | Yes 4                                    | No 3 |
| <b>No</b>                         | <b>16</b> |  |      |
| Alaska Native / American Indian   | 3         |  |      |
| Asian / Pacific Islander          | 0         |  |      |
| Black                             | 1         |  |      |
| White                             | 6         |  |      |
| Hispanic / Latino                 | 6         |  |      |

|                                  |           |
|----------------------------------|-----------|
| <b>Description of contraband</b> |           |
| <b>Drugs</b>                     | <b>15</b> |
| Alaska Native / American Indian  | 0         |
| Asian / Pacific Islander         | 0         |
| Black                            | 3         |
| White                            | 5         |
| Hispanic / Latino                | 7         |
| <b>Weapons</b>                   | <b>0</b>  |
| Alaska Native / American Indian  | 0         |
| Asian / Pacific Islander         | 0         |
| Black                            | 0         |
| White                            | 0         |
| Hispanic / Latino                | 0         |
| <b>Currency</b>                  | <b>0</b>  |
| Alaska Native / American Indian  | 0         |
| Asian / Pacific Islander         | 0         |
| Black                            | 0         |
| White                            | 0         |
| Hispanic / Latino                | 0         |
| <b>Alcohol</b>                   | <b>4</b>  |
| Alaska Native / American Indian  | 0         |
| Asian / Pacific Islander         | 0         |
| Black                            | 1         |
| White                            | 3         |
| Hispanic / Latino                | 0         |
| <b>Stolen property</b>           | <b>0</b>  |
| Alaska Native / American Indian  | 0         |
| Asian / Pacific Islander         | 0         |
| Black                            | 0         |
| White                            | 0         |
| Hispanic / Latino                | 0         |
| <b>Other</b>                     | <b>2</b>  |
| Alaska Native / American Indian  | 1         |
| Asian / Pacific Islander         | 0         |
| Black                            | 0         |
| White                            | 0         |
| Hispanic / Latino                | 1         |
| <b>Result of the stop</b>        |           |
| Verbal warning                   | <b>0</b>  |

|                                   |             |
|-----------------------------------|-------------|
| Alaska Native / American Indian   | 0           |
| Asian / Pacific Islander          | 0           |
| Black                             | 0           |
| White                             | 0           |
| Hispanic / Latino                 | 0           |
| <b>Written warning</b>            | <b>888</b>  |
| Alaska Native / American Indian   | 6           |
| Asian / Pacific Islander          | 17          |
| Black                             | 88          |
| White                             | 635         |
| Hispanic / Latino                 | 142         |
| <b>Citation</b>                   | <b>1189</b> |
| Alaska Native / American Indian   | 7           |
| Asian / Pacific Islander          | 25          |
| Black                             | 112         |
| White                             | 751         |
| Hispanic / Latino                 | 294         |
| <b>Written warning and arrest</b> | <b>2</b>    |
| Alaska Native / American Indian   | 0           |
| Asian / Pacific Islander          | 0           |
| Black                             | 2           |
| White                             | 0           |
| Hispanic / Latino                 | 0           |
| <b>Citation and arrest</b>        | <b>16</b>   |
| Alaska Native / American Indian   | 2           |
| Asian / Pacific Islander          | -2          |
| Black                             | 2           |
| White                             | 7           |
| Hispanic / Latino                 | 5           |
| <b>Arrest</b>                     | <b>0</b>    |
| Alaska Native / American Indian   | 0           |
| Asian / Pacific Islander          | 0           |
| Black                             | 0           |
| White                             | 0           |
| Hispanic / Latino                 | 0           |
| <b>Arrest based on</b>            |             |
| <b>Violation of Penal Code</b>    | <b>11</b>   |
| Alaska Native / American Indian   | 0           |
| Asian / Pacific Islander          | 0           |

|                                    |          |
|------------------------------------|----------|
| Black                              | 2        |
| White                              | 6        |
| Hispanic / Latino                  | 3        |
| <b>Violation of Traffic Law</b>    | <b>6</b> |
| Alaska Native / American Indian    | 1        |
| Asian / Pacific Islander           | 0        |
| Black                              | 2        |
| White                              | 1        |
| Hispanic / Latino                  | 2        |
| <b>Violation of City Ordinance</b> | <b>0</b> |
| Alaska Native / American Indian    | 0        |
| Asian / Pacific Islander           | 0        |
| Black                              | 0        |
| White                              | 0        |
| Hispanic / Latino                  | 0        |
| <b>Outstanding Warrant</b>         | <b>1</b> |
| Alaska Native / American Indian    | 1        |
| Asian / Pacific Islander           | 0        |
| Black                              | 0        |
| White                              | 0        |
| Hispanic / Latino                  | 0        |

**Was physical force resulting in bodily injury used during stop?**

|                                       |             |
|---------------------------------------|-------------|
| <b>Yes</b>                            | <b>0</b>    |
| Alaska Native / American Indian       | 0           |
| Asian / Pacific Islander              | 0           |
| Black                                 | 0           |
| White                                 | 0           |
| Hispanic / Latino                     | 0           |
| <b>Resulting in Bodily Injury To:</b> |             |
| Suspect                               | 0           |
| Officer                               | 0           |
| Both                                  | 0           |
| <b>No</b>                             | <b>2095</b> |
| Alaska Native / American Indian       | 15          |
| Asian / Pacific Islander              | 42          |
| Black                                 | 204         |
| White                                 | 1393        |
| Hispanic / Latino                     | 442         |

**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:           | 2095 |        |
| 02. Location of Stop:              |      |        |
| a. City Street                     | 596  | 28.45% |
| b. US Highway                      | 1    | 0.05%  |
| c. County Road                     | 1    | 0.05%  |
| d. State Highway                   | 1450 | 69.21% |
| e. Private Property or Other       | 47   | 2.24%  |
| 03. Was Race known prior to Stop:  |      |        |
| a. NO                              | 2049 | 97.80% |
| b. YES                             | 46   | 2.20%  |
| 04. Race or Ethnicity:             |      |        |
| a. Alaska/ Native American/ Indian | 15   | 0.72%  |
| b. Asian/ Pacific Islander         | 42   | 2.00%  |
| c. Black                           | 204  | 9.74%  |
| d. White                           | 1393 | 66.49% |
| e. Hispanic/ Latino                | 441  | 21.05% |
| 05. Gender:                        |      |        |
| a. Female                          | 716  | 34.18% |
| i. Alaska/ Native American/ Indian | 2    | 0.10%  |
| ii. Asian/ Pacific Islander        | 17   | 0.81%  |
| iii. Black                         | 65   | 3.10%  |
| iv. White                          | 523  | 24.96% |
| v. Hispanic/ Latino                | 109  | 5.20%  |
| b. Male                            | 1379 | 65.82% |
| i. Alaska/ Native American/ Indian | 13   | 0.62%  |
| ii. Asian/ Pacific Islander        | 25   | 1.19%  |
| iii. Black                         | 139  | 6.63%  |
| iv. White                          | 870  | 41.53% |
| v. Hispanic/ Latino                | 332  | 15.85% |
| 06. Reason for Stop:               |      |        |
| a. Violation of Law                | 168  | 8.02%  |
| i. Alaska/ Native American/ Indian | 2    | 1.19%  |
| ii. Asian/ Pacific Islander        | 2    | 1.19%  |

# Racial Profiling Analysis Report

|                                    |      |        |
|------------------------------------|------|--------|
| iii. Black                         | 18   | 10.71% |
| iv. White                          | 111  | 66.07% |
| v. Hispanic/ Latino                | 35   | 20.83% |
| b. Pre-Existing Knowledge          | 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. Moving Traffic Violation        | 1204 | 57.47% |
| i. Alaska/ Native American/ Indian | 9    | 0.75%  |
| ii. Asian/ Pacific Islander        | 28   | 2.33%  |
| iii. Black                         | 118  | 9.80%  |
| iv. White                          | 782  | 64.95% |
| v. Hispanic/ Latino                | 267  | 22.18% |
| d. Vehicle Traffic Violation       | 723  | 34.51% |
| i. Alaska/ Native American/ Indian | 4    | 0.55%  |
| ii. Asian/ Pacific Islander        | 12   | 1.66%  |
| iii. Black                         | 68   | 9.41%  |
| iv. White                          | 500  | 69.16% |
| v. Hispanic/ Latino                | 139  | 19.23% |
| 07. Was a Search Conducted:        |      |        |
| a. NO                              | 2060 | 98.33% |
| i. Alaska/ Native American/ Indian | 11   | 0.53%  |
| ii. Asian/ Pacific Islander        | 42   | 2.04%  |
| iii. Black                         | 200  | 9.71%  |
| iv. White                          | 1379 | 66.94% |
| v. Hispanic/ Latino                | 428  | 20.78% |
| b. YES                             | 35   | 1.67%  |
| i. Alaska/ Native American/ Indian | 4    | 11.43% |
| ii. Asian/ Pacific Islander        | 0    | 0.00%  |
| iii. Black                         | 4    | 11.43% |
| iv. White                          | 14   | 40.00% |
| v. Hispanic/ Latino                | 13   | 37.14% |
| 08. Reason for Search:             |      |        |
| a. Consent                         | 3    | 0.14%  |

# Racial Profiling Analysis Report

|                                     |    |         |
|-------------------------------------|----|---------|
| i. Alaska/ Native American/ Indian  | 0  | 0.00%   |
| ii. Asian/ Pacific Islander         | 0  | 0.00%   |
| iii. Black                          | 0  | 0.00%   |
| iv. White                           | 3  | 100.00% |
| v. Hispanic/ Latino                 | 0  | 0.00%   |
| 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                   | 12 | 0.57%   |
| ii. Alaska/ Native American/ Indian | 0  | 0.00%   |
| i. Asian/ Pacific Islander          | 0  | 0.00%   |
| iii. Black                          | 1  | 8.33%   |
| iv. White                           | 7  | 58.33%  |
| v. Hispanic/ Latino                 | 4  | 33.33%  |
| d. Inventory                        | 9  | 0.43%   |
| i. Alaska/ Native American/ Indian  | 2  | 22.22%  |
| ii. Asian/ Pacific Islander         | 0  | 0.00%   |
| iii. Black                          | 0  | 0.00%   |
| iv. White                           | 1  | 11.11%  |
| v. Hispanic/ Latino                 | 6  | 66.67%  |
| e. Incident to Arrest               | 11 | 0.53%   |
| i. Alaska/ Native American/ Indian  | 2  | 18.18%  |
| ii. Asian/ Pacific Islander         | 0  | 0.00%   |
| iii. Black                          | 3  | 27.27%  |
| iv. White                           | 3  | 27.27%  |
| v. Hispanic/ Latino                 | 3  | 27.27%  |
| 09. Was Contraband Discovered:      |    |         |
| YES                                 | 19 | 0.91%   |
| i. Alaska/ Native American/ Indian  | 1  | 5.26%   |
| Finding resulted in arrest - YES    | 0  |         |
| Finding resulted in arrest - NO     | 1  |         |
| ii. Asian/ Pacific Islander         | 0  | 0.00%   |
| Finding resulted in arrest - YES    | 0  |         |
| Finding resulted in arrest - NO     | 0  |         |
| iii. Black                          | 3  | 15.79%  |

# Racial Profiling Analysis Report

|                                    |    |        |
|------------------------------------|----|--------|
| Finding resulted in arrest - YES   | 3  |        |
| Finding resulted in arrest - NO    | 0  |        |
| iv. White                          | 8  | 42.11% |
| Finding resulted in arrest - YES   | 3  |        |
| Finding resulted in arrest - NO    | 5  |        |
| v. Hispanic/ Latino                | 7  | 36.84% |
| Finding resulted in arrest - YES   | 4  |        |
| Finding resulted in arrest - NO    | 3  |        |
| b. NO                              | 16 | 0.76%  |
| i. Alaska/ Native American/ Indian | 3  | 18.75% |
| i. Asian/ Pacific Islander         | 0  | 0.00%  |
| iii. Black                         | 1  | 6.25%  |
| iv. White                          | 6  | 37.50% |
| v. Hispanic/ Latino                | 6  | 37.50% |
| 10. Description of Contraband:     |    |        |
| a. Drugs                           | 15 | 0.72%  |
| i. Alaska/ Native American/ Indian | 0  | 0.00%  |
| ii. Asian/ Pacific Islander        | 0  | 0.00%  |
| iii. Black                         | 3  | 20.00% |
| iv. White                          | 5  | 33.33% |
| v. Hispanic/ Latino                | 7  | 46.67% |
| b. Currency                        | 0  | 0.00%  |
| i. Alaska/ Native American/ Indian | 0  |        |
| ii. Asian/ Pacific Islander        | 0  |        |
| iii. Black                         | 0  |        |
| iv. White                          | 0  |        |
| v. Hispanic/ Latino                | 0  |        |
| c. Weapons                         | 0  | 0.00%  |
| i. Alaska/ Native American/ Indian | 0  |        |
| ii. Asian/ Pacific Islander        | 0  |        |
| iii. Black                         | 0  |        |
| iv. White                          | 0  |        |
| v. Hispanic/ Latino                | 0  |        |
| d. Alcohol                         | 4  | 0.19%  |
| i. Alaska/ Native American/ Indian | 0  | 0.00%  |
| ii. Asian/ Pacific Islander        | 0  | 0.00%  |
| iii. Black                         | 1  | 25.00% |
| iv. White                          | 3  | 75.00% |

# 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                           | 2    | 0.10%   |
| i. Alaska/ Native American/ Indian | 1    | 50.00%  |
| i. Asian/ Pacific Islander         | 0    | 0.00%   |
| iii. Black                         | 0    | 0.00%   |
| iv. White                          | 0    | 0.00%   |
| v. Hispanic/ Latino                | 1    | 50.00%  |
| 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                 | 888  | 42.39%  |
| i. Alaska/ Native American/ Indian | 6    | 0.68%   |
| ii. Asian/ Pacific Islander        | 17   | 1.91%   |
| iii. Black                         | 88   | 9.91%   |
| iv. White                          | 635  | 71.51%  |
| v. Hispanic/ Latino                | 142  | 15.99%  |
| c. Citation                        | 1189 | 56.75%  |
| i. Alaska/ Native American/ Indian | 7    | 0.59%   |
| ii. Asian/ Pacific Islander        | 25   | 2.10%   |
| iii. Black                         | 112  | 9.42%   |
| iv. White                          | 751  | 63.16%  |
| v. Hispanic/ Latino                | 294  | 24.73%  |
| d. Written Warning and Arrest      | 2    | 0.10%   |
| i. Alaska/ Native American/ Indian | 0    | 0.00%   |
| ii. Asian/ Pacific Islander        | 0    | 0.00%   |
| iii. Black                         | 2    | 100.00% |
| iv. White                          | 0    | 0.00%   |
| v. Hispanic/ Latino                | 0    | 0.00%   |

# Racial Profiling Analysis Report

|                                    |     |         |
|------------------------------------|-----|---------|
| e. Citation and Arrest             | 16  | 0.76%   |
| i. Alaska/ Native American/ Indian | 2   | 12.50%  |
| ii. Asian/ Pacific Islander        | (2) | -12.50% |
| iii. Black                         | 2   | 12.50%  |
| iv. White                          | 7   | 43.75%  |
| v. Hispanic/ Latino                | 5   | 31.25%  |
| 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         | 11  | 0.53%   |
| i. Alaska/ Native American/ Indian | 0   | 0.00%   |
| ii. Asian/ Pacific Islander        | 0   | 0.00%   |
| iii. Black                         | 2   | 18.18%  |
| iv. White                          | 6   | 54.55%  |
| v. Hispanic/ Latino                | 3   | 27.27%  |
| b. Violation of Traffic Law        | 6   | 0.29%   |
| i. Alaska/ Native American/ Indian | 1   | 16.67%  |
| ii. Asian/ Pacific Islander        | 0   | 0.00%   |
| iii. Black                         | 2   | 33.33%  |
| iv. White                          | 1   | 16.67%  |
| v. Hispanic/ Latino                | 2   | 33.33%  |
| c. Violation of City Ordinance     | 0   | 0.00%   |
| i. Alaska/ Native American/ Indian | 0   |         |
| ii. Asian/ Pacific Islander        | 0   |         |
| iii. Black                         | 0   |         |
| iv. White                          | 0   |         |
| v. Hispanic/ Latino                | 0   |         |
| d. Outstanding Warrant             | 1   | 0.05%   |
| i. Alaska/ Native American/ Indian | 1   | 100.00% |
| ii. Asian/ Pacific Islander        | 0   | 0.00%   |
| iii. Black                         | 0   | 0.00%   |
| iv. White                          | 0   | 0.00%   |
| v. Hispanic/ Latino                | 0   | 0.00%   |

# Racial Profiling Analysis Report

## 13. Was Physical Force Used:

|  |      |         |
|--|------|---------|
| a. NO  | 2095 | 100.00% |
| i. Alaska/ Native American/ Indian                             | 15   | 0.72%   |
| ii. Asian/ Pacific Islander                                    | 42   | 2.00%   |
| iii. Black   | 204  | 9.74%   |
| iv. White  | 1393 | 66.49%  |
| v. Hispanic/ Latino  | 442  | 21.10%  |
| b. YES   | 0    | 0.00%   |
| i. Alaska/ Native American/ Indian                             | 0    |         |
| ii. Asian/ Pacific Islander                                    | 0    |         |
| iii. Black   | 0    |         |
| iv. White  | 0    |         |
| v. Hispanic/ Latino  | 0    |         |
| b 1. YES: Physical Force Resulting in Bodily Injury to Suspect | 0    |         |
| b 2. YES: Physical Force Resulting in Bodily Injury to Officer | 0    |         |
| b 3. YES: Physical Force Resulting in Bodily Injury to Both    | 0    |         |

14. Total Number of Racial Profiling Complaints Received: 0

REPORT DATE COMPILED 01/05/2026

**ORDINANCE NO. 248-022026**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GARDEN RIDGE, TEXAS, ORDERING A GENERAL ELECTION ON MAY 2, 2026, FOR THE PURPOSE OF ELECTING CITY COUNCIL PLACE ONE, CITY COUNCIL PLACE FOUR, AND CITY COUNCIL PLACE FIVE; 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 (“the City”) will hold a regular municipal election for the purpose of electing City Council member positions designated as Place One, Place Four, and Place Five, on the May 2, 2026, 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 2nd day of May 2026, in the City of Garden Ridge, Texas, for the purpose of electing City Council Places One, Four, and Five. Qualified persons desiring to be candidates shall file for election as such candidates with the City Secretary beginning at 8:00 a.m. on the 14th day of January and not later than 5:00 p.m. on the 13th 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 2028, 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 20 through April 28, 2026. 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 20, 2026. 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](mailto: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 2, 2026, 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 4<sup>th</sup> day of February, 2026.

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Lisa Swint  
Mayor

ATTEST:

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Marisa Spencer  
City Secretary

**ORDENANZA NO. 248-022026**

**UNA ORDENANZA DEL CONCEJO MUNICIPAL DE LA CIUDAD DE GARDEN RIDGE, TEXAS, QUE ORDENA UNA ELECCIÓN GENERAL EL 2 DE MAYO, 2026, CON EL FIN DE ELEGIR LOS CONCEJALES AL CONCEJO MUNICIPAL, LOS LUGARES UNO, CUATRO, Y CINCO; ESTABLECE DISPOSICIONES PARA LA REALIZACIÓN DE DICHA ELECCIÓN; Y RESOLVER OTROS ASUNTOS RELACIONADOS CON LA CONDUCCIÓN DE DICHA ELECCIÓN.**

**POR CUANTO**, la Ciudad de Garden Ridge llevará a cabo una elección municipal regular con el fin de elegir Concejales para los puestos de miembros del Concejo Municipal designados como Lugar Uno, Lugar Cuatro y Lugar Cinco, el 2 de Mayo de 2026, 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 2 de Mayo de 2026, en la Ciudad de Garden Ridge, Texas, con el propósito de elegir Concejales para los Lugares Uno, Cuatro y Cinco del Concejo Municipal. Las personas calificadas que deseen ser candidatas deberán registrarse para la elección como tales candidatos ante el Secretario de la Ciudad a partir de las 8:00 a.m. del día 14 de Enero y no más tarde de las 5:00 p.m. el día 13 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 2028, o cuando sus sucesores sean debidamente elegidos y calificados.

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

**SECCIÓN 4.** La elección se llevará a cabo conforme a las leyes electorales del Estado de Texas y se registrará por ellas, y se llevará a cabo en conformidad con los términos establecidos en el Contrato de Servicios Electorales. 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 20 de Abril al 28 de Abril de 2026. 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 20 de Abril de 2026. 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](mailto: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 2 de Mayo de 2026 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 04 de Febrero de 2026.

---

Lisa Swint  
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](mailto:jaquac@co.comal.tx.us)

January 2, 2026

City of Garden Ridge  
CONTRACT FOR ELECTION SERVICES  
May 2, 2026 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 2, 2026 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 28, 2026.
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 2, 2026.
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 \_\_\_\_\_ 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 \_\_\_\_\_, 2026

\_\_\_\_\_  
Mayor, City of Garden Ridge

\_\_\_\_\_  
Early Voting Clerk/County Clerk

January 8, 2026

Ryan Rapelye

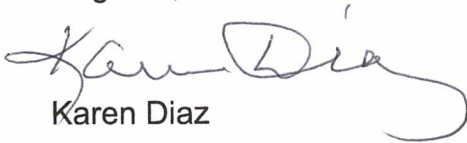
Kerim Jacaman

Effective today, I am resigning from the Planning and Zoning Commission.

I am doing so to be able to participate in the Garden Ridge Board of Adjustments. Unfortunately, I can't remain on Planning and Zoning and be a part of the BOA.

Over the last eight years I have learned a lot regarding planning and zoning and the variance process. I have enjoyed working with the Commission members and will miss being involved in what the future will bring to our city.

Regards,

A handwritten signature in cursive script that reads "Karen Diaz". The signature is written in black ink and is positioned above the printed name.

Karen Diaz

# memorandum

**To:** Garden Ridge City Council  
**From:** Trihydro Corporation  
**cc:** Mr. Ryan Rapelye, City Manager, City of Garden Ridge  
**Date:** January 23, 2026  
**Re:** Engineering Report for February 2026 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.

## **SAWS Emergency Interconnect Project**

- Project Background
  - This project is for a water line connection to SAWS for use in emergency situations. This project provides additional resiliency in the City water system with an added water source connection.
  - Project Phase – Preliminary Design
- Project Status
  - SAWS waterline extension is on hold until Comal ISD board approves an easement at the Davenport High School property. This easement is targeting for the February 2026 board meeting agenda.

## **Water System Capital Improvement Plan Project**

- Project Background
  - This project will focus on current and future water system needs, considering growth and future land use over a 20-year period. This includes analysis of existing facilities, identification of potential deficiencies, and system improvement exploration. Trihydro will work with City stakeholders to develop a water system capital improvement list.
  - Project Phase – Stakeholder Review and Approval
- Project Status
  - Trihydro addressed comments received at the December and January Water Commission and will provide a presentation at the February Council Meeting.

## **Land Development Projects and Reviews**

- The Revival
  - Utility and miscellaneous items are being coordinated with the development team through the construction phase of this project.
- 8111 Wild Wind Park Replat
  - This Replat has been approved and is going through the recordation process at the time of this report.
- Grace Covenant Church Preliminary Plat
  - The preliminary plat has completed staff review and is scheduled for presentation to the Planning and Zoning Commission at their February meeting
- 22700 FM 3009 Development Water Line Extension
  - Technical review is waiting for TxDOT approval and an executed agreement prior to approval.

## **Miscellaneous Engineering Services**

- Schertz Sewer Connection
  - Schertz is working of a draft wastewater conveyance agreement and will schedule a meeting with CCMA general manager to discuss next steps.
- Wastewater Ordinance
  - Trihydro is currently addressing the draft Wastewater Ordinance comments provided by the Water Commission. The revised ordinance is expected to be presented at the Commission's March meeting.



|                        |                                    |
|------------------------|------------------------------------|
| <b>AGENDA ITEM:</b>    | 7.1. Fiscal Year 2025 Audit Report |
| <b>SUBMITTED BY:</b>   | City Manager Ryan Rapelye          |
| <b>DATE SUBMITTED:</b> | January 27, 2026                   |
| <b>MEETING DATE:</b>   | February 4, 2026                   |

## AGENDA FORM

### ITEM DESCRIPTION/SUMMARY

City Council will receive the City of Garden Ridge’s **Fiscal Year 2025 Annual Financial Audit**, including a presentation from a representative from Armstrong, Vaughn & Associates, P.C.

The auditors issued an **unmodified opinion**, which is the highest level of assurance that can be provided on the City’s financial statements, indicating they are presented fairly in accordance with generally accepted accounting principles (GAAP).

### BACKGROUND

The City’s annual financial audit is conducted in accordance with state law and professional auditing standards. The audit includes a review of the City’s financial statements, internal controls, and compliance with applicable regulations.

As part of the audit process, City management met with the auditors to review the results prior to issuance of the final reports.

The auditors reported:

- No material weaknesses or significant deficiencies in internal controls
- No instances of noncompliance required to be reported
- No disagreements with management
- No corrected or uncorrected material misstatements

In addition, the auditors’ Governance Letter noted no difficulties encountered during the audit and no fraud or illegal acts identified.

ATTACHMENTS:

- **FY 2025 Governance Letter**
- **FY 2025 Annual Financial Report**

### REQUESTED ACTION

|            |                                     |            |                          |
|------------|-------------------------------------|------------|--------------------------|
| Motion     | <input checked="" type="checkbox"/> | Resolution | <input type="checkbox"/> |
| Discussion | <input checked="" type="checkbox"/> | Other      | <input type="checkbox"/> |
| Ordinance  | <input type="checkbox"/>            |            |                          |

### FINANCIAL

|                   |                                     |                              |
|-------------------|-------------------------------------|------------------------------|
| Budgeted Item     | <input type="checkbox"/>            | Original Estimate/Budget:    |
| Non-budgeted Item | <input type="checkbox"/>            | Current Estimate:            |
| Not Applicable    | <input checked="" type="checkbox"/> | Amount Under/Over Budget: \$ |

### PROs / CONS

**Pros**

- **Unmodified (Clean) Audit Opinion** - The City received an unmodified opinion from its independent auditors, the highest level of assurance available.
- **Strong Internal Controls** - No material weaknesses or significant deficiencies were identified, indicating effective financial controls and oversight.
- **No Compliance Issues** - The audit identified no reportable instances of noncompliance with

laws, regulations, or policies, including compliance with the Public Funds Investment Act.

- **No Audit Adjustments or Disagreements** - The auditors reported no disagreements with management and no corrected or uncorrected material misstatements.
  - **Professional and Efficient Audit Process** - The auditors noted no difficulties encountered during the audit, reflecting well-organized records and cooperation by City staff.
  - **Supports Transparency and Public Trust** - The clean audit outcome reinforces accountability, transparency, and sound financial management for residents, stakeholders, and rating agencies.
- 

### **Considerations**

- **Audit Reflects Historical Information** - The audit covers the fiscal year ended September 30, 2025 and does not evaluate future budgets or financial conditions.
- **No Opinion on Internal Control Effectiveness** - While internal controls were reviewed for audit purposes, auditing standards do not require the auditors to issue a formal opinion on internal control effectiveness.

### **STAFF RECOMMENDATION**

Receive and accept the FY 2025 Annual Financial Audit as presented. An auditor will be available to answer questions from City Council.

**Fiscal Year  
Ending  
September 30**

**2025**

**City of  
Garden Ridge  
Texas**

**Annual  
Financial Report**



9400 Municipal Parkway  
Garden Ridge TX 78266  
210-651-6632

[www.ci.garden-ridge.tx.us](http://www.ci.garden-ridge.tx.us)

CITY OF



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**TEXAS**

CITY OF GARDEN RIDGE, TEXAS  
ANNUAL FINANCIAL REPORT  
FISCAL YEAR ENDED SEPTEMBER 30, 2025

CITY OFFICIALS

|                        |  |
|------------------------|--|
| MAYOR                  | LISA SWINT   |
| MAYOR PRO-TEM          | KELLY SMITH  |
| CITY COUNCIL           | JIM MUELLER<br>KRENDRA HARRALSON<br>TODD ARVIDSON<br>BRIAN REYES |
| CITY MANAGER/TREASURER | RYAN RAPELYE   |
| CITY SECRETARY         | MARISA SPENCER   |
| FINANCE DIRECTOR       | ROBYN ACHU   |
| ATTORNEY               | DENTON, NAVARRO, ROCHA,<br>BERNAL, & ZECH P.C.                   |

CITY OF GARDEN RIDGE, TEXAS  
 ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

**TABLE OF CONTENTS**

**INTRODUCTORY SCHEDULE**

|                        | <u>PAGE</u> |
|------------------------|-------------|
| TITLE PAGE .....       | i.          |
| CITY OFFICIALS .....   | ii          |
| TABLE OF CONTENTS..... | iii         |

**FINANCIAL SECTION**

|   |    |
|---|----|
| INDEPENDENT AUDITOR’S REPORT .....  | 1  |
| MANAGEMENT’S DISCUSSION AND ANALYSIS .....  | 4  |
| BASIC FINANCIAL STATEMENTS .....  | 10 |
| STATEMENT OF NET POSITION .....   | 11 |
| STATEMENT OF ACTIVITIES.....  | 13 |
| BALANCE SHEET .....   | 15 |
| RECONCILIATION OF THE GOVERNMENTAL FUNDS - BALANCE SHEET TO THE<br>STATEMENT OF NET POSITION .....  | 17 |
| STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES<br>GOVERNMENTAL FUNDS .....   | 18 |
| RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES AND<br>CHANGES IN THE FUND BALANCES OF GOVERNMENTAL FUNDS TO THE<br>STATEMENT OF ACTIVITIES..... | 20 |
| STATEMENT OF NET POSITION – PROPRIETARY FUND.....   | 21 |
| STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION –<br>PROPRIETARY FUND.....  | 23 |
| STATEMENT OF CASH FLOWS - PROPRIETARY FUND .....  | 24 |
| NOTES TO FINANCIAL STATEMENTS.....  | 26 |
| REQUIRED SUPPLEMENTARY INFORMATION.....   | 51 |
| SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -<br>BUDGET AND ACTUAL - GENERAL FUND.....  | 52 |
| NOTES TO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND<br>BALANCES - BUDGET AND ACTUAL - GENERAL FUND .....  | 55 |
| SCHEDULE OF CHANGES - NET PENSION LIABILITY AND RELATED RATIOS.....   | 56 |
| SCHEDULE OF EMPLOYER CONTRIBUTIONS .....  | 58 |
| SCHEDULE OF CHANGES – TOTAL OTHER POST EMPLOYMENT BENEFIT LIABILITY<br>AND RELATED RATIOS .....   | 59 |

CITY OF GARDEN RIDGE, TEXAS  
 ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

**TABLE OF CONTENTS**

**FINANCIAL SECTION (CONTINUED)**

SUPPLEMENTARY INFORMATION ..... 61

    COMPARATIVE BALANCE SHEETS - GENERAL FUND ..... 62

    COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN  
     FUND BALANCE - GENERAL FUND ..... 63

    COMPARATIVE BALANCE SHEETS - DEBT SERVICE FUND ..... 66

    COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN  
     FUND BALANCE - DEBT SERVICE FUND ..... 67

    COMPARATIVE BALANCE SHEETS - CAPITAL PROJECTS FUND ..... 68

    COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN  
     FUND BALANCE - CAPITAL PROJECTS FUND ..... 69

    COMPARATIVE BALANCE SHEETS - NONMAJOR FUNDS - ASSET FORFEITURE FUND ..... 70

    COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN  
     FUND BALANCE - NONMAJOR FUNDS - ASSET FORFEITURE FUND ..... 71

    COMPARATIVE STATEMENTS OF NET POSITION - WATER FUND ..... 72

    COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN  
     FUND NET POSITION - WATER FUND ..... 74

    COMPARATIVE STATEMENTS OF CASH FLOWS - WATER FUND ..... 75

**STATISTICAL SECTION**

NET POSITION, BY COMPONENT - LAST TEN FISCAL YEARS ..... 78

CHANGE IN NET POSITION - LAST TEN FISCAL YEARS ..... 80

FUND BALANCES - GOVERNMENTAL FUNDS - LAST TEN FISCAL YEARS ..... 84

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS - LAST TEN FISCAL YEARS ..... 86

TAX REVENUE BY SOURCE – GOVERNMENTAL FUNDS - LAST TEN FISCAL YEARS ..... 88

DIRECT AND OVERLAPPING PROPERTY TAX RATES - LAST TEN FISCAL YEARS ..... 89

PRINCIPAL PROPERTY TAX PAYERS - CURRENT AND NINE YEARS AGO ..... 90

PROPERTY TAX LEVIES AND COLLECTIONS - LAST TEN FISCAL YEARS ..... 91

ASSESSED VALUE - LAST TEN FISCAL YEARS ..... 92

RATIOS OF OUTSTANDING DEBT BY TYPE - LAST TEN FISCAL YEARS ..... 93

DEBT MARGIN INFORMATION - LAST TEN FISCAL YEARS ..... 94

DEMOGRAPHIC AND ECONOMIC STATISTICS - LAST TEN FISCAL YEARS ..... 95

TOP TEN PRINCIPAL EMPLOYERS - CURRENT AND NINE YEARS AGO ..... 96

CITY OF



**GARDEN**

**RIDGE** | **TEXAS**



Armstrong, Vaughan & Associates, P. C.

Certified Public Accountants

## INDEPENDENT AUDITOR'S REPORT

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

### **Report on 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, 2025, 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, 2025, 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.

#### ***Emphasis of Matter***

As discussed in note N to the financial statements, in 2025, the District adopted new accounting guidance in GASB Statement 101 related to compensated absences.

#### ***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.

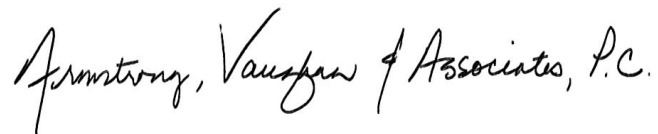
### ***Supplementary Information***

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.  
January 12, 2026

CITY OF



**GARDEN**

**RIDGE**

**TEXAS**

## 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, 2025. Please read it in conjunction with the City’s financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

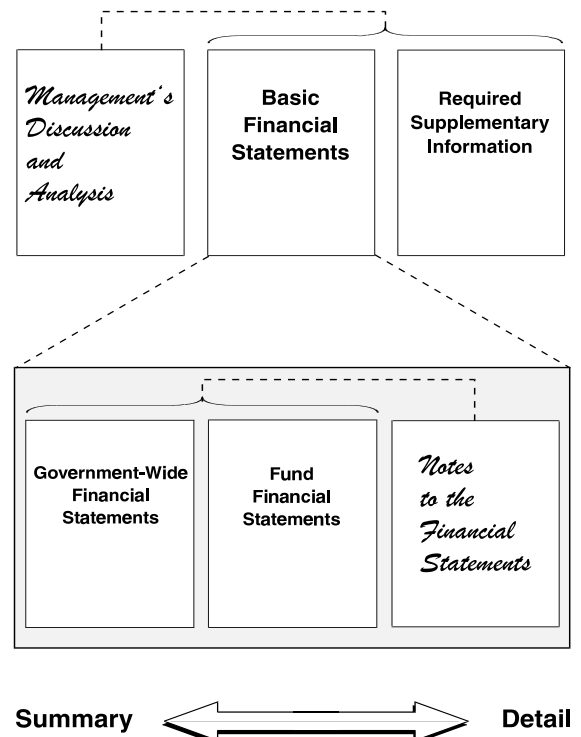
- The City’s total combined net position was \$21.6 million at September 30, 2025.
- During the year, the City’s governmental operating expenses were \$502 thousand less than the \$5.3 million generated in program and general revenues for the governmental activities.
- The total cost of the City’s programs (governmental activities) increased to \$4.5 million and no new programs were added this year.
- The general fund reported a fund balance this year of \$5.5 million of which \$5.3 million was unassigned.
- The City completed the FM 2252 water line relocation project during the current year at a total cost of approximately \$2.3 million.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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



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

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

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

### **Government-Wide Statements**

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

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

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

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

## Fund Financial Statements

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

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

The City has the following kinds of funds:

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

## FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

### Net Position

The City’s combined net position was \$21.6 million at September 30, 2025. (See Table A-1).

**Table A-1**  
City of Garden Ridge Net Position

|   | Governmental<br>Activities |                      | Business-Type<br>Activities |                     | Total                |                      |
|---|----------------------------|----------------------|-----------------------------|---------------------|----------------------|----------------------|
|   | 2025                       | 2024                 | 2025                        | 2024                | 2025                 | 2024                 |
| <b>Assets</b>                                   |                            |                      |                             |                     |                      |                      |
| Current Assets                                  | \$ 5,121,982               | \$ 5,120,512         | \$ 3,074,071                | \$ 2,753,158        | \$ 8,196,053         | \$ 7,873,670         |
| Restricted and Other                            | 1,248,676                  | 1,758,382            | (790,991)                   | (774,793)           | 457,685              | 983,589              |
| Capital Assets (net)                            | 9,484,030                  | 9,382,563            | 13,283,275                  | 13,432,378          | 22,767,305           | 22,814,941           |
| <b>Total Assets</b>                             | <u>15,854,688</u>          | <u>16,261,457</u>    | <u>15,566,355</u>           | <u>15,410,743</u>   | <u>31,421,043</u>    | <u>31,672,200</u>    |
| <b>Total Deferred Outflows<br/>of Resources</b> | <u>171,195</u>             | <u>240,999</u>       | <u>60,090</u>               | <u>83,306</u>       | <u>231,285</u>       | <u>324,305</u>       |
| <b>Liabilities</b>                              |                            |                      |                             |                     |                      |                      |
| Current Liabilities                             | 872,902                    | 1,411,995            | 951,986                     | 948,494             | 1,824,888            | 2,360,489            |
| Long-term Liabilities                           | 3,930,524                  | 4,403,475            | 4,242,998                   | 4,862,340           | 8,173,522            | 9,265,815            |
| <b>Total Liabilities</b>                        | <u>4,803,426</u>           | <u>5,815,470</u>     | <u>5,194,984</u>            | <u>5,810,834</u>    | <u>9,998,410</u>     | <u>11,626,304</u>    |
| <b>Deferred Inflows of<br/>Resources</b>        | <u>63,818</u>              | <u>30,189</u>        | <u>14,969</u>               | <u>7,081</u>        | <u>78,787</u>        | <u>37,270</u>        |
| <b>Net Position</b>                             |                            |                      |                             |                     |                      |                      |
| Invested in Capital Assets                      | 5,586,158                  | 4,951,944            | 8,559,465                   | 8,135,400           | 14,145,623           | 13,087,344           |
| Restricted                                      | 282,421                    | 473,912              | 51,412                      | 49,558              | 333,833              | 523,470              |
| Unrestricted                                    | 5,290,060                  | 5,230,941            | 1,805,615                   | 1,491,176           | 7,095,675            | 6,722,117            |
| <b>Total Net Position</b>                       | <u>\$ 11,158,639</u>       | <u>\$ 10,656,797</u> | <u>\$ 10,416,492</u>        | <u>\$ 9,676,134</u> | <u>\$ 21,575,131</u> | <u>\$ 20,332,931</u> |

## Changes in Net Position

The City's total governmental revenues were \$5.3 million, of which 72.8% of the City's revenue came from taxes compared to 67.3% in the prior year. A total of 10.6% of the revenues are from those who directly received the service. The total cost of all governmental programs and services was \$4.5 million and charges for these services were \$565 thousand. Table A-2 reports the summarized changes in net position.

**Table A-2**  
Changes in City of Garden Ridge's Net Position

|                                       | Governmental<br>Activities |                      | Business-Type<br>Activities |                     | Total                |                      |
|---------------------------------------|----------------------------|----------------------|-----------------------------|---------------------|----------------------|----------------------|
|                                       | 2025                       | 2024                 | 2025                        | 2024                | 2025                 | 2024                 |
| Program Revenues:                     |                            |                      |                             |                     |                      |                      |
| Charges for Services                  | \$ 565,431                 | \$ 573,935           | \$ 2,246,407                | \$ 2,012,776        | \$ 2,811,838         | \$ 2,586,711         |
| Operating/Capital Grants              | 551,253                    | 809,693              | -                           | -                   | 551,253              | 809,693              |
| General Revenues:                     |                            |                      |                             |                     |                      |                      |
| Property Taxes                        | 2,695,073                  | 2,592,091            | -                           | -                   | 2,695,073            | 2,592,091            |
| Tax Franchise                         | 533,760                    | 544,302              | -                           | -                   | 533,760              | 544,302              |
| Sales Taxes                           | 637,908                    | 568,656              | -                           | -                   | 637,908              | 568,656              |
| Investment Earnings                   | 237,455                    | 263,977              | 105,469                     | 110,740             | 342,924              | 374,717              |
| Other                                 | 89,951                     | 151,103              | -                           | 1,506               | 89,951               | 152,609              |
| <b>Total Revenues</b>                 | <u>5,310,831</u>           | <u>5,503,757</u>     | <u>2,351,876</u>            | <u>2,125,022</u>    | <u>7,662,707</u>     | <u>7,628,779</u>     |
| General Government                    | 1,064,637                  | 933,500              | -                           | -                   | 1,064,637            | 933,500              |
| Municipal Court                       | 94,687                     | 103,835              | -                           | -                   | 94,687               | 103,835              |
| Police Protection                     | 1,755,737                  | 1,459,914            | -                           | -                   | 1,755,737            | 1,459,914            |
| Public Facilities                     | 1,455,405                  | 1,362,641            | -                           | -                   | 1,455,405            | 1,362,641            |
| Debt Service                          | 119,200                    | 132,352              | -                           | -                   | 119,200              | 132,352              |
| Water                                 | -                          | -                    | 1,930,841                   | 1,849,049           | 1,930,841            | 1,849,049            |
| <b>Total Expenses</b>                 | <u>4,489,666</u>           | <u>3,992,242</u>     | <u>1,930,841</u>            | <u>1,849,049</u>    | <u>6,420,507</u>     | <u>5,841,291</u>     |
| Transfers                             | (319,323)                  | (414,455)            | 319,323                     | 414,455             | -                    | -                    |
| Increase (Decrease) in Net Position   | 501,842                    | 1,097,060            | 740,358                     | 690,428             | 1,242,200            | 1,787,488            |
| <b>Net Position Beginning of Year</b> | <u>10,656,797</u>          | <u>9,559,737</u>     | <u>9,676,134</u>            | <u>8,985,706</u>    | <u>20,332,931</u>    | <u>18,545,443</u>    |
| <b>Net Position at End of Year</b>    | <u>\$ 11,158,639</u>       | <u>\$ 10,656,797</u> | <u>\$ 10,416,492</u>        | <u>\$ 9,676,134</u> | <u>\$ 21,575,131</u> | <u>\$ 20,332,931</u> |

### Governmental Activities

Property tax rates decreased to \$0.255156 per \$100 of assessed value. An increase in the valuation of taxable property outpaced the decrease in the property tax rate of .002578, which led to a 4% increase in tax revenues to \$2.7 million.

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

- The net cost of all *governmental* activities this year was \$3.4 million.
- The amount that taxpayers paid for these activities through taxes was \$3.9 million.
- \$565 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 |            |
|------------------------|------------------------|------------|----------|----------------------|------------|
|                        | 2025                   | 2024       | % Change | 2025                 | 2024       |
| General Administration | \$ 1,064,637           | \$ 933,500 | 14.0%    | \$ 373,552           | \$ 197,969 |
| Municipal Court        | 94,687                 | 103,835    | -8.8%    | 94,583               | 103,731    |
| Police Protection      | 1,755,737              | 1,459,914  | 20.3%    | 1,515,834            | 1,011,458  |
| Public Facilities      | 1,455,405              | 1,362,641  | 6.8%     | 1,269,813            | 1,163,104  |
| Debt Service           | 119,200                | 132,352    | -9.9%    | 119,200              | 132,352    |
| Water Services         | 1,930,841              | 1,849,049  | 4.4%     | (315,566)            | (163,727)  |

**Business-Type Activities**

Revenues of the City’s business-type activities were \$2.4 million, and expenses were \$2.0 million.

**FINANCIAL ANALYSIS OF THE CITY’S FUNDS**

Revenue from governmental fund types totaled \$5.3 million, a decrease of 3.5%.

**General Fund Budgetary Highlights**

Over the course of the year, the City revised its budget to increase revenues and expenditures. Actual expenditures were \$191 thousand less than the final budgeted amounts. Total revenues were \$33 thousand more than final budgeted amounts. The majority of the increase in revenues was related to sales tax, court fines, and rental fees. The City decreased the overall fund balance by \$247 thousand. The decrease was \$246 thousand less than the expected budgeted decrease.

The City had approximately 14.5 months of operating expenditures in the unassigned fund balance (excluding debt and capital).

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

At the end of 2025, the City had invested \$40.9 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         |               |
|--------------------------------|-------------------------|--------------|--------------------------|---------------|---------------|---------------|
|                                | 2025                    | 2024         | 2025                     | 2024          | 2025          | 2024          |
| Land                           | \$ 558,701              | \$ 558,701   | \$ 139,954               | \$ 139,954    | \$ 698,655    | \$ 698,655    |
| Water Rights                   | -                       | -            | 454,145                  | 454,144       | 454,145       | 454,144       |
| Buildings and Improvements     | 4,098,737               | 3,981,434    | 94,183                   | 94,183        | 4,192,920     | 4,075,617     |
| Other Improvements             | -                       | -            | 20,008,930               | 17,721,999    | 20,008,930    | 17,721,999    |
| Equipment                      | 1,273,017               | 1,174,801    | 1,173,253                | 1,168,113     | 2,446,270     | 2,342,914     |
| Infrastructure                 | 13,097,202              | 12,631,342   | -                        | -             | 13,097,202    | 12,631,342    |
| Construction in Progress       | -                       | 34,995       | 18,084                   | 1,941,007     | 18,084        | 1,976,002     |
| Totals at Historical Cost      | 19,027,657              | 18,381,273   | 21,888,549               | 21,519,400    | 40,916,206    | 39,900,673    |
| Total Accumulated Depreciation | (9,543,627)             | (8,998,710)  | (8,605,274)              | (8,087,022)   | (18,148,901)  | (17,085,732)  |
| Net Capital Assets             | \$ 9,484,030            | \$ 9,382,563 | \$ 13,283,275            | \$ 13,432,378 | \$ 22,767,305 | \$ 22,814,941 |

## Long Term Debt

At year-end the City had \$8.6 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        |                     | Business-Type       |                     | Total               |                     |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                             | Activities          |                     | Activities          |                     |                     |                     |
|                             | 2025                | 2024                | 2025                | 2024                | 2025                | 2024                |
| Bonds and Notes Payable     | \$ 3,897,872        | \$ 4,439,554        | \$ 4,743,742        | \$ 5,325,850        | \$ 8,641,614        | \$ 9,765,404        |
| Total Bonds & Notes Payable | <u>\$ 3,897,872</u> | <u>\$ 4,439,554</u> | <u>\$ 4,743,742</u> | <u>\$ 5,325,850</u> | <u>\$ 8,641,614</u> | <u>\$ 9,765,404</u> |

## ECONOMIC FACTORS, NEXT YEAR’S BUDGETS AND RATES

- The 2025 Taxable Value for the City of Garden Ridge increased \$32,086,117 over the City’s 2024 Taxable Value.
- The City 2025 adopted a tax rate of \$0.246430, which is a decrease from the Fiscal Year 2024 tax rate.
- General Fund Revenues for the 2025-2026 Fiscal Year are expected to increase by \$180 thousand compared to 2024-2025 actual revenues. Increase is predominately due to a increase in tax revenues and grants received.
- 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 2026 is expected to decrease by \$855 thousand 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 Fiscal Year 2026 Budget will utilize \$996,000 from the General Fund Reserves towards Capital Expenditures.
- Construction will begin 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.
- The Garden Ridge Water Company will rehab a water system ground storage tank during Fiscal Year 2026.
- During Fiscal Year 2025 all employees will receive 3% cost of living salary increase to maintain competitive salaries.
- City employee health insurance rates increased for Fiscal Year 2025.
- 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.
- The city will develop a comprehensive Capital Improvement Plan, that will help prioritize and program future capital projects.
- The City will use a Texas Parks and Wildlife grant to improve the Paul Davis Park Trail System.

## 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.



## **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.



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CITY OF GARDEN RIDGE, TEXAS  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2025

|  | Governmental<br>Activities | Business-Type<br>Activities | Total             |
|--|----------------------------|-----------------------------|-------------------|
| <b>ASSETS</b>  |                            |                             |                   |
| Cash and Cash Equivalents                                  | \$ 4,682,306               | \$ 2,770,222                | \$ 7,452,528      |
| Receivables:   |                            |                             |                   |
| Taxes (Net of Uncollectible)                               | 166,818                    | -                           | 166,818           |
| Other  | 104,871                    | 303,849                     | 408,720           |
| Prepaid Items  | 167,987                    | -                           | 167,987           |
| Restricted Assets:   |                            |                             |                   |
| Cash and Cash Equivalents                                  | 406,273                    | 51,412                      | 457,685           |
| Internal Balance   | 842,403                    | (842,403)                   | -                 |
| Capital Assets:  |                            |                             |                   |
| Land   | 558,701                    | 139,954                     | 698,655           |
| Water Rights   | -                          | 454,145                     | 454,145           |
| Buildings and Improvements                                 | 4,098,737                  | 94,183                      | 4,192,920         |
| Water Lines and Extensions                                 | -                          | 20,008,930                  | 20,008,930        |
| Equipment and Vehicles                                     | 1,273,017                  | 1,173,253                   | 2,446,270         |
| Infrastructure   | 13,097,202                 | -                           | 13,097,202        |
| Construction in Progress                                   | -                          | 18,084                      | 18,084            |
| Accumulated Depreciation                                   | (9,543,627)                | (8,605,274)                 | (18,148,901)      |
| <b>TOTAL ASSETS</b>  | <u>15,854,688</u>          | <u>15,566,355</u>           | <u>31,421,043</u> |
| <b>DEFERRED OUTFLOWS<br/>OF RESOURCES</b>                  |                            |                             |                   |
| Deferred Loss on Debt Refunding                            | -                          | 19,933                      | 19,933            |
| Deferred Pension Related Outflows                          | 169,515                    | 39,763                      | 209,278           |
| Deferred Other Post-Employment Benefit<br>Related Outflows | <u>1,680</u>               | <u>394</u>                  | <u>2,074</u>      |
| <b>TOTAL DEFERRED OUTFLOWS<br/>    OF RESOURCES</b>        | <u>\$ 171,195</u>          | <u>\$ 60,090</u>            | <u>\$ 231,285</u> |

See accompanying notes to basic financial statements.

CITY OF GARDEN RIDGE, TEXAS  
STATEMENT OF NET POSITION (CONT.)  
SEPTEMBER 30, 2025

|   | Primary Government         |                             |               |
|---|----------------------------|-----------------------------|---------------|
|   | Governmental<br>Activities | Business-Type<br>Activities | Total         |
| <b>LIABILITIES</b>  |                            |                             |               |
| Accounts Payable  | \$ 201,050                 | \$ 76,480                   | \$ 277,530    |
| Accrued Liabilities                                       | 56,975                     | 19,757                      | 76,732        |
| Accrued Interest Payable                                  | 8,505                      | 9,278                       | 17,783        |
| Unearned Revenue  | 34,683                     | -                           | 34,683        |
| Vacation Leave Payable                                    | 163,247                    | 28,992                      | 192,239       |
| Customer Deposits   | 5,550                      | 214,571                     | 220,121       |
| <i>Long-term Liabilities:</i>                             |                            |                             |               |
| Due within One Year                                       | 402,892                    | 602,908                     | 1,005,800     |
| Due in more than One Year                                 | 3,494,980                  | 4,140,834                   | 7,635,814     |
| Net Pension Liability                                     | 347,483                    | 81,508                      | 428,991       |
| Other Post-Employment Benefit Liability                   | 88,061                     | 20,656                      | 108,717       |
| <b>TOTAL LIABILITIES</b>                                  | 4,803,426                  | 5,194,984                   | 9,998,410     |
| <b>DEFERRED INFLOWS<br/>OF RESOURCES</b>                  |                            |                             |               |
| Deferred Pension Related Inflows                          | 47,946                     | 11,246                      | 59,192        |
| Deferred Other Post Employment<br>Benefits Inflows        | 15,872                     | 3,723                       | 19,595        |
| <b>TOTAL DEFERRED INFLOWS<br/>OF RESOURCES</b>            | 63,818                     | 14,969                      | 78,787        |
| <b>NET POSITION</b>                                       |                            |                             |               |
| Net Investment in Capital Assets                          | 5,586,158                  | 8,559,465                   | 14,145,623    |
| Restricted for:   |                            |                             |               |
| Child Safety  | 61,751                     | -                           | 61,751        |
| Court Security/Technology                                 | 13,259                     | -                           | 13,259        |
| Debt Service  | 30,921                     | -                           | 30,921        |
| Donations   | 46,117                     | -                           | 46,117        |
| Public, Educational, & Governmental<br>(PEG) Capital Fees | 22,913                     | -                           | 22,913        |
| Police Asset Forfeiture                                   | 107,460                    | -                           | 107,460       |
| Restricted SIB Loan Reserve                               | -                          | 51,412                      | 51,412        |
| Unrestricted  | 5,290,060                  | 1,805,615                   | 7,095,675     |
| <b>TOTAL NET POSITION</b>                                 | \$ 11,158,639              | \$ 10,416,492               | \$ 21,575,131 |

See accompanying notes to basic financial statements.

CITY OF GARDEN RIDGE, TEXAS  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2025

| Functions and Programs                | Expenses     | Program Revenues        |  |  |
|---------------------------------------|--------------|-------------------------|--|--|
|                                       |              | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions |
| <b>Primary Government</b>             |              |                         |  |  |
| <i>Governmental Activities:</i>       |              |                         |  |  |
| General Administration                | \$ 1,064,637 | \$ 213,430              | \$ 5,281                                 | \$ 472,374                             |
| Municipal Court                       | 94,687       | 104                     | -  | -                                      |
| Police Protection                     | 1,755,737    | 177,492                 | 62,411                                   | -                                      |
| Public Facilities                     | 1,455,405    | 174,405                 | 11,187                                   | -                                      |
| Interest on Long-term Debt            | 119,200      | -                       | -  | -                                      |
| <i>Total Governmental Activities</i>  | 4,489,666    | 565,431                 | 78,879                                   | 472,374                                |
| <i>Business-Type Activities:</i>      |              |                         |  |  |
| Water Utility                         | 1,930,841    | 2,246,407               | -  | -                                      |
| <i>Total Business-Type Activities</i> | 1,930,841    | 2,246,407               | -  | -                                      |
| <b>Total Primary Government</b>       | \$ 6,420,507 | \$ 2,811,838            | \$ 78,879                                | \$ 472,374                             |
| <b>General Revenues:</b>              |              |                         |  |  |
| Taxes:                                |              |                         |  |  |
| General Property Taxes                |              |                         |  |  |
| Franchise Taxes                       |              |                         |  |  |
| Sales Taxes                           |              |                         |  |  |
| Interest and Investment Earnings      |              |                         |  |  |
| Miscellaneous                         |              |                         |  |  |
| <b>Total General Revenues</b>         |              |                         |  |  |
| Transfers                             |              |                         |  |  |
| Change in Net Position                |              |                         |  |  |
| <b>Net Position Beginning of Year</b> |              |                         |  |  |
| <b>Net Position at End of Year</b>    |              |                         |  |  |

See accompanying notes to basic financial statements.

Primary Government

| <u>Governmental<br/>Activities</u> | <u>Business-Type<br/>Activities</u> | <u>Total</u>         |
|------------------------------------|-------------------------------------|----------------------|
| \$ (373,552)                       | \$ -                                | \$ (373,552)         |
| (94,583)                           | -                                   | (94,583)             |
| (1,515,834)                        | -                                   | (1,515,834)          |
| (1,269,813)                        | -                                   | (1,269,813)          |
| <u>(119,200)</u>                   | <u>-</u>                            | <u>(119,200)</u>     |
| <u>(3,372,982)</u>                 | <u>-</u>                            | <u>(3,372,982)</u>   |
| -                                  | 315,566                             | 315,566              |
| <u>-</u>                           | <u>315,566</u>                      | <u>315,566</u>       |
| <u>(3,372,982)</u>                 | <u>315,566</u>                      | <u>(3,057,416)</u>   |
| 2,695,073                          | -                                   | 2,695,073            |
| 533,760                            | -                                   | 533,760              |
| 637,908                            | -                                   | 637,908              |
| 237,455                            | 105,469                             | 342,924              |
| 89,951                             | -                                   | 89,951               |
| <u>4,194,147</u>                   | <u>105,469</u>                      | <u>4,299,616</u>     |
| <u>(319,323)</u>                   | <u>319,323</u>                      | <u>-</u>             |
| 501,842                            | 740,358                             | 1,242,200            |
| <u>10,656,797</u>                  | <u>9,676,134</u>                    | <u>20,332,931</u>    |
| <u>\$ 11,158,639</u>               | <u>\$ 10,416,492</u>                | <u>\$ 21,575,131</u> |

CITY OF GARDEN RIDGE, TEXAS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2025

|  | Major Funds         |                  |                             |
|--|---------------------|------------------|-----------------------------|
|  | General             | Debt<br>Service  | Capital<br>Projects<br>Fund |
| <b>ASSETS</b>  |                     |                  |                             |
| Cash and Cash Equivalents  | \$ 4,682,306        | \$ -             | \$ -                        |
| Cash and Cash Equivalents - Restricted                                       | -                   | 29,686           | 266,698                     |
| Receivables:   |                     |                  |                             |
| Taxes (Net of Uncollectible)   | 157,077             | 9,740            | -                           |
| Other  | 104,871             | -                | -                           |
| Due from Other Funds   | 842,403             | -                | -                           |
| Prepaid Items  | 1,134               | -                | -                           |
| <b>TOTAL ASSETS</b>  | <u>\$ 5,787,791</u> | <u>\$ 39,426</u> | <u>\$ 266,698</u>           |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, &amp; FUND BALANCES</b>       |                     |                  |                             |
| <i>Liabilities:</i>  |                     |                  |                             |
| Accounts Payable   | \$ 204,300          | \$ -             | \$ -                        |
| Accrued Expenditures   | 53,724              | -                | -                           |
| Unearned Revenue   | 34,683              | -                | -                           |
| Deposits   | 5,550               | -                | -                           |
| <i>Total Liabilities</i>   | <u>298,257</u>      | <u>-</u>         | <u>-</u>                    |
| <i>Deferred Inflows of Resources:</i>  |                     |                  |                             |
| Unavailable Property Tax Revenue   | 30,517              | 9,740            | -                           |
| <i>Total Deferred Inflows of Resources</i>                                   | <u>30,517</u>       | <u>9,740</u>     | <u>-</u>                    |
| <i>Fund Balances:</i>  |                     |                  |                             |
| Non-Spendable:   |                     |                  |                             |
| Prepaid Items  | 1,134               | -                | -                           |
| Restricted for:  |                     |                  |                             |
| Child Safety   | 61,751              | -                | -                           |
| Court Security & Technology  | 10,830              | -                | -                           |
| Debt Service   | -                   | 29,686           | -                           |
| Donations  | 46,117              | -                | -                           |
| PEG Capital Fees   | 22,913              | -                | -                           |
| Police Asset Forfeiture  | -                   | -                | -                           |
| Assigned for:  |                     |                  |                             |
| Capital Projects   | -                   | -                | 266,698                     |
| Unassigned:  | 5,316,272           | -                | -                           |
| <i>Total Fund Balances</i>   | <u>5,459,017</u>    | <u>29,686</u>    | <u>266,698</u>              |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, &amp; FUND BALANCES</b> | <u>\$ 5,787,791</u> | <u>\$ 39,426</u> | <u>\$ 266,698</u>           |

See accompanying notes to basic financial statements.

| Nonmajor<br>Funds | Total<br>Governmental<br>Funds |
|-------------------|--------------------------------|
| \$ -              | \$ 4,682,306                   |
| 109,889           | 406,273                        |
| -                 | 166,817                        |
| -                 | 104,871                        |
| -                 | 842,403                        |
| 166,853           | 167,987                        |
| <u>\$ 276,742</u> | <u>\$ 6,370,657</u>            |

|          |                |
|----------|----------------|
| \$ -     | \$ 204,300     |
| -        | 53,724         |
| -        | 34,683         |
| -        | 5,550          |
| <u>-</u> | <u>298,257</u> |

|          |               |
|----------|---------------|
| <u>-</u> | <u>40,257</u> |
| <u>-</u> | <u>40,257</u> |

|                |                  |
|----------------|------------------|
| 166,853        | 167,987          |
| -              | 61,751           |
| 2,429          | 13,259           |
| -              | 29,686           |
| -              | 46,117           |
| -              | 22,913           |
| 107,460        | 107,460          |
| -              | 266,698          |
| -              | 5,316,272        |
| <u>276,742</u> | <u>6,032,143</u> |

|                   |                     |
|-------------------|---------------------|
| <u>\$ 276,742</u> | <u>\$ 6,370,657</u> |
|-------------------|---------------------|

CITY OF



**GARDEN**

**RIDGE**

**TEXAS**

CITY OF GARDEN RIDGE, TEXAS  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2025

|  |                 |                            |
|--|-----------------|----------------------------|
| TOTAL FUND BALANCE - TOTAL GOVERNMENTAL FUNDS  |                 | \$ 6,032,143               |
| 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.  |                 | 9,484,030                  |
| Other long-term assets are not available to pay for current period expenditures and, therefore, are unavailable in the funds.  |                 | 40,257                     |
| Accrued vacation leave payable is not due and payable in the current period and, therefore, not reported in the funds.   |                 | (163,247)                  |
| 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  |                 | (3,897,872)                |
| 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  | (347,483)       |                            |
| Pension Related Deferred Outflows(Inflows)   | <u>121,569</u>  | (225,914)                  |
| 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  | (88,061)        |                            |
| Other Post-Employment Benefit Related Deferred Outflows/Inflows  | <u>(14,192)</u> | (102,253)                  |
| Accrued interest payable on long-term bonds is not due and payable in the current period and, therefore, not reported in the funds.  |                 | <u>(8,505)</u>             |
| TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES   |                 | <u><u>\$11,158,639</u></u> |

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, 2025

|  | Major Funds         |                  |                             |
|--|---------------------|------------------|-----------------------------|
|  | General             | Debt<br>Service  | Capital<br>Projects<br>Fund |
| <b>REVENUES</b>  |                     |                  |                             |
| Taxes  | \$ 2,682,306        | \$ 652,744       | \$ -                        |
| Franchise Fees   | 533,760             | -                | -                           |
| Licenses and Permits   | 52,386              | -                | -                           |
| Charges for Services   | 329,405             | -                | -                           |
| Fines and Forfeits   | 175,063             | -                | -                           |
| Grants and Donations   | 13,846              | -                | 472,374                     |
| Miscellaneous  | 311,803             | 4,639            | 23,012                      |
| <b>TOTAL REVENUES</b>  | <u>4,098,569</u>    | <u>657,383</u>   | <u>495,386</u>              |
| <b>EXPENDITURES</b>  |                     |                  |                             |
| <i>Current:</i>  |                     |                  |                             |
| General Administration   | 973,914             | -                | -                           |
| Municipal Court  | 98,580              | -                | -                           |
| Police Protection  | 1,587,542           | -                | -                           |
| Public Facilities  | 1,048,374           | -                | 470                         |
| Capital Outlay   | 688,161             | -                | -                           |
| <i>Debt Service:</i>   |                     |                  |                             |
| Principal  | -                   | 509,400          | -                           |
| Interest and Agent Fees  | -                   | 143,510          | -                           |
| <b>TOTAL EXPENDITURES</b>  | <u>4,396,571</u>    | <u>652,910</u>   | <u>470</u>                  |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <u>(298,002)</u>    | <u>4,473</u>     | <u>494,916</u>              |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                     |                  |                             |
| Proceeds from Insurance Reimbursement                                | 51,078              | -                | -                           |
| Transfers In (Out)   | -                   | -                | (319,323)                   |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                      | <u>51,078</u>       | <u>-</u>         | <u>(319,323)</u>            |
| <b>Net Change in Fund Balances</b>                                   | (246,924)           | 4,473            | 175,593                     |
| <b>Fund Balances - October 1</b>                                     | <u>5,705,941</u>    | <u>25,213</u>    | <u>91,105</u>               |
| <b>Fund Balances - September 30</b>                                  | <u>\$ 5,459,017</u> | <u>\$ 29,686</u> | <u>\$ 266,698</u>           |

See accompanying notes to basic financial statements.

| Nonmajor<br>Funds | Total<br>Governmental<br>Funds |
|-------------------|--------------------------------|
| \$ -              | \$ 3,335,050                   |
| -                 | 533,760                        |
| -                 | 52,386                         |
| -                 | 329,405                        |
| 51,837            | 226,900                        |
| -                 | 486,220                        |
| 9,726             | 349,180                        |
| <u>61,563</u>     | <u>5,312,901</u>               |
| -                 | 973,914                        |
| -                 | 98,580                         |
| -                 | 1,587,542                      |
| 76,001            | 1,124,845                      |
| -                 | 688,161                        |
| -                 | 509,400                        |
| -                 | 143,510                        |
| <u>76,001</u>     | <u>5,125,952</u>               |
| <u>(14,438)</u>   | <u>186,949</u>                 |
| -                 | 51,078                         |
| -                 | <u>(319,323)</u>               |
| -                 | <u>(268,245)</u>               |
| (14,438)          | (81,296)                       |
| <u>291,180</u>    | <u>6,113,439</u>               |
| <u>\$ 276,742</u> | <u>\$ 6,032,143</u>            |

CITY OF



**GARDEN**

**RIDGE**

**TEXAS**

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, 2025

|  |           |             |
|--|-----------|-------------|
| NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS   |           | \$ (81,296) |
| 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   | 688,161   |             |
| Net Book Value of Disposed Capital Assets  | (26,359)  |             |
| Depreciation   | (560,335) | 101,467     |
| Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.   |           | (2,068)     |
| 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  | 509,400   |             |
| Amortization of Premium on Bonds   | 32,282    |             |
| Amortization of Book Losses on Debt Refundings   | (8,935)   | 532,747     |
| 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   | 963       |             |
| Compensated Absences   | (25,533)  | (24,570)    |
| 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.  |           | (29,391)    |
| Governmental funds report required contributions to OPEB as expenditures. The Statement of Activities recognizes OPEB expense on the accrual basis based on actuarial valuations. This adjustment reflects the difference between fund-level OPEB expenditures and government-wide OPEB expense.   |           | 4,953       |
| CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES   |           | \$ 501,842  |

See accompanying notes to basic financial statements.

CITY OF GARDEN RIDGE, TEXAS  
STATEMENT OF NET POSITION – PROPRIETARY FUND  
SEPTEMBER 30, 2025

**ASSETS**

*Current Assets:*

|                                 |              |
|---------------------------------|--------------|
| Cash and Cash Equivalents       | \$ 2,770,222 |
| Accounts Receivable - Customers | 303,849      |
| <i>Total Current Assets</i>     | 3,074,071    |

*Other Assets:*

|                                      |        |
|--------------------------------------|--------|
| Restricted Cash and Cash Equivalents | 51,412 |
| <i>Total Other Assets</i>            | 51,412 |

*Capital Assets:*

|  |                   |
|--|-------------------|
| Land   | 139,954           |
| Water Rights                                     | 454,145           |
| Buildings & Improvements                         | 94,183            |
| Water Lines & Extensions                         | 20,008,930        |
| Equipment and Vehicles                           | 1,173,253         |
| Construction in Progress                         | 18,084            |
| Accumulated Depreciation                         | (8,605,274)       |
| <i>Total Capital Assets, Net of Depreciation</i> | 13,283,275        |
| <b>TOTAL ASSETS</b>                              | <b>16,408,758</b> |

**DEFERRED OUTFLOWS  
OF RESOURCES**

|   |                  |
|---|------------------|
| Deferred Loss on Debt Refunding                         | 19,933           |
| Deferred Pension Related Outflows                       | 39,763           |
| Deferred Other Post-Employment Benefit Related Outflows | 394              |
| <b>TOTAL DEFERRED OUTFLOWS<br/> OF RESOURCES</b>        | <b>\$ 60,090</b> |

See accompanying notes to basic financial statements.

CITY OF GARDEN RIDGE, TEXAS  
STATEMENT OF NET POSITION – PROPRIETARY FUND (CONT.)  
SEPTEMBER 30, 2025

**LIABILITIES**

*Current Liabilities:*

|   |           |
|---|-----------|
| Accounts Payable                              | \$ 76,480 |
| Accrued Liabilities                           | 19,757    |
| Accrued Interest Payable                      | 9,278     |
| Vacation Leave Payable                        | 28,992    |
| Customer Deposits                             | 214,571   |
| Due to Other Funds                            | 842,403   |
| Due Within One Year - Bonds and Notes Payable | 602,908   |
| <i>Total Current Liabilities</i>              | 1,794,389 |

*Noncurrent Liabilities:*

|   |           |
|---|-----------|
| Due in More Than One Year - Bonds and Notes Payable | 4,140,834 |
| Due in More Than One Year - Vacation Leave Payable  |           |
| Net Pension Liability                               | 81,508    |
| Other Post-Employment Benefit Liability             | 20,656    |
| <i>Total Noncurrent Liabilities</i>                 | 4,242,998 |

|                          |                  |
|--------------------------|------------------|
| <b>TOTAL LIABILITIES</b> | <b>6,037,387</b> |
|--------------------------|------------------|

**DEFERRED INFLOWS  
OF RESOURCES**

|  |               |
|--|---------------|
| Deferred Pension Related Inflows               | 11,246        |
| Deferred OPEB Related Inflows                  | 3,723         |
| <b>TOTAL DEFERRED INFLOWS<br/>OF RESOURCES</b> | <b>14,969</b> |

**NET POSITION**

|                                  |                      |
|----------------------------------|----------------------|
| Net Investment in Capital Assets | 8,559,465            |
| Restricted SIB Loan Reserve      | 51,412               |
| Unrestricted                     | 1,805,615            |
| <b>TOTAL NET POSITION</b>        | <b>\$ 10,416,492</b> |

CITY OF



**GARDEN**

**RIDGE**

**TEXAS**

CITY OF GARDEN RIDGE, TEXAS  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION –  
PROPRIETARY FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2025

|   |                      |
|---|----------------------|
| <b>OPERATING REVENUE</b>                                    |                      |
| Water Sales   | \$ 2,150,734         |
| Meter Installation Fees                                     | 2,650                |
| Other   | 93,023               |
| <b>TOTAL OPERATING REVENUE</b>                              | <b>2,246,407</b>     |
| <br><b>OPERATING EXPENSES</b>                               |                      |
| Personnel Costs   | 628,656              |
| Plant Operations and Maintenance                            | 437,435              |
| General and Administrative                                  | 212,196              |
| Depreciation  | 518,252              |
| <b>TOTAL OPERATING EXPENSES</b>                             | <b>1,796,539</b>     |
| <b>OPERATING INCOME (LOSS)</b>                              | <b>449,868</b>       |
| <br><b>NONOPERATING INCOME (EXPENSES)</b>                   |                      |
| Interest Income   | 105,469              |
| Interest Expense  | (134,302)            |
| <b>TOTAL NONOPERATING INCOME (EXPENSES)</b>                 | <b>(28,833)</b>      |
| <b>INCOME (LOSS) BEFORE CONTRIBUTIONS<br/>AND TRANSFERS</b> | <b>421,035</b>       |
| Transfers In (Out)  | 319,323              |
| <b>CHANGE IN NET POSITION</b>                               | <b>740,358</b>       |
| <b>NET POSITION AT BEGINNING OF YEAR</b>                    | <b>9,676,134</b>     |
| <b>TOTAL NET POSITION AT END OF YEAR</b>                    | <b>\$ 10,416,492</b> |

See accompanying notes to basic financial statements.

CITY OF GARDEN RIDGE, TEXAS  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2025

|   |                     |
|---|---------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                   |                     |
| Cash received from customers  | \$ 2,218,021        |
| Cash paid to suppliers for goods and services                                 | (667,058)           |
| Cash paid to employees for services and benefits                              | <u>(624,077)</u>    |
| <b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>                       | <u>926,886</u>      |
| <br>  |                     |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>                        |                     |
| Net Customer Deposits Received (Returned)                                     | 2,226               |
| Interfund Receivables/Payables and Transfers                                  | <u>337,375</u>      |
| <b>NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>            | <u>339,601</u>      |
| <br>  |                     |
| <b>CASH FLOWS FROM CAPITAL &amp; RELATED FINANCING ACTIVITIES</b>             |                     |
| Capital Acquisition   | (369,149)           |
| Principal Payments on Debt  | (545,600)           |
| Interest Paid for Financing Activities  | <u>(162,826)</u>    |
| <b>NET CASH PROVIDED (USED) BY CAPITAL &amp; RELATED FINANCING ACTIVITIES</b> | <u>(1,077,575)</u>  |
| <br>  |                     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                   |                     |
| Interest Income and Other Income  | <u>105,469</u>      |
| <b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>                       | <u>105,469</u>      |
| <br>  |                     |
| <b>NET INCREASE (DECREASE) IN CASH</b>  | 294,381             |
| <br>  |                     |
| <b>CASH AND CASH EQUIVALENTS AT OCTOBER 1:</b>                                |                     |
| Cash and Cash Equivalents   | 2,477,695           |
| Restricted Cash and Cash Equivalents  | <u>49,558</u>       |
|   | <u>2,527,253</u>    |
| <br>  |                     |
| <b>CASH AND CASH EQUIVALENTS AT SEPTEMBER 30:</b>                             |                     |
| Cash and Cash Equivalents   | 2,770,222           |
| Restricted Cash and Cash Equivalents  | <u>51,412</u>       |
|   | <u>\$ 2,821,634</u> |

See accompanying notes to basic financial statements.

CITY OF GARDEN RIDGE, TEXAS  
STATEMENT OF CASH FLOWS (CONT.)  
PROPRIETARY FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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

|  |                                 |
|--|---------------------------------|
| Operating Income   | \$ 449,868                      |
| Adjustments to Reconcile Net Operating Income<br>to Net Cash Provided by Operating Activities: |                                 |
| Depreciation   | 518,252                         |
| Change in Assets and Liabilities:  |                                 |
| Decrease (Increase) in Accounts Receivable   | (28,386)                        |
| Increase (Decrease) in Accounts Payable & Accrued Liabilities                                  | (17,427)                        |
| Increase (Decrease) in Vacation Payable  | (1,152)                         |
| Increase (Decrease) in Pension Liability   | 6,893                           |
| Increase (Decrease) in Other Post-Employment Benefit Liabilities                               | <u>(1,162)</u>                  |
| <b>NET CASH PROVIDED (USED) BY OPERATING<br/>ACTIVITIES</b>                                    | <b><u><u>\$ 926,886</u></u></b> |

See accompanying notes to basic financial statements.

CITY OF



**GARDEN**

**RIDGE**

**TEXAS**

CITY OF GARDEN RIDGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2025

**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.

CITY OF GARDEN RIDGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS (CONT.)  
SEPTEMBER 30, 2025

**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 funds are the Asset Forfeiture Fund and Court Security & Technology Fund. Both non major funds are special revenue funds.

CITY OF GARDEN RIDGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS (CONT.)  
SEPTEMBER 30, 2025

**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.

CITY OF GARDEN RIDGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS (CONT.)  
SEPTEMBER 30, 2025

**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".

CITY OF GARDEN RIDGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS (CONT.)  
SEPTEMBER 30, 2025

**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:

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

**K. COMPENSATED ABSENCES**

Full-time employees earn sick and vacation leave at varying rates depending on length of service. Unused sick leave is not paid upon termination and is not accrued in these financial statements. Vacation leave is paid upon termination; however, only up to 208 hours will be paid upon termination.

Effective October 1, 2024, the City implemented the provisions of GASB Statement No. 101, *Compensated Absences*. The implementation of GASB 101 did not result in a material change to the City's compensated absences liability.

Under GASB 101, compensated absences are recognized based on an estimate of leave that is more likely than not to be paid or taken as leave. The City uses the first-in, first-out flow assumption to determine the liability.

CITY OF GARDEN RIDGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS (CONT.)  
SEPTEMBER 30, 2025

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

**K. COMPENSATED ABSENCES (CONT.)**

Vested or accumulated compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and a fund liability of the governmental fund that will pay them. In proprietary funds and in the government-wide statements, vested or accumulated compensated absences are accrued as earned and reported as an expense and liability as the benefits accrue to employees. At September 30, 2025, accumulated compensated absences of \$163,247 and \$28,992 have been recorded in accrued liabilities of the Governmental Activities and the Business-Type Activities, respectively.

**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.

CITY OF GARDEN RIDGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS (CONT.)  
SEPTEMBER 30, 2025

**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.

CITY OF GARDEN RIDGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS (CONT.)  
SEPTEMBER 30, 2025

**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.

CITY OF GARDEN RIDGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS (CONT.)  
SEPTEMBER 30, 2025

**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, 2025.

2. Investments

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

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

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

CITY OF GARDEN RIDGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS (CONT.)  
SEPTEMBER 30, 2025

**NOTE 2 – DEPOSIT AND INVESTMENTS (CONT.)**

2. Investments (Continued)

The City's investments as of September 30, 2025 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, 2025 is \$5,092,922. During the period, the City did not invest in any investments which were not held at September 30, 2025. Fair Value Measurement is measured by the City using the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in the active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

3. Analysis of Specific Deposit and Investment Risks

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

a. Credit Risk

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

b. Custodial Credit Risk

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

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

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

c. Concentration of Credit Risk

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

CITY OF GARDEN RIDGE, TEXAS  
 NOTES TO FINANCIAL STATEMENTS (CONT.)  
 SEPTEMBER 30, 2025

**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:

|                                   | <u>Governmental Funds</u> |                         | Proprietary<br>Fund | Total             |
|-----------------------------------|---------------------------|-------------------------|---------------------|-------------------|
|                                   | <u>General</u>            | <u>Debt<br/>Service</u> |                     |                   |
| <i>Receivables:</i>               |                           |                         |                     |                   |
| Property Taxes                    | \$ 157,077                | \$ 9,740                | \$ -                | \$ 166,817        |
| Less Allowance for Uncollectibles | -                         | -                       | (10,753)            | (10,753)          |
| Sales Taxes                       | 112,608                   | -                       | -                   | 112,608           |
| Franchise Taxes                   | 13,953                    | -                       | -                   | 13,953            |
| Other                             | 5,449                     | -                       | -                   | 5,449             |
| Customer Accounts                 | 99,421                    | -                       | 314,602             | 414,023           |
| Net Total Receivables             | <u>\$ 388,508</u>         | <u>\$ 9,740</u>         | <u>\$ 303,849</u>   | <u>\$ 702,097</u> |

**NOTE 4 – PROPERTY TAX CALENDAR**

The City’s property tax is levied and becomes collectible each October 1 based on the assessed values listed as of the prior January 1, which is the date a lien attaches to all taxable property in the City. Assessed values are established by the Comal County Appraisal District at 100% of estimated market value. Assessed values are reduced by lawful exemptions to arrive at taxable values. A revaluation of all property is required to be completed every four (4) years. The total taxable value as of January 1, 2024, upon which the fiscal 2024 levy was based, was \$1.1 billion (i.e., market value less exemptions).

The estimated market value was \$1.4 billion, making the taxable value 78% 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.

CITY OF GARDEN RIDGE, TEXAS  
 NOTES TO FINANCIAL STATEMENTS (CONT.)  
 SEPTEMBER 30, 2025

**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, 2025, was \$0.255156 per \$100 of assessed value, which means that the City has a tax margin of \$2.244844 for each \$100 value and could increase its annual tax levy by approximately \$23.6 million based upon the present assessed valuation of \$1,049,070,770 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, 2025, balances of interfund amounts receivable or payable have been recorded as follows:

*Governmental Funds:*

| <u>Due To/ Due From</u>         | <u>Due To</u> | <u>Due From</u>   | <u>Purpose</u>       |
|---------------------------------|---------------|-------------------|----------------------|
| Proprietary Fund / General Fund | \$ -          | \$ 842,403        | Waste Water Planning |
|                                 | <u>\$ -</u>   | <u>\$ 842,403</u> |                      |

*Proprietary Fund:*

| <u>Due To/ Due From</u>       | <u>Due To</u>  | <u>Due From</u> | <u>Purpose</u>       |
|-------------------------------|----------------|-----------------|----------------------|
| General Fund/Proprietary Fund | \$ 842,403     | \$ -            | Waste Water Planning |
|                               | <u>842,403</u> | <u>-</u>        |                      |

Transfers at September 30, 2024 are noted below:

*Governmental Funds:*

| <u>Transfers From</u> | <u>Transfers To</u> | <u>Amount</u>     | <u>Purpose</u>             |
|-----------------------|---------------------|-------------------|----------------------------|
| Capital Projects Fund | Water Fund          | \$ 319,323        | Transfer of Capital Assets |
|                       |                     | <u>\$ 319,323</u> |                            |

*Proprietary Fund:*

| <u>Transfers From</u> | <u>Transfers To</u> | <u>Amount</u>     | <u>Purpose</u>             |
|-----------------------|---------------------|-------------------|----------------------------|
| Capital Projects Fund | Water Fund          | \$ 319,323        | Transfer of Capital Assets |
|                       |                     | <u>\$ 319,323</u> |                            |

CITY OF GARDEN RIDGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS (CONT.)  
SEPTEMBER 30, 2025

**NOTE 6 – CAPITAL ASSETS**

Governmental capital asset activity for the year ended September 30, 2025, was as follows:

|                                | Balances At<br>October 1,<br>2024 | Additions/<br>Transfer In | Disposals/<br>Transfer Out | Balances At<br>September 30,<br>2025 |
|--------------------------------|-----------------------------------|---------------------------|----------------------------|--------------------------------------|
| <u>Governmental Activities</u> |                                   |                           |                            |                                      |
| Land                           | \$ 558,701                        | \$ -                      | \$ -                       | \$ 558,701                           |
| Buildings & Improvements       | 3,981,434                         | 117,303                   | -                          | 4,098,737                            |
| Equipment & Vehicles           | 1,174,801                         | 139,993                   | (41,777)                   | 1,273,017                            |
| Infrastructure                 | 12,631,342                        | 430,865                   | 34,995                     | 13,097,202                           |
| Construction in Progress       | 34,995                            | -                         | (34,995)                   | -                                    |
|                                | <u>18,381,273</u>                 | <u>688,161</u>            | <u>(41,777)</u>            | <u>19,027,657</u>                    |
| Less Accumulated Depreciation  |                                   |                           |                            |                                      |
| Buildings & Improvements       | (2,312,010)                       | (140,324)                 | -                          | (2,452,334)                          |
| Equipment & Vehicles           | (772,431)                         | (122,422)                 | 15,418                     | (879,435)                            |
| Infrastructure                 | (5,914,269)                       | (297,589)                 | -                          | (6,211,858)                          |
|                                | <u>(8,998,710)</u>                | <u>(560,335)</u>          | <u>15,418</u>              | <u>(9,543,627)</u>                   |
| Government Capital Assets, Net | <u>\$ 9,382,563</u>               | <u>\$ 127,826</u>         | <u>\$ (26,359)</u>         | <u>\$ 9,484,030</u>                  |

Business-type capital asset activity for the year ended September 30, 2025, was as follows:

|                                   | Balances At<br>October 1,<br>2024 | Additions/<br>Transfer In | Disposals/<br>Transfer Out | Balances At<br>September 30,<br>2025 |
|-----------------------------------|-----------------------------------|---------------------------|----------------------------|--------------------------------------|
| <u>Business-Type Activities</u>   |                                   |                           |                            |                                      |
| Land                              | \$ 139,954                        | \$ -                      | \$ -                       | \$ 139,954                           |
| Buildings & Improvements          | 94,183                            | -                         | -                          | 94,183                               |
| Water Rights                      | 454,145                           | -                         | -                          | 454,145                              |
| Water Lines & Extensions          | 17,721,999                        | 345,924                   | 1,941,007                  | 20,008,930                           |
| Equipment & Vehicles              | 1,168,113                         | 5,140                     | -                          | 1,173,253                            |
| Construction in Progress          | 1,941,007                         | 18,084                    | (1,941,007)                | 18,084                               |
|                                   | <u>21,519,401</u>                 | <u>369,148</u>            | <u>-</u>                   | <u>21,888,549</u>                    |
| Less Accumulated Depreciation     |                                   |                           |                            |                                      |
| Buildings & Improvements          | (80,383)                          | (1,925)                   | -                          | (82,308)                             |
| Water Lines & Extensions          | (7,170,810)                       | (468,566)                 | -                          | (7,639,376)                          |
| Equipment & Vehicles              | (835,829)                         | (47,761)                  | -                          | (883,590)                            |
|                                   | <u>(8,087,022)</u>                | <u>(518,252)</u>          | <u>-</u>                   | <u>(8,605,274)</u>                   |
| Business-Type Capital Assets, Net | <u>\$ 13,432,379</u>              | <u>\$ (149,104)</u>       | <u>\$ -</u>                | <u>\$ 13,283,275</u>                 |

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

CITY OF GARDEN RIDGE, TEXAS  
 NOTES TO FINANCIAL STATEMENTS (CONT.)  
 SEPTEMBER 30, 2025

**NOTE 6 – CAPITAL ASSETS (CONT.)**

Depreciation expense was charged to the governmental functions as follows:

|   |    |         |
|---|----|---------|
| Administration  | \$ | 122,696 |
| Police Protection                                       |    | 381,771 |
| Public Facilities                                       |    | 55,868  |
| Total Depreciation Expense -<br>Governmental Activities |    | 560,335 |

**NOTE 7 – LONG-TERM DEBT**

At September 30, 2025, the City’s long-term bonded debt consisted of the following:

| Governmental Activities:                        | Range of<br>Interest Rates | Original<br>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<br>Interest Rates | Original<br>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            |

CITY OF GARDEN RIDGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS (CONT.)  
SEPTEMBER 30, 2025

**NOTE 7 – LONG-TERM DEBT (CONT.)**

Changes in the City’s long-term debt during the fiscal year ended September 30, 2025 is as follows:

| Governmental Activities: | Balance<br>10/1/24  | Additions        | Retirements         | Balance<br>Outstanding<br>9/30/25 | Due in One<br>Year |
|--------------------------|---------------------|------------------|---------------------|-----------------------------------|--------------------|
| <i>Public Offering</i>   |                     |                  |                     |                                   |                    |
| 2012 Series              | \$ 1,713,600        | \$ -             | \$ (190,400)        | \$ 1,523,200                      | \$ 198,800         |
| 2012 Series              | 145,000             | -                | (145,000)           | -                                 | -                  |
| 2015 Series              | 2,349,000           | -                | (174,000)           | 2,175,000                         | 179,800            |
| Premiums                 | 231,954             | -                | (32,282)            | 199,672                           | 24,292             |
| Net Pension Liability    | 419,907             | -                | (72,424)            | 347,483                           | -                  |
| Total OPEB Liability     | 85,696              | 2,365            | -                   | 88,061                            | -                  |
| Compensated Absences     | 137,715             | 25,532           | -                   | 163,247                           | 16,271             |
|                          | <u>\$ 5,082,872</u> | <u>\$ 27,897</u> | <u>\$ (614,106)</u> | <u>\$ 4,496,663</u>               | <u>\$ 419,163</u>  |

| Business-Type Activities: | Balance<br>10/1/24  | Additions     | Retirements         | Balance<br>Outstanding<br>9/30/25 | Due in One<br>Year |
|---------------------------|---------------------|---------------|---------------------|-----------------------------------|--------------------|
| <i>Private Placement</i>  |                     |               |                     |                                   |                    |
| SIB Loan                  | \$ 505,000          | \$ -          | \$ (40,000)         | \$ 465,000                        | \$ 40,000          |
| <i>Public Offering</i>    |                     |               |                     |                                   |                    |
| 2012 Series               | 1,346,400           | -             | (149,600)           | 1,196,800                         | 156,200            |
| 2015 Series               | 1,701,000           | -             | (126,000)           | 1,575,000                         | 130,200            |
| 2017 Series               | 1,515,000           | -             | (230,000)           | 1,285,000                         | 240,000            |
| Premiums                  | 258,450             | -             | (36,508)            | 221,942                           | 36,508             |
| Net Pension Liability     | 98,497              | -             | (16,989)            | 81,508                            | -                  |
| Total OPEB Liability      | 20,101              | 555           | -                   | 20,656                            | -                  |
| Compensated Absences      | 31,860              | -             | (2,868)             | 28,992                            | 2,899              |
|                           | <u>\$ 5,476,308</u> | <u>\$ 555</u> | <u>\$ (601,965)</u> | <u>\$ 4,874,898</u>               | <u>\$ 605,807</u>  |

**A. General Obligation Bonds**

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

CITY OF GARDEN RIDGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS (CONT.)  
SEPTEMBER 30, 2025

**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.

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.

CITY OF GARDEN RIDGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS (CONT.)  
SEPTEMBER 30, 2025

**NOTE 7 – LONG-TERM DEBT (CONT.)**

**B. Debt Amortization**

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

| Governmental Activities: |                     |                   |                     |
|--------------------------|---------------------|-------------------|---------------------|
| Fiscal Year              | Principal           | Interest          | Total               |
| Ending September 30      |                     |                   |                     |
| 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                     | 435,700             | 70,954            | 506,654             |
| 2031-2035                | 1,665,200           | 138,687           | 1,803,887           |
|                          | <u>\$ 3,698,200</u> | <u>\$ 640,454</u> | <u>\$ 4,338,654</u> |

| Business -Type Activities: |                     |                          |                     |
|----------------------------|---------------------|--------------------------|---------------------|
| Fiscal Year                | Principal           | Public Offering Interest | Total               |
| Ending September 30        |                     |                          |                     |
| 2026                       | \$ 526,400          | \$ 138,695               | \$ 665,095          |
| 2027                       | 542,100             | 121,334                  | 663,434             |
| 2028                       | 562,800             | 102,089                  | 664,889             |
| 2029                       | 581,400             | 80,665                   | 662,065             |
| 2030                       | 609,300             | 58,146                   | 667,446             |
| 2031-2035                  | 1,234,800           | 101,375                  | 1,336,175           |
| 2036                       | -                   | -                        | -                   |
|                            | <u>\$ 4,056,800</u> | <u>\$ 602,303</u>        | <u>\$ 4,659,103</u> |

| Business -Type Activities: |                   |                            |                   |
|----------------------------|-------------------|----------------------------|-------------------|
| Fiscal Year                | Principal         | Private Placement Interest | Total             |
| Ending September 30        |                   |                            |                   |
| 2026                       | \$ 40,000         | \$ 5,963                   | \$ 45,963         |
| 2027                       | 40,000            | 5,427                      | 45,427            |
| 2028                       | 40,000            | 4,891                      | 44,891            |
| 2029                       | 40,000            | 4,355                      | 44,355            |
| 2030                       | 40,000            | 3,819                      | 43,819            |
| 2031-2035                  | 220,000           | 10,519                     | 230,519           |
| 2036                       | 45,000            | 302                        | 45,302            |
|                            | <u>\$ 465,000</u> | <u>\$ 35,276</u>           | <u>\$ 500,276</u> |

CITY OF GARDEN RIDGE, TEXAS  
 NOTES TO FINANCIAL STATEMENTS (CONT.)  
 SEPTEMBER 30, 2025

**NOTE 7 – LONG-TERM DEBT (CONT.)**

**B. Debt Amortization (Continued.)**

| Business -Type Activities: |  | Total Business-Type Activities |                   |                     |
|----------------------------|--|--------------------------------|-------------------|---------------------|
| Fiscal Year                |  | Principal                      | Interest          | Total               |
| Ending September 30        |  |                                |                   |                     |
| 2026                       |  | \$ 566,400                     | \$ 144,658        | \$ 711,058          |
| 2027                       |  | 582,100                        | 126,761           | 708,861             |
| 2028                       |  | 602,800                        | 106,980           | 709,780             |
| 2029                       |  | 621,400                        | 85,020            | 706,420             |
| 2030                       |  | 649,300                        | 61,965            | 711,265             |
| 2031-2035                  |  | 1,454,800                      | 111,894           | 1,566,694           |
| 2036                       |  | 45,000                         | 302               | 45,302              |
|                            |  | <u>\$ 4,521,800</u>            | <u>\$ 637,578</u> | <u>\$ 5,159,378</u> |

**NOTE 8 – EMPLOYEES’ RETIREMENT SYSTEM**

**A. Plan Description**

The City participates as one of over 938 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](http://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.

CITY OF GARDEN RIDGE, TEXAS  
 NOTES TO FINANCIAL STATEMENTS (CONT.)  
 SEPTEMBER 30, 2025

**NOTE 8 – EMPLOYEES’ RETIREMENT SYSTEM (CONT.)**

**B. Benefits Provided (Continued)**

At the December 31, 2024 valuation and measurement date, the following employees were covered by the benefit terms:

|  | 2024 | 2023 |
|--|------|------|
| Inactive Employees or Beneficiaries Currently Receiving Benefits | 24   | 23   |
| Inactive Employees Entitled to but Not Yet Receiving Benefits    | 29   | 30   |
| Active employees   | 31   | 30   |
|  | 84   | 83   |

**C. Contributions**

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

Employees for the City were required to contribute 5% of their annual gross earnings during the fiscal year. The City has a matching ratio of 2:1. The contribution rates for the City were 7.84% and 8.22% in calendar years 2025 and 2024, respectively. The City’s contributions to TMRS for the year ended September 30, 2025 were \$197,638 and were equal to the required contributions.

**D. Net Pension Liability**

The City’s Net Pension Liability (NPL) was measured as of December 31, 2024, 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, 2024 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.

CITY OF GARDEN RIDGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS (CONT.)  
SEPTEMBER 30, 2025

**NOTE 8 – EMPLOYEES’ RETIREMENT SYSTEM (CONT.)**

**E. Actuarial Assumptions (Cont.)**

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.

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 2024 are summarized in the following table:

| <u>Asset Class</u>               | <u>Target Allocation</u> | <u>Long-Term<br/>Expected Real<br/>Rate of Return<br/>(Arithmetic)</u> |
|----------------------------------|--------------------------|--|
| Global Equity                    | 35.00%                   | 7.10%  |
| Core Fixed Income                | 6.00%                    | 5.00%  |
| Non-Core Fixed Income            | 6.00%                    | 6.80%  |
| Hedge Funds                      | 5.00%                    | 6.40%  |
| Private Equity                   | 13.00%                   | 8.50%  |
| Private Debt                     | 13.00%                   | 8.20%  |
| Real Estate                      | 12.00%                   | 6.70%  |
| Infrastructure                   | 6.00%                    | 6.00%  |
| Other Public and Private Markets | 4.00%                    | 7.30%  |
|                                  | <u>100.00%</u>           |  |

CITY OF GARDEN RIDGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS (CONT.)  
SEPTEMBER 30, 2025

**NOTE 8 – EMPLOYEES’ RETIREMENT SYSTEM (CONT.)**

**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.

**G. Changes in the Net Pension Liability**

The below schedule presents the changes in the Net Pension Liability as of December 31, 2024:

|  | Total Pension<br>Liability | Plan Fiduciary<br>Net Position | Net Pension<br>Liability |
|--|----------------------------|--------------------------------|--------------------------|
| Balance at December 31, 2023                                     | \$ 4,885,250               | \$ 4,366,846                   | \$ 518,404               |
| Changes for the year:  |                            |                                |                          |
| Service Cost   | 241,382                    | -                              | 241,382                  |
| Interest   | 331,548                    | -                              | 331,548                  |
| Change of Benefit Terms  | -                          | -                              | -                        |
| Difference Between Expected and<br>Actual Experience             | 61,148                     | -                              | 61,148                   |
| Changes of Assumptions   | -                          | -                              | -                        |
| Contributions - Employer   | -                          | 166,003                        | (166,003)                |
| Contributions - Employee   | -                          | 105,869                        | (105,869)                |
| Net Investment Income  | -                          | 454,596                        | (454,596)                |
| Benefit Payments, Including Refunds<br>of Employee Contributions | (188,241)                  | (188,241)                      | -                        |
| Administrative Expense   | -                          | (2,910)                        | 2,910                    |
| Other Changes  | -                          | (67)                           | 67                       |
| Net Changes  | <u>445,837</u>             | <u>535,250</u>                 | <u>(89,413)</u>          |
| Balance at December 31, 2024                                     | <u>\$ 5,331,087</u>        | <u>\$ 4,902,096</u>            | <u>\$ 428,991</u>        |

**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<br>5.75% | Discount Rate<br>6.75% | Discount Rate<br>7.75% |
|-----------------------|------------------------|------------------------|------------------------|
| Net Pension Liability | \$ 1,131,629           | \$ 428,991             | \$ (151,339)           |

CITY OF GARDEN RIDGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS (CONT.)  
SEPTEMBER 30, 2025

**NOTE 8 – EMPLOYEES’ RETIREMENT SYSTEM (CONT.)**

**H. Pension Plan Fiduciary Net Position**

Detailed information about the pension plan’s Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at [www.tmr.com](http://www.tmr.com).

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

For the year ended September 30, 2025, the City recognized pension expense of \$233,925. Also as of September 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|--------------------------------------|-------------------------------------|
| Differences between Expected and<br>Actual Economic Experience  | \$ -                                 | \$ 56,355                           |
| Changes in Actuarial Assumptions                                | -                                    | 2,837                               |
| Differences Between Projected and<br>Actual Investment Earnings | 54,325                               | -                                   |
| Contributions Subsequent to the<br>Measurement Date             | 154,953                              | -                                   |
|   | \$ 209,278                           | \$ 59,192                           |

Deferred outflows of resources in the amount of \$154,953 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, 2025. 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, |      |            |
|---------------------------------|------|------------|
|                                 | 2025 | \$ 36,254  |
|                                 | 2026 | 59,834     |
|                                 | 2027 | (68,990)   |
|                                 | 2028 | (31,965)   |
|                                 | 2029 | -          |
|                                 |      | \$ (4,867) |

**NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

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

CITY OF GARDEN RIDGE, TEXAS  
 NOTES TO FINANCIAL STATEMENTS (CONT.)  
 SEPTEMBER 30, 2025

**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, 2024, the valuation and measurement date, consisted of:

|  | 2023 | 2024 |
|--|------|------|
| Inactive Employees or Beneficiaries Currently Receiving Benefits | 17   | 18   |
| Inactive Employees Entitled to but Not Yet Receiving Benefits    | 6    | 7    |
| Active Employees   | 30   | 31   |
|  | 53   | 56   |

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

| For the Plan Year Ended December 31, | Total SDBF<br>Contribution Rate | Retiree Portion to SDBF<br>Contribution Rate |
|--------------------------------------|---------------------------------|--|
| 2023                                 | 0.57%                           | 0.14%  |
| 2024                                 | 0.46%                           | 0.11%  |

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                       | 4.08% (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. |

CITY OF GARDEN RIDGE, TEXAS  
NOTES TO FINANCIAL STATEMENTS (CONT.)  
SEPTEMBER 30, 2025

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

The City’s Total OPEB Liability (TOL), based on the actuarial factors, as of December 31, 2024 was calculated as follows:

|  | Total OPEB<br>Liability |
|--|-------------------------|
| Balance at December 31, 2023                         | \$ 105,797              |
| Changes for the year:                                |                         |
| Service Cost   | 5,082                   |
| Interest   | 4,028                   |
| Change of Benefit Terms                              | -                       |
| Difference Between Expected and<br>Actual Experience | 2,484                   |
| Changes of Assumptions or Other Inputs               | (5,710)                 |
| Benefit Payments                                     | (2,964)                 |
| Net Changes  | 2,920                   |
| Balance at December 31, 2024                         | \$ 108,717              |

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 4.08% as well as what the City’s TOL would be if it were calculated using a discount rate that is 1-percentage point lower (3.08%) and 1-percentage point higher (5.08%) than the current rate:

|                      | Discount Rate<br>3.08% | Discount Rate<br>4.08% | Discount Rate<br>5.08% |
|----------------------|------------------------|------------------------|------------------------|
| Total OPEB Liability | \$ 128,776             | \$ 108,717             | \$ 92,980              |

For the year ended September 30, 2025, the City recognized OPEB expense of \$3,279. Also as of September 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|   | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|--------------------------------------|-------------------------------------|
| Difference in expected and actual experience        | \$ -                                 | \$ 6,544                            |
| Changes in Actuarial Assumptions                    | -                                    | 13,051                              |
| Contributions Subsequent to the<br>Measurement Date | 2,074                                | -                                   |
|   | \$ 2,074                             | \$ 19,595                           |

CITY OF GARDEN RIDGE, TEXAS  
 NOTES TO FINANCIAL STATEMENTS (CONT.)  
 SEPTEMBER 30, 2025

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

Deferred outflows of resources in the amount of \$2,074 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, 2024. 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, |           |                 |
| 2025                            | \$        | (14,815)        |
| 2026                            |           | (3,849)         |
| 2027                            |           | (765)           |
| 2028                            |           | (166)           |
| 2029                            |           | -               |
|                                 | <u>\$</u> | <u>(19,595)</u> |

**NOTE 10 – RISK MANAGEMENT**

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

**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.

CITY OF



**GARDEN**

**RIDGE**

**TEXAS**

## **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, 2025

|                                    | Budgeted Amounts  |                   | Actual<br>Amounts        | Variance                   |
|------------------------------------|-------------------|-------------------|--------------------------|----------------------------|
|                                    | Original          | Final             |                          | Favorable<br>(Unfavorable) |
| <b>REVENUES</b>                    |                   |                   |                          |                            |
| <i>Taxes:</i>                      |                   |                   |                          |                            |
| Ad Valorem                         | \$ 1,997,941      | \$ 2,059,353      | <b>\$ 2,044,398</b>      | \$ (14,955)                |
| Sales                              | 505,000           | 570,000           | <b>637,908</b>           | 67,908                     |
| <i>Total Taxes</i>                 | <u>2,502,941</u>  | <u>2,629,353</u>  | <u><b>2,682,306</b></u>  | <u>52,953</u>              |
| <i>Franchise Fees:</i>             |                   |                   |                          |                            |
| Cable                              | 61,000            | 61,000            | <b>53,973</b>            | (7,027)                    |
| Electric                           | 385,000           | 390,000           | <b>383,816</b>           | (6,184)                    |
| Gas                                | 26,744            | 24,386            | <b>24,386</b>            | -                          |
| Telephone                          | 6,000             | 4,000             | <b>4,091</b>             | 91                         |
| Water                              | 67,500            | 67,500            | <b>67,494</b>            | (6)                        |
| <i>Total Franchise Fees</i>        | <u>546,244</u>    | <u>546,886</u>    | <u><b>533,760</b></u>    | <u>(13,126)</u>            |
| <i>Licenses and Permits:</i>       |                   |                   |                          |                            |
| Building & Electrical              | 62,000            | 62,000            | <b>50,756</b>            | (11,244)                   |
| Other                              | 1,200             | 1,200             | <b>1,630</b>             | 430                        |
| <i>Total Licenses and Permits</i>  | <u>63,200</u>     | <u>63,200</u>     | <u><b>52,386</b></u>     | <u>(10,814)</u>            |
| <i>Charges for Services:</i>       |                   |                   |                          |                            |
| Rental Fees                        | 143,975           | 158,975           | <b>168,505</b>           | 9,530                      |
| Planning & Variance                | 10,000            | 2,100             | <b>1,000</b>             | (1,100)                    |
| Garbage Collection                 | 146,111           | 157,100           | <b>157,294</b>           | 194                        |
| Pet Registration                   | 3,000             | 3,000             | <b>2,606</b>             | (394)                      |
| <i>Total Charges for Services</i>  | <u>303,086</u>    | <u>321,175</u>    | <u><b>329,405</b></u>    | <u>8,230</u>               |
| <i>Fines and Forfeitures:</i>      |                   |                   |                          |                            |
| Court Fines                        | 155,780           | 163,030           | <b>166,888</b>           | 3,858                      |
| Warrant Fees & Fines               | -                 | -                 | <b>8,175</b>             | 8,175                      |
| <i>Total Fines and Forfeitures</i> | <u>\$ 155,780</u> | <u>\$ 163,030</u> | <u><b>\$ 175,063</b></u> | <u>\$ 12,033</u>           |

CITY OF GARDEN RIDGE, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-  
BUDGET AND ACTUAL – GENERAL FUND (CONT.)  
FOR THE YEAR ENDED SEPTEMBER 30, 2025

|                                       | Budgeted Amounts    |                     | Actual<br>Amounts   | Variance                   |
|---------------------------------------|---------------------|---------------------|---------------------|----------------------------|
|                                       | Original            | Final               |                     | Favorable<br>(Unfavorable) |
| <b>REVENUES (CONT.)</b>               |                     |                     |                     |                            |
| <i>Grants and Contributions:</i>      |                     |                     |                     |                            |
| Contributions                         | \$ -                | \$ 8,144            | \$ 13,846           | \$ 5,702                   |
| <i>Total Grants and Contributions</i> | <u>-</u>            | <u>8,144</u>        | <u>13,846</u>       | <u>5,702</u>               |
| <i>Other Sources:</i>                 |                     |                     |                     |                            |
| Interest                              | 150,000             | 205,000             | 202,505             | (2,495)                    |
| Miscellaneous                         | 72,450              | 128,570             | 109,298             | (19,272)                   |
| <i>Total Other Sources</i>            | <u>222,450</u>      | <u>333,570</u>      | <u>311,803</u>      | <u>(21,767)</u>            |
| <b>TOTAL REVENUES</b>                 | <u>3,793,701</u>    | <u>4,065,358</u>    | <u>4,098,569</u>    | <u>33,211</u>              |
| <b>EXPENDITURES</b>                   |                     |                     |                     |                            |
| <i>General Administration:</i>        |                     |                     |                     |                            |
| Personnel                             | 502,656             | 496,016             | 474,260             | 21,756                     |
| Contract Fees                         | 157,631             | 171,919             | 154,297             | 17,622                     |
| Administrative                        | 234,885             | 357,285             | 318,806             | 38,479                     |
| Insurance                             | 22,647              | 26,550              | 26,551              | (1)                        |
| <i>Total General Administration</i>   | <u>917,819</u>      | <u>1,051,770</u>    | <u>973,914</u>      | <u>77,856</u>              |
| <i>Municipal Court:</i>               |                     |                     |                     |                            |
| Personnel                             | 82,301              | 82,303              | 69,998              | 12,305                     |
| Contract Fees                         | 18,200              | 18,200              | 15,600              | 2,600                      |
| Operations & Maintenance              | 15,680              | 16,944              | 12,982              | 3,962                      |
| <i>Total Municipal Court</i>          | <u>116,181</u>      | <u>117,447</u>      | <u>98,580</u>       | <u>18,867</u>              |
| <i>Police Protection:</i>             |                     |                     |                     |                            |
| Personnel                             | 1,605,024           | 1,464,874           | 1,436,728           | 28,146                     |
| Operations & Maintenance              | 136,600             | 158,320             | 124,606             | 33,714                     |
| Insurance                             | 22,257              | 20,406              | 20,406              | -                          |
| Leases                                | 5,700               | 5,700               | 5,802               | (102)                      |
| <i>Total Police Protection</i>        | <u>\$ 1,769,581</u> | <u>\$ 1,649,300</u> | <u>\$ 1,587,542</u> | <u>\$ 61,758</u>           |

CITY OF GARDEN RIDGE, TEXAS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-  
BUDGET AND ACTUAL – GENERAL FUND (CONT.)  
FOR THE YEAR ENDED SEPTEMBER 30, 2025

|  | Budgeted Amounts           |                            | Actual<br>Amounts          | Variance                   |
|--|----------------------------|----------------------------|----------------------------|----------------------------|
|  | Original                   | Final                      |                            | Favorable<br>(Unfavorable) |
| <b>EXPENDITURES (CONT.)</b>                              |                            |                            |                            |                            |
| <i>Public Facilities:</i>                                |                            |                            |                            |                            |
| Personnel  | \$ 621,497                 | \$ 629,068                 | \$ 615,218                 | \$ 13,850                  |
| Contract Fees  | 3,000                      | 3,000                      | 4,534                      | (1,534)                    |
| Operations & Maintenance                                 | 110,950                    | 132,950                    | 120,904                    | 12,046                     |
| Streets and Drainage                                     | 87,500                     | 104,883                    | 19,396                     | 85,487                     |
| Insurance  | 5,896                      | 5,569                      | 5,569                      | -                          |
| Animal Control & Park                                    | (5,102)                    | 54,898                     | 141,290                    | (86,392)                   |
| Library  | 18,930                     | 23,930                     | 28,520                     | (4,590)                    |
| Community Center   | 170,476                    | 94,076                     | 112,943                    | (18,867)                   |
| <i>Total Public Facilities</i>                           | <u>1,013,147</u>           | <u>1,048,374</u>           | <u>1,048,374</u>           | <u>-</u>                   |
| Capital Outlay   | <u>336,700</u>             | <u>646,794</u>             | <u>688,161</u>             | <u>(41,367)</u>            |
| <b>TOTAL EXPENDITURES</b>                                | <u>4,153,428</u>           | <u>4,563,685</u>           | <u>4,396,571</u>           | <u>167,114</u>             |
| <b>Excess (Deficiency) Over<br/>(Under) Expenditures</b> | <u>(359,727)</u>           | <u>(498,327)</u>           | <u>(298,002)</u>           | <u>200,325</u>             |
| <b>OTHER FINANCING<br/>SOURCES (USES)</b>                |                            |                            |                            |                            |
| Proceeds from Sale of Assets                             | <u>3,000</u>               | <u>5,800</u>               | <u>51,078</u>              | <u>45,278</u>              |
| <b>TOTAL OTHER<br/>FINANCING<br/>SOURCES (USES)</b>      | <u>3,000</u>               | <u>5,800</u>               | <u>51,078</u>              | <u>45,278</u>              |
| <b>Net Change in Fund Balance</b>                        | (356,727)                  | (492,527)                  | (246,924)                  | 245,603                    |
| <b>Fund Balance - October 1</b>                          | <u>5,705,941</u>           | <u>5,705,941</u>           | <u>5,705,941</u>           | <u>-</u>                   |
| <b>Fund Balance - September 30</b>                       | <u><u>\$ 5,349,214</u></u> | <u><u>\$ 5,213,414</u></u> | <u><u>\$ 5,459,017</u></u> | <u><u>\$ 245,603</u></u>   |

CITY OF GARDEN RIDGE, TEXAS  
NOTES TO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-  
BUDGET AND ACTUAL – GENERAL FUND  
SEPTEMBER 30, 2025

**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, 2025 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 TEN 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<br>and Actual Experience                      | 26,730                      | (57,945)            | 27,159              |
| Change of Assumptions   | 52,564                      | -                   | -                   |
| Benefit Payments, Including Refunds of<br>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  | <u>\$ 2,329,478</u>         | <u>\$ 2,506,366</u> | <u>\$ 2,829,699</u> |
|   |                             |                     |                     |
|   | 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<br>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                                      | <u>\$ 1,830,050</u>         | <u>\$ 2,078,539</u> | <u>\$ 2,518,191</u> |
|   |                             |                     |                     |
| Net Pension Liability - Ending  | \$ 499,428                  | \$ 427,827          | \$ 311,508          |
|   |                             |                     |                     |
| Plan Fiduciary Net Position as a<br>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<br>of Employee Payroll              | 34.84%                      | 30.28%              | 20.17%              |

| Total Pension Liability |                     |                     |                     |                     |                     |                     |
|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 2018                    | 2019                | 2020                | 2021                | 2022                | 2023                | 2024                |
| \$ 179,361              | \$ 183,285          | \$ 179,667          | \$ 198,250          | \$ 194,805          | \$ 221,807          | \$ 241,382          |
| 194,988                 | 213,010             | 234,777             | 254,616             | 274,209             | 301,958             | 331,548             |
| -                       | -                   | -                   | -                   | -                   | -                   | -                   |
| (39,457)                | 2,430               | (24,074)            | -                   | 60,274              | 79,127              | 61,148              |
| -                       | 20,376              | -                   | (45,083)            | -                   | (14,187)            | -                   |
| <u>(61,351)</u>         | <u>(78,367)</u>     | <u>(111,264)</u>    | <u>(100,229)</u>    | <u>(131,373)</u>    | <u>(132,004)</u>    | <u>(188,241)</u>    |
| 273,541                 | 340,734             | 279,106             | 307,554             | 397,915             | 456,701             | 445,837             |
| 2,829,699               | 3,103,240           | 3,443,974           | 3,723,080           | 4,030,634           | 4,428,549           | 4,885,250           |
| <u>\$ 3,103,240</u>     | <u>\$ 3,443,974</u> | <u>\$ 3,723,080</u> | <u>\$ 4,030,634</u> | <u>\$ 4,428,549</u> | <u>\$ 4,885,250</u> | <u>\$ 5,331,087</u> |

| Plan Fiduciary Net Position |                     |                     |                     |                     |                     |                     |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 2018                        | 2019                | 2020                | 2021                | 2022                | 2023                | 2024                |
| \$ 125,554                  | \$ 130,010          | \$ 120,705          | \$ 135,156          | \$ 135,921          | \$ 142,139          | \$ 166,003          |
| 80,072                      | 83,768              | 81,667              | 89,625              | 88,952              | 98,845              | 105,869             |
| (75,519)                    | 400,431             | 237,218             | 449,421             | (293,691)           | 442,825             | 454,596             |
| (61,351)                    | (78,367)            | (111,264)           | (100,229)           | (131,373)           | (132,004)           | (188,241)           |
| (1,458)                     | (2,258)             | (1,532)             | (2,078)             | (2,538)             | (2,811)             | (2,910)             |
| (77)                        | (68)                | (59)                | 14                  | 3,030               | (21)                | (67)                |
| 67,221                      | 533,516             | 326,735             | 571,909             | (199,699)           | 548,973             | 535,250             |
| 2,518,191                   | 2,585,412           | 3,118,928           | 3,445,663           | 4,017,572           | 3,817,873           | 4,366,846           |
| <u>\$ 2,585,412</u>         | <u>\$ 3,118,928</u> | <u>\$ 3,445,663</u> | <u>\$ 4,017,572</u> | <u>\$ 3,817,873</u> | <u>\$ 4,366,846</u> | <u>\$ 4,902,096</u> |

|              |              |              |              |              |              |              |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| \$ 517,828   | \$ 325,046   | \$ 277,417   | \$ 13,062    | \$ 610,676   | \$ 518,404   | \$ 428,991   |
| 83.31%       | 90.56%       | 92.55%       | 99.68%       | 86.21%       | 89.39%       | 91.95%       |
| \$ 1,601,438 | \$ 1,675,361 | \$ 1,633,333 | \$ 1,792,495 | \$ 1,779,041 | \$ 1,976,891 | \$ 2,117,383 |
| 32.34%       | 19.40%       | 16.98%       | 0.73%        | 34.33%       | 26.22%       | 20.26%       |

CITY OF GARDEN RIDGE, TEXAS  
SCHEDULE OF EMPLOYER CONTRIBUTIONS  
SEPTEMBER 30, 2025  
LAST TEN FISCAL YEARS

| Fiscal Year Ending<br>September 30, | Actuarially<br>Determined<br>Contribution<br>(ARC) | Contributions<br>in Relation<br>to ARC | Contribution<br>Deficiency<br>(Excess) | Covered<br>Employee<br>Payroll | Contribution<br>As Percent<br>of Covered<br>Payroll |
|-------------------------------------|--|--|--|--------------------------------|---|
| 2016                                | \$ 104,953   | \$ 139,953                             | \$ (35,000)                            | \$ 1,394,604                   | 10.04%  |
| 2017                                | 120,506  | 120,506                                | -                                      | 1,502,505                      | 8.02%   |
| 2018                                | 126,771  | 126,771                                | -                                      | 1,599,220                      | 7.93%   |
| 2019                                | 128,111  | 128,111                                | -                                      | 1,646,472                      | 7.78%   |
| 2020                                | 127,515  | 127,515                                | -                                      | 1,653,345                      | 7.71%   |
| 2021                                | 129,226  | 129,226                                | -                                      | 1,725,007                      | 7.49%   |
| 2022                                | 141,220  | 141,220                                | -                                      | 1,854,885                      | 7.61%   |
| 2023                                | 147,841  | 147,841                                | -                                      | 1,914,357                      | 7.72%   |
| 2024                                | 158,066  | 158,066                                | -                                      | 2,056,226                      | 7.69%   |
| 2025                                | 197,638  | 197,638                                | -                                      | 2,429,523                      | 8.13%   |

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

**Valuation Date:**

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 | 20 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, 2025  
LAST SEVEN CALENDAR YEARS

|  | Total OPEB Liability |                  |                   |                   |
|--|----------------------|------------------|-------------------|-------------------|
|  | 2018                 | 2019             | 2020              | 2021              |
| Service Cost   | \$ 4,964             | \$ 5,026         | \$ 11,433         | \$ 15,774         |
| Interest (on the Total OPEB Liability)               | 2,676                | 2,967            | 2,853             | 2,560             |
| Changes of Benefit Terms                             | -                    |                  |                   |                   |
| Difference between Expected<br>and Actual Experience | (2,234)              | (2,683)          | (7,182)           | (7,163)           |
| Change of Assumptions                                | (5,795)              | 15,808           | 16,144            | 4,347             |
| Benefit Payments                                     | (480)                | (503)            | (653)             | (1,613)           |
| Net Change in Total OPEB Liability                   | (869)                | 20,615           | 22,595            | 13,905            |
| Total OPEB Liability - Beginning                     | 78,594               | 77,725           | 98,340            | 120,935           |
| Total OPEB Liability - Ending                        | <u>\$ 77,725</u>     | <u>\$ 98,340</u> | <u>\$ 120,935</u> | <u>\$ 134,840</u> |

|                          |              |              |              |              |
|--------------------------|--------------|--------------|--------------|--------------|
| Covered Employee Payroll | \$ 1,601,438 | \$ 1,675,361 | \$ 1,633,333 | \$ 1,792,495 |
|--------------------------|--------------|--------------|--------------|--------------|

|  |       |       |       |       |
|--|-------|-------|-------|-------|
| Net OPEB Liability as a Percentage<br>of Covered Payroll | 4.85% | 5.87% | 7.40% | 7.52% |
|--|-------|-------|-------|-------|

|  | Total OPEB Liability |                   |                   |
|--|----------------------|-------------------|-------------------|
|  | 2022                 | 2023              | 2024              |
| Service Cost   | \$ 15,833            | \$ 12,652         | \$ 5,082          |
| Interest (on the Total OPEB Liability)               | 2,609                | 4,064             | 4,028             |
| Changes of Benefit Terms                             |                      |                   |                   |
| Difference between Expected<br>and Actual Experience | (6,891)              | (8,988)           | 2,484             |
| Change of Assumptions                                | (49,230)             | 5,237             | (5,710)           |
| Benefit Payments                                     | (1,957)              | (2,372)           | (2,964)           |
| Net Change in Total OPEB Liability                   | (39,636)             | 10,593            | 2,920             |
| Total OPEB Liability - Beginning                     | 134,840              | 95,204            | 105,797           |
| Total OPEB Liability - Ending                        | <u>\$ 95,204</u>     | <u>\$ 105,797</u> | <u>\$ 108,717</u> |

|                          |              |              |              |
|--------------------------|--------------|--------------|--------------|
| Covered Employee Payroll | \$ 1,779,041 | \$ 1,976,891 | \$ 2,117,383 |
|--------------------------|--------------|--------------|--------------|

|  |       |       |       |
|--|-------|-------|-------|
| Net OPEB Liability as a Percentage<br>of Covered Payroll | 5.35% | 5.00% | 5.13% |
|--|-------|-------|-------|

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

CITY OF GARDEN RIDGE, TEXAS  
 SCHEDULE OF CHANGES –OTHER POST EMPLOYMENT BENEFIT  
 LIABILITY AND RELATED RATIOS – (CONTINUED)  
 SEPTEMBER 30, 2025  
 LAST SEVEN CALENDAR YEARS

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                       | 4.08% (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. |

CITY OF



**GARDEN**

**RIDGE**

**TEXAS**

## **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, 2025 AND 2024

|   | 2025                | 2024         |
|---|---------------------|--------------|
| <b>ASSETS</b>   |                     |              |
| Cash and Cash Equivalents   | <b>\$ 4,682,306</b> | \$ 4,851,317 |
| Taxes Receivable (Net of Uncollectible)   | <b>157,077</b>      | 154,722      |
| Due From Other Funds  | <b>842,403</b>      | 828,583      |
| Other Receivables   | <b>104,871</b>      | 101,772      |
| Prepaid Items   | <b>1,134</b>        | 2,043        |
| <b>TOTAL ASSETS</b>   | <b>\$ 5,787,791</b> | \$ 5,938,437 |
| <br><b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, &amp; FUND BALANCE</b>       |                     |              |
| <i>Liabilities:</i>   |                     |              |
| Accounts Payable  | <b>\$ 204,300</b>   | \$ 116,703   |
| Accrued Expenditures  | <b>53,724</b>       | 43,643       |
| Unearned Revenue  | <b>34,683</b>       | 34,683       |
| Deposits  | <b>5,550</b>        | 5,800        |
| <i>Total Liabilities</i>  | <b>298,257</b>      | 200,829      |
| <br><i>Deferred Inflows of Resources:</i>                                       |                     |              |
| Unavailable Property Tax Revenue  | <b>30,517</b>       | 31,668       |
| <i>Total Deferred Inflows of Resources:</i>                                     | <b>30,517</b>       | 31,668       |
| <br><i>Fund Balance:</i>  |                     |              |
| <i>Non-Spendable:</i>   |                     |              |
| Prepaid Items   | <b>1,134</b>        | 2,043        |
| <i>Restricted:</i>  |                     |              |
| Child Safety  | <b>61,751</b>       | 54,041       |
| Court Security & Technology   | <b>10,830</b>       | 10,830       |
| Donations   | <b>46,117</b>       | 36,552       |
| PEG Capital Fees  | <b>22,913</b>       | 54,907       |
| Unassigned  | <b>5,316,272</b>    | 5,547,568    |
| <i>Total Fund Balance</i>   | <b>5,459,017</b>    | 5,705,941    |
| <br><b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, &amp; FUND BALANCE</b> |                     |              |
|   | <b>\$ 5,787,791</b> | \$ 5,938,438 |

CITY OF GARDEN RIDGE, TEXAS  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE  
 GENERAL FUND  
 FOR THE YEARS ENDED SEPTEMBER 30, 2025 AND 2024

|                                      | 2025                | 2024                |
|--------------------------------------|---------------------|---------------------|
| <b>REVENUES</b>                      |                     |                     |
| <i>Taxes:</i>                        |                     |                     |
| Ad Valorem                           | \$ 2,044,398        | \$ 1,925,634        |
| Sales                                | 637,908             | 568,657             |
| <i>Total Taxes</i>                   | 2,682,306           | 2,494,291           |
| <br><i>Franchise Fees:</i>           |                     |                     |
| Cable                                | 53,973              | 58,125              |
| Electric                             | 383,816             | 388,687             |
| Gas                                  | 24,386              | 26,744              |
| Telephone                            | 4,091               | 3,339               |
| Water                                | 67,494              | 67,407              |
| <i>Total Franchise Fees</i>          | 533,760             | 544,302             |
| <br><i>Licenses and Permits:</i>     |                     |                     |
| Building & Electrical                | 50,756              | 66,088              |
| Other                                | 1,630               | 2,706               |
| <i>Total Licenses and Permits</i>    | 52,386              | 68,794              |
| <br><i>Charges for Services:</i>     |                     |                     |
| Rental Fees                          | 168,505             | 153,536             |
| Planning & Variance                  | 1,000               | 7,597               |
| Garbage Collection                   | 157,294             | 112,629             |
| Pet Registration                     | 2,606               | 2,892               |
| <i>Total Charges for Services</i>    | 329,405             | 276,654             |
| <br><i>Fines and Forfeitures:</i>    |                     |                     |
| Court Fines                          | 166,888             | 210,029             |
| Warrant Fees & Fines                 | 8,175               | 8,679               |
| <i>Total Fines &amp; Forfeitures</i> | 175,063             | 218,708             |
| <br><i>Other Sources:</i>            |                     |                     |
| Interest                             | 202,505             | 214,763             |
| Contributions                        | 13,846              | 37,955              |
| Miscellaneous                        | 109,298             | 106,988             |
| <i>Total Other Sources</i>           | 325,649             | 359,706             |
| <br><b>TOTAL REVENUES</b>            | <b>\$ 4,098,569</b> | <b>\$ 3,962,455</b> |

CITY OF GARDEN RIDGE, TEXAS  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - (CONTINUED)  
 GENERAL FUND  
 FOR THE YEARS ENDED SEPTEMBER 30, 2025 AND 2024

|                                     | 2025         | 2024         |
|-------------------------------------|--------------|--------------|
| <b>EXPENDITURES</b>                 |              |              |
| <i>General Administration:</i>      |              |              |
| Personnel                           | 474,260      | 382,978      |
| Contract Fees                       | 154,297      | 159,824      |
| Administrative                      | 318,806      | 115,200      |
| Insurance                           | 26,551       | 21,761       |
| <i>Total General Administration</i> | 973,914      | 679,763      |
| <br><i>Municipal Court:</i>         |              |              |
| Personnel                           | 69,998       | 73,249       |
| Contract Fees                       | 15,600       | 15,600       |
| Operations & Maintenance            | 12,982       | 14,213       |
| <i>Total Municipal Court</i>        | 98,580       | 103,062      |
| <br><i>Police Protection:</i>       |              |              |
| Personnel                           | 1,436,728    | 1,184,883    |
| Operations & Maintenance            | 124,606      | 126,193      |
| Insurance                           | 20,406       | 21,198       |
| Lease Payments                      | 5,802        | 5,318        |
| <i>Total Police Protection</i>      | \$ 1,587,542 | \$ 1,337,592 |

CITY OF GARDEN RIDGE, TEXAS  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE - (CONTINUED)  
 GENERAL FUND  
 FOR THE YEARS ENDED SEPTEMBER 30, 2025 AND 2024

|  | 2025                | 2024                |
|--|---------------------|---------------------|
| <b>EXPENDITURES (CONT.)</b>                              |                     |                     |
| <i>Public Facilities:</i>                                |                     |                     |
| Personnel  | \$ 615,218          | \$ 540,717          |
| Contract Fees  | 4,534               | 3,298               |
| Operations & Maintenance                                 | 120,904             | 145,830             |
| Streets and Drainage                                     | 19,396              | 102,790             |
| Insurance  | 5,569               | 5,615               |
| Animal Control & Park                                    | 141,290             | 43,033              |
| Library  | 28,520              | 21,315              |
| Community Center   | 112,943             | 65,237              |
| <i>Total Public Facilities</i>                           | 1,048,374           | 927,835             |
| Capital Outlay   | 688,161             | 263,085             |
| <i>Debt Service:</i>                                     |                     |                     |
| Principal  | -                   | -                   |
| <i>Total Debt Service</i>                                | -                   | -                   |
| <b>TOTAL EXPENDITURES</b>                                | <b>4,396,571</b>    | <b>3,311,337</b>    |
| <b>Excess (Deficiency) Over<br/>(Under) Expenditures</b> | <b>(298,002)</b>    | <b>651,118</b>      |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |                     |                     |
| Proceeds from Sale of Assets                             | 51,078              | 40,500              |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>          | <b>51,078</b>       | <b>40,500</b>       |
| <b>Net Change in Fund Balance</b>                        | <b>(246,924)</b>    | <b>691,618</b>      |
| <b>Fund Balance - October 1</b>                          | <b>5,705,941</b>    | <b>5,014,323</b>    |
| <b>Fund Balance - September 30</b>                       | <b>\$ 5,459,017</b> | <b>\$ 5,705,941</b> |



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CITY OF GARDEN RIDGE, TEXAS  
 COMPARATIVE BALANCE SHEETS  
 DEBT SERVICE FUND  
 SEPTEMBER 30, 2025 AND 2024

|   | 2025             | 2024             |
|---|------------------|------------------|
| <b>ASSETS</b>   |                  |                  |
| Cash and Cash Equivalents   | \$ 29,686        | \$ 25,213        |
| Taxes Receivable (Net of Uncollectible)                                 | 9,740            | 10,657           |
| <b>TOTAL ASSETS</b>   | <b>\$ 39,426</b> | <b>\$ 35,870</b> |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, &amp; FUND BALANCES</b>  |                  |                  |
| <i>Liabilities:</i>   |                  |                  |
| Due to Other Funds  | \$ -             | \$ -             |
| <i>Total Liabilities</i>  | -                | -                |
| <i>Deferred Inflows of Resources:</i>                                   |                  |                  |
| Unavailable Property Tax Revenues                                       | 9,740            | 10,657           |
| <i>Total Deferred Inflows of Resources</i>                              | 9,740            | 10,657           |
| <i>Fund Balance:</i>  |                  |                  |
| Restricted  | 29,686           | 25,213           |
| <i>Total Fund Balance:</i>  | 29,686           | 25,213           |
| <b>TOTAL LIABILITIES DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b> | <b>\$ 39,426</b> | <b>\$ 35,870</b> |

CITY OF GARDEN RIDGE, TEXAS  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE  
 DEBT SERVICE FUND  
 FOR THE YEARS ENDED SEPTEMBER 30, 2025 AND 2024

|                                       | 2025             | 2024           |
|---------------------------------------|------------------|----------------|
| <b>REVENUES</b>                       |                  |                |
| Ad Valorem Tax                        | \$ 652,744       | \$ 648,018     |
| Interest                              | 4,639            | 4,042          |
| <b>TOTAL REVENUES</b>                 | <b>657,383</b>   | 652,060        |
| <br><b>EXPENDITURES</b>               |                  |                |
| Bond Principal                        | 509,400          | 498,000        |
| Bond Interest and Fiscal Charges      | 143,510          | 159,371        |
| <b>TOTAL EXPENDITURES</b>             | <b>652,910</b>   | 657,371        |
| <br><b>Net Change in Fund Balance</b> | <b>4,473</b>     | <b>(5,311)</b> |
| <br><b>Fund Balance - October 1</b>   | <b>25,213</b>    | 30,524         |
| <b>Fund Balance - September 30</b>    | <b>\$ 29,686</b> | \$ 25,213      |

CITY OF GARDEN RIDGE, TEXAS  
 COMPARATIVE BALANCE SHEETS  
 CAPITAL PROJECTS FUND  
 SEPTEMBER 30, 2025 AND 2024

|   | 2025              | 2024              |
|---|-------------------|-------------------|
| <b>ASSETS</b>                                 |                   |                   |
| Cash and Cash Equivalents                     | \$ 266,698        | \$ 610,497        |
| <b>TOTAL ASSETS</b>                           | <b>\$ 266,698</b> | <b>\$ 610,497</b> |
| <br><b>LIABILITIES AND FUND BALANCE</b>       |                   |                   |
| <i>Liabilities:</i>                           |                   |                   |
| Accounts Payable                              | \$ -              | \$ 47,018         |
| Unearned Revenues                             | -                 | 472,374           |
| <i>Total Liabilities</i>                      | -                 | 519,392           |
| <br><i>Fund Balance:</i>                      |                   |                   |
| Assigned                                      | 266,698           | 91,105            |
| <i>Total Fund Balance</i>                     | 266,698           | 91,105            |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCE</b> | <b>\$ 266,698</b> | <b>\$ 610,497</b> |

CITY OF GARDEN RIDGE, TEXAS  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE  
 CAPITAL PROJECTS FUND  
 FOR THE YEARS ENDED SEPTEMBER 30, 2025 AND 2024

|  | 2025               | 2024               |
|--|--------------------|--------------------|
| <b>REVENUES</b>  |                    |                    |
| Interest   | \$ 23,012          | \$ 40,906          |
| Grants and Donations   | 472,374            | 537,609            |
| <b>TOTAL REVENUES</b>  | <b>495,386</b>     | <b>578,515</b>     |
| <br><b>EXPENDITURES</b>  |                    |                    |
| Public Facilities  | 470                | -                  |
| Capital Projects   | -                  | 123,154            |
| <b>TOTAL EXPENDITURES</b>  | <b>470</b>         | <b>123,154</b>     |
| <br><b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <br><b>494,916</b> | <br><b>455,361</b> |
| <br><b>OTHER FINANCING SOURCES (USES)</b>                                |                    |                    |
| Transfers In (Out)   | (319,323)          | (414,455)          |
| <b>TOTAL OTHER FINANCING SOURCES<br/>SOURCES (USES)</b>                  | <b>(319,323)</b>   | <b>(414,455)</b>   |
| <br><b>Net Change in Fund Balance</b>                                    | <br><b>175,593</b> | <br><b>40,906</b>  |
| <br><b>Fund Balance - October 1</b>                                      | <br><b>91,105</b>  | <br><b>50,199</b>  |
| <b>Fund Balance - September 30</b>                                       | <b>\$ 266,698</b>  | <b>\$ 91,105</b>   |

CITY OF GARDEN RIDGE, TEXAS  
 COMPARATIVE BALANCE SHEETS  
 NONMAJOR FUNDS – ASSET FORFEITURE  
 SEPTEMBER 30, 2025 AND 2024

|   | <u>Asset<br/>Forfeiture</u> | <u>Court<br/>Security &amp;<br/>Technology</u> | <u>Total</u>      | <u>2024</u>       |
|---|-----------------------------|--|-------------------|-------------------|
| <b>ASSETS</b>                                 |                             |  |                   |                   |
| Cash and Cash Equivalents                     | 107,460                     | 2,429  | 109,889           | \$ 298,321        |
| Prepaid Expense                               | 166,853                     | -  | 166,853           | -                 |
| <b>TOTAL ASSETS</b>                           | <u>\$ 274,313</u>           | <u>\$ 2,429</u>                                | <u>\$ 276,742</u> | <u>\$ 298,321</u> |
| <b>LIABILITIES AND FUND BALANCE</b>           |                             |  |                   |                   |
| <i>Liabilities:</i>                           |                             |  |                   |                   |
| Accounts Payable                              | \$ -                        | \$ -   | \$ -              | \$ 2,909          |
| Due to Other Funds                            | -                           | -  | -                 | 4,232             |
| <i>Total Liabilities</i>                      | <u>-</u>                    | <u>-</u>                                       | <u>-</u>          | <u>7,141</u>      |
| <i>Fund Balance:</i>                          |                             |  |                   |                   |
| Nonspendable - Prepaid Items                  | 166,853                     |  | 166,853           | -                 |
| Restricted For Police Asset Forfeiture        | 107,460                     | -  | 107,460           | 291,180           |
| Restricted for Court Security and Technology  | -                           | 2,429  | 2,429             | -                 |
| <i>Total Fund Balance</i>                     | <u>274,313</u>              | <u>2,429</u>                                   | <u>276,742</u>    | <u>291,180</u>    |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCE</b> | <u>\$ 274,313</u>           | <u>\$ 2,429</u>                                | <u>\$ 276,742</u> | <u>\$ 298,321</u> |

CITY OF GARDEN RIDGE, TEXAS  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE  
 NONMAJOR FUNDS  
 FOR THE YEARS ENDED SEPTEMBER 30, 2025 AND 2024

|                                    | <b>Asset<br/>Forfeiture</b> | <b>Court<br/>Security &amp;<br/>Technology</b> | <b>Total</b>      | <b>2024</b>       |
|------------------------------------|-----------------------------|--|-------------------|-------------------|
| <b>REVENUES</b>                    |                             |  |                   |                   |
| Fines and Forfeits                 | \$ 51,837                   | \$ -   | \$ 51,837         | \$ 220,434        |
| Interest                           | 7,297                       | 2,429  | 9,726             | 31,355            |
| <b>TOTAL REVENUES</b>              | <b>59,134</b>               | <b>2,429</b>                                   | <b>61,563</b>     | <b>251,789</b>    |
| <b>EXPENDITURES</b>                |                             |  |                   |                   |
| Public Facilities                  | 76,001                      | -  | 76,001            | 41,623            |
| <b>TOTAL EXPENDITURES</b>          | <b>76,001</b>               | <b>-</b>                                       | <b>76,001</b>     | <b>41,623</b>     |
| <b>Net Change in Fund Balance</b>  | <b>(16,867)</b>             | <b>2,429</b>                                   | <b>(14,438)</b>   | <b>210,166</b>    |
| <b>Fund Balance - October 1</b>    | <b>291,180</b>              | <b>-</b>                                       | <b>291,180</b>    | <b>81,014</b>     |
| <b>Fund Balance - September 30</b> | <b>\$ 274,313</b>           | <b>\$ 2,429</b>                                | <b>\$ 276,742</b> | <b>\$ 291,180</b> |

CITY OF GARDEN RIDGE, TEXAS  
 COMPARATIVE STATEMENTS OF NET POSITION  
 WATER FUND  
 FOR THE YEARS ENDED SEPTEMBER 30, 2025 AND 2024

|   | 2025              | 2024              |
|---|-------------------|-------------------|
| <b>ASSETS</b>   |                   |                   |
| <i>Current Assets:</i>                                  |                   |                   |
| Cash and Cash Equivalents                               | \$ 2,770,222      | \$ 2,477,695      |
| Accounts Receivable - Customers                         | 303,849           | 275,463           |
| <i>Total Current Assets</i>                             | 3,074,071         | 2,753,158         |
| <br><i>Other Assets:</i>                                |                   |                   |
| Restricted Cash and Cash Equivalents                    | 51,412            | 49,558            |
| <i>Total Other Assets</i>                               | 51,412            | 49,558            |
| <br><i>Capital Assets:</i>                              |                   |                   |
| Land  | 139,954           | 139,954           |
| Water Rights  | 454,145           | 454,144           |
| Buildings & Improvements                                | 94,183            | 94,183            |
| Water Lines & Extensions                                | 20,008,930        | 17,721,999        |
| Equipment & Vehicles                                    | 1,173,253         | 1,168,113         |
| Construction in Progress                                | 18,084            | 1,941,007         |
| Accumulated Depreciation                                | (8,605,274)       | (8,087,022)       |
| <i>Total Capital Assets, Net of Depreciation</i>        | 13,283,275        | 13,432,378        |
| <b>TOTAL ASSETS</b>                                     | <b>16,408,758</b> | <b>16,235,094</b> |
| <br><b>DEFERRED OUTFLOWS OF RESOURCES</b>               |                   |                   |
| Deferred Loss on Debt Refunding                         | 19,933            | 28,872            |
| Deferred Pension Related Outflows                       | 39,763            | 54,016            |
| Deferred Other Post-Employment Benefit Related Outflows | 394               | 418               |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>             | <b>\$ 60,090</b>  | <b>\$ 83,306</b>  |

CITY OF GARDEN RIDGE, TEXAS  
 COMPARATIVE STATEMENTS OF NET POSITION (CONT.)  
 WATER FUND  
 FOR THE YEARS ENDED SEPTEMBER 30, 2025 AND 2024

|   | 2025                 | 2024                |
|---|----------------------|---------------------|
| <b>LIABILITIES</b>                                  |                      |                     |
| <i>Current Liabilities:</i>                         |                      |                     |
| Accounts Payable                                    | \$ 76,480            | \$ 103,282          |
| Accrued Liabilities                                 | 19,757               | 10,381              |
| Accrued Interest                                    | 9,278                | 10,234              |
| Due to Other Funds                                  | 842,403              | 824,351             |
| Vacation Leave Payable                              | 28,992               | 30,144              |
| Customer Deposits                                   | 214,571              | 212,345             |
| Due Within One Year - Bonds and Notes Payable       | 602,908              | 582,108             |
| <i>Total Current Liabilities:</i>                   | 1,794,389            | 1,772,845           |
| <i>Long-Term Liabilities:</i>                       |                      |                     |
| Due In More Than One Year - Bonds and Notes Payable |                      |                     |
| Due In More Than One Year - Bonds and Notes Payable | 4,140,834            | 4,743,742           |
| Net Pension Liability                               | 81,508               | 98,497              |
| Other Post-Employment Benefit Liability             | 20,656               | 20,101              |
| <i>Total Long-Term Liabilities:</i>                 | 4,242,998            | 4,862,340           |
| <b>TOTAL LIABILITIES</b>                            | <b>6,037,387</b>     | <b>6,635,185</b>    |
| <br><b>DEFERRED INFLOWS OF RESOURCES</b>            |                      |                     |
| Deferred Pension Related Inflows                    | 11,246               | 1,617               |
| Deferred OPEB Related Inflows                       | 3,723                | 5,464               |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>          | <b>14,969</b>        | <b>7,081</b>        |
| <br><b>NET POSITION</b>                             |                      |                     |
| Investment in Capital Assets                        | 8,559,465            | 8,135,400           |
| Restricted SIB Loan Reserve                         | 51,412               | 49,558              |
| Unrestricted  | 1,805,615            | 1,491,176           |
| <b>TOTAL NET POSITION</b>                           | <b>\$ 10,416,492</b> | <b>\$ 9,676,134</b> |

CITY OF



**GARDEN**

**RIDGE**

**TEXAS**

CITY OF GARDEN RIDGE, TEXAS  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND NET POSITION – WATER FUND  
 FOR THE YEARS ENDED SEPTEMBER 30, 2025 AND 2024

|   | 2025                 | 2024                |
|---|----------------------|---------------------|
| <b>OPERATING REVENUE</b>                                    |                      |                     |
| Water Sales   | \$ 2,150,734         | \$ 1,928,289        |
| Meter Installation Fees                                     | 2,650                | 3,975               |
| Other   | 93,023               | 82,018              |
| <b>TOTAL OPERATING REVENUE</b>                              | <b>2,246,407</b>     | <b>2,014,282</b>    |
| <b>OPERATING EXPENSES</b>                                   |                      |                     |
| Personnel Costs   | 628,656              | 515,188             |
| Plant Operations and Maintenance                            | 437,435              | 516,967             |
| General and Administrative                                  | 212,196              | 201,438             |
| Depreciation  | 518,252              | 492,771             |
| <b>TOTAL OPERATING EXPENSES</b>                             | <b>1,796,539</b>     | <b>1,726,364</b>    |
| <b>OPERATING INCOME (LOSS)</b>                              | <b>449,868</b>       | <b>287,918</b>      |
| <b>NONOPERATING INCOME (EXPENSES)</b>                       |                      |                     |
| Interest Income   | 105,469              | 110,740             |
| Interest Expense  | (134,302)            | (145,022)           |
| Gain (Loss) on Sale of Equipment                            | -                    | 22,337              |
| <b>TOTAL NONOPERATING INCOME (EXPENSES)</b>                 | <b>(28,833)</b>      | <b>(11,945)</b>     |
| <b>INCOME (LOSS) BEFORE CONTRIBUTIONS<br/>AND TRANSFERS</b> | <b>421,035</b>       | <b>275,973</b>      |
| Transfers In (Out)  | 319,323              | 414,455             |
| <b>CHANGE IN NET POSITION</b>                               | <b>740,358</b>       | <b>690,428</b>      |
| <b>NET POSITION AT BEGINNING OF YEAR</b>                    | <b>9,676,134</b>     | <b>8,985,706</b>    |
| <b>TOTAL NET POSITION AT END OF YEAR</b>                    | <b>\$ 10,416,492</b> | <b>\$ 9,676,134</b> |

CITY OF GARDEN RIDGE, TEXAS  
 COMPARATIVE STATEMENTS OF CASH FLOWS  
 WATER FUND  
 FOR THE YEARS ENDED SEPTEMBER 30, 2025 AND 2024

|   | 2025                | 2024                |
|---|---------------------|---------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                   |                     |                     |
| Cash received from customers  | \$ 2,218,021        | \$ 2,089,771        |
| Cash paid to suppliers for goods and services                                 | (667,058)           | (690,855)           |
| Cash paid to employees for services and benefits                              | (624,077)           | (513,744)           |
| <b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>                       | <b>926,886</b>      | <b>885,172</b>      |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>                        |                     |                     |
| Net Customer Deposits Received (Returned)                                     | 2,226               | 1,990               |
| Interfund Receivables/Payables and Transfers                                  | 337,375             | 414,455             |
| <b>NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>            | <b>339,601</b>      | <b>416,445</b>      |
| <b>CASH FLOWS FROM CAPITAL &amp; RELATED FINANCING ACTIVITIES</b>             |                     |                     |
| Capital Acquisition   | (369,149)           | (638,875)           |
| Gain (Loss) on Sale of Equipment  | -                   | 22,337              |
| Principal Payments on Debt  | (545,600)           | (532,000)           |
| Interest Paid for Financing Activities  | (162,826)           | (178,328)           |
| <b>NET CASH PROVIDED (USED) BY CAPITAL &amp; RELATED FINANCING ACTIVITIES</b> | <b>(1,077,575)</b>  | <b>(1,326,866)</b>  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                   |                     |                     |
| Interest Income and Other Income  | 105,469             | 110,740             |
| <b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>                       | <b>105,469</b>      | <b>110,740</b>      |
| <b>NET INCREASE (DECREASE) IN CASH</b>  | <b>294,381</b>      | <b>85,491</b>       |
| <b>CASH AND CASH EQUIVALENTS AT OCTOBER 1:</b>                                |                     |                     |
| Cash and Cash Equivalents   | 2,477,695           | 2,253,338           |
| Restricted Cash and Cash Equivalents  | 49,558              | 188,424             |
|   | <b>2,527,253</b>    | <b>2,441,762</b>    |
| <b>CASH AND CASH EQUIVALENTS AT SEPTEMBER 30:</b>                             |                     |                     |
| Cash and Cash Equivalents   | 2,770,222           | 2,477,695           |
| Restricted Cash and Cash Equivalents  | 51,412              | 49,558              |
|   | <b>\$ 2,821,634</b> | <b>\$ 2,527,253</b> |

CITY OF GARDEN RIDGE, TEXAS  
 COMPARATIVE STATEMENTS OF CASH FLOWS (CONT.)  
 WATER FUND  
 FOR THE YEARS ENDED SEPTEMBER 30, 2025 AND 2024

|   | 2025              | 2024              |
|---|-------------------|-------------------|
| <b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>                                  |                   |                   |
| Operating Income  | \$ 449,868        | \$ 287,918        |
| Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities:                             |                   |                   |
| Depreciation  | 518,252           | 492,771           |
| Change in Assets and Liabilities:   |                   |                   |
| Decrease (Increase) in Accounts Receivable  | (28,386)          | 75,489            |
| Decrease (Increase) in Prepaid Items  | -                 | -                 |
| Increase (Decrease) in Accounts Payable & Accrued Liabilities   | (17,427)          | 27,550            |
| Increase (Decrease) in Vacation Payable   | (1,152)           | (3,144)           |
| Increase (Decrease) in Pension Liabilities and related Deferred Inflows and Outflows of Resources                       | 6,893             | 4,293             |
| Increase (Decrease) in Other Post-Employment Benefit Liabilities and related Deferred Inflows and Outflows of Resources | (1,162)           | 295               |
| <b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>   | <b>\$ 926,886</b> | <b>\$ 885,172</b> |



## 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          |                      |                      |                      |
|--|----------------------|----------------------|----------------------|----------------------|
|  | 2016                 | 2017                 | 2018                 | 2019                 |
| <b>NET POSITION</b>                          |                      |                      |                      |                      |
| <i>Governmental Activities</i>               |                      |                      |                      |                      |
| Net Investment in Capital Assets             | \$ 3,726,037         | \$ 3,568,188         | \$ 3,829,106         | \$ 4,245,536         |
| Restricted                                   | 196,833              | 671,600              | 599,103              | 348,761              |
| Unrestricted                                 | 2,022,935            | 2,817,266            | 2,161,293            | 2,126,580            |
| <i>Total Governmental Activities</i>         |                      |                      |                      |                      |
| <i>Net Position</i>                          | <u>\$ 5,945,805</u>  | <u>\$ 7,057,054</u>  | <u>\$ 6,589,502</u>  | <u>\$ 6,720,877</u>  |
| <br><i>Business-Type Activities</i>          |                      |                      |                      |                      |
| Net Investment in Capital Assets             | \$ 2,725,436         | \$ 4,693,957         | \$ 5,715,624         | \$ 5,884,635         |
| Restricted                                   | 468,485              | 152,710              | 145,100              | 146,310              |
| Unrestricted                                 | 3,582,880            | 1,239,193            | 1,485,909            | 1,666,998            |
| <i>Total Business-Type Activities</i>        |                      |                      |                      |                      |
| <i>Net Position</i>                          | <u>\$ 6,776,801</u>  | <u>\$ 6,085,860</u>  | <u>\$ 7,346,633</u>  | <u>\$ 7,697,943</u>  |
| <br><i>Primary Government</i>                |                      |                      |                      |                      |
| Net Investment in Capital Assets             | \$ 6,451,473         | \$ 8,262,145         | \$ 9,544,730         | \$ 10,130,171        |
| Restricted                                   | 665,318              | 824,310              | 744,203              | 495,071              |
| Unrestricted                                 | 5,605,815            | 4,056,459            | 3,647,202            | 3,793,578            |
| <i>Total Primary Government Net Position</i> | <u>\$ 12,722,606</u> | <u>\$ 13,142,914</u> | <u>\$ 13,936,135</u> | <u>\$ 14,418,820</u> |

TABLE 1

| Fiscal Year          |                      |                      |                      |                      |                      |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 2020                 | 2021                 | 2022                 | 2023                 | 2024                 | 2025                 |
| \$ 4,342,714         | \$ 4,373,673         | \$ 4,493,390         | \$ 4,782,468         | \$ 4,951,944         | \$ 5,586,158         |
| 358,590              | 315,368              | 214,687              | 290,362              | 473,912              | 282,421              |
| <u>2,863,267</u>     | <u>3,482,270</u>     | <u>4,275,692</u>     | <u>4,486,907</u>     | <u>5,230,941</u>     | <u>5,290,060</u>     |
| <u>\$ 7,564,571</u>  | <u>\$ 8,171,311</u>  | <u>\$ 8,983,769</u>  | <u>\$ 9,559,737</u>  | <u>\$10,656,797</u>  | <u>\$11,158,639</u>  |
| \$ 5,825,751         | \$ 5,766,866         | \$ 7,166,047         | \$ 7,429,729         | \$ 8,135,400         | \$ 8,559,465         |
| -                    | -                    | -                    | 188,424              | 49,558               | 51,412               |
| <u>1,821,395</u>     | <u>1,830,315</u>     | <u>1,056,109</u>     | <u>1,367,553</u>     | <u>1,491,176</u>     | <u>1,805,615</u>     |
| <u>\$ 7,647,146</u>  | <u>\$ 7,597,181</u>  | <u>\$ 8,222,156</u>  | <u>\$ 8,985,706</u>  | <u>\$ 9,676,134</u>  | <u>\$10,416,492</u>  |
| \$ 10,168,465        | \$ 10,140,539        | \$ 11,659,437        | \$ 12,212,197        | \$ 13,087,344        | \$ 14,145,623        |
| 358,590              | 315,368              | 214,687              | 478,786              | 523,470              | 333,833              |
| <u>4,684,662</u>     | <u>5,312,585</u>     | <u>5,331,801</u>     | <u>5,854,460</u>     | <u>6,722,117</u>     | <u>7,095,675</u>     |
| <u>\$ 15,211,717</u> | <u>\$ 15,768,492</u> | <u>\$ 17,205,925</u> | <u>\$ 18,545,443</u> | <u>\$ 20,332,931</u> | <u>\$ 21,575,131</u> |

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

|  | Fiscal Year         |                     |                     |                     |
|--|---------------------|---------------------|---------------------|---------------------|
|  | 2016                | 2017                | 2018                | 2019                |
| <b>Expenses</b>  |                     |                     |                     |                     |
| <i>Governmental Activities</i>                         |                     |                     |                     |                     |
| General Administration                                 | \$ 675,567          | \$ 769,406          | \$ 753,492          | \$ 713,625          |
| Police Protection                                      | 1,105,268           | 1,283,354           | 1,274,116           | 1,312,733           |
| Municipal Court  | 76,819              | 74,313              | 78,147              | 82,616              |
| Public Facilities                                      | 750,765             | 864,668             | 911,704             | 1,134,958           |
| Interest and Fiscal Charges                            | 454,501             | 227,646             | 215,593             | 188,958             |
| <i>Total Governmental Activities Expense</i>           | <u>3,062,920</u>    | <u>3,219,387</u>    | <u>3,233,052</u>    | <u>3,432,890</u>    |
| <i>Business-Type Activities</i>                        |                     |                     |                     |                     |
| Water  | 1,416,782           | 1,697,947           | 1,729,799           | 1,555,221           |
| <b>Total Primary Government Expenses</b>               | <u>\$ 4,479,702</u> | <u>\$ 4,917,334</u> | <u>\$ 4,962,851</u> | <u>\$ 4,988,111</u> |
| <b>Program Revenues</b>                                |                     |                     |                     |                     |
| <i>Governmental Activities</i>                         |                     |                     |                     |                     |
| Charges for Service:                                   |                     |                     |                     |                     |
| General Administration                                 | \$ 201,198          | \$ 236,988          | \$ 257,121          | \$ 281,163          |
| Police Protection/Municipal Court                      | 142,357             | 141,920             | 138,382             | 124,524             |
| Public Facilities                                      | 121,508             | 117,880             | 123,010             | 132,528             |
| Operating Grants and Contributions                     | 80,461              | 271,538             | 244,125             | 48,798              |
| Capital Grants and Contributions                       | -                   | -                   | 50,000              | -                   |
| <i>Total Governmental Activities Program Revenues</i>  | <u>545,524</u>      | <u>768,326</u>      | <u>812,638</u>      | <u>587,013</u>      |
| <i>Business-Type Activities</i>                        |                     |                     |                     |                     |
| Charges for Service:                                   |                     |                     |                     |                     |
| Water  | 1,512,787           | 1,546,906           | 1,888,364           | 1,653,594           |
| <i>Total Business-Type Activities Program Revenues</i> | <u>1,512,787</u>    | <u>1,546,906</u>    | <u>1,888,364</u>    | <u>1,653,594</u>    |
| <b>Total Primary Government Program Revenues</b>       | <u>\$ 2,058,311</u> | <u>\$ 2,315,232</u> | <u>\$ 2,701,002</u> | <u>\$ 2,240,607</u> |

TABLE 2

| Fiscal Year         |                     |                     |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 2020                | 2021                | 2022                | 2023                | 2024                | 2025                |
| \$ 786,100          | \$ 771,812          | \$ 877,881          | \$ 936,696          | \$ 933,500          | \$ 1,064,637        |
| 1,250,096           | 1,319,434           | 1,233,977           | 1,365,917           | 1,459,914           | 1,755,737           |
| 91,198              | 88,781              | 81,014              | 96,639              | 103,835             | 94,687              |
| 1,023,324           | 1,090,447           | 1,121,686           | 1,249,035           | 1,362,641           | 1,455,405           |
| 191,911             | 178,621             | 165,034             | 151,145             | 132,352             | 119,200             |
| <u>3,342,629</u>    | <u>3,449,095</u>    | <u>3,479,592</u>    | <u>3,799,432</u>    | <u>3,992,242</u>    | <u>4,489,666</u>    |
| 1,942,376           | 1,798,601           | 1,679,382           | 1,816,962           | 1,849,049           | 1,930,841           |
| <u>\$ 5,285,005</u> | <u>\$ 5,247,696</u> | <u>\$ 5,158,974</u> | <u>\$ 5,616,394</u> | <u>\$ 5,841,291</u> | <u>\$ 6,420,507</u> |
| \$ 316,143          | \$ 219,475          | \$ 218,271          | \$ 138,669          | \$ 192,142          | \$ 213,430          |
| 112,320             | 109,106             | 116,715             | 149,112             | 218,812             | 177,596             |
| 96,295              | 105,864             | 150,560             | 181,655             | 162,981             | 174,405             |
| 277,810             | 36,050              | 130,858             | 129,552             | 272,084             | 78,879              |
| -                   | -                   | 15,395              | -                   | 537,609             | 472,374             |
| <u>802,568</u>      | <u>470,495</u>      | <u>631,799</u>      | <u>598,988</u>      | <u>1,383,628</u>    | <u>1,116,684</u>    |
| <u>1,863,673</u>    | <u>1,734,519</u>    | <u>2,293,342</u>    | <u>2,373,857</u>    | <u>2,012,776</u>    | <u>2,246,407</u>    |
| <u>1,863,673</u>    | <u>1,734,519</u>    | <u>2,293,342</u>    | <u>2,373,857</u>    | <u>2,012,776</u>    | <u>2,246,407</u>    |
| <u>\$ 2,666,241</u> | <u>\$ 2,205,014</u> | <u>\$ 2,925,141</u> | <u>\$ 2,972,845</u> | <u>\$ 3,396,404</u> | <u>\$ 3,363,091</u> |

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

|  | Fiscal Year           |                       |                       |                       |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
|  | 2016                  | 2017                  | 2018                  | 2019                  |
| <b>Net (Expenses) Revenue</b>          |                       |                       |                       |                       |
| Governmental Activities                | \$ (2,517,396)        | \$ (2,451,061)        | \$ (2,420,414)        | \$ (2,845,877)        |
| Business-Type Activities               | 96,005                | (151,041)             | 158,565               | 98,373                |
| <b>Total Primary Government</b>        |                       |                       |                       |                       |
| <b>Net Expenses</b>                    | <u>\$ (2,421,391)</u> | <u>\$ (2,602,102)</u> | <u>\$ (2,261,849)</u> | <u>\$ (2,747,504)</u> |
| <b>Governmental Revenues and Other</b> |                       |                       |                       |                       |
| <b>Changes in Net Position</b>         |                       |                       |                       |                       |
| <i>Governmental Activities</i>         |                       |                       |                       |                       |
| Taxes:                                 |                       |                       |                       |                       |
| Property Taxes                         | \$ 1,969,253          | \$ 2,167,248          | \$ 2,227,239          | \$ 2,289,083          |
| Franchise Fees                         | 484,549               | 489,752               | 501,558               | 499,872               |
| Sales Taxes                            | 235,009               | 244,991               | 250,201               | 269,978               |
| Interest and Investment Earnings       | 14,919                | 37,819                | 48,514                | 65,644                |
| Impact Fees                            | 16,929                | -                     | -                     | -                     |
| Miscellaneous                          | 62,189                | 68,246                | 78,493                | 74,148                |
| Transfers                              | 198,795               | 554,254               | (1,101,263)           | (221,473)             |
| <i>Total Governmental Activities</i>   | <u>2,981,643</u>      | <u>3,562,310</u>      | <u>2,004,742</u>      | <u>2,977,252</u>      |
| <i>Business-Type Activities</i>        |                       |                       |                       |                       |
| Interest and Investment Earnings       | 5,932                 | 13,461                | 14,505                | 30,676                |
| Miscellaneous                          | 6,478                 | 893                   | -                     | 788                   |
| Transfers                              | (198,795)             | (554,254)             | 1,101,263             | 221,473               |
| <i>Total Business-Type Activities</i>  | <u>(186,385)</u>      | <u>(539,900)</u>      | <u>1,115,768</u>      | <u>252,937</u>        |
| <b>Total Primary Government</b>        | <u>\$ 2,795,258</u>   | <u>\$ 3,022,410</u>   | <u>\$ 3,120,510</u>   | <u>\$ 3,230,189</u>   |
| <b>Changes In Net Position</b>         |                       |                       |                       |                       |
| Government Activities                  | \$ 464,247            | \$ 1,111,249          | \$ (415,672)          | \$ 131,375            |
| Business-Type Activities               | (90,380)              | (690,941)             | 1,274,333             | 351,310               |
| <b>Total Primary Government</b>        | <u>\$ 373,867</u>     | <u>\$ 420,308</u>     | <u>\$ 858,661</u>     | <u>\$ 482,685</u>     |

TABLE 2 (CONT.)

| Fiscal Year           |                       |                       |                       |                       |                       |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 2020                  | 2021                  | 2022                  | 2023                  | 2024                  | 2025                  |
| \$ (2,540,061)        | \$ (2,978,600)        | \$ (2,847,793)        | \$ (3,200,444)        | \$ (2,608,614)        | \$ (3,372,982)        |
| (78,703)              | (64,082)              | 613,960               | 556,895               | 163,727               | 315,566               |
| <u>\$ (2,618,764)</u> | <u>\$ (3,042,682)</u> | <u>\$ (2,233,833)</u> | <u>\$ (2,643,549)</u> | <u>\$ (2,444,887)</u> | <u>\$ (3,057,416)</u> |
| \$ 2,417,465          | \$ 2,456,713          | \$ 2,522,774          | \$ 2,520,720          | \$ 2,592,091          | \$ 2,695,073          |
| 497,241               | 491,129               | 536,987               | 547,521               | 544,302               | 533,760               |
| 355,616               | 534,176               | 512,165               | 507,943               | 568,656               | 637,908               |
| 35,838                | 19,861                | 24,304                | 204,797               | 263,977               | 237,455               |
| -                     | -                     | -                     | -                     | -                     | -                     |
| 82,761                | 83,461                | 64,021                | 105,705               | 151,103               | 89,951                |
| (5,166)               | -                     | -                     | (110,274)             | (414,455)             | (319,323)             |
| <u>3,383,755</u>      | <u>3,585,340</u>      | <u>3,660,251</u>      | <u>3,776,412</u>      | <u>3,705,674</u>      | <u>3,874,824</u>      |
| 20,984                | 9,040                 | 10,696                | 87,397                | 110,740               | 105,469               |
| 1,756                 | 5,077                 | 319                   | 8,985                 | 1,506                 | -                     |
| 5,166                 | -                     | -                     | 110,274               | 414,455               | 319,323               |
| <u>27,906</u>         | <u>14,117</u>         | <u>11,015</u>         | <u>206,656</u>        | <u>526,701</u>        | <u>424,792</u>        |
| <u>\$ 3,411,661</u>   | <u>\$ 3,599,457</u>   | <u>\$ 3,671,266</u>   | <u>\$ 3,983,068</u>   | <u>\$ 4,232,375</u>   | <u>\$ 4,299,616</u>   |
| \$ 84,369             | \$ 606,740            | \$ 812,458            | \$ 575,968            | \$ 1,097,060          | \$ 501,842            |
| (50,797)              | (49,965)              | 624,975               | 763,551               | 690,428               | 740,358               |
| <u>\$ 33,572</u>      | <u>\$ 556,775</u>     | <u>\$ 1,437,433</u>   | <u>\$ 1,339,519</u>   | <u>\$ 1,787,488</u>   | <u>\$ 1,242,200</u>   |

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

|                                 | Fiscal Year                |                            |                            |                            |
|---------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
|                                 | 2016                       | 2017                       | 2018                       | 2019                       |
| Nonspendable Fund Balance:      |                            |                            |                            |                            |
| Prepaid Items                   | \$ 2,368                   | \$ 4,807                   | \$ 3,946                   | \$ 4,984                   |
| Restricted Fund Balance:        |                            |                            |                            |                            |
| Public Safety                   | 27,755                     | 30,606                     | 34,020                     | 45,329                     |
| Donations                       | 15,517                     | 17,596                     | -                          | 6,288                      |
| PEG Capital Fees                | 71,782                     | 85,161                     | 97,704                     | 33,106                     |
| Debt Service                    | 12,402                     | 3,285                      | 447,767                    | 31,498                     |
| Asset Forfeiture                | 5,791                      | 63,470                     | 111,330                    | 236,149                    |
| Capital Projects Fund           | 3,838,367                  | 3,676,851                  | 1,270,857                  | 232,750                    |
| Total Restricted Fund Balance   | <u>3,971,614</u>           | <u>3,876,969</u>           | <u>1,961,678</u>           | <u>585,120</u>             |
| Assigned Fund Balance           |                            |                            |                            |                            |
| Capital Projects Fund           | -                          | -                          | -                          | -                          |
| Unassigned                      | <u>1,443,699</u>           | <u>1,691,145</u>           | <u>1,738,413</u>           | <u>2,298,603</u>           |
| <i>Total Governmental Funds</i> | <u><u>\$ 5,417,681</u></u> | <u><u>\$ 5,572,921</u></u> | <u><u>\$ 3,704,037</u></u> | <u><u>\$ 2,888,707</u></u> |

TABLE 3

| Fiscal Year         |                     |                     |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 2020                | 2021                | 2022                | 2023                | 2024                | 2025                |
| \$ 4,782            | \$ 33,791           | \$ 5,076            | \$ 2,343            | \$ 2,043            | \$ 167,987          |
| 34,724              | 39,435              | 46,590              | 56,128              | 64,871              | 75,010              |
| 7,042               | 6,891               | 19,220              | 26,166              | 36,552              | 46,117              |
| 43,856              | 46,934              | 49,022              | 52,582              | 54,907              | 22,913              |
| 38,039              | 41,305              | 42,739              | 30,524              | 25,213              | 29,686              |
| 236,599             | 181,276             | 68,059              | 81,014              | 291,180             | 107,460             |
| -                   | -                   | -                   | -                   | -                   | -                   |
| 360,260             | 315,841             | 225,630             | 246,414             | 472,723             | 281,186             |
| 229,557             | 226,669             | 232,479             | 50,199              | 91,105              | 266,698             |
| 3,052,497           | 3,626,281           | 4,334,829           | 4,877,104           | 5,547,568           | 5,316,272           |
| <u>\$ 3,647,096</u> | <u>\$ 4,202,582</u> | <u>\$ 4,798,014</u> | <u>\$ 5,176,060</u> | <u>\$ 6,113,439</u> | <u>\$ 6,032,143</u> |

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

|  | Fiscal Year       |                      |                     |                     |
|--|-------------------|----------------------|---------------------|---------------------|
|  | 2016              | 2017                 | 2018                | 2019                |
| <b>REVENUES</b>  |                   |                      |                     |                     |
| Taxes  | \$ 2,187,962      | \$ 2,403,830         | \$ 2,476,755        | \$ 2,558,336        |
| Franchise Fees   | 484,549           | 489,752              | 501,558             | 499,872             |
| Licenses and Permits   | 122,422           | 146,768              | 159,213             | 173,222             |
| Charges for Services   | 200,120           | 207,890              | 220,357             | 237,309             |
| Fines and Forfeits   | 210,854           | 354,230              | 364,614             | 150,147             |
| Grants and Donations   | -                 | -                    | -                   | -                   |
| Other Revenue  | 102,565           | 134,120              | 188,697             | 161,154             |
| <b>TOTAL REVENUES</b>  | <u>3,308,472</u>  | <u>3,736,590</u>     | <u>3,911,194</u>    | <u>3,780,040</u>    |
| <b>EXPENDITURES</b>  |                   |                      |                     |                     |
| General Government   | 595,850           | 656,688              | 613,353             | 584,278             |
| Municipal Court  | 74,678            | 73,480               | 77,276              | 78,749              |
| Police Protection  | 1,031,584         | 1,096,224            | 1,155,636           | 1,170,098           |
| Public Facilities  | 448,299           | 542,499              | 562,440             | 669,815             |
| Capital Outlay   | 320,744           | 3,054,176            | 258,391             | 558,431             |
| Debt Service:  |                   |                      |                     |                     |
| Principal  | 441,627           | 541,489              | 555,807             | 525,430             |
| Interest and Fiscal Charges                                  | 498,153           | 254,348              | 241,321             | 231,084             |
| <b>TOTAL EXPENDITURES</b>                                    | <u>3,410,935</u>  | <u>6,218,904</u>     | <u>3,464,224</u>    | <u>3,817,885</u>    |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>(102,463)</u>  | <u>(2,482,314)</u>   | <u>446,970</u>      | <u>(37,845)</u>     |
| <b>OTHER FINANCING<br/>SOURCES (USES)</b>                    |                   |                      |                     |                     |
| Notes Proceeds   | 55,308            | 27,794               | 54,893              | 34,163              |
| Other Sources  | 3,600             | 31,382               | 5,000               | 4,225               |
| Proceeds from Sale of Assets                                 | -                 | -                    | -                   | -                   |
| Transfers In (Out)   | 198,795           | 554,254              | (1,101,263)         | (221,473)           |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>              | <u>257,703</u>    | <u>613,430</u>       | <u>(1,041,370)</u>  | <u>(183,085)</u>    |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <u>\$ 155,240</u> | <u>\$(1,868,884)</u> | <u>\$ (594,400)</u> | <u>\$ (220,930)</u> |
| Debt Service as a percentage of<br>Noncapital Expenditures   | 30.4%             | 25.1%                | 24.9%               | 24.9%               |

TABLE 4

| Fiscal Year       |                   |                   |                   |                   |                    |
|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| 2020              | 2021              | 2022              | 2023              | 2024              | 2025               |
| \$ 2,769,753      | \$ 2,993,178      | \$ 3,075,497      | \$ 3,017,568      | \$ 3,142,309      | \$ 3,335,050       |
| 497,241           | 491,129           | 536,987           | 547,521           | 544,302           | 533,760            |
| 206,063           | 107,500           | 103,654           | 65,247            | 68,794            | 52,386             |
| 204,040           | 215,339           | 258,552           | 248,628           | 276,654           | 329,405            |
| 149,885           | 114,911           | 161,907           | 249,934           | 439,142           | 226,900            |
| 236,244           | 24,780            | 78,703            | 20,039            | 575,564           | 486,220            |
| 87,703            | 102,625           | 117,310           | 325,641           | 398,054           | 349,180            |
| <u>4,150,929</u>  | <u>4,049,462</u>  | <u>4,332,610</u>  | <u>4,474,578</u>  | <u>5,444,819</u>  | <u>5,312,901</u>   |
| 629,775           | 650,601           | 743,722           | 772,886           | 679,763           | 973,914            |
| 82,861            | 89,806            | 83,538            | 95,107            | 103,062           | 98,580             |
| 1,148,537         | 1,231,522         | 1,207,600         | 1,233,173         | 1,337,592         | 1,587,542          |
| 627,105           | 685,662           | 732,747           | 894,809           | 969,458           | 1,124,845          |
| 207,934           | 92,791            | 235,080           | 321,288           | 386,239           | 688,161            |
| 545,641           | 546,518           | 547,456           | 493,117           | 498,000           | 509,400            |
| 217,012           | 204,076           | 190,035           | 175,878           | 159,371           | 143,510            |
| <u>3,458,865</u>  | <u>3,500,976</u>  | <u>3,740,178</u>  | <u>3,986,258</u>  | <u>4,133,485</u>  | <u>5,125,952</u>   |
| <u>692,064</u>    | <u>548,486</u>    | <u>592,432</u>    | <u>488,320</u>    | <u>1,311,334</u>  | <u>186,949</u>     |
| 33,113            | -                 | -                 | -                 | -                 | -                  |
| 38,378            | 10,000            | -                 | -                 | -                 | -                  |
| -                 | -                 | -                 | -                 | 40,500            | 51,078             |
| <u>(5,166)</u>    | <u>-</u>          | <u>-</u>          | <u>(110,274)</u>  | <u>(414,455)</u>  | <u>(319,323)</u>   |
| <u>66,325</u>     | <u>10,000</u>     | <u>-</u>          | <u>(110,274)</u>  | <u>(373,955)</u>  | <u>(268,245)</u>   |
| <u>\$ 758,389</u> | <u>\$ 558,486</u> | <u>\$ 592,432</u> | <u>\$ 378,046</u> | <u>\$ 937,379</u> | <u>\$ (81,296)</u> |
| 24.9%             | 22.0%             | 21.0%             | 18.3%             | 17.5%             | 14.7%              |

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

TABLE 5

| Fiscal<br>Year | Property     | Sales & Use | Franchise  | Total<br>Revenue |
|----------------|--------------|-------------|------------|------------------|
| 2025           | \$ 2,697,142 | \$ 637,908  | \$ 533,760 | \$ 3,868,810     |
| 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        |

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

TABLE 6

| Fiscal Year | City Direct Rates |              |          | Overlapping Rates |           |                              | Total Direct and Overlapping Rates |
|-------------|-------------------|--------------|----------|-------------------|-----------|------------------------------|------------------------------------|
|             | Basic Rate        | Debt Service | Total    | Comal County      | Comal ISD | Emergency Service District 6 |                                    |
| 2025        | 0.193423          | 0.061733     | 0.255156 | 0.226715          | 1.086900  | 0.086149                     | 1.654920                           |
| 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                           |

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

TABLE 7

| Taxpayer                               | 2025                    |      |   | 2016                   |      |   |
|--|-------------------------|------|---|------------------------|------|---|
|  | Taxable Assessed Value  | Rank | Percent Total City Taxable Assessed Value | Taxable Assessed Value | Rank | Percent Total City Taxable Assessed Value |
| Heidelberg Materials Southwest AGG LLC | \$ 69,237,790           | 1    | 6.59%                                     | \$ -                   | -    | -   |
| Lehigh Hanson Materials South          | 9,577,050               | 2    | 0.91%                                     | -                      | -    | -   |
| Maverick of Texas Construction, Inc.   | 5,706,930               | 3    | 0.54%                                     | -                      | -    | -   |
| General Shale Brick                    | 3,872,720               | 4    | 0.37%                                     | -                      | -    | -   |
| Cara Graceland LLC                     | 3,600,000               | 5    | 0.34%                                     | 2,573,720              | 6    | 0.39%                                     |
| Overman Tony M                         | 3,537,484               | 6    | 0.34%                                     | -                      | -    | -   |
| Jade Real Properties LLC               | 2,994,690               | 7    | 0.29%                                     | -                      | -    | -   |
| Voeller James N & Amy B                | 2,828,946               | 8    | 0.27%                                     | -                      | -    | -   |
| Amescua Properties LTD                 | 2,693,330               | 9    | 0.26%                                     | -                      | -    | -   |
| Johnston Shelia                        | 2,551,330               | 10   | 0.24%                                     | -                      | -    | -   |
| Hanson Aggregates                      | -                       | -    | -   | 31,597,762             | 1    | 4.79%                                     |
| TRICON Precast LTD                     | -                       | -    | -   | 4,500,000              | 2    | 0.68%                                     |
| Dean Word Company                      | -                       | -    | -   | 3,365,970              | 3    | 0.51%                                     |
| Hanson Brick (Personal Property)       | -                       | -    | -   | 3,102,210              | 4    | 0.47%                                     |
| Hanson Aggregates Mid Pacific Inc      | -                       | -    | -   | 2,887,540              | 5    | 0.44%                                     |
| Tricon Precast                         | -                       | -    | -   | 2,500,000              | 7    | 0.38%                                     |
| Hanson Brick (Land & Building)         | -                       | -    | -   | 2,411,500              | 8    | 0.37%                                     |
| Overman Properties III LLC             | -                       | -    | -   | 2,359,142              | 9    | 0.36%                                     |
| Brohn Group LLC                        | -                       | -    | -   | 1,530,070              | 10   | 0.23%                                     |
| <b>TOTALS</b>                          | <b>\$ 106,600,270</b>   |      | <b>10.15%</b>                             | <b>\$ 56,827,914</b>   |      | <b>8.62%</b>                              |
| <b>TOTAL TAXABLE ASSESSED VALUE</b>    | <b>\$ 1,050,761,753</b> |      |   | <b>\$ 659,253,958</b>  |      |   |

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<br>for the<br>Fiscal Year | Collected Within<br>Fiscal Year of Levy |              | Collections In<br>Subsequent<br>Years | Total Collections<br>To Date |              |
|-------------|--|---|--------------|---------------------------------------|------------------------------|--------------|
|             |  | Amount                                  | % of<br>Levy |                                       | Amount                       | % of<br>Levy |
| 2025        | \$ 2,684,185                           | \$ 2,683,717                            | 99.98%       | \$ -                                  | \$ 2,683,717                 | 99.98%       |
| 2024        | 2,614,845                              | 2,593,603                               | 99.19%       | 14,496                                | 2,608,099                    | 99.74%       |
| 2023        | 2,508,205                              | 2,496,430                               | 99.53%       | 9,759                                 | 2,506,189                    | 99.92%       |
| 2022        | 2,531,296                              | 2,525,117                               | 99.76%       | 2,210                                 | 2,527,327                    | 99.84%       |
| 2021        | 2,448,088                              | 2,426,841                               | 99.13%       | 3,522                                 | 2,444,566                    | 99.86%       |
| 2020        | 2,414,827                              | 2,402,336                               | 99.48%       | 9,035                                 | 2,411,371                    | 99.86%       |
| 2019        | 2,273,147                              | 2,213,070                               | 97.36%       | 58,504                                | 2,271,574                    | 99.93%       |
| 2018        | 2,241,632                              | 2,213,070                               | 98.73%       | 26,987                                | 2,240,057                    | 99.93%       |
| 2017        | 2,160,451                              | 2,119,815                               | 98.12%       | 39,113                                | 2,158,928                    | 99.93%       |
| 2016        | 1,987,068                              | 1,948,438                               | 98.06%       | 37,999                                | 1,986,437                    | 99.97%       |

Source: Comal County Tax Office

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

TABLE 9

| Fiscal<br>Year<br>Ended<br>September 30, | Residential<br>Property | Commercial<br>Property | Tax-Exempt<br>Property | Total Taxable<br>Assessed<br>Value | Total<br>Direct<br>Tax Rate |
|--|-------------------------|------------------------|------------------------|------------------------------------|-----------------------------|
| 2025                                     | \$ 1,116,806,844        | \$ 310,741,188         | \$ 376,786,279         | \$ 1,050,761,753                   | 0.2551560                   |
| 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                   |

Source: Comal County Appraisal District.

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

TABLE 10

| Fiscal Year | Governmental Activities  |                            |           |               | Total Governmental | Percentage of Actual Taxable Value of Property | Per Capita |
|-------------|--------------------------|----------------------------|-----------|---------------|--------------------|--|------------|
|             | General Obligation Bonds | Certificates of Obligation | Tax Notes | Notes Payable |                    |  |            |
| 2025        | \$ -                     | \$ 3,698,200               | \$ -      | \$ -          | \$ 3,698,200       | 0.35%  | \$ 872     |
| 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      |

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

TABLE 11

|  |                 |                              |
|--|-----------------|------------------------------|
| Taxable Assessed Value   |                 | <u>\$ 1,050,761,753</u>      |
|  |                 |                              |
| 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. |                 | \$ 105,076,175               |
|  |                 |                              |
| Amount of Applicable Debt:   |                 |                              |
|  |                 |                              |
| General Obligation Debt Outstanding  | \$ 3,698,200    |                              |
| Less Funds Available in Debt Service Fund  | <u>(29,686)</u> | <u>3,668,514</u>             |
|  |                 |                              |
| DEBT MARGIN  |                 | <u><u>\$ 101,407,661</u></u> |

|                        | Fiscal Year          |                      |                      |                      |                       |
|------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
|                        | 2021                 | 2022                 | 2023                 | 2024                 | 2025                  |
| Taxable Assessed Value | \$ 792,813,863       | \$ 829,528,101       | \$ 930,470,723       | \$ 1,014,551,877     | \$ 1,050,761,753      |
| Debt Limit             | \$ 79,281,386        | \$ 82,952,810        | \$ 93,047,072        | \$ 101,455,188       | \$ 105,076,175        |
| Total Net Debt         |                      |                      |                      |                      |                       |
| Applicable to Limit    | <u>(5,704,868)</u>   | <u>(5,155,978)</u>   | <u>(4,675,076)</u>   | <u>(4,182,387)</u>   | <u>(3,668,514)</u>    |
| Total Debt Margin      | <u>\$ 73,576,518</u> | <u>\$ 77,796,832</u> | <u>\$ 88,371,996</u> | <u>\$ 97,272,801</u> | <u>\$ 101,407,661</u> |

|                        | Fiscal Year          |                      |                      |                      |                      |
|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                        | 2016                 | 2017                 | 2018                 | 2019                 | 2020                 |
| Taxable Assessed Value | \$ 659,253,958       | \$ 676,412,159       | \$ 689,519,241       | \$ 701,522,492       | \$ 750,704,193       |
| Debt Limit             | \$ 65,925,396        | \$ 67,641,216        | \$ 68,951,924        | \$ 70,152,249        | \$ 75,070,419        |
| Total Net Debt         |                      |                      |                      |                      |                      |
| Applicable to Limit    | <u>(8,307,805)</u>   | <u>(7,808,183)</u>   | <u>(7,532,796)</u>   | <u>(6,773,720)</u>   | <u>(6,254,652)</u>   |
| Total Debt Margin      | <u>\$ 57,617,591</u> | <u>\$ 59,833,033</u> | <u>\$ 61,419,128</u> | <u>\$ 63,378,529</u> | <u>\$ 68,815,767</u> |

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

TABLE 12

| Year | Population | Per Capita<br>Personal<br>Income | Median<br>Age | School<br>Enrollment | Unemployment<br>Rate |
|------|------------|----------------------------------|---------------|----------------------|----------------------|
| 2025 | 4,243      | \$ 67,527                        | 52.1          | 483                  | 4.1%                 |
| 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%                 |

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

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

TABLE 13

| Employer                      | 2025           |      |                                     | 2016           |      |                                     |
|-------------------------------|----------------|------|-------------------------------------|----------------|------|-------------------------------------|
|                               | Employees      | Rank | Percentage of Total City Employment | Employees      | Rank | Percentage of Total City Employment |
| Joint Base San Antonio (JBSA) | 86,097         | 1    | 7.14%                               | 20,000         | 3    | 1.84%                               |
| H-E-B Food Stores             | 20,000         | 2    | 1.66%                               | 17,000         | 4    | 1.56%                               |
| USAA                          | 17,000         | 3    | 1.41%                               | 8,118          | 9    | 0.75%                               |
| City of San Antonio           | 15,501         | 4    | 1.28%                               | 9,145          | 8    | 0.84%                               |
| Northside ISD                 | 13,191         | 5    | 1.09%                               | 12,751         | 5    | 1.17%                               |
| Methodis Healthcare System    | 12,000         | 6    | 0.99%                               |                |      |                                     |
| UT Health Science             | 8,500          | 7    | 0.70%                               |                |      |                                     |
| North East ISD                | 8,069          | 8    | 0.67%                               | 10,052         | 7    | 0.93%                               |
| SA ISD                        | 7,136          | 9    | 0.59%                               | 7,000          | 10   | 0.64%                               |
| Baptist Health System         | 7,024          | 10   | 3.61%                               |                |      |                                     |
| Lackland Air Force Base       |                |      |                                     | 37,097         | 1    | 3.41%                               |
| Fort Sam Houston              |                |      |                                     | 32,000         | 2    | 2.95%                               |
| Randolph Airforce Base        |                |      |                                     | 11,067         | 6    | 1.02%                               |
|                               | <u>194,518</u> |      | <u>19.15%</u>                       | <u>164,230</u> |      | <u>15.11%</u>                       |

Source: San Antonio Economic Development Foundation

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

Source: San Antonio Economic Development Foundation





|                        |                                       |
|------------------------|---------------------------------------|
| <b>AGENDA ITEM:</b>    | 7.2. Board of Adjustment Appointments |
| <b>SUBMITTED BY:</b>   | City Manager Ryan Rapelye             |
| <b>DATE SUBMITTED:</b> | January 27, 2026                      |
| <b>MEETING DATE:</b>   | February 4, 2026                      |

## AGENDA FORM

### ITEM DESCRIPTION/SUMMARY

Discussion and Action on Board of Adjustment (BOA) Appointments.

### BACKGROUND

City Council appointed Jesse Valdez, Veronica Garcia, Elizabeth Templeman, and Roy Leatherberry as Regular Members during City Council’s December meeting. City Council appointed Jennifer Dalton as a Regular Member and Carolyn Cohen as an Alternate Member during City Council’s January meeting.

Therefore, the remaining appointments at this time include appointing up to two (2) additional Alternate Members.

ATTACHMENTS: Board of Adjustment Members/Terms

### REQUESTED ACTION

- Motion
- Discussion
- Ordinance
- Resolution
- Other

### FINANCIAL

- Budgeted Item  Original Estimate/Budget:
- Non-budgeted Item  Current Estimate:
- Not Applicable  Amount Under/Over Budget: \$

### PROs / CONS

### STAFF RECOMMENDATION

# BOARD OF ADJUSTMENT TERMS OF OFFICE

| Name  | Place | Appointment & Expiration       | Appointment & Expiration       | Appointment & Expiration | Appointment & Expiration | Appointment & Expiration |
|---|-------|--------------------------------|--------------------------------|--------------------------|--------------------------|--------------------------|
| Veronica Garcia<br><i>(Appointed Chair<br/>January 2024-current)</i>          | 1     | December 2023<br>December 2025 | December 2025<br>December 2027 |                          |                          |                          |
| Elizabeth Templeman<br><i>(Appointed Vice-Chair<br/>January 2024-current)</i> | 2     | December 2023<br>December 2025 | December 2025<br>December 2027 |                          |                          |                          |
| Jennifer Dalton   | 3     | December 2023<br>December 2025 | January 2026<br>January 2028   |                          |                          |                          |
| Jesse Valdez  | 4     | December 2025<br>December 2027 |                                |                          |                          |                          |
| Roy Leatherberry  | 5     | December 2023<br>December 2025 | December 2025<br>December 2027 |                          |                          |                          |
| Carolyn Cohen   | Alt.  | January 2026<br>January 2028   |                                |                          |                          |                          |
|   | Alt.  |                                |                                |                          |                          |                          |
|   | Alt.  |                                |                                |                          |                          |                          |



|                        |   |
|------------------------|---|
| <b>AGENDA ITEM:</b>    | 7.3. Interview Panel Recommendation-P&Z Comm. |
| <b>SUBMITTED BY:</b>   | City Manager Ryan Rapelye                     |
| <b>DATE SUBMITTED:</b> | January 27, 2026                              |
| <b>MEETING DATE:</b>   | February 4, 2026                              |

## AGENDA FORM

### ITEM DESCRIPTION/SUMMARY

Discussion and Action on Interview Panel Recommendation for Appointment to Planning and Zoning Commission.

### BACKGROUND

ATTACHMENTS:

### REQUESTED ACTION

- Motion
- Discussion
- Ordinance
- Resolution
- Other

### FINANCIAL

- |  |                              |
|--|------------------------------|
| Budgeted Item <input type="checkbox"/>     | Original Estimate/Budget:    |
| Non-budgeted Item <input type="checkbox"/> | Current Estimate:            |
| Not Applicable <input type="checkbox"/>    | Amount Under/Over Budget: \$ |

### PROs / CONS

### STAFF RECOMMENDATION



|                        |  |
|------------------------|--|
| <b>AGENDA ITEM:</b>    | 7.4. Water System Capital Improvement Plan |
| <b>SUBMITTED BY:</b>   | City Manager Ryan Rapelye                  |
| <b>DATE SUBMITTED:</b> | January 27, 2026                           |
| <b>MEETING DATE:</b>   | February 4, 2026                           |

## AGENDA FORM

### ITEM DESCRIPTION/SUMMARY

Discussion and Action on 2025-2045 Water System Capital Improvement Plan.

### BACKGROUND

The City of Garden Ridge has a long-standing reputation of providing excellent water service to residents both within and beyond its city limits. The City’s exceptional water system consistently earns a 'Superior' rating from the Texas Commission on Environmental Quality (TCEQ)—a distinction awarded to a select group of Texas public water systems.

In order to continue delivering high quality water service and plan for future growth, The City of Garden Ridge has retained Trihydro Corporation to prepare a comprehensive 2025 2045 Water System Capital Improvement Plan (CIP). This effort supports the City’s strategic objective of proactively planning and upgrading its water infrastructure to meet current service demands and accommodate anticipated growth over the next 20 years. This plan is a vital tool in identifying future system improvements needed to accommodate future growth and maintain an elevated level of service.

This Capital Improvement Plan (CIP) Report builds upon the findings of the City’s previously adopted Water Master Plan and Impact Fee Reports. While those documents established the foundation for system planning and impact fee calculations, this report focuses on identifying and prioritizing capital projects necessary to meet projected future conditions. It evaluates existing system conditions, estimates future requirements, and outlines proposed improvements with associated costs and schedules. Additionally, the plan considers long-term water resource strategies and serves as an adaptable guide for managing future development and water service needs within the City’s service area.

The primary purpose of the project is to evaluate the performance and capacity of the City’s existing water distribution system, identify current and future system deficiencies, and develop a phased, cost-effective capital improvement plan to guide long-term infrastructure investment. The scope of work is organized into two primary tasks which include the Water System Model Update and the Capital Improvement Plan (CIP) Development.

ATTACHMENTS: 2025-2045 Water System Capital Improvement Plan

### REQUESTED ACTION

- Motion
- Discussion
- Ordinance
- Resolution
- Other

## FINANCIAL

Budgeted Item

Original Estimate/Budget:

Non-budgeted Item

Current Estimate:

Not Applicable

Amount Under/Over Budget: \$

## PROs / CONS

The Capital Improvement Plan supports the City's Superior-rated water service by planning for future growth, building on existing master planning documents, outlining project costs and schedules, and strengthening long-term water resource management. However, this plan requires long-term financial investment and implementation efforts and relies on growth assumptions that could change.

## STAFF RECOMMENDATION

Staff recommends approval and implementation of the Capital Improvement Plan, as it will help the City maintain its Superior-rated water service by proactively planning for future growth and system needs. Water Commission approved this CIP unanimously.



# 2025–2045 Water System Capital Improvement Plan

## City of Garden Ridge

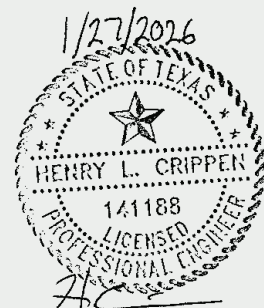
January 27, 2026

Project # GARDE-024-0003



**Submitted by:**

Trihydro Corporation  
1672 Independence Drive, Suite 315  
New Braunfels, TX 78132  
830-626-3588  
[trihydro.com](http://trihydro.com)



# Table of Contents

- 1.0 GENERAL .....1-1**
  - 1.1 Introduction .....1-1
  - 1.2 Purpose and Scope .....1-1
  - 1.3 Water Rights Analysis.....1-2
  
- 2.0 GROWTH TRENDS AND DESIGN REQUIREMENTS .....2-1**
  - 2.1 Population and Growth Trends .....2-1
  - 2.2 Water Demand Projections .....2-1
  - 2.3 TCEQ Design Requirements .....2-3
  - 2.4 City of Garden Ridge Demand Analysis.....2-4
  - 2.5 Fire Flow Design Requirements.....2-5
  
- 3.0 EXISTING FACILITIES .....3-1**
  - 3.1 Water Production and Distribution System .....3-1
    - 3.1.1 Water Wells .....3-1
    - 3.1.2 Water Storage and Pumps .....3-2
    - 3.1.3 Water Distribution .....3-2
  - 3.2 Water Meters .....3-3
  - 3.3 Condition of Facilities.....3-3
    - 3.3.1 Municipal Site .....3-3
    - 3.3.2 FM 2252 Site .....3-4
    - 3.3.3 Schoenthal Site .....3-4
    - 3.3.4 Water Distribution System .....3-4
    - 3.3.5 Water System Resiliency.....3-4
  - 3.4 Aquifer Analysis .....3-5
  
- 4.0 HYDRAULIC MODEL .....4-1**
  - 4.1 Previous Model Evaluation and Updates to Current Conditions .....4-1
  - 4.2 System Demands .....4-1
  - 4.3 Water Storage, Pumping, and Wells.....4-2
  - 4.4 Logic Controls .....4-3
  - 4.5 Model-run Parameters .....4-5
  - 4.6 Physical Conditions .....4-5



# Table of Contents (cont.)

- 5.0 MODEL CALIBRATION AND RESULTS .....5-1**
  - 5.1 Model Calibration .....5-1
  - 5.2 System Pressures.....5-1
  - 5.3 Tank Levels .....5-2
  - 5.4 Fire Flow Analysis.....5-3
  
- 6.0 SYSTEM IMPROVEMENTS .....6-1**
  - 6.1 Growth Areas and Model Projections .....6-1
  - 6.2 Installation of Identified Improvements to Model.....6-1
  - 6.3 Second Pressure Plane Analysis.....6-1
  
- 7.0 CAPITAL IMPROVEMENT LIST .....7-1**
  - 7.1 Creation of Capital Improvement List .....7-1
  - 7.2 Cost Estimates.....7-5



## List of Tables

- 2-1. Garden Ridge Historical Growth
- 2-2. Garden Ridge Projected Growth
- 2-3. Calculated Base Demands
- 2-4. Maximum Daily Demand Calculation
- 3-1. Water System Facilities Summary
- 3-2. Water System Capacity Summary
- 3-3. Current Projects
- 3-4. Aquifer Restriction
- 4-1. Model Controls
- 5-1. System Pressures
- 5-2. Fire Flow Results
- 7-1. Anticipated Impact Fee Eligibility
- 7-2. Capital Improvement Projects by 5-year Take

# List of Appendices

- A. SYSTEM MAPS
  - A-1. EXISTING WATER LINE SIZES
  - A-2. EXISTING PIPE AGES
  - A-3. FIRE FLOW SIMULATION RESULTS
  - A-4. PROJECTED METER BUILD OUT
  - A-5. CAPITAL IMPROVEMENT PROJECTS
  - A-6. SPLIT PRESSURE PLANE
- B. PROJECT MAPS AND COST ESTIMATES

# 1.0 GENERAL

## 1.1 INTRODUCTION

The City of Garden Ridge has a long-standing reputation of providing excellent water service to residents both within and beyond its city limits. The City's exceptional water system consistently earns a 'Superior' rating from the Texas Commission on Environmental Quality (TCEQ)—a distinction awarded to a select group of Texas public water systems.

To continue delivering high quality water service and plan for future growth, The City of Garden Ridge (City) has contracted Trihydro Corporation (Trihydro) to develop a Capital Improvement Plan and List. This plan is a vital tool in identifying future system improvements needed to accommodate future growth and maintain an elevated level of service.

This Capital Improvement Plan (CIP) Report builds upon the findings of the City's previously adopted Water Master Plan and Impact Fee Reports. While those documents established the foundation for system planning and impact fee calculations, this report focuses on identifying and prioritizing capital projects necessary to meet projected future conditions. It evaluates existing system conditions, estimates future requirements, and outlines proposed improvements with associated costs and schedules. Additionally, the plan considers long-term water resource strategies and serves as an adaptable guide for managing future development and water service needs within the City's service area.

## 1.2 PURPOSE AND SCOPE

The City of Garden Ridge has retained Trihydro Corporation to develop a comprehensive 2025 Water System Capital Improvement Plan. This initiative supports the City's strategic goal of proactively upgrading water infrastructure to meet current demands and accommodate future growth. The primary objectives of this project are to:

- Evaluate the existing water distribution system.
- Model future water demand scenarios over a 20-year horizon.
- Identify system deficiencies and recommend improvements.
- Develop a phased CIP with cost estimates and planning guidance.

With these objectives in mind, the project has been divided into two key tasks:

- Water System Model Update:
  - Gather and analyze regional water data, Supervisory Control and Data Acquisition (SCADA) inputs, hydrant tests, and City records.
  - Calibrate and enhance the existing water system model.
  - Simulate future conditions in 5-year increments for average, peak, and fire flow scenarios.
- CIP List Development:
  - Translate modeling results into a 20-year CIP list.
  - Address infrastructure needs, operation and maintenance (O&M) schedules, and growth projections.
  - Provide opinions of probable construction cost (OPCC).
  - Deliver a report summarizing findings and recommendations.

### **1.3 WATER RIGHTS ANALYSIS**

To support long term planning, it is also important to consider the City's available groundwater resources. The City of Garden Ridge currently maintains fifteen separate pumping permits (Permit Numbers P100-200, P100-327, P100-767, P101-185, P101-315, P101-699, P101-752, P101-801, P101-959, P102-040, P102-146, P102-416, P102-564, P103-312, and P108-838) with the Edwards Aquifer Authority (EAA), which collectively allow a combined annual withdrawal of 653.587 acrefeet when fully unrestricted. In addition to its Edwards Aquifer rights, the City also supplements its supply through groundwater wells completed in the Trinity Aquifer, which is currently unregulated. An evaluation of available aquifer supplies and pumping capacities is further provided in Section 3.

## 2.0 GROWTH TRENDS AND DESIGN REQUIREMENTS

### 2.1 POPULATION AND GROWTH TRENDS

In both the 2016 and 2020 models, the approach relied on the average U.S. household size of 2.65 individuals. Trihydro estimated population projections using an engineering assumption of 3 people per connection, based on Census data. For this 2025 update, the methodology changes: the actual Census-based average of 2.9 people per connection will be used directly in both population and connection-based calculations, providing a more accurate representation of household size and future demand.

### 2.2 WATER DEMAND PROJECTIONS

Based on annual number of added connections as well as U.S. Census data, the 2016 and 2020 master plans assumed a growth rate of approximately 1.8% in connections per year. However, since 2020, only 31 connections have been added to the Garden Ridge water system, equating to an actual growth rate of 0.46% each year.

To reflect this trend more accurately, this report adopts a revised annual growth rate of 1.23% annually. This figure was calculated using historical growth in connections from 2015 to 2025, excluding data from 2023, which was identified as an outlier and removed from the analysis to ensure a more representative trend. The data utilized in this calculation can be found in Table 2-1. Utilizing this updated growth rate of 1.23%, revised projections estimate that by 2045, Garden Ridge will have approximately 2,176 connections and a population of 6,310, as shown in Table 2-2. A projected meter build-out map can also be referenced in Appendix A-4.

**TABLE 2-1. CITY OF GARDEN RIDGE HISTORICAL DATA  
GARDEN RIDGE CIP REPORT**

| <b>Year</b>    | <b>Connections</b> | <b>Annual Connections Added</b> | <b>Historical Connection Growth (%)</b> | <b>Total Water Pumped (AC-Ft/Year)</b> |
|----------------|--------------------|---------------------------------|---|--|
| 2015           | 1,518              | 37                              | 1.93%                                   | 991                                    |
| 2016           | 1,555              | 18                              | 1.14%                                   | 889                                    |
| 2017           | 1,573              | 29                              | 1.81%                                   | 1010                                   |
| 2018           | 1,602              | 28                              | 1.72%                                   | 987                                    |
| 2019           | 1,630              | 44                              | 2.63%                                   | 1028                                   |
| 2020           | 1,674              | 3                               | 0.18%                                   | 1166                                   |
| 2021           | 1,677              | 10                              | 0.59%                                   | 972                                    |
| 2022           | 1,687              | 14                              | 0.82%                                   | 1096                                   |
| 2023           | 1,701              | -1                              | -0.06%                                  | 1015                                   |
| 2024           | 1,700              | 4                               | 0.23%                                   | 873                                    |
| <b>Average</b> | <b>-</b>           | <b>21</b>                       | <b>1.23%</b>                            | <b>1001</b>                            |

\*2023 discarded in growth calculation as outlier

**TABLE 2-2. CITY OF GARDEN RIDGE PROJECTED GROWTH  
GARDEN RIDGE CIP REPORT**

| <b>Year</b> | <b>Connections</b> | <b>Average Daily Demand<br/>Based on Historical Data<br/>(gpm)</b> |
|-------------|--------------------|--|
| 2025        | 1704               | 1056   |
| 2026        | 1725               | 1069   |
| 2027        | 1746               | 1083   |
| 2028        | 1768               | 1096   |
| 2029        | 1789               | 1109   |
| 2030        | 1811               | 1123   |
| 2031        | 1834               | 1137   |
| 2032        | 1856               | 1151   |
| 2033        | 1879               | 1165   |
| 2034        | 1902               | 1179   |
| 2035        | 1926               | 1194   |
| 2036        | 1949               | 1209   |
| 2037        | 1973               | 1223   |
| 2038        | 1998               | 1238   |
| 2039        | 2022               | 1254   |
| 2040        | 2047               | 1269   |
| 2041        | 2072               | 1285   |
| 2042        | 2098               | 1301   |
| 2043        | 2123               | 1317   |
| 2044        | 2150               | 1333   |
| 2045        | 2176               | 1349   |

### **2.3 TCEQ DESIGN REQUIREMENTS**

The TCEQ defines minimum design criteria that determine the system requirements that are essential for adequate water supply. Below is a summary of TCEQ requirements as outlined in Title 30 Texas Administrative Code (30 TAC), Chapter 290:

- Water Supply: 0.6 gallon per minute (gpm) per connection with the largest pump out of service.
- Elevated Storage: 100 gallons/connection.
- Total Storage: 200 gallons/connection.

- Pumping:
  - If less than 200 gallons per connection of elevated storage is provided, two or more pumps with a total capacity of 2 gpm/connection, or that have a total capacity of at least 1,000 gpm and the ability to meet peak hourly demands with the largest pump out of service, whichever is less.
  - If at least 200 gallons/connection of elevated storage is provided, two or more pumps with a minimum capacity of 0.6 gpm/connection.

## 2.4 CITY OF GARDEN RIDGE DEMAND ANALYSIS

In addition to meeting TCEQ requirements, the Garden Ridge water system must also be capable of supporting average and peak customer demands. To define these operational benchmarks, the City provided updated monthly pumping data for all six wells, covering the period from January 2020 to June 2025.

Trihydro reviewed this pumping data and identified seasonal trends; the lowest average usage occurred during the winter months of December, January, and February, while the highest usage was observed in the summer months of July, August, and September. Because summer demand places the greatest stress on the system, these months were used to calculate the average daily demand (ADD) and maximum daily demand (MDD) used in water system modeling.

To estimate the summertime ADD, the average gallons pumped per summer month from 2020 to 2024 were compiled. These monthly volumes were then converted to gallons per minute per connection within the system. This resulted in ADD values of:

- June: 0.48 gpm
- July: 0.50 gpm
- August: 0.54 gpm

For modeling purposes, an ADD of 0.54 gpm per connection will be used throughout this report. A summary of base demand values can be found in Table 2-3 below.

**TABLE 2-3. DESIGN REQUIREMENT COMPARISON  
GARDEN RIDGE CIP REPORT**

|   | <b>TCEQ</b> | <b>System</b> |
|---|-------------|---------------|
| Average Daily Demand ADD (gpm/connection) | 0.6         | 0.54          |
| Maximum Daily Demand MDD (gpm/connection) | -           | 1.03          |

The MDD was calculated by averaging the five highest single-day usage values from the dataset provided by the City, rather than relying on a single peak day. This approach provides a more representative estimate of peak demand. Based on this method, the final MDD was determined to be 1.03 gpm per connection. A summary of this calculation is provided in Table 2-4.

**TABLE 2-4. MDD CALCULATION  
GARDEN RIDGE CIP REPORT**

| <b>Date</b> | <b>Usage (gallons)</b> | <b>GPM/connection</b> |
|-------------|------------------------|-----------------------|
| 7/9/2020    | 2,201,000              | 0.90                  |
| 7/13/2020   | 2,240,000              | 0.92                  |
| 5/15/2022   | 2,208,632              | 0.90                  |
| 5/16/2022   | 3,505,832              | 1.43                  |
| 9/1/2023    | 2,426,328              | 0.99                  |
| Average     | 2,516,358              | 1.03                  |

In addition to demand modeling, it is important to highlight the City’s ongoing commitment to water conservation. A comparison of usage data from 2015 to 2025 reveals a noticeable reduction in total water consumption, indicating that recent conservation initiatives have been effective. These efforts support a more sustainable water supply for City customers and have the potential to defer costly capital improvement projects, offering long-term operational and financial benefits.

## **2.5 FIRE FLOW DESIGN REQUIREMENTS**

While maintaining adequate storage and flow capacity for both TCEQ requirements and customer demands, the water system must also accommodate additional needs during emergency situations, particularly fire events. While the TCEQ mandates a minimum fire flow of 250 gpm, the City of Garden Ridge imposes more stringent standards under Ordinance 201. This ordinance adopts the Comal County Fire Code, which aligns with the 2015 International Fire Code (IFC) and requires a minimum fire flow of 1,500 gpm sustained for two hours.

Furthermore, fire flow events impose significant stress on the water system and must be considered during design. For example, a two-hour fire requiring 1,500 gpm would consume approximately 180,000 gallons of water. If this occurs on a high-demand summer day, an additional 210,120 gallons would be needed to supply customer demands, bringing the total usage to 390,120 gallons within just two hours. Such demand severely compromises system reliability, making it essential for storage capacity to exceed this baseline requirement. Beyond storage, fire flow conditions also place extreme stress on distribution lines. Flow velocities exceeding 10 feet per second (ft/s) can damage pipes and equipment. Therefore, mains must be properly sized to maintain velocities below this threshold while sustaining adequate pressure—at least 20 psi, as required by the TCEQ.

A fire flow analysis incorporating these constraints was performed within the hydraulic model and results of this analysis can be referenced in Section 5.4 of this report. These findings inform recommendations for storage improvements, main sizing, and overall system reliability enhancements.

## 3.0 EXISTING FACILITIES

### 3.1 WATER PRODUCTION AND DISTRIBUTION SYSTEM

Historically, the City of Garden Ridge was served by individual private wells and three water supply corporations that provided services to the Park Lane, Fairview, and Timber Rose subdivisions. In 1986, the citizens of Garden Ridge passed a bond election for funding to purchase the three water supply facilities. The City finalized the purchase in 1987 and assumed responsibility for their operation and maintenance.

Since then, the City has continued to own and operate four primary water system facilities. These facilities include the FM 2252, Timber Rose, John Phillips Municipal (Municipal), and Schoenthal sites. With the addition and successful implementation of the Schoenthal Site in 2018, the Timber Rose Site is not currently operational but is still maintained by Public Works staff. Details of each facility and its components are provided in the following sections.

#### 3.1.1 WATER WELLS

The City water system contains six wells across four different sites.

- The Municipal site contains one well that was drilled in 2002. This well draws from the Trinity Aquifer and has a capacity of 700 gpm.
- The FM 2252 site contains two wells that were constructed in 1989 and 1995. These wells draw water from the Edwards Aquifer, and each has a capacity of 1,200 gpm.
- The Schoenthal site, also referred to as the Well 9 and 10 site, contains two wells built in 2018. These wells draw from the Trinity Aquifer, and each well has an individual pumping capacity of 375 gpm, or an approximate simultaneous pumping capacity of 550 gpm with variable-frequency drives.
- The Timber Rose site consists of two wells constructed in 1971 with a rated capacity of 230 gpm for each well. These wells draw from the Edwards Aquifer, which is subject to regulatory pumping restrictions. Following the addition of the Schoenthal site, supplied by the unrestricted Trinity Aquifer, the Timber Rose well is no longer needed to meet system demands. Due to its location within a residential area and future demand projections indicating no need for reactivation, the site has been excluded from planning considerations, including the calculation of the City's available pumping capacity. The Public Works Department continues maintenance of the site in case reintroduction becomes necessary, though the requirements for restoring full operational status remain uncertain.

### 3.1.2 WATER STORAGE AND PUMPS

The City of Garden Ridge has a total water storage capacity of 2.7 million gallons. This includes 1.2 million gallons stored in two elevated tanks and 1.5 million gallons in four ground storage tanks located at the well sites. A summary of these facility components can be found in Table 3-1 below.

**TABLE 3-1. SUMMARY OF FACILITIES  
GARDEN RIDGE CIP REPORT**

| Site Name                       | Storage Tanks  | Pump Configuration | Total Pumping Capacity (gpm) |
|---------------------------------|--|--------------------|------------------------------|
| John Phillips Municipal         | 200,000 gallon legged elevated storage tank<br>1,000,000 gallon composite elevated storage tank<br>328,000 gallon bolted ground storage tank | 2 × 1,000 gpm HSPs | 2,000                        |
| FM 2252                         | 125,000 gallon ground storage tank<br>300,000 gallon bolted ground storage tank  | 2 × 1,000 gpm HSPs | 2,000                        |
| Schoenthal                      | 750,000 gallon concrete ground storage tank  | 2 × 1,000 gpm HSPs | 2,000                        |
| Timber Rose<br>(Not in Service) | 125,000 gallon bolted steel ground storage tank  | 2 × 500 gpm HSPs   | 1,000                        |

### 3.1.3 WATER DISTRIBUTION

The City’s water distribution system includes over 225,000 linear feet of piping, primarily composed of PVC, with a smaller portion made of ductile iron. Pipe diameters range from 2 to 12 inches, with more than 90% of the system consisting of pipes that are 8 inches in diameter or larger. However, smaller-diameter lines, particularly those under 8 inches, should be prioritized for replacement due to their tendency to cause excessive head loss and inadequate pressure, which can compromise system performance. The existing pipes were installed between 1984 and 2018, so portions of the system may soon approach the end of their effective service life. The distribution network also includes approximately 315 fire hydrants, which support both fire protection and overall system functionality. Appendices A-1 and A-2 provide water system maps that classify existing pipes by age and diameter, offering a visual reference for identifying potential areas of concern. Both pipe age and sizing will be key factors in evaluating and prioritizing replacements as part of the CIP development. Existing water line sizes and pipe ages can be referenced in Appendices A-1 and A-2, respectively.

A summary of Garden Ridge system capacities and related design requirements can be found in Table 3-2.

**TABLE 3-2. WATER SYSTEM CAPACITY SUMMARY  
GARDEN RIDGE CIP REPORT**

| <b>Facility</b>   | <b>Existing System</b> | <b>Existing System per Connection</b> | <b>Deficient?</b> |
|-------------------|------------------------|---------------------------------------|-------------------|
| Total Storage     | 2,675,000 Gallons      | 563 Gallons/Connection                | No                |
| Elevated Storage  | 1,200,000 Gallons      | 282 Gallons/Connection                | No                |
| Pumping Capacity  | 5,000 GPM              | 2 GPM/Connection                      | No                |
| Total Well Supply | 1,812 Acre-Feet/Year   | 0.63 Acre-Feet/Year/Connection        | No                |

### **3.2 WATER METERS**

In 2020, the City of Garden Ridge initiated a system-wide upgrade of its water meters to Advanced Metering Infrastructure (AMI) smart meters. Since then, all existing meters have been replaced with AMI models. Meter sizes within the system range from ¾-inch to 2-inch, with the majority serving residential properties that utilize ¾-inch connections. These meters are read monthly by the Garden Ridge Water Department.

The AMI system enables real-time monitoring of water usage, which improves the City’s ability to detect leaks and identify areas of water loss. AMI also enhanced the accuracy and reliability of meter readings over time. Since the implementation of AMI, Garden Ridge has experienced a steady decline in overall water usage, a trend likely attributed to reduced losses and more efficient water management.

### **3.3 CONDITION OF FACILITIES**

The City of Garden Ridge’s existing water facilities are generally in fair condition, though some components are beginning to show signs of wear and aging. These assessments are based on reports provided by Public Works staff and historical records maintained by Trihydro, offering a combined perspective of field observations and documented system performance.

#### **3.3.1 MUNICIPAL SITE**

At the Municipal site, the ground storage tank has undergone maintenance within the past five years and underwent a rehabilitation project in November of 2025 to restore its functionality and extend its service life. The two elevated storage tanks at this site are also expected to require rehabilitation and maintenance in the coming years to ensure continued reliability.

### **3.3.2 FM 2252 SITE**

At the FM2252 site, the two ground storage tanks are beginning to exhibit signs of deterioration. These facilities may soon require rehabilitation or full replacement to maintain system reliability and meet future water demand.

### **3.3.3 SCHOENTHAL SITE**

At the Schoenthal site, the ground storage tank has iron deposits originating from water drawn from Wells 9 and 10. Continued monitoring and further investigation are recommended to identify the source of the iron and implement corrective measures to preserve long-term performance. If the issue persists or worsens, additional maintenance to remove the deposits may become necessary.

### **3.3.4 WATER DISTRIBUTION SYSTEM**

The water distribution system itself is aging and will benefit from ongoing replacement of water lines. This topic will be discussed in more detail in later sections. To support proactive maintenance and capital planning, it is recommended that the City maintain a comprehensive and regularly updated inventory of all water lines. Such an inventory will help track the condition and age of system components, prioritize replacements, and support future infrastructure decisions. In addition, tracking the occurrence of breaks and leaks within the system would provide valuable insight into performance trends. Monitoring these patterns can help identify areas of recurring issues and inform replacement prioritization before failures become more frequent or disruptive.

### **3.3.5 WATER SYSTEM RESILIENCY**

To improve the reliability of its water supply, the City has collaborated with the San Antonio Water System (SAWS) to establish an emergency interconnection between the two systems. Under this agreement, Garden Ridge may draw water from SAWS only during emergency circumstances in which the City's own system cannot fully meet customer needs.

This emergency connection adds a critical layer of protection for the community. It provides a dependable backup water source, ensures service continuity during equipment failures or supply disruptions, and supports long-term system resiliency. By diversifying available supply options, the City reduces risk and strengthens its ability to provide uninterrupted service to residents.

The SAWS Emergency Interconnect Project has been approved by both the City of Garden Ridge and SAWS. This project is currently in the design phase at the time of this report. The City has prepared for this project and has included construction costs in the 2026 fiscal year budget.

**TABLE 3-3. WATER SYSTEM CURRENT PROJECTS  
GARDEN RIDGE CIP REPORT**

| Project                             | Description  | Cost          |
|-------------------------------------|--|---------------|
| Municipal 0.3 MG GST Rehabilitation | Rehabilitation to maintain reliable service and reduce risk of failure                         | \$ 240,000.00 |
| SAWS Emergency Interconnect         | For use during emergency situations where water system cannot adequately serve all connections | \$ 660,000.00 |

**3.4 AQUIFER ANALYSIS**

The City of Garden Ridge does not have access to surface water sources and therefore relies entirely on groundwater drawn from six wells drilled into the Edwards and Trinity Aquifers. Three wells—two at the Schoenthal site and one at the Municipal site—draw from the Trinity Aquifer. The two wells at the FM2252 site and one inactive well at the Timber Rose site are connected to the Edwards Aquifer.

The City of Garden Ridge Edwards Aquifer well depths range from 250 to 600 feet. The water quality is considered good and complies with state regulations established by TCEQ. To help preserve this resource during times of drought or water shortage, the Edwards Aquifer Authority (EAA) has implemented restrictions on pumping rates, as outlined in Table 3-4. In coordination with these efforts, the City has implemented water conservation efforts and rate adjustments for high water usage during periods of drought. Based on historical usage data, these combined efforts appear to reduce overall water consumption within the system.

The City receives the majority of their water from the Trinity Aquifer. While they have not yet implemented any restrictions, the Comal Trinity Groundwater Conservation District was recently formed and has begun to monitor usage and assessing fees.



**TABLE 3-4. EDWARDS AQUIFER ALLOTTED WELL PRODUCTION  
GARDEN RIDGE CIP REPORT**

| <b>Criticality Stage</b> | <b>Water Reduction (%)</b> | <b>System Allowance (Acre-Feet / Year)</b> |
|--------------------------|----------------------------|--|
| Stable                   | 0%                         | 653  |
| Stage I                  | 20%                        | 522  |
| Stage II                 | 30%                        | 457  |
| Stage III                | 35%                        | 424  |
| Stage IV                 | 40%                        | 392  |
| Stage V                  | 44%                        | 366  |

## 4.0 HYDRAULIC MODEL

Despite the highly interconnected and complex nature of modern water systems, modeling remains a reliable tool for gaining valuable insights and supporting planning decisions. Water models solve flow and pressure equations to simulate the physical behavior of water systems. This is typically done through an Extended Period Simulation (EPS), which calculates hydraulic parameters and physical states at each feature in the system over a series of equal-duration time-steps. While these models can be sophisticated, their accuracy depends heavily on the quality of data that is put into the model. High-quality inputs serve as constraints, defining existing conditions and enabling the model to make reliable predictions.

### 4.1 PREVIOUS MODEL EVALUATION AND UPDATES TO CURRENT CONDITIONS

The existing model, last updated in 2020, was adapted from the original version developed in 2016. It was developed using data from as-built documents, publicly available sources, and historical records from both Trihydro and City archives. This information enabled Trihydro to develop a digital representation of the Garden Ridge Public Water System.

The City water system model was updated to reflect existing conditions. The first of these improvements was to update the water line ages within the system. This was done using information provided by the City Public Works Department and Comal County plat maps. The next update was to adjust the logic controls that play a key role in model functionality and operations. These changes are discussed further in Sections 4.4 and 4.5 of this report. The last change made to the model reflected water lines replaced in the FM 2252 Water Line Relocation Project that was completed in September of 2025.

### 4.2 SYSTEM DEMANDS

System demands in a water model indicate when and where water is needed or used. During the 2016 and 2020 modeling efforts, the physical locations of demands were assigned by placing a cutometer meter feature in the model at each location where a structure was visible in satellite imagery. This approach resulted in a customer meter count very close to the number reported by the City, leaving only a small number of demands to be assigned with additional assumptions.

These meters were carried into the new model, and any meter additions since 2020 were incorporated into areas designated by the City. This included the addition of 31 new customer meters since the 2020 update, bringing the total meter count to 1,704.

The question of when water is needed at each demand node is typically answered in EPS runs by assigning a diurnal, or 24-hour demand, curve to each base demand value. The base demand value is a single volumetric flow rate of water, corresponding to how much water a customer is expected to use in a unit of time, such as gallons per day. The distribution of this water throughout the day follows the diurnal curve such that the quantity of water flowing through a customer meter at each time-step is proportional to: 1) the percent of total demand at the clock time of the time-step, as assigned by the diurnal demand curve 2) the base flow, and 3) the duration of the time-step. A typical diurnal curve representing a residential demand pattern was assigned to all customer meters; this assumption should be re-evaluated in future model upgrades to refine the spatial and temporal distribution of water demands, ideally by using actual customer demand data collected on the system.

Trihydro employed multiple methods to establish the baseline for customer water demands. The first approach involves assessing the production data from the wells as measured flowing into the storage tanks. This estimate is expected to be representative of the current, existing conditions which the model attempts to simulate. The results of the method include an ADD of 0.54 gpm and an MDD of 1.03 gpm. The second approach is based on the regulatory requirements for determining capital improvements based on the Texas Administrative Code (TAC) Chapter 290 regarding Rules and Regulations for Public Water Systems. This regulation applies to Garden Ridge as a supplier of well water with more than 250 connections and therefore requires the system to be capable of providing a minimum of 0.6 gpm per connection. Both options were evaluated within the model to demonstrate that the system meets all demand requirements.

### **4.3 WATER STORAGE, PUMPING, AND WELLS**

As described in Section 3.1.2, the City of Garden Ridge has two elevated storage tanks and four ground storage tanks. These six tanks, as well as their 13 associated pumps, comprise the entirety of the Garden Ridge water storage and pumping system.

These components and their relative locations were carried into the new model from the previous WaterGEMS models. Storage and pumping capacities of each individual component were extracted and confirmed with Public Works staff before integration into the new model.

Similar to the water storage and pumping systems, the six water wells owned and operated by Garden Ridge are considered to be sufficiently representative of existing conditions before being carried forward to the updated model.

#### 4.4 LOGIC CONTROLS

Logic controls refer to a set of system controls and set points that serve as inputs for hydraulic calculations within the model. These controls are typically structured as logical expressions consisting of conditions and actions. Conditions are evaluated at each time-step during a non-steady state model run, while actions represent changes to the physical state of system components, such as opening or closing a valve, or activating or deactivating a pump.

In the model, each system control pairs a condition with an action using an if-then structure (e.g., if the pressure at Node A exceeds B psi, then turn Pump C off). Set points are the numerical values that define these conditions and actions. Both conditions and actions can be grouped into composites to simulate more complex system behavior.

During each time-step of an EPS, the model evaluates these controls using the current hydraulic parameters. Any resulting changes to the system state are then applied as the starting conditions for the next time-step.

The 2025 model controls were updated to reflect current operating conditions, the primary difference being the increased incorporation and usage of the Schoenthal wells and high service pumps (HSPs). Table 4-1 displays the updated controls used for the 2025 existing conditions of the Garden Ridge system.

**TABLE 4-1. MODEL LOGIC CONTROLS  
GARDEN RIDGE CIP REPORT**

| IF: | Element           |   | Value (ft) | THEN: | Element             | Action       |
|-----|-------------------|---|------------|-------|---------------------|--------------|
|     | 1MG EST LEVEL     | < | 34         |       | Schoenthal HSP 1    | Status = On  |
|     | 1MG EST LEVEL     | < | 33.5       |       | Schoenthal HSP 2    | Status = On  |
|     | 1MG EST LEVEL     | > | 38         |       | Schoenthal HSP1     | Status = Off |
|     | 1MG EST LEVEL     | > | 38         |       | Schoenthal HSP 2    | Status = Off |
|     | 1MG EST LEVEL     | < | 33.5       |       | 3009 HSP 1          | Status = On  |
|     | 1MG EST LEVEL     | < | 32.5       |       | 3009 HSP 2          | Status = On  |
|     | 1MG EST LEVEL     | > | 38         |       | 3009 HSP 1          | Status = Off |
|     | 1MG EST LEVEL     | > | 38         |       | 3009 HSP 2          | Status = Off |
|     | 1MG EST LEVEL     | < | 32.5       |       | 2252 HSP 1          | Status = On  |
|     | 1MG EST LEVEL     | < | 31.5       |       | 2252 HSP 2          | Status = On  |
|     | 1MG EST LEVEL     | > | 38         |       | 2252 HSP 1          | Status = Off |
|     | 1MG EST LEVEL     | > | 38         |       | 2252 HSP 2          | Status = Off |
|     | 0.75MG GST LEVEL  | < | 28         |       | Well 9 Pump         | Status = On  |
|     | 0.75MG GST LEVEL  | = | 35         |       | Well 9 Pump         | Status = Off |
|     | 0.75MG GST LEVEL  | < | 28         |       | Well 10 Pump        | Status = On  |
|     | 0.75MG GST LEVEL  | = | 35         |       | Well 10 Pump        | Status = Off |
|     | 0.2MG EST LEVEL   | < | 22         |       | 3009 Pump           | Status = On  |
|     | 0.2MG EST LEVEL   | = | 25         |       | 3009 Pump           | Status = Off |
|     | 0.3MG GST LEVEL   | < | 27         |       | 3009 Pump           | Status = On  |
|     | 0.3MG GST LEVEL   | = | 30         |       | 3009 Pump           | Status = Off |
|     | 0.125MG GST LEVEL | < | 15         |       | 2252 Primary Pump   | Status = On  |
|     | 0.125MG GST LEVEL | < | 11         |       | 2252 Secondary Pump | Status = On  |
|     | 0.125MG GST LEVEL | = | 20         |       | 2252 Primary Pump   | Status = Off |
|     | 0.125MG GST LEVEL | = | 20         |       | 2252 Secondary Pump | Status = Off |
|     | 0.3MG GST LEVEL   | < | 25         |       | 2252 Primary Pump   | Status = On  |
|     | 0.3MG GST LEVEL   | < | 21         |       | 2252 Secondary Pump | Status = On  |
|     | 0.3MG GST LEVEL   | = | 30         |       | 2252 Primary Pump   | Status = Off |
|     | 0.3MG GST LEVEL   | = | 30         |       | 2252 Secondary Pump | Status = Off |

As Table 4-1 shows, the distribution system pumps are tied to the hydraulic level (hydraulic grade minus the minimum water elevation in the tank) in the one million gallon (MG) elevated storage tank (EST), referred to as Municipal 1.0 MG EST. The well pumps are controlled by the hydraulic level in their respective storage tanks. No controls exist for the Timber Rose site in the existing conditions alternative since the site is not currently in use.

#### 4.5 MODEL-RUN PARAMETERS

Model run parameters refer to the input criteria for executing the calculations of the hydraulic equations. Input criteria examples are listed below:

- Friction Method – Hazen Williams, Darcy-Weisbach, or Mannings.
- Simulation start date – Calendar day on which the simulation begins.
- Time analysis type – EPS or steady state.
- Start time – Time of day in which the simulation begins.
- Hydraulic Time-Step – The time interval between hydraulic calculations.
- Trials – Maximum number of iterations performed before convergence in each time-step.

The majority of model run parameters were adjusted within typical default ranges, and model results were not sensitive to adjustments to these values within such ranges (e.g., the liquid kinematic viscosity or specific gravity as a function of varying temperature). Likely the most important of the model run parameters is the hydraulic time-step used during the EPS simulations. Excessively large time-steps can lead to the simulation passing important hydraulic inflection points, such as a tank reaching its maximum hydraulic level or a pressure control valve shutting soon after a nearby pump is engaged. Conversely, exceedingly small hydraulic time-steps lead to prohibitively long model run times, as the number of calculations becomes a burden on standard processors and available system memory. The hydraulic time-step used for the model was held between 0.05 hours and 0.25 hours. Both ends of this range allow system features the time needed to respond to changes in the hydraulic properties without disruption to the accuracy of the model results.

#### 4.6 PHYSICAL CONDITIONS

Physical conditions represent the sizes, locations, and initial settings of all the features within the model. In contrast to the previous categories of inputs, these conditions represent a large number of inputs which cannot be concisely summarized in a table or appendix but can be most conveniently inspected by viewing flex tables and other summaries in the model.

The locations and depths of wells were verified from record drawings, previous reports, and staff input. The valves and piping of the storage and pump sites were also input from these sources. Inputs for tank operating levels were adjusted from data given to Trihydro so they would conform to WaterGEMS input format (i.e., the hydraulic level being hydraulic grade minus the minimum water elevation in the tank).

Distribution system feature locations were provided by survey data from the City as-built elevations, or by applying the skeletonized distribution lines to a publicly available digital elevation model (DEM). The physical settings for the current system were verified with City staff input. The most notable is the inactive status of the Timber Rose site. Each of the other sites feature pumps that are initially inactive and have logical controls for activation during EPS steps.

## 5.0 MODEL CALIBRATION AND RESULTS

### 5.1 MODEL CALIBRATION

Water model calibration involves comparing model outputs with field measurements, adjusting model parameters, and reviewing field data to improve agreement between the two. When a water distribution system model is first constructed, its results must be validated against observed field conditions to ensure the model accurately represents real-world performance. Initial comparisons often reveal discrepancies, requiring adjustments to model inputs or, in some cases, correction or removal of inaccurate field data to achieve acceptable calibration.

To analyze and improve the accuracy of the model, the Darwin Calibrator tool was used to generate an optimized run. As part of this analysis, the City provided Trihydro with results from four hydrant flow tests conducted in December of 2025. The tests were performed in locations spread out over different areas of the distribution system to facilitate a comprehensive review. When comparing the static pressure values observed during the field tests to the static hydrant pressures at each respective point in the model, pressure values were noted to be within 0.1 and 2 psi differential. This observation indicates that the model closely aligns with observed field conditions, with the 2 psi difference likely resulting from the gauge precision, which records pressure in 2 psi increments.

The flow results of these tests were added to the model using the Darwin Calibrator tool, so that a fitness function could be optimized to recommend adjustments to the Hazen-Williams friction factor. The Darwin Calibrator tool analyzed hundreds of potential solutions, each conforming to predefined hydraulic constraints placed on calculation factors and trials. As a result, three optimal solutions to fitness function adjustments were generated by the calibrator, all of which were found to be within standard adjustments for aging pipe conditions. These adjustments were then incorporated into the model run parameters, further enhancing the accuracy of the water system model.

### 5.2 SYSTEM PRESSURES

System pressure results are calculated at each time-step in an EPS run. The model has a tool for displaying the minimum and maximum system pressures at each node during the entirety of an EPS run. This function is helpful when determining system pressure boundaries during normal operation. These pressure boundaries for each demand alternative are summarized in Table 5-1 below.

**TABLE 5-1. SYSTEM PRESSURES  
GARDEN RIDGE CIP REPORT**

|                      | Demand Conditions   | Average Demand                   | TCEQ     | Maximum Demand                   |
|----------------------|---------------------|----------------------------------|----------|----------------------------------|
|                      | Demand Note         | 0.54 gpm - ADD <sub>SUMMER</sub> | 0.60 gpm | 0.92 gpm - MDD <sub>SUMMER</sub> |
| System High Pressure | Pressure (psi)      | 132.9                            | 132.9    | 132.8                            |
|                      | Node                | Whisper Oak -1                   |          |                                  |
|                      | Node Elevation (ft) | 821                              |          |                                  |
| System Low Pressure  | Pressure (psi)      | 54.1                             | 54.1     | 53.9                             |
|                      | Node                | Bat cave road - 8                |          |                                  |
|                      | Node Elevation (ft) | 1,003                            |          |                                  |

### 5.3 TANK LEVELS

The controls of the existing system model tie the operation of service pumps to the hydraulic grade of the 1-million-gallon elevated storage tank (1MG EST) located at the Municipal site. This results in the hydraulic grade of the 1MG EST controlling the hydraulic grade of the distribution system within the model. The limiting control of this, as shown in Table 4-1 and as given to Trihydro by the City, is the operation of the high service pumps at the Schoenthal site. This limitation is due to the system operations in which the Schoenthal HSPs begin filling the 1MG EST before the tank level can drop enough to activate the ‘ON’ setting at the FM2252 and Municipal sites. This results in the FM2252 and Municipal sites, including all wells, storage tanks, and HSPs, being simulated as inactive in the model. While this model prediction does not match observations of the actual system, it does indicate that there may be inefficiencies in system operations. These inefficiencies may be improved through the introduction of a second pressure plane, which is discussed further in Section 6.3.

## 5.4 FIRE FLOW ANALYSIS

To confirm that the water distribution system is capable of providing sufficient capacity to fight fires, a fire flow analysis was run on the existing system model. Fire flow analysis is characterized by adding a special type of demand to the distribution system. These demands are iteratively assigned at each node so that system pressures can be computed to quantify if a component meets fire flow requirements. The requirements input to the automated analysis are as follows: the minimum fire flow needed was set to 1,500 gpm, the fire flow upper limit was set to 3,500 gpm, the residual pressure lower limit was set to 20 psi, and the water main velocity upper limit was set to 10 ft/s. The results of this analysis are summarized in Table 5-2. Furthermore, Appendix A-3 provides a water system map highlighting the locations of pipes that fail to meet fire flow requirements. These failures are primarily due to undersized pipes exceeding the velocity constraint during high-demand scenarios. When these pipes are upsized in the model, they no longer fail the fire flow analysis, indicating that targeted pipe replacement can effectively resolve these deficiencies.

**TABLE 5-2. FIRE FLOW RESULTS  
GARDEN RIDGE CIP REPORT**

| <b>Fire Flow Available</b> | <b>Number of Fire Hydrants<br/>Peak Hour, Peak Day</b> |
|----------------------------|--|
| <=500 GPM                  | 0  |
| 501-999 GPM                | 4  |
| 1000-1,499 GPM             | 16   |
| 1,500 GPM or More          | 284  |

## 6.0 SYSTEM IMPROVEMENTS

### 6.1 GROWTH AREAS AND MODEL PROJECTIONS

The Master Use Plan adopted in 2018 was used to locate new connections within the model. Based on plan results, most of the land suitable for residential and commercial development is already connected to the distribution system. Therefore, it can be expected that future connections are likely to occur at a much slower rate than previous periods of development.

The areas identified for the 2030, 2035, 2040, and 2045 growth horizons were predominantly located along the southern side of FM 2252 as well as the area located between FM 3009 and the Trophy Oaks subdivision. These areas are suitable for both residential and commercial expansion projects and will benefit from the existing upsized pipe networks in the area.

### 6.2 INSTALLATION OF IDENTIFIED IMPROVEMENTS TO MODEL

Through comprehensive simulations, the water model helped to pinpoint system inefficiencies as well as the root causes of these issues. These causes included the identification of undersized lines, dead-end conditions, lack of system interconnectivity, and exceeded fire flow velocities. In response to these inefficiencies, targeted improvements were developed and integrated into alternative models to evaluate their effectiveness in resolving the identified problems. These improvements are later discussed as part of the CIP List in the following sections.

### 6.3 SECOND PRESSURE PLANE ANALYSIS

One of the key advantages to the current system configuration is the direct connectivity between system storage and customer pressure delivery. However, under the existing setup, utilizing the full operating range of the Municipal ESTs can lead to pressure drops below acceptable levels, particularly as elevated storage nears empty. Conversely, maintaining tank levels within too narrow of a range near the top can result in excessively high pressures in lower elevation areas, as well as excessive start/stop cycles on system pumps.

The elevation difference between the ESTs and low-lying service areas introduces a potential risk to water supply. In the event of a major main break, such as a failure of the 12-inch line along the southwestern side of 2252, the high pressure in this region could cause the ESTs to drain rapidly, placing significant strain on overall storage capacity.

To address these challenges, the introduction of pressure relief valves (PRVs) to the system is proposed. These valves would allow the system to be divided into two distinct pressure zones: a higher-pressure plane and a lower pressure

plane. The higher-pressure zone would be regulated by the two ESTs located at the Municipal site, while the lower pressure zone could be supported by the introduction of a new 0.5 MG EST near Paul Davis Park. To determine the additional storage required for this configuration, projected meter buildouts were analyzed, estimating that the lower-pressure zone would serve the equivalent of approximately 1,200 connections. Applying peak demand calculations with a 25% contingency factor and incorporating fire flow requirements, the second pressure zone would need to supply roughly 350,000 gallons within a two-hour period. Therefore, an additional 0.5 MG of storage is recommended in the form of a new elevated tank, which would help stabilize pressures and improve reliability within the lower elevations of the City. The split pressure plane exhibit is provided in Appendix A-6.

Modeling these proposed additions under both current and future demand scenarios demonstrated benefits including:

- Reduction of excessive pressures in lower elevation areas.
- Increased overall storage capacity.
- Improved load balancing across system well sites.

By splitting the existing water system into two separate pressure planes, the City can achieve more stable and efficient pressure management, significantly improving system reliability and operational performance. While this project is not immediately critical for meeting current demand or regulatory requirements, it is significant for optimizing long-term efficiency and reducing operational risks. For this reason, it has been scheduled in the final five-year segment of the CIP phasing list, behind projects that address immediate needs. This timing provides flexibility for implementation while allowing the City to begin planning and budgeting for the substantial investment required. Early financial planning is recommended to ensure adequate funds are available when the project is scheduled for execution.

## 7.0 CAPITAL IMPROVEMENT LIST

Based on Trihydro’s analysis of the City of Garden Ridge’s water system, capital improvement projects were identified to accommodate growth, development projections, address aging infrastructure, and increase system delivery within the City of Garden Ridge. The system improvements were identified and developed based on TCEQ requirements, city requirements, historical data, and 20-year growth projections. The growth and development projections were based on various future land uses in the community, many of which are outlined in the Master Land Use Plan adopted by the City in 2018.

### 7.1 CREATION OF CAPITAL IMPROVEMENT LIST

By running simulations of peak demand, fire flow scenarios, and projected population and development growth, areas of low pressure, insufficient fire flow, and undersized infrastructure that hinder reliable service delivery were identified. Using these system deficiencies, along with data on aging infrastructure and reports of components of concern, a list of capital improvement projects was developed.

A summary of the CIP list is provided in Table 7-1, organized by anticipated future impact fee eligibility. Impact fee eligibility will be analyzed within a future impact fee analysis. Many of the identified projects were carried over from previous reports, underscoring the urgency of addressing aging infrastructure that has exceeded its recommended service life. To align with the future demand modeling approach used in WaterGEMS, the CIP list is divided into four five-year planning periods: 2025–2030, 2031–2035, 2036–2040, and 2041–2045. This phased structure establishes a clear timeline for implementation and prioritization. Table 7-2 summarizes which projects fall within each planning period, providing a roadmap for long-term capital planning and investment. Appendices A-4 and A-5 complement this approach by illustrating water system maps that highlight project locations and areas of anticipated meter buildouts. Specifically, Appendix A-4 identifies potential growth areas based on known commercial developments planned for the 2025–2030 period, as well as future buildout areas derived from the City’s Master Land Use Plan. These visual references help connect infrastructure planning with projected development patterns, ensuring that CIP investments align with both current needs and long-term growth.

**TABLE 7-1. CIP LIST BY FUTURE IMPACT FEE ELIGIBILITY  
GARDEN RIDGE CIP REPORT**

| <b>Project</b>                          | <b>Description</b>                          | <b>Reason for Improvement</b>   |
|---|---|---|
| Impact Fee Eligible Improvements        |   |   |
| Bat Cave Road Water Line                | Install New 12" Water Line                  | Connect existing lines for redundancy and improved system connectivity. Eliminate dead end conditions that endanger water quality.  |
| Regency Run to Schneider Lane Extension | Install New 12" Water Line                  | Extend water system serviceability to predicted location of potential future developments. Allows for additional connections to be made to the existing system.   |
| Nacogdoches Loop Water Line             | Install New 12" Water Line                  | Extend water system serviceability to predicted location of potential future developments and provide system redundancy to existing service connections.  |
| Second Pressure Plane Project           | Install New 0.5MG EST and 4 PRVs            | Create system redundancy in situations where a large strain is placed on existing infrastructure. Lower pressures in areas that exceed 90 psi. Increase system storage capacity. Reduce water loss and ability to respond in the event of a main break. |
| Water System Facility Improvements      | Install New Generator and High Service Pump | Increase system capacities for backup power during emergency situations. Improve pumping redundancy during day-to-day operations.   |
| Connect Wild Trace to Tonkawa Pass      | Install New 8" Water Line                   | Increase system redundancy and eliminate strain placed on existing system during fire flow conditions.  |
| Azaela Gate and Plum Ranch              | Replace Existing 6"/8" Water Line           | System infrastructure approaching age of estimated service life. Replacement with appropriately sized lines will improve capacity and system performance.   |
| Paradise Pass                           | Replace Existing 2"/6"/8" Water Line        | System infrastructure approaching age of estimated service life. Replacement with appropriately sized lines will improve capacity and system performance.   |
| Gardenia Bend                           | Replace Existing 6"/8" Water Line           | System infrastructure approaching age of estimated service life. Replacement with appropriately sized lines will improve capacity and system performance.   |
| Berean Way                              | Replace Existing 6"/8" Water Line           | System infrastructure approaching age of estimated service life. Replacement with appropriately sized lines will improve capacity and system performance.   |
| Water Wood Drive                        | Replace Existing 6" Water Line              | System infrastructure approaching age of estimated service life. Replacement with appropriately sized lines will improve capacity and system performance.   |
| Tree Top Lane                           | Replace Existing 2"/6" Water Line           | System infrastructure approaching age of estimated service life. Replacement with appropriately sized lines will improve capacity and system performance.   |
| Woodland Cove                           | Replace Existing 6" Water Line              | System infrastructure approaching age of estimated service life. Replacement with appropriately sized lines will improve capacity and system performance.   |



**TABLE 7-1. CIP LIST BY FUTURE IMPACT FEE ELIGIBILITY (CONTINUED)  
GARDEN RIDGE CIP REPORT**

| <b>Project</b>                              | <b>Description</b>                | <b>Reason for Improvement</b>   |
|---|-----------------------------------|---|
| Glen Cove                                   | Replace Existing 2"/6" Water Line | System infrastructure approaching age of estimated service life. Replacement with appropriately sized lines will improve capacity and system performance.       |
| Cedar Branch                                | Replace Existing 6"/8" Water Line | System infrastructure approaching age of estimated service life. Replacement with appropriately sized lines will improve capacity and system performance.       |
| Municipal 0.3 MG GST Replacement            | Replace Ground Storage Tank       | Bolted tank infrastructure approaching end of estimated service life. Replacement with larger tank will increase system capacity for future water demands.      |
| 2252 0.3 MG GST Replacement                 | Replace Ground Storage Tank       | Bolted tank infrastructure approaching end of estimated service life. Replacement with larger tank will increase system capacity for future water demands.      |
| <b>Non-Impact Fee Eligible Improvements</b> |                                   |   |
| Hickory Bend                                | Replace Existing 8" Water Line    | System infrastructure approaching age of estimated service life. Replacement is recommended to maintain reliable service and reduce risk of water loss.         |
| Magic Falls                                 | Replace Existing 8" Water Line    | System infrastructure approaching age of estimated service life. Replacement is recommended to maintain reliable service and reduce risk of water loss.         |
| Forest Water Circle                         | Replace Existing 8" Water Line    | System infrastructure approaching age of estimated service life. Replacement is recommended to maintain reliable service and reduce risk of water loss.         |
| Fairview Circle                             | Replace Existing 8" Water Line    | System infrastructure approaching age of estimated service life. Replacement is recommended to maintain reliable service and reduce risk of water loss.         |
| Lloyds Park                                 | Replace Existing 8" Water Line    | System infrastructure approaching age of estimated service life. Replacement is recommended to maintain reliable service and reduce risk of water loss.         |
| 2252 0.3 MG GST Rehabilitation              | Tank Rehabilitation               | System infrastructure approaching age of estimated service life. Rehabilitation is recommended to maintain reliable service until the time of full replacement. |
| Wholistic Valve Improvement                 | Replace Existing Valves           | System infrastructure approaching age of estimated service life. Replacement is recommended to maintain reliable service.                                       |
| Municipal 1 MG Elevated Tank Rehabilitation | Tank Rehabilitation               | System infrastructure approaching age of estimated service life. Rehabilitation is recommended to maintain reliable service.                                    |
| Municipal 0.2 MG EST Rehabilitation         | Tank Rehabilitation               | System infrastructure approaching age of estimated service life. Replacement is recommended to maintain reliable service and reduce risk of water loss.         |
| AMI Smart Meters                            | Replace Existing Smart Meters     | System infrastructure approaching age of estimated service life. Replacement is recommended to maintain reliable service and reduce risk of water loss.         |

## 7.2 COST ESTIMATES

A summary of the Engineer’s Opinion of Probable Costs for the recommended water system improvements is presented in Table 7-2. These estimates are based on the most recent unit pricing data, updated to reflect current market conditions and regional construction trends observed in similar infrastructure projects. This demonstrates that the cost projections are both realistic and relevant to today's economic environment. However, for projects proposed for implementation in later timeframes, it is recommended that inflationary adjustments be considered for future budget planning.

Each proposed improvement listed in the CIP has been evaluated individually, with in-depth cost breakdowns provided in Appendix B. These breakdowns include estimates for materials, labor, equipment, and contingencies, offering a comprehensive view of the anticipated financial investment needed for implementation.

This cost analysis serves as a critical planning tool for the City, helping to prioritize projects, allocate funding, and support long-term infrastructure development strategies. By maintaining accurate and up-to-date cost data, the City can make informed decisions that balance fiscal responsibility with the need to enhance system reliability and service capacity.

**TABLE 7-2. CITY OF GARDEN RIDGE - CAPITAL IMPROVEMENT LIST WITH ESTIMATED COSTS  
GARDEN RIDGE CIP REPORT**

| <b>Prioritization by Year</b> | <b>Project</b>                      | <b>Description</b>                          | <b>Estimated Cost</b> |
|-------------------------------|-------------------------------------|---|-----------------------|
|                               |                                     | 2025-2030                                   |                       |
| 1                             | 2252 0.3 MG GST Rehabilitation      | Tank Rehabilitation                         | \$ 235,248            |
| 1                             | Wholistic Valve Improvement         | Replace Existing Valves                     | \$ 139,439            |
| 1                             | Water System Facility Improvements  | Install new generator and high service pump | \$ 230,000            |
| 2                             | Fairview Circle                     | Replace Existing 8" Water Line              | \$ 950,666            |
| 3                             | Nacogdoches Loop Water Line         | Install New 12" Water Line                  | \$ 1,608,650          |
| 4                             | Cedar Branch                        | Replace Existing 8" Water Line              | \$ 613,928            |
| 4                             | Gardenia Bend                       | Replace Existing 6"/8" Water Line           | \$ 520,455            |
| 4                             | Paradise Pass                       | Replace Existing 2"/6"/8" Water Line        | \$ 276,799            |
| 4                             | Berean Way                          | Replace Existing 6"/8" Water Line           | \$ 186,751            |
| 5                             | Municipal 0.2 MG EST Rehabilitation | Tank Rehabilitation                         | \$ 531,563            |
|                               |                                     | 2025-2030 Total =                           | \$ 5,293,499          |

Note: Estimated costs are based on current market values.



**TABLE 7-2. CITY OF GARDEN RIDGE - CAPITAL IMPROVEMENT LIST WITH ESTIMATED COSTS (CONTINUED)**  
**GARDEN RIDGE CIP REPORT**

| Project                                     | Description                       | Estimated Cost                 |
|---|-----------------------------------|--------------------------------|
| 2031-2035                                   |                                   |                                |
| Azaela Gate and Plum Ranch                  | Replace Existing 6"/8" Water Line | \$ 727,891                     |
| Hickory Bend                                | Replace Existing 8" Water Line    | \$ 476,008                     |
| Magic Falls                                 | Replace Existing 6" Water Line    | \$ 80,722                      |
| Forest Water Circle                         | Replace Existing 8" Water Line    | \$ 1,809,906                   |
| Water Wood Drive                            | Replace Existing 6" Water Line    | \$ 554,406                     |
| Tree Top Lane                               | Replace Existing 2"/6" Water Line | \$ 173,763                     |
| Woodland Cove                               | Replace Existing 6" Water Line    | \$ 225,574                     |
| Glen Cove                                   | Replace Existing 2"/6" Water Line | \$ 226,381                     |
| Lloyds Park                                 | Replace Existing 8" Water Line    | \$ 420,120                     |
| Connect Wild Trace to Tonkawa Pass          | Install New 8" Water line         | \$ 164,423                     |
| Regency Run to Schneider Lane Extension     | Install New 12" Water Line        | \$ 379,431                     |
|   |                                   | 2031-2035 Total = \$ 5,238,625 |
| 2036-2040                                   |                                   |                                |
| Bat Cave Road Water Line                    | Install New 12" Water Line        | \$ 910,250                     |
| Municipal 1 MG Elevated Tank Rehabilitation | Tank Rehabilitation               | \$ 370,578                     |
| Municipal 0.3 MG GST Replacement            | Replace Ground Storage Tank       | \$ 2,090,032                   |
| 2252 0.3 MG GST Replacement                 | Replace Ground Storage Tank       | \$ 2,140,437                   |
|   |                                   | 2036-2040 Total = \$ 5,511,297 |
| 2041-2045                                   |                                   |                                |
| Second Pressure Plane Project               | Install New 0.5MG EST and 4 PRVs  | \$ 7,382,235                   |
| AMI Smart Meters                            | Replace Existing Smart Meters     | \$ 589,095                     |
|   |                                   | 2041-2045 Total = \$ 7,971,330 |

Note: Estimated costs are based on current market values.



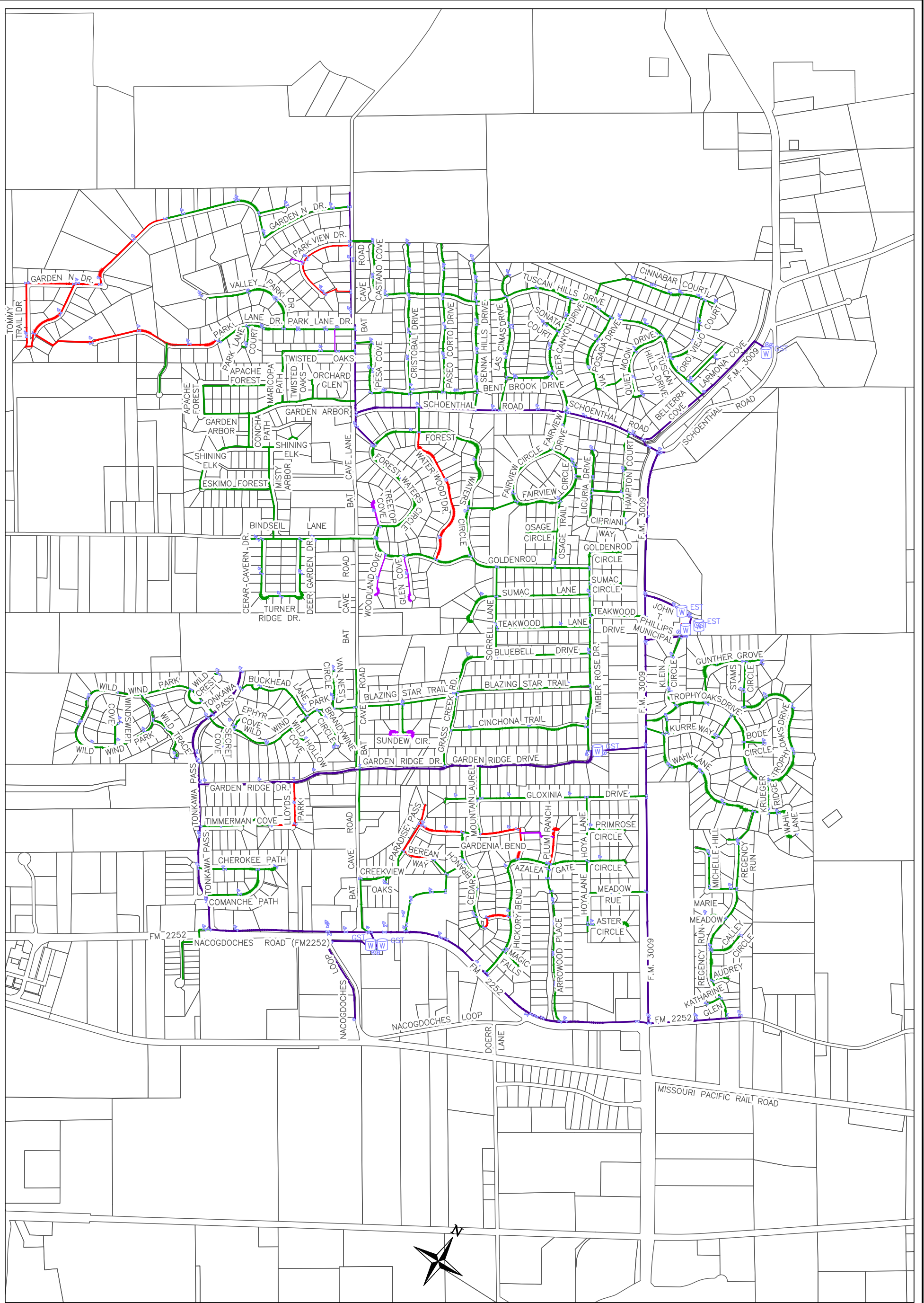
## **APPENDIX A**

### **SYSTEM MAPS**

- A-1. EXISTING WATER LINE SIZES**
- A-2. EXISTING PIPE AGES**
- A-3. FIRE FLOW SIMULATION RESULTS**
- A-4. PROJECTED METER BUILD OUT**
- A-5. CAPITAL IMPROVEMENT PROJECTS**
- A-6. SPLIT PRESSURE PLANE**

**APPENDIX A-1**

**EXISTING WATER LINE SIZES**



**EXPLANATION**

- EXISTING 2" WATER LINE
- EXISTING 6" WATER LINE
- EXISTING 8" WATER LINE
- EXISTING 12" WATER LINE
- FIRE HYDRANT
- WATER VALVE
- GROUND STORAGE TANK
- ELEVATED STORAGE TANK
- WELL



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**FIGURE A1**

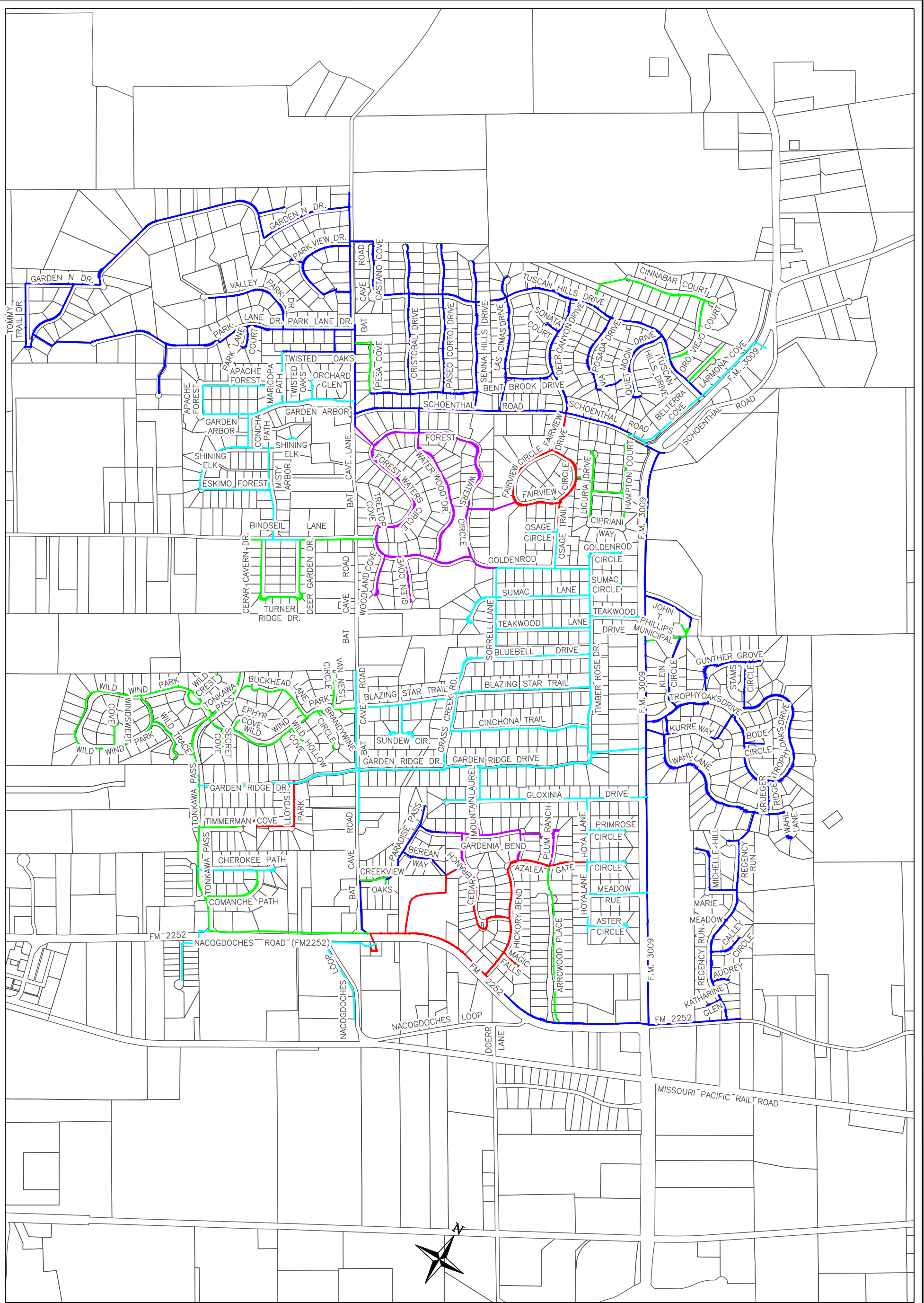
**EXISTING WATER LINE SIZES**

**2025 WATER SYSTEM  
 CAPITAL IMPROVEMENT PLAN  
 CITY OF GARDEN RIDGE, TX**

Drawn By: MJ    Checked By: HC    Scale: NONE    Date: 11/24/2025

**APPENDIX A-2**

**EXISTING PIPE AGES**



**EXPLANATION**

- 0-10 YEARS OLD (4.7%)     FIRE HYDRANT
- 11-20 YEARS OLD (7.9%)     WATER VALVE
- 21-30 YEARS OLD (40.6%)     <sup>GST</sup> GROUND STORAGE TANK
- 31-40 YEARS OLD (17.2%)     <sup>EST</sup> ELEVATED STORAGE TANK
- >40 YEARS OLD (29.6%)     WELL

NOTE: PERCENTAGES BASED ON TOTAL LENGTH OF PIPE IN SYSTEM



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**FIGURE A2**

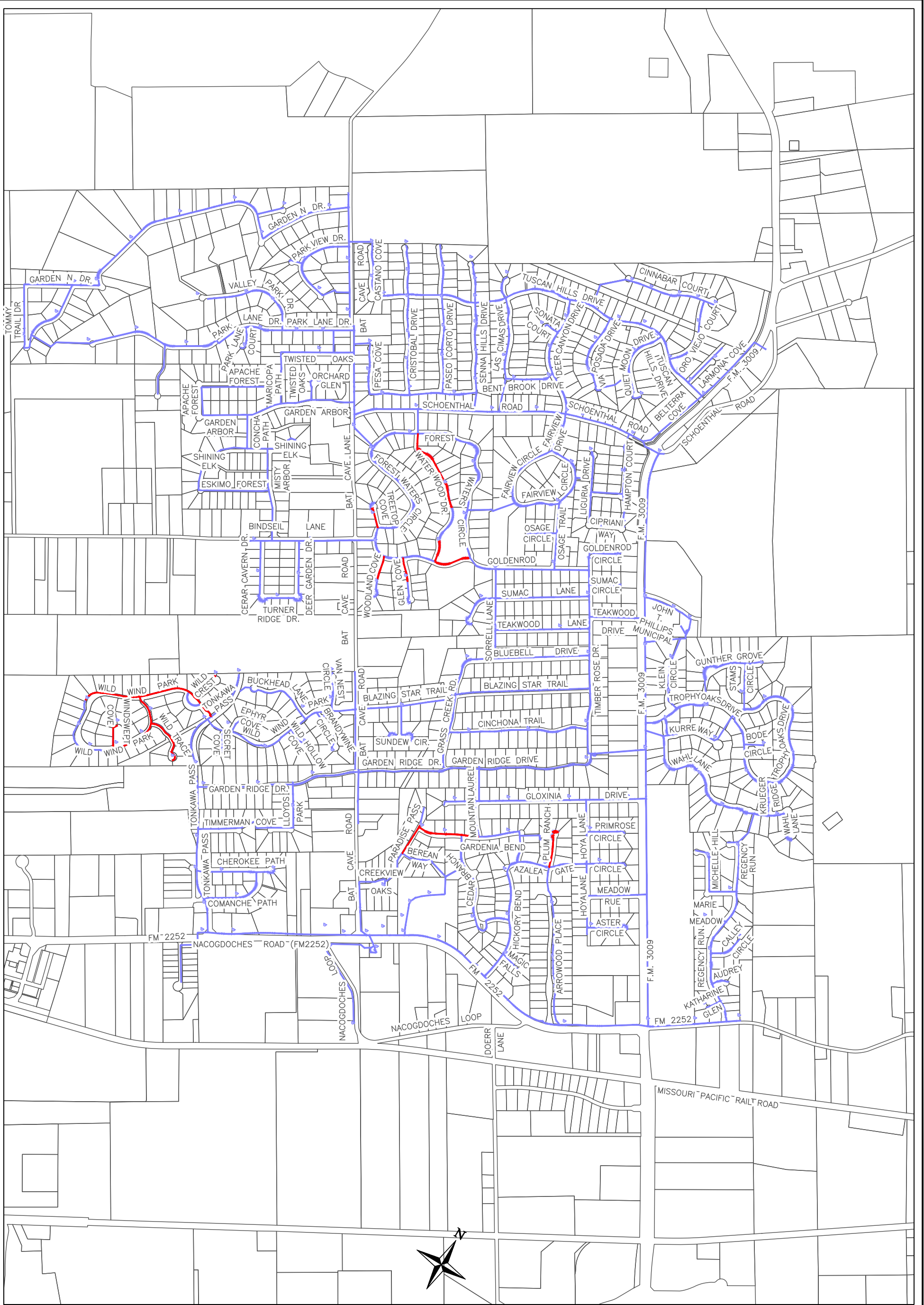
**EXISTING WATER LINE AGES**

**2025 WATER SYSTEM  
CAPITAL IMPROVEMENT PLAN  
CITY OF GARDEN RIDGE, TX**

Drawn By: MJ    Checked By: HC    Scale: NONE    Date: 11/24/2025

**APPENDIX A-3**

**FIRE FLOW SIMULATION RESULTS**



**EXPLANATION**

- WATER LINE SATISFIES FIRE FLOW REQUIREMENTS
- WATER LINE EXCEEDS 10 FT/S VELOCITY CONSTRAINT
- FIRE HYDRANT



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**FIGURE A3**

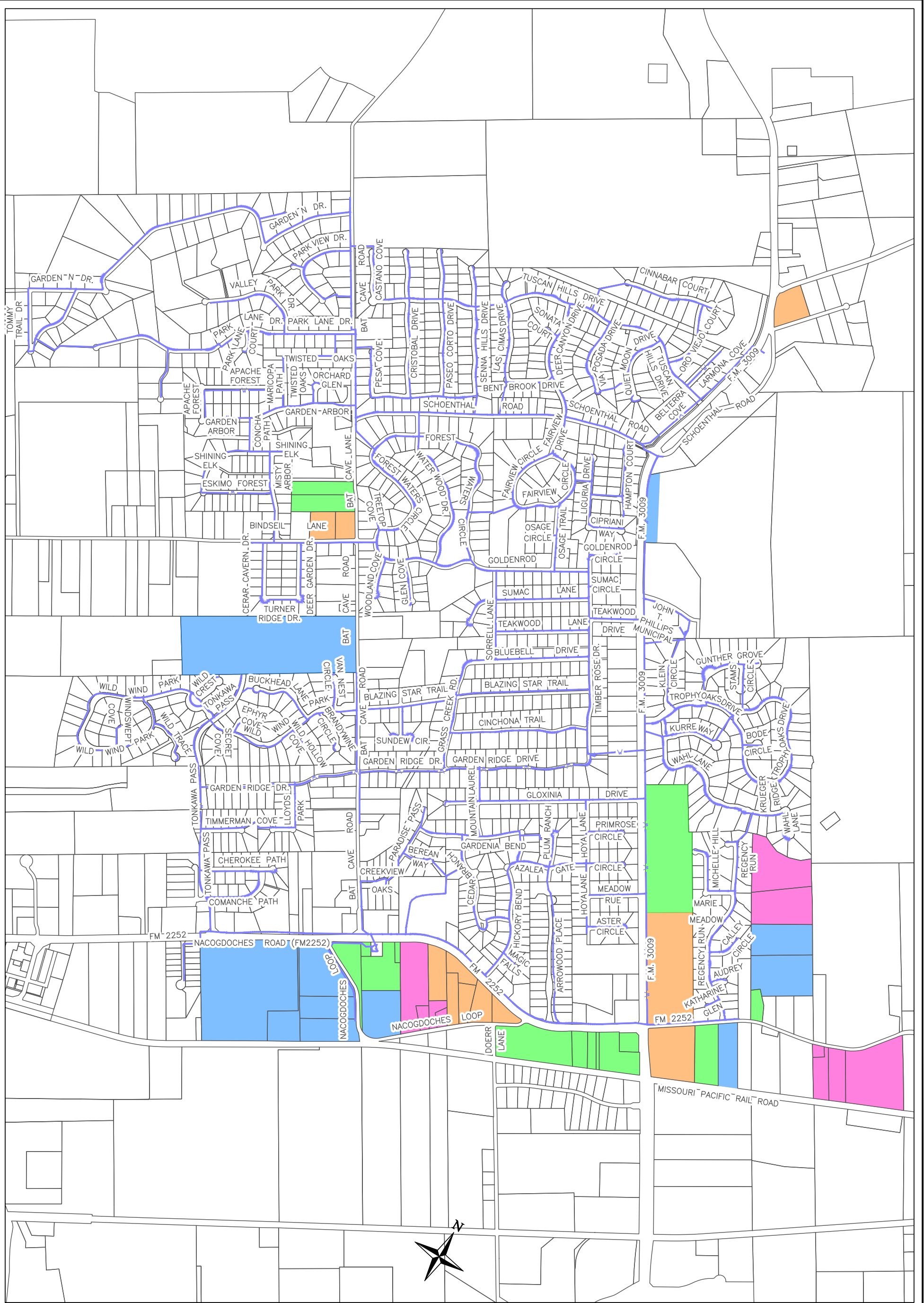
**FIRE FLOW SIMULATION RESULTS**

**2025 WATER SYSTEM  
 CAPITAL IMPROVEMENT PLAN  
 CITY OF GARDEN RIDGE, TX**

Drawn By: MJ    Checked By: HC    Scale: NONE    Date: 11/24/2025

**APPENDIX A-4**

**PROJECTED METER BUILD OUT**



**EXPLANATION**

- 2025-2030 PROJECTED METERS
- 2031-2035 PROJECTED METERS
- 2036-2040 PROJECTED METERS
- 2041-2045 PROJECTED METERS
- EXISTING WATER LINE



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**FIGURE A4**

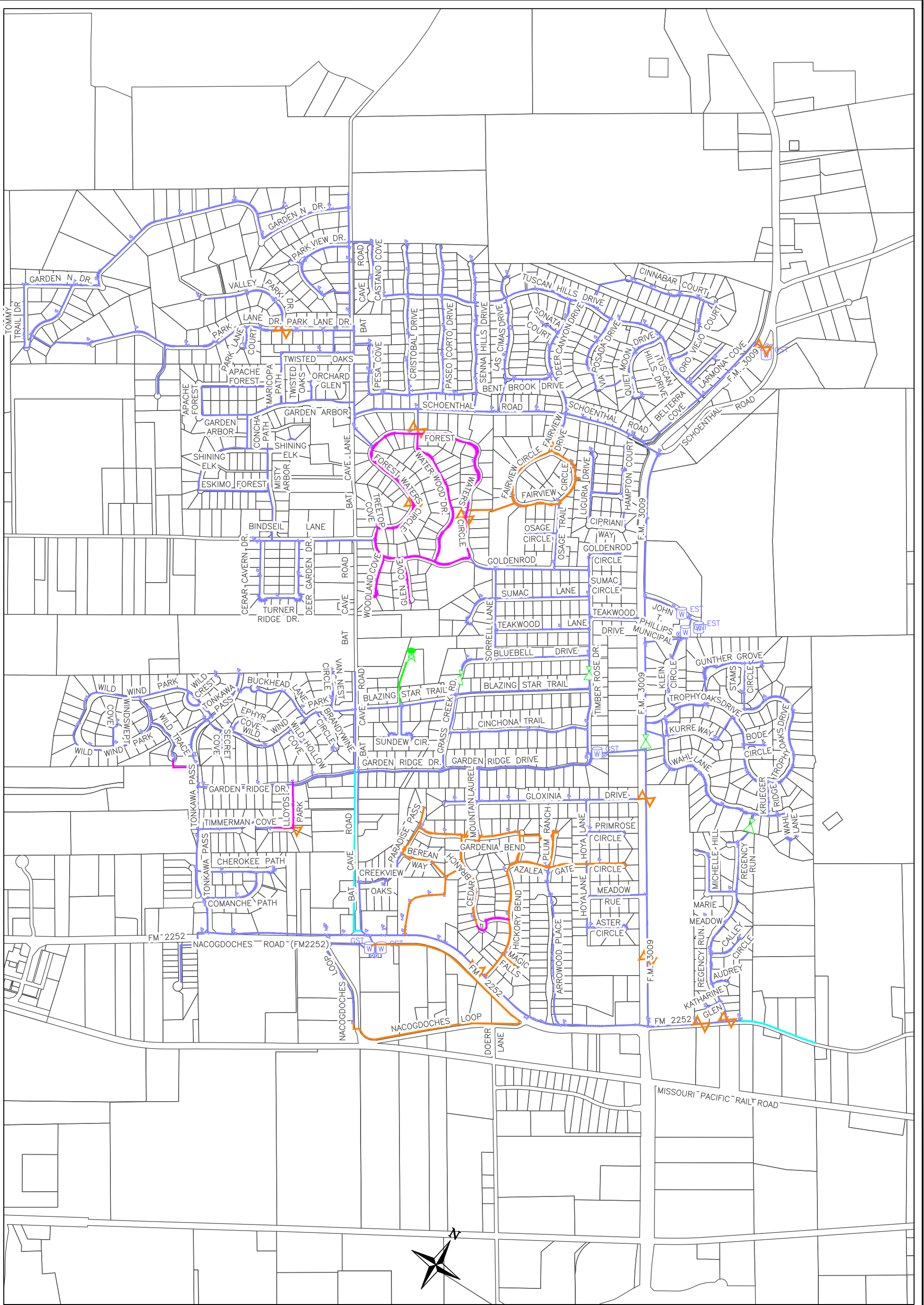
**PROJECTED METER BUILD OUT**

**2025 WATER SYSTEM  
 CAPITAL IMPROVEMENT PLAN  
 CITY OF GARDEN RIDGE, TX**

Drawn By: MJ    Checked By: HC    Scale: NONE    Date: 11/24/2025

**APPENDIX A-5**

**CAPITAL IMPROVEMENT PROJECTS**



**EXPLANATION**

- 2025-2030 PROJECTS
- 2031-2035 PROJECTS
- 2036-2040 PROJECTS
- 2041-2045 PROJECTS
- EXISTING WATER LINE
- FIRE HYDRANT
- WATER VALVE
- GROUND STORAGE TANK
- ELEVATED STORAGE TANK
- WELL



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**FIGURE A5**

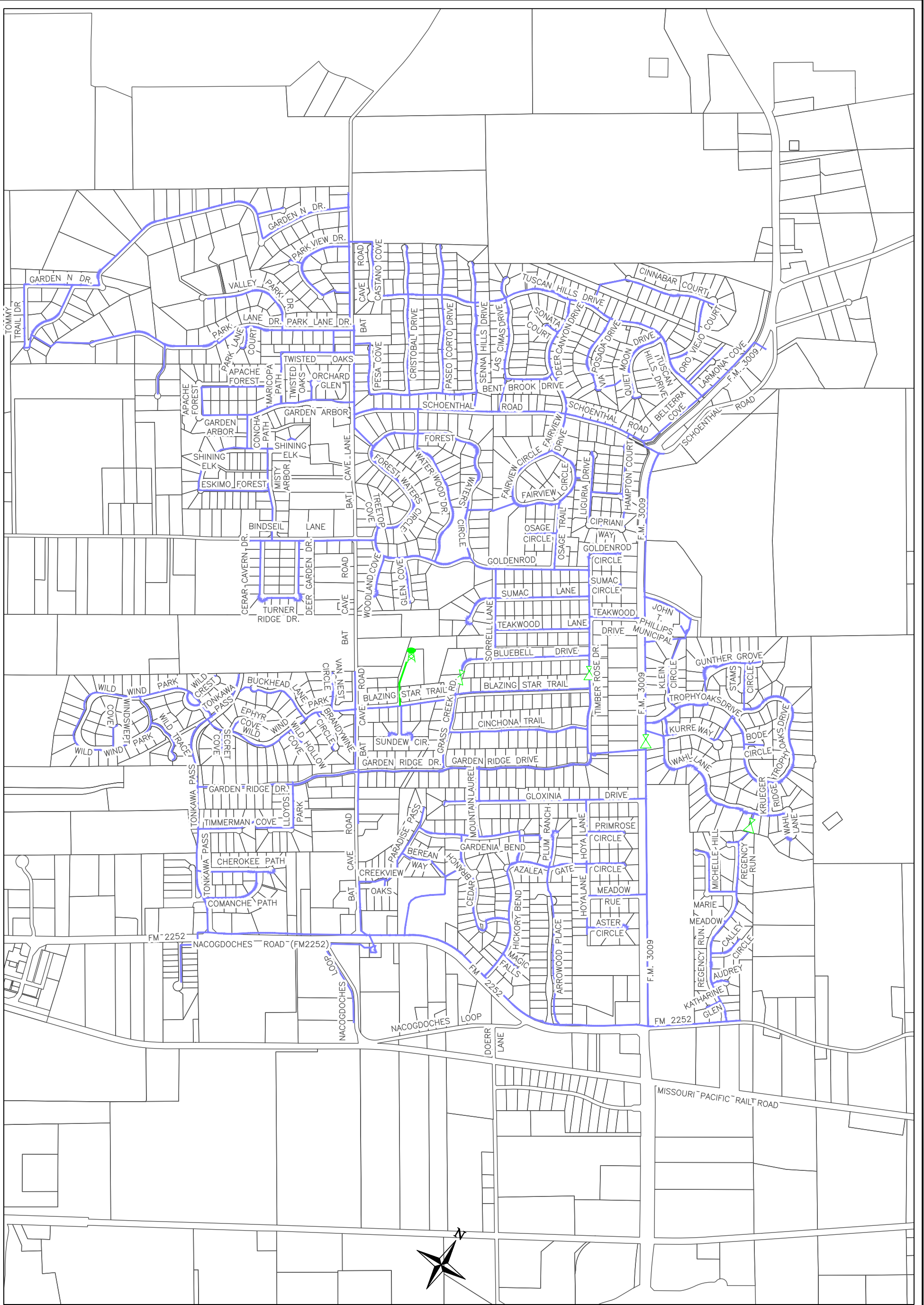
**CAPITAL IMPROVEMENT PROJECTS**

**2025 WATER SYSTEM  
CAPITAL IMPROVEMENT PLAN  
CITY OF GARDEN RIDGE, TX**

Drawn By: MJ    Checked By: HC    Scale: NONE    Date: 11/24/2025

**APPENDIX A-6**

**SPLIT PRESSURE PLANE**



**EXPLANATION**

- EXISTING WATER LINE
- PRESSURE PLANE PROJECT



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**FIGURE A6**

**SPLIT PRESSURE PLANE**

**2025 WATER SYSTEM  
 CAPITAL IMPROVEMENT PLAN  
 CITY OF GARDEN RIDGE, TX**

Drawn By: MJ    Checked By: HC    Scale: NONE    Date: 11/24/2025

**APPENDIX B**




**PROJECT MAPS AND COST ESTIMATES**

L:\CITY OF GARDEN RIDGE - DOCUMENTS\CADD\2025WATERMASTERPLANS\CS\2025\2025\_2035\_PROPOSEDWATERSYSTEMIMPROVEMENTS\FIG-1\1340



**NOTE:**  
 LOOP DEAD END AND SUPPLY FUTURE DEVELOPMENTS.  
 (2025-2030 PROPOSED WATER SYSTEM IMPROVEMENTS)

**EXPLANATION**

-  EXISTING WATER LINE
-  PROPOSED WATER LINE
-  EXISTING PROPERTY BOUNDARY



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**FIGURE 1**

**NACOGDOCHES LOOP 12" WATERLINE EXTENSION**

**GARDEN RIDGE CAPITAL IMPROVEMENTS  
 CITY OF GARDEN RIDGE  
 GARDEN RIDGE, TEXAS**

Drawn By: PME    Checked By: HC    Scale: 1" = 300'    Date: 10/29/2025

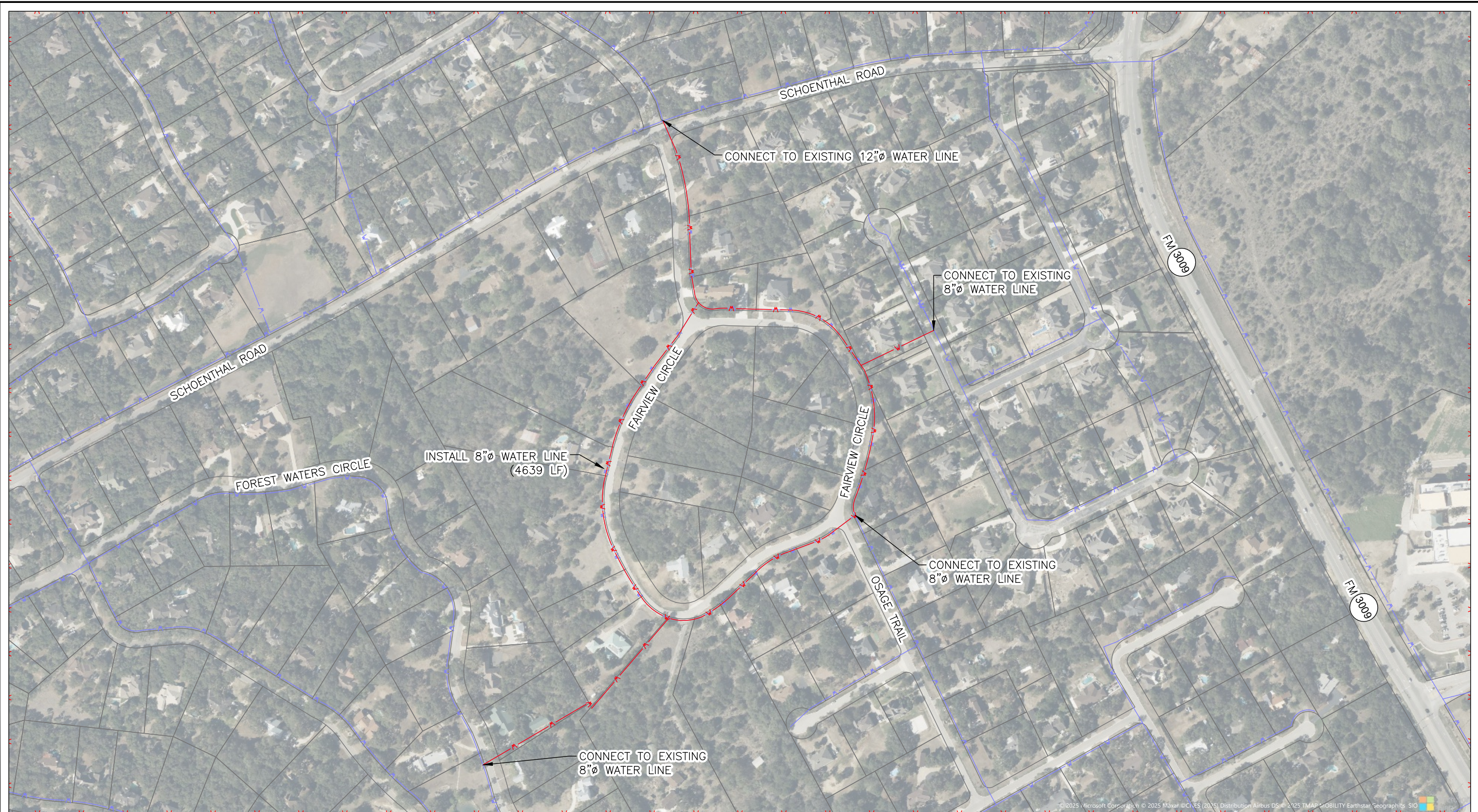
## CITY OF GARDEN RIDGE NACOGDOCHES LOOP 12" WATER LINE

| TOTAL ESTIMATED QUANTITIES |   |      |                |            |            |
|----------------------------|---|------|----------------|------------|------------|
| ITEM                       | DESCRIPTION   | UNIT | TOTAL QUANTITY | UNIT PRICE | TOTAL COST |
| 1                          | BONDING, MOBILIZATION, AND INSURANCE                                  | LS   | 1              | \$ 135,960 | \$ 135,960 |
| 2                          | ENVIRONMENTAL PROTECTION/STORMWATER POLLUTION PREVENTION PLAN (SWPPP) | LS   | 1              | \$ 11,580  | \$ 11,580  |
| 3                          | SITE PREPARATION  | AC   | 2.5            | \$ 4,470   | \$ 11,180  |
| 4                          | BARRICADES, SIGNS, AND TRAFFIC HANDLING                               | LS   | 1              | \$ 2,410   | \$ 2,410   |
| 5                          | TRENCH EXCAVATION AND SAFETY PROTECTION                               | LF   | 5,567          | \$ 3       | \$ 16,700  |
| 6                          | PRESSURE TEST WATER TRANSMISSION MAIN                                 | LF   | 5,567          | \$ 1       | \$ 5,570   |
| 7                          | DISINFECT WATER TRANSMISSION MAIN                                     | LF   | 5,567          | \$ 2       | \$ 11,130  |
| 8                          | 12-INCH C-909 PVC   | LF   | 5,567          | \$ 112     | \$ 623,500 |
| 9                          | 24-INCH STEEL CASING BY OPEN CUT                                      | LF   | 92             | \$ 450     | \$ 41,400  |
| 10                         | FIRE HYDRANT ASSEMBLY   | EA   | 9              | \$ 6,564   | \$ 59,080  |
| 11                         | 12-INCH GATE VALVE WITH BOX   | EA   | 9              | \$ 3,508   | \$ 31,570  |
| 12                         | DUCTILE IRON FITTINGS   | TON  | 3.71           | \$ 5,000   | \$ 18,560  |
| 13                         | CONNECT TO EXISTING 12-INCH MAIN                                      | EA   | 2              | \$ 5,810   | \$ 11,620  |
| 14                         | WARNING TAPE  | LF   | 5,567          | \$ 1       | \$ 3,900   |
| 15                         | TRACER WIRE   | LF   | 5,567          | \$ 1       | \$ 3,900   |
| 16                         | 2-INCH COMBINATION AIR-VACUUM RELEASE VALVE                           | EA   | 2              | \$ 5,493   | \$ 10,990  |
| 17                         | CUT/REPLACE DRIVEWAYS   | SY   | 180            | \$ 180     | \$ 32,400  |
| 18                         | REMOVE AND REPLACE FENCE  | LF   | 30             | \$ 70      | \$ 2,100   |
| 19                         | REVEGETATION  | AC   | 2.55           | \$ 3,444   | \$ 8,780   |

|                                |     |                     |
|--------------------------------|-----|---------------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$ 1,042,330        |
|                                |     |                     |
| CONTINGENCY                    | 20% | \$ 208,470          |
|                                |     |                     |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$ 1,386,760</b> |
|                                |     |                     |
| ENGINEERING DESIGN             | 10% | \$ 138,680          |
| CONSTRUCTION ADMINISTRATION    | 6%  | \$ 83,210           |
|                                |     |                     |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$ 1,608,650</b> |

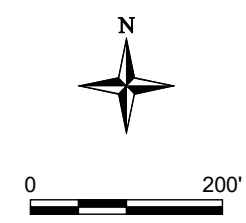
Note: Estimated costs are based on current market values.

L:\CITY OF GARDEN RIDGE - DOCUMENTS\CADD\2025WATERMASTERPLANS\CS\2025\2025\_2030\_PROPOSED\_WATER\_SYSTEM\_IMPROVEMENTS\FIGS-L1340



**NOTE:**  
 PIPE IS 56 YEARS OLD AND PAST 50-YR SERVICE LIFE.  
 (2025-2030 PROPOSED WATER SYSTEM IMPROVEMENTS)

| EXPLANATION |                            |
|-------------|----------------------------|
|             | EXISTING WATER LINE        |
|             | PROPOSED WATER LINE        |
|             | EXISTING PROPERTY BOUNDARY |



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|   |                |                  |                  |
|---|----------------|------------------|------------------|
| <b>FIGURE 2</b>   |                |                  |                  |
| <b>FAIRVIEW CIRCLE<br/>(REPLACE EXISTING WATER LINE)</b>                                  |                |                  |                  |
| <b>GARDEN RIDGE CAPITAL IMPROVEMENTS<br/>CITY OF GARDEN RIDGE<br/>GARDEN RIDGE, TEXAS</b> |                |                  |                  |
| Drawn By: PME   | Checked By: HC | Scale: 1" = 300' | Date: 10/29/2025 |

## CITY OF GARDEN RIDGE FAIRVIEW CIRCLE 8" WATER LINE

| TOTAL ESTIMATED QUANTITIES |  |      |                |            |            |
|----------------------------|--|------|----------------|------------|------------|
| ITEM                       | DESCRIPTION  | UNIT | TOTAL QUANTITY | UNIT PRICE | TOTAL COST |
| 1                          | BONDING, MOBILIZATION, & INSURANCE                                     | LS   | 1              | \$ 89,081  | \$ 89,080  |
| 2                          | ENVIRONMENTAL PROTECTION/ STORMWATER POLLUTION PREVENTION PLAN (SWPPP) | LS   | 1              | \$ 13,687  | \$ 13,690  |
| 3                          | SITE PREPARATION   | AC   | 2              | \$ 4,468   | \$ 8,940   |
| 4                          | BARRICADES, SIGNS, AND TRAFFIC HANDLING                                | LS   | 1              | \$ 2,408   | \$ 2,410   |
| 5                          | TRENCH AND EXCAVATION SAFETY PROTECTION                                | LF   | 4,639          | \$ 3       | \$ 13,920  |
| 6                          | PRESSURE TEST WATER TRANSMISSION MAIN                                  | LF   | 4,639          | \$ 1       | \$ 4,640   |
| 7                          | DISINFECT WATER TRANSMISSION MAIN                                      | LF   | 4,639          | \$ 2       | \$ 9,280   |
| 8                          | 8-INCH C-909 PVC   | LF   | 4,615          | \$ 88      | \$ 406,120 |
| 9                          | 6-INCH C-909 PVC (FOR FIRE HYDRANTS)                                   | LF   | 24             | \$ 19      | \$ 460     |
| 10                         | FIRE HYDRANT ASSEMBLY  | EA   | 4              | \$ 6,564   | \$ 26,260  |
| 11                         | 8-INCH GATE VALVE  | EA   | 5              | \$ 2,354   | \$ 11,770  |
| 12                         | DUCTILE IRON FITTINGS  | TON  | 2              | \$ 5,000   | \$ 10,000  |
| 13                         | 8-INCH WATER TIE-INS   | EA   | 4              | \$ 3,810   | \$ 15,240  |
| 14                         | WARNING TAPE   | LF   | 4,639          | \$ 0.7     | \$ 3,250   |
| 15                         | TRACER WIRE  | LF   | 4,639          | \$ 0.7     | \$ 3,250   |
| 16                         | 2-INCH AIR/VACUUM RELEASE VALVE  | EA   | 1              | \$ 5,493   | \$ 5,490   |
| 17                         | CUT/REPLACE OF CONCRETE DRIVEWAYS                                      | SY   | 21             | \$ 180     | \$ 3,780   |
| 18                         | RELAY 1-INCH SHORT SERVICE   | EA   | 20             | \$ 2,424   | \$ 48,480  |
| 19                         | REVEGETATION   | AC   | 2              | \$ 3,444   | \$ 6,890   |

|                                |     |           |                |
|--------------------------------|-----|-----------|----------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$        | 682,950        |
| CONTINGENCY                    | 20% | \$        | 136,590        |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$</b> | <b>819,540</b> |
| ENGINEERING DESIGN             | 10% | \$        | 81,954         |
| CONSTRUCTION ADMINISTRATION    | 6%  | \$        | 49,172         |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$</b> | <b>950,666</b> |

Note: Estimated costs are based on current market values.




L:\CITY OF GARDEN RIDGE - DOCUMENTS\CADD\2025WATERPLANS\CS\FIGURES\202510\_GARDENRIDGE\_2025\_2035\_PROPOSEDWATERSYSTEMIMPROVEMENTS-11340



**NOTES:**

1. AZALEA GATE: PIPE IS 41 YEARS OLD AND REACHING 50-YR SERVICE LIFE.
  2. PLUM RANCH: PIPE IS 33 YEARS OLD AND REACHING 50-YR SERVICE LIFE.
- (2025-2030 PROPOSED WATER SYSTEM IMPROVEMENTS)

**EXPLANATION**

-  EXISTING WATER LINE
-  PROPOSED WATER LINE
-  EXISTING PROPERTY BOUNDARY



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**FIGURE 3**

**AZALEA GATE & PLUM RANCH  
 REPLACE EXISTING 6" & 8" WATER LINES**

**GARDEN RIDGE CAPITAL IMPROVEMENTS  
 CITY OF GARDEN RIDGE  
 GARDEN RIDGE, TEXAS**

Drawn By: PME Checked By: HC Scale: 1" = 300' Date: 10/29/2025

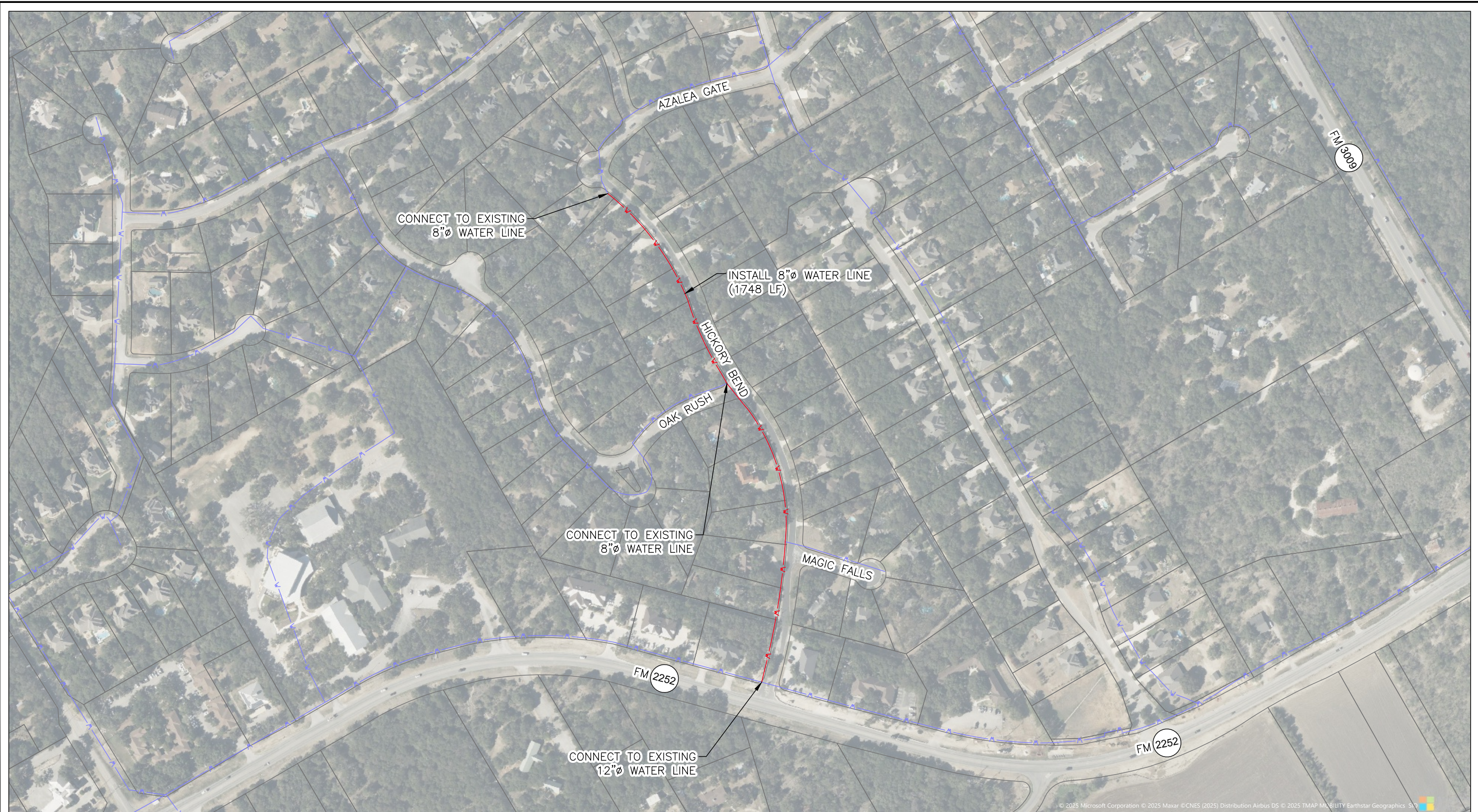
## CITY OF GARDEN RIDGE AZALEA GATE AND PLUM RANCH 8" WATER LINE

| TOTAL ESTIMATED QUANTITIES |  |      |                |            |            |
|----------------------------|--|------|----------------|------------|------------|
| ITEM                       | DESCRIPTION  | UNIT | TOTAL QUANTITY | UNIT PRICE | TOTAL COST |
| 1                          | BONDING, MOBILIZATION, & INSURANCE                                     | LS   | 1              | \$ 68,205  | \$ 68,210  |
| 2                          | ENVIRONMENTAL PROTECTION/ STORMWATER POLLUTION PREVENTION PLAN (SWPPP) | LS   | 1              | \$ 13,687  | \$ 13,690  |
| 3                          | SITE PREPARATION   | AC   | 0.60           | \$ 4,468   | \$ 2,680   |
| 4                          | BARRICADES, SIGNS, AND TRAFFIC HANDLING                                | LS   | 1              | \$ 2,408   | \$ 2,410   |
| 5                          | TRENCH AND EXCAVATION SAFETY PROTECTION                                | LF   | 3,216          | \$ 3       | \$ 9,650   |
| 6                          | PRESSURE TEST WATER TRANSMISSION MAIN                                  | LF   | 3,216          | \$ 1       | \$ 3,220   |
| 7                          | DISINFECT WATER TRANSMISSION MAIN                                      | LF   | 3,216          | \$ 2       | \$ 6,430   |
| 8                          | 8-INCH C-909 PVC   | LF   | 3,210          | \$ 88      | \$ 282,480 |
| 9                          | 6-INCH C-909 PVC (FOR FIRE HYDRANTS)                                   | LF   | 6              | \$ 19      | \$ 110     |
| 10                         | FIRE HYDRANT ASSEMBLY  | EA   | 1              | \$ 6,564   | \$ 6,560   |
| 11                         | 8-INCH GATE VALVE  | EA   | 6              | \$ 2,354   | \$ 14,120  |
| 12                         | DUCTILE IRON FITTINGS  | TON  | 1.34           | \$ 5,000   | \$ 6,710   |
| 13                         | 8-INCH WATER TIE-INS   | EA   | 3              | \$ 3,810   | \$ 11,430  |
| 14                         | WARNING TAPE   | LF   | 3,216          | \$ 0.7     | \$ 2,250   |
| 15                         | TRACER WIRE  | LF   | 3,216          | \$ 0.7     | \$ 2,250   |
| 16                         | 2-INCH AIR/VACUUM RELEASE VALVE  | EA   | 1              | \$ 5,493   | \$ 5,490   |
| 17                         | CUT/REPLACE OF CONCRETE DRIVEWAYS                                      | SY   | 31             | \$ 180     | \$ 5,580   |
| 18                         | RELAY 1-INCH SHORT SERVICE   | EA   | 32             | \$ 2,424   | \$ 77,570  |
| 19                         | REVEGETATION   | AC   | 0.60           | \$ 3,444   | \$ 2,070   |

|                                |     |                   |
|--------------------------------|-----|-------------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$ 522,910        |
|                                |     |                   |
| CONTINGENCY                    | 20% | \$ 104,582        |
|                                |     |                   |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$ 627,492</b> |
|                                |     |                   |
| ENGINEERING DESIGN             | 10% | \$ 62,749         |
| CONSTRUCTION ADMINISTRATION    | 6%  | \$ 37,650         |
|                                |     |                   |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$ 727,891</b> |

Note: Estimated costs are based on current market values.

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**NOTE:**  
PIPE IS 41 YEARS OLD AND REACHING 50-YR SERVICE LIFE.  
(2025-2030 PROPOSED WATER SYSTEM IMPROVEMENTS)

| EXPLANATION |                            |
|-------------|----------------------------|
|             | EXISTING WATER LINE        |
|             | PROPOSED WATER LINE        |
|             | EXISTING PROPERTY BOUNDARY |




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|   |                |                  |
|---|----------------|------------------|
| <b>FIGURE 4</b>   |                |                  |
| <b>HICKORY BEND<br/>(REPLACE EXISTING 8" WATER LINE)</b>                                  |                |                  |
| <b>GARDEN RIDGE CAPITAL IMPROVEMENTS<br/>CITY OF GARDEN RIDGE<br/>GARDEN RIDGE, TEXAS</b> |                |                  |
| Drawn By: PME   | Checked By: HC | Date: 10/29/2025 |

## CITY OF GARDEN RIDGE HICKORY BEND 8" WATER LINE

| TOTAL ESTIMATED QUANTITIES |  |      |                |            |            |
|----------------------------|--|------|----------------|------------|------------|
| ITEM                       | DESCRIPTION  | UNIT | TOTAL QUANTITY | UNIT PRICE | TOTAL COST |
| 1                          | BONDS, MOBILIZATION, & INSURANCE                                       | LS   | 1              | \$ 44,604  | \$ 44,600  |
| 2                          | ENVIRONMENTAL PROTECTION/ STORMWATER POLLUTION PREVENTION PLAN (SWPPP) | LS   | 1              | \$ 13,687  | \$ 13,690  |
| 3                          | SITE PREPARATION   | AC   | 0.60           | \$ 4,468   | \$ 2,680   |
| 4                          | BARRICADES, SIGNS, AND TRAFFIC HANDLING                                | LS   | 1.00           | \$ 2,408   | \$ 2,410   |
| 5                          | TRENCH AND EXCAVATION SAFETY PROTECTION                                | LF   | 1,748          | \$ 3       | \$ 5,240   |
| 6                          | PRESSURE TEST WATER TRANSMSSION MAIN                                   | LF   | 1,748          | \$ 1       | \$ 1,750   |
| 7                          | DISINFECT WATER TRANSMISSION MAIN                                      | LF   | 1,748          | \$ 2       | \$ 3,500   |
| 8                          | 8-INCH C-909 PVC   | LF   | 1,736          | \$ 88      | \$ 152,770 |
| 9                          | 6-INCH C-909 PVC (FOR FIRE HYDRANTS)                                   | LF   | 12             | \$ 19      | \$ 230     |
| 10                         | FIRE HYDRANT ASSEMBLY  | EA   | 3              | \$ 6,564   | \$ 19,690  |
| 11                         | 8-INCH GATE VALVE  | EA   | 7              | \$ 2,354   | \$ 16,480  |
| 12                         | DUCTILE IRON FITTINGS  | TON  | 1.17           | \$ 5,000   | \$ 5,830   |
| 13                         | 8-INCH WATER TIE-INS   | EA   | 1              | \$ 3,810   | \$ 3,810   |
| 14                         | WARNING TAPE   | LF   | 1,748          | \$ 0.7     | \$ 1,220   |
| 15                         | TRACER WIRE  | LF   | 1,748          | \$ 0.7     | \$ 1,220   |
| 16                         | 2-INCH AIR/VACUUM RELEASE VALVE  | EA   | 1              | \$ 5,493   | \$ 5,490   |
| 17                         | CUT/REPLACE OF CONCRETE DRIVEWAYS                                      | SY   | 60             | \$ 180     | \$ 10,800  |
| 18                         | RELAY 1-INCH SHORT SERVICE   | EA   | 20             | \$ 2,424   | \$ 48,480  |
| 19                         | REVEGETATION   | AC   | 0.60           | \$ 3,444   | \$ 2,070   |




|                                |     |                   |
|--------------------------------|-----|-------------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$ 341,960        |
|                                |     |                   |
| CONTINGENCY                    | 20% | \$ 68,392         |
|                                |     |                   |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$ 410,352</b> |
|                                |     |                   |
| ENGINEERING DESIGN             | 10% | \$ 41,035         |
| CONSTRUCTION ADMINISTRATION    | 6%  | \$ 24,621         |
|                                |     |                   |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$ 476,008</b> |

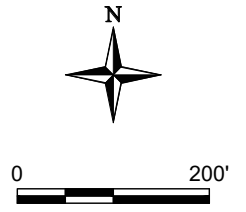
Note: Estimated costs are based on current market values.

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**NOTE:**  
PIPE IS 41 YEARS OLD AND REACHING 50-YR SERVICE LIFE.  
(2025-2030 PROPOSED WATER SYSTEM IMPROVEMENTS)

| EXPLANATION  |                            |
|--|----------------------------|
|  | EXISTING WATER LINE        |
|  | PROPOSED WATER LINE        |
|  | EXISTING PROPERTY BOUNDARY |



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|   |                |                  |                  |
|---|----------------|------------------|------------------|
| <b>FIGURE 5</b>   |                |                  |                  |
| <b>CEDAR BRANCH<br/>(REPLACE EXISTING 8" WATER LINE)</b>                                  |                |                  |                  |
| <b>GARDEN RIDGE CAPITAL IMPROVEMENTS<br/>CITY OF GARDEN RIDGE<br/>GARDEN RIDGE, TEXAS</b> |                |                  |                  |
| Drawn By: PME   | Checked By: HC | Scale: 1" = 200' | Date: 10/29/2025 |

## CITY OF GARDEN RIDGE CEDAR BRANCH 8" WATER LINE

| TOTAL ESTIMATED QUANTITIES |  |      |                |            |            |
|----------------------------|--|------|----------------|------------|------------|
| ITEM                       | DESCRIPTION  | UNIT | TOTAL QUANTITY | UNIT PRICE | TOTAL COST |
| 1                          | BONDING, MOBILIZATION, & INSURANCE                                     | LS   | 1              | \$ 57,527  | \$ 57,530  |
| 2                          | ENVIRONMENTAL PROTECTION/ STORMWATER POLLUTION PREVENTION PLAN (SWPPP) | LS   | 1              | \$ 13,687  | \$ 13,690  |
| 3                          | SITE PREPARATION   | AC   | 0.9            | \$ 4,468   | \$ 4,020   |
| 4                          | BARRICADES, SIGNS, AND TRAFFIC HANDLING                                | LS   | 1              | \$ 2,408   | \$ 2,410   |
| 5                          | TRENCH AND EXCAVATION SAFETY PROTECTION                                | LF   | 2,171          | \$ 3       | \$ 6,510   |
| 6                          | PRESSURE TEST WATER TRANSMISSION MAIN                                  | LF   | 2,171          | \$ 1       | \$ 2,170   |
| 7                          | DISINFECT WATER TRANSMISSION MAIN                                      | LF   | 2,171          | \$ 2       | \$ 4,340   |
| 8                          | 8-INCH C-909 PVC   | LF   | 2,153          | \$ 88      | \$ 189,460 |
| 9                          | 6-INCH C-909 PVC (FOR FIRE HYDRANTS)                                   | LF   | 18             | \$ 19      | \$ 340     |
| 10                         | FIRE HYDRANT ASSEMBLY  | EA   | 3              | \$ 6,564   | \$ 19,690  |
| 11                         | 8-INCH GATE VALVE  | EA   | 8              | \$ 2,354   | \$ 18,830  |
| 12                         | DUCTILE IRON FITTINGS  | TON  | 1.86           | \$ 5,000   | \$ 9,300   |
| 13                         | 8-INCH WATER TIE-INS   | EA   | 3              | \$ 3,810   | \$ 11,430  |
| 14                         | WARNING TAPE   | LF   | 2,171          | \$ 0.7     | \$ 1,520   |
| 15                         | TRACER WIRE  | LF   | 2,171          | \$ 0.7     | \$ 1,520   |
| 16                         | 2-INCH AIR/VACUUM RELEASE VALVE  | EA   | 2              | \$ 5,493   | \$ 10,990  |
| 17                         | CUT/REPLACE OF CONCRETE DRIVEWAYS                                      | SY   | 158            | \$ 180     | \$ 28,440  |
| 18                         | RELAY 1-INCH SHORT SERVICE   | EA   | 23             | \$ 2,424   | \$ 55,750  |
| 19                         | REVEGETATION   | AC   | 0.9            | \$ 3,444   | \$ 3,100   |




|                                |     |           |                |
|--------------------------------|-----|-----------|----------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$        | 441,040        |
| CONTINGENCY                    | 20% | \$        | 88,208         |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$</b> | <b>529,248</b> |
| ENGINEERING DESIGN             | 10% | \$        | 52,925         |
| CONSTRUCTION ADMINISTRATION    | 6%  | \$        | 31,755         |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$</b> | <b>613,928</b> |

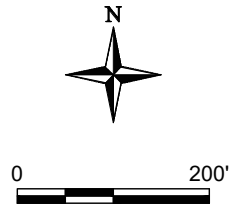
Note: Estimated costs are based on current market values.

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**NOTE:**  
PIPE IS 31 YEARS OLD AND REACHING 50-YR SERVICE LIFE.  
(2025-2030 PROPOSED WATER SYSTEM IMPROVEMENTS)

| EXPLANATION  |                            |
|--|----------------------------|
|  | EXISTING WATER LINE        |
|  | PROPOSED WATER LINE        |
|  | EXISTING PROPERTY BOUNDARY |



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|   |                |                  |                  |
|---|----------------|------------------|------------------|
| <b>FIGURE 6</b>   |                |                  |                  |
| <b>GARDENIA BEND<br/>(REPLACE EXISTING 6" AND 8" WATER LINES)</b>                         |                |                  |                  |
| <b>GARDEN RIDGE CAPITAL IMPROVEMENTS<br/>CITY OF GARDEN RIDGE<br/>GARDEN RIDGE, TEXAS</b> |                |                  |                  |
| Drawn By: PME   | Checked By: HC | Scale: 1" = 200' | Date: 10/29/2025 |

## CITY OF GARDEN RIDGE GARDENIA BEND 8" WATER LINE

| TOTAL ESTIMATED QUANTITIES |  |      |                |            |            |
|----------------------------|--|------|----------------|------------|------------|
| ITEM                       | DESCRIPTION  | UNIT | TOTAL QUANTITY | UNIT PRICE | TOTAL COST |
| 1                          | BONDING, MOBILIZATION, & INSURANCE                                     | LS   | 1              | \$ 48,768  | \$ 48,770  |
| 2                          | ENVIRONMENTAL PROTECTION/ STORMWATER POLLUTION PREVENTION PLAN (SWPPP) | LS   | 1              | \$ 13,687  | \$ 13,690  |
| 3                          | SITE PREPARATION   | AC   | 0.6            | \$ 4,468   | \$ 2,680   |
| 4                          | BARRICADES, SIGNS, AND TRAFFIC HANDLING                                | LS   | 1              | \$ 2,408   | \$ 2,410   |
| 5                          | TRENCH AND EXCAVATION SAFETY PROTECTION                                | LF   | 2092           | \$ 3       | \$ 6,280   |
| 6                          | PRESSURE TEST WATER TRANSMISSION MAIN                                  | LF   | 2,092          | \$ 1       | \$ 2,090   |
| 7                          | DISINFECT WATER TRANSMISSION MAIN                                      | LF   | 2,092          | \$ 2       | \$ 4,180   |
| 8                          | 8-INCH C-909 PVC   | LF   | 2,080          | \$ 88      | \$ 183,040 |
| 9                          | 6-INCH C-909 PVC (FOR FIRE HYDRANTS)                                   | LF   | 12             | \$ 19      | \$ 230     |
| 10                         | FIRE HYDRANT ASSEMBLY  | EA   | 2              | \$ 6,564   | \$ 13,130  |
| 11                         | 8-INCH GATE VALVE  | EA   | 3              | \$ 2,354   | \$ 7,060   |
| 12                         | DUCTILE IRON FITTINGS  | TON  | 1.40           | \$ 5,000   | \$ 7,020   |
| 13                         | 8-INCH WATER TIE-INS   | EA   | 2              | \$ 3,810   | \$ 7,620   |
| 14                         | WARNING TAPE   | LF   | 2,092          | \$ 0.7     | \$ 1,460   |
| 15                         | TRACER WIRE  | LF   | 2,092          | \$ 0.7     | \$ 1,460   |
| 16                         | 2-INCH AIR/VACUUM RELEASE VALVE  | EA   | 1              | \$ 5,493   | \$ 5,490   |
| 17                         | CUT/REPLACE OF CONCRETE DRIVEWAYS                                      | SY   | 66             | \$ 180     | \$ 11,880  |
| 18                         | RELAY 1-INCH SHORT SERVICE   | EA   | 22             | \$ 2,424   | \$ 53,330  |
| 19                         | REVEGETATION   | AC   | 0.6            | \$ 3,444   | \$ 2,070   |




|                                |     |                   |
|--------------------------------|-----|-------------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$ 373,890        |
|                                |     |                   |
| CONTINGENCY                    | 20% | \$ 74,778         |
|                                |     |                   |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$ 448,668</b> |
|                                |     |                   |
| ENGINEERING DESIGN             | 10% | \$ 44,867         |
| CONSTRUCTION ADMINISTRATION    | 6%  | \$ 26,920         |
|                                |     |                   |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$ 520,455</b> |

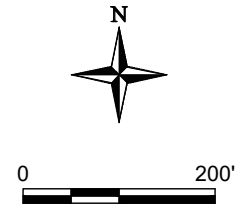
Note: Estimated costs are based on current market values.

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**NOTES:**  
 1. PARADISE PASS: PIPE IS 29 YEARS OLD AND REACHING 50-YR SERVICE LIFE. (2025-2030 PROPOSED WATER SYSTEM IMPROVEMENTS)

| EXPLANATION  |                            |
|--|----------------------------|
|  | EXISTING WATER LINE        |
|  | PROPOSED WATER LINE        |
|  | EXISTING PROPERTY BOUNDARY |



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|   |                |                  |                  |
|---|----------------|------------------|------------------|
| <b>FIGURE 7</b>   |                |                  |                  |
| <b>PARADISE PASS<br/>(REPLACE EXISTING 2", 6" &amp; 8" WATER LINES)</b>                   |                |                  |                  |
| <b>GARDEN RIDGE CAPITAL IMPROVEMENTS<br/>CITY OF GARDEN RIDGE<br/>GARDEN RIDGE, TEXAS</b> |                |                  |                  |
| Drawn By: PME   | Checked By: HC | Scale: 1" = 200' | Date: 10/29/2025 |

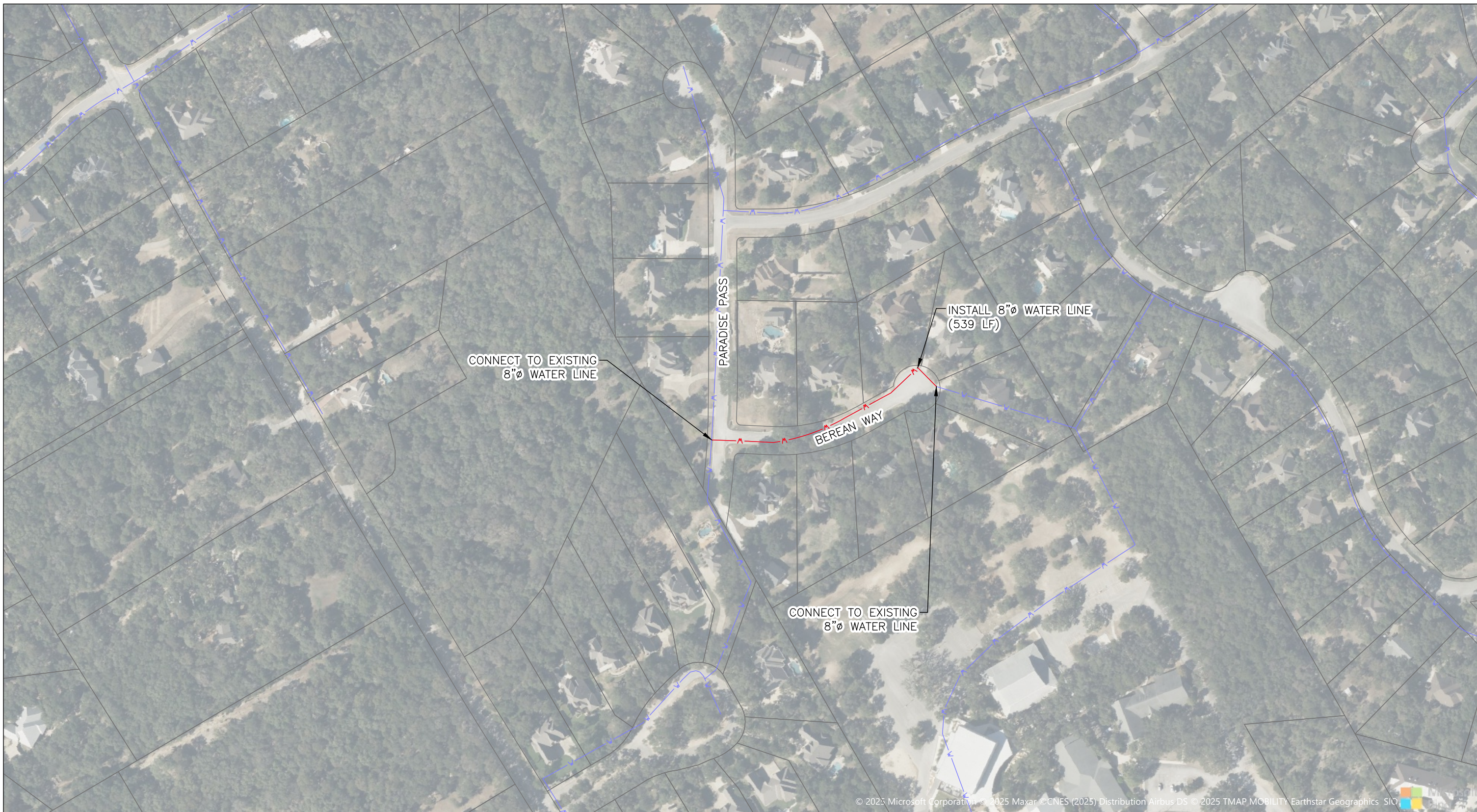
## CITY OF GARDEN PARADISE PASS 8" WATER LINE

| TOTAL ESTIMATED QUANTITIES |  |      |                |            |            |
|----------------------------|--|------|----------------|------------|------------|
| ITEM                       | DESCRIPTION  | UNIT | TOTAL QUANTITY | UNIT PRICE | TOTAL COST |
| 1                          | BONDING, MOBILIZATION, & INSURANCE                                     | LS   | 1              | \$ 25,937  | \$ 25,940  |
| 2                          | ENVIRONMENTAL PROTECTION/ STORMWATER POLLUTION PREVENTION PLAN (SWPPP) | LS   | 1              | \$ 13,687  | \$ 13,690  |
| 3                          | SITE PREPARATION   | AC   | 0.6            | \$ 4,468   | \$ 2,680   |
| 4                          | BARRICADES, SIGNS, AND TRAFFIC HANDLING                                | LS   | 1              | \$ 2,408   | \$ 2,410   |
| 5                          | TRENCH AND EXCAVATION SAFETY PROTECTION                                | LF   | 1,038          | \$ 3       | \$ 3,110   |
| 6                          | PRESSURE TEST WATER TRANSMISSION MAIN                                  | LF   | 1,038          | \$ 1       | \$ 1,040   |
| 7                          | DISINFECT WATER TRANSMISSION MAIN                                      | LF   | 1,038          | \$ 2       | \$ 2,080   |
| 8                          | 8-INCH C-909 PVC   | LF   | 1,032          | \$ 88      | \$ 90,820  |
| 9                          | 6-INCH C-909 PVC (FOR FIRE HYDRANTS)                                   | LF   | 6              | \$ 19      | \$ 110     |
| 10                         | FIRE HYDRANT ASSEMBLY  | EA   | 1              | \$ 6,564   | \$ 6,560   |
| 11                         | 8-INCH GATE VALVE  | EA   | 5              | \$ 2,354   | \$ 11,770  |
| 12                         | DUCTILE IRON FITTINGS  | TON  | 0.69           | \$ 5,000   | \$ 3,440   |
| 13                         | 8-INCH WATER TIE-INS   | EA   | 1              | \$ 3,810   | \$ 3,810   |
| 14                         | WARNING TAPE   | LF   | 1,038          | \$ 0.7     | \$ 730     |
| 15                         | TRACER WIRE  | LF   | 1,038          | \$ 0.7     | \$ 730     |
| 16                         | 2-INCH AIR/VACUUM RELEASE VALVE  | EA   | 1              | \$ 5,493   | \$ 5,490   |
| 17                         | CUT/REPLACE OF CONCRETE DRIVEWAYS                                      | SY   | 30             | \$ 180     | \$ 5,400   |
| 18                         | RELAY 1-INCH SHORT SERVICE   | EA   | 7              | \$ 2,424   | \$ 16,970  |
| 19                         | REVEGETATION   | AC   | 0.6            | \$ 3,444   | \$ 2,070   |

|                                |     |                   |
|--------------------------------|-----|-------------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$ 198,850        |
| CONTINGENCY                    | 20% | \$ 39,770         |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$ 238,620</b> |
| ENGINEERING DESIGN             | 10% | \$ 23,862         |
| CONSTRUCTION ADMINISTRATION    | 6%  | \$ 14,317         |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$ 276,799</b> |

Note: Estimated costs are based on current market values.

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**NOTES:**

- 1. BEREAN WAY: PIPE IS 29 YEARS OLD AND REACHING 50-YR SERVICE LIFE. (2025-2030 PROPOSED WATER SYSTEM IMPROVEMENTS)

**EXPLANATION**

- EXISTING WATER LINE
- PROPOSED WATER LINE
- EXISTING PROPERTY BOUNDARY



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|   |                |                  |                  |
|---|----------------|------------------|------------------|
| <b>FIGURE 8</b>   |                |                  |                  |
| <b>BEREAN WAY<br/>(REPLACE EXISTING 6" &amp; 8" WATER LINES)</b>                          |                |                  |                  |
| <b>GARDEN RIDGE CAPITAL IMPROVEMENTS<br/>CITY OF GARDEN RIDGE<br/>GARDEN RIDGE, TEXAS</b> |                |                  |                  |
| Drawn By: PME   | Checked By: HC | Scale: 1" = 200' | Date: 10/29/2025 |

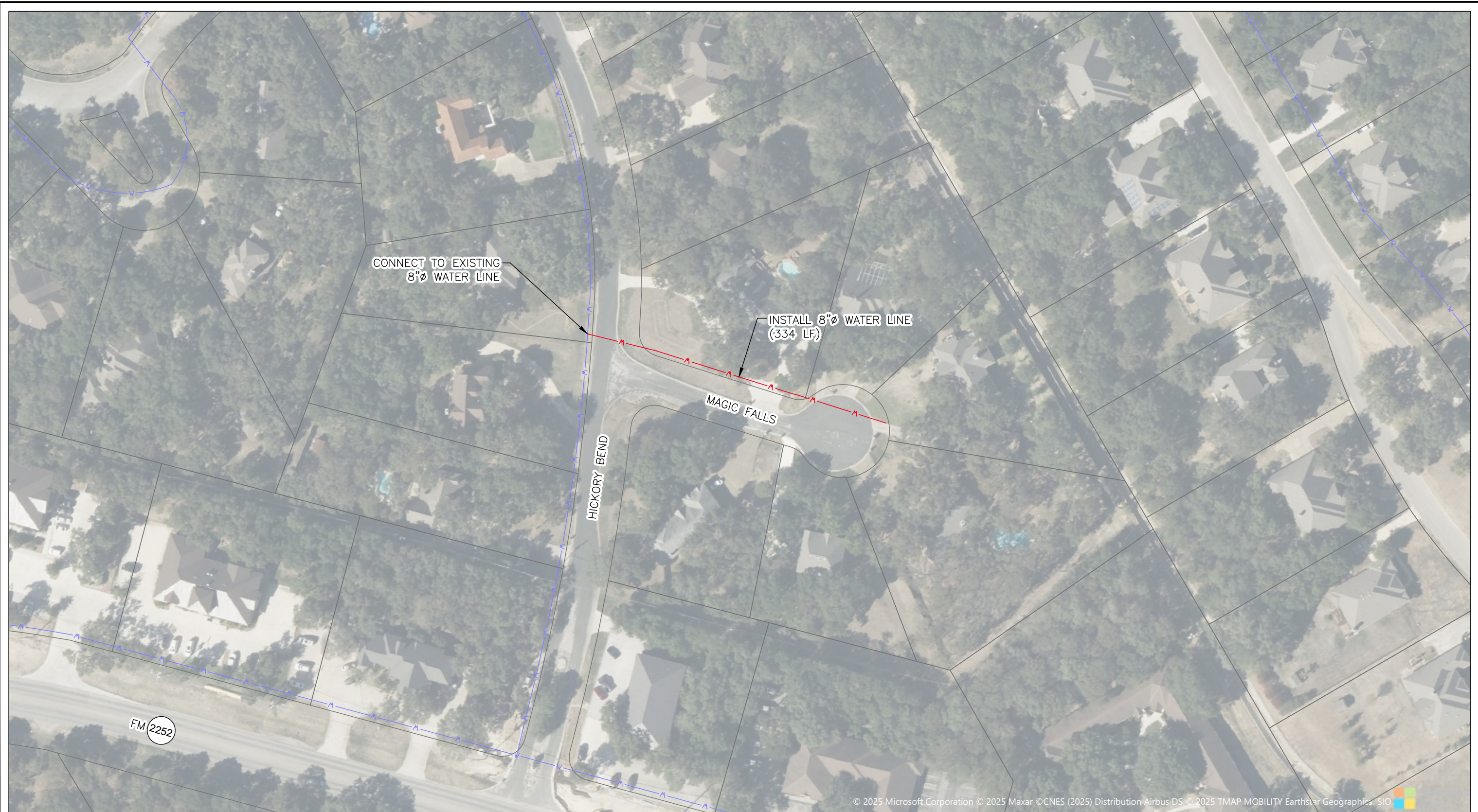
## CITY OF GARDEN RIDGE BEREAN WAY 8" WATER LINE

| TOTAL ESTIMATED QUANTITIES |  |      |                |            |            |
|----------------------------|--|------|----------------|------------|------------|
| ITEM                       | DESCRIPTION  | UNIT | TOTAL QUANTITY | UNIT PRICE | TOTAL COST |
| 1                          | BONDING, MOBILIZATION, & INSURANCE                                     | LS   | 1              | \$ 17,499  | \$ 17,500  |
| 2                          | ENVIRONMENTAL PROTECTION/ STORMWATER POLLUTION PREVENTION PLAN (SWPPP) | LS   | 1              | \$ 13,687  | \$ 13,690  |
| 3                          | SITE PREPARATION   | AC   | 0.6            | \$ 4,468   | \$ 2,680   |
| 4                          | BARRICADES, SIGNS, AND TRAFFIC HANDLING                                | LS   | 1              | \$ 2,408   | \$ 2,410   |
| 5                          | TRENCH AND EXCAVATION SAFETY PROTECTION                                | LF   | 539            | \$ 3       | \$ 1,620   |
| 6                          | PRESSURE TEST WATER TRANSMISSION MAIN                                  | LF   | 539            | \$ 1       | \$ 540     |
| 7                          | DISINFECT WATER TRANSMISSION MAIN                                      | LF   | 539            | \$ 2       | \$ 1,080   |
| 8                          | 8-INCH C-909 PVC   | LF   | 533            | \$ 88      | \$ 46,900  |
| 9                          | 6-INCH C-909 PVC (FOR FIRE HYDRANTS)                                   | LF   | 6              | \$ 19      | \$ 110     |
| 10                         | FIRE HYDRANT ASSEMBLY  | EA   | 1              | \$ 6,564   | \$ 6,560   |
| 11                         | 8-INCH GATE VALVE  | EA   | 1              | \$ 2,354   | \$ 2,350   |
| 12                         | DUCTILE IRON FITTINGS  | TON  | 0.36           | \$ 5,000   | \$ 1,800   |
| 13                         | 8-INCH WATER TIE-INS   | EA   | 1              | \$ 3,810   | \$ 3,810   |
| 14                         | WARNING TAPE   | LF   | 539            | \$ 0.7     | \$ 380     |
| 15                         | TRACER WIRE  | LF   | 539            | \$ 0.7     | \$ 380     |
| 16                         | 2-INCH AIR/VACUUM RELEASE VALVE  | EA   | 1              | \$ 5,493   | \$ 5,490   |
| 17                         | CUT/REPLACE OF CONCRETE DRIVEWAYS                                      | SY   | 30             | \$ 180     | \$ 5,400   |
| 18                         | RELAY 1-INCH SHORT SERVICE   | EA   | 8              | \$ 2,424   | \$ 19,390  |
| 19                         | REVEGETATION   | AC   | 0.6            | \$ 3,444   | \$ 2,070   |

|                                |     |                   |
|--------------------------------|-----|-------------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$ 134,160        |
| CONTINGENCY                    | 20% | \$ 26,832         |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$ 160,992</b> |
| ENGINEERING DESIGN             | 10% | \$ 16,099         |
| CONSTRUCTION ADMINISTRATION    | 6%  | \$ 9,660          |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$ 186,751</b> |

Note: Estimated costs are based on current market values.

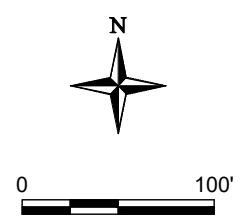
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**NOTE:**  
 PIPE IS 41 YEARS OLD AND REACHING 50-YR SERVICE LIFE.  
 (2025-2030 PROPOSED WATER SYSTEM IMPROVEMENTS)

| EXPLANATION |                            |
|-------------|----------------------------|
|             | EXISTING WATER LINE        |
|             | PROPOSED WATER LINE        |
|             | EXISTING PROPERTY BOUNDARY |



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|   |                |                |                  |
|---|----------------|----------------|------------------|
| <b>FIGURE 9</b>   |                |                |                  |
| <b>MAGIC FALLS<br/>(REPLACE EXISTING 6" WATER LINE)</b>                                   |                |                |                  |
| <b>GARDEN RIDGE CAPITAL IMPROVEMENTS<br/>CITY OF GARDEN RIDGE<br/>GARDEN RIDGE, TEXAS</b> |                |                |                  |
| Drawn By: PME   | Checked By: HC | Scale: 1"=100' | Date: 10/29/2025 |

## CITY OF GARDEN RIDGE MAGIC FALLS 8" WATER LINE

| TOTAL ESTIMATED QUANTITIES |  |      |                |            |            |
|----------------------------|--|------|----------------|------------|------------|
| ITEM                       | DESCRIPTION  | UNIT | TOTAL QUANTITY | UNIT PRICE | TOTAL COST |
| 1                          | BONDS, MOBILIZATION, & INSURANCE                                       | LS   | 1              | \$ 13,088  | \$ 13,090  |
| 2                          | ENVIRONMENTAL PROTECTION/ STORMWATER POLLUTION PREVENTION PLAN (SWPPP) | LS   | 1              | \$ 13,687  | \$ 13,690  |
| 3                          | SITE PREPARATION   | AC   | 0.30           | \$ 4,468   | \$ 1,340   |
| 4                          | BARRICADES, SIGNS, AND TRAFFIC HANDLING                                | LS   | 1.00           | \$ 2,408   | \$ 2,410   |
| 5                          | TRENCH AND EXCAVATION SAFETY PROTECTION                                | LF   | 340            | \$ 3       | \$ 1,020   |
| 6                          | PRESSURE TEST WATER TRANSMISSION MAIN                                  | LF   | 340            | \$ 1       | \$ 340     |
| 7                          | DISINFECT WATER TRANSMISSION MAIN                                      | LF   | 340            | \$ 2       | \$ 680     |
| 8                          | 8-INCH C-909 PVC   | LF   | 334            | \$ 88      | \$ 29,390  |
| 9                          | 6-INCH C-909 PVC (FOR FIRE HYDRANTS)                                   | LF   | 6              | \$ 19      | \$ 110     |
| 10                         | FIRE HYDRANT ASSEMBLY  | EA   | 1              | \$ 6,564   | \$ 6,560   |
| 11                         | 8-INCH GATE VALVE  | EA   | 1              | \$ 2,354   | \$ 2,350   |
| 12                         | DUCTILE IRON FITTINGS  | TON  | 0.23           | \$ 5,000   | \$ 1,130   |
| 13                         | 8-INCH WATER TIE-INS   | EA   | 1              | \$ 3,810   | \$ 3,810   |
| 14                         | WARNING TAPE   | LF   | 340            | \$ 0.7     | \$ 240     |
| 15                         | TRACER WIRE  | LF   | 340            | \$ 0.7     | \$ 240     |
| 16                         | 2-INCH AIR-VACUUM RELEASE VALVE  | EA   | 1              | \$ 5,493   | \$ 5,490   |
| 17                         | CUT/REPLACE OF CONCRETE DRIVEWAYS                                      | SY   | 16             | \$ 180     | \$ 2,880   |
| 18                         | RELAY 1-INCH SHORT SERVICE   | EA   | 6              | \$ 2,424   | \$ 14,540  |
| 19                         | REVEGETATION   | AC   | 0.30           | \$ 3,444   | \$ 1,030   |

|                                |     |                  |
|--------------------------------|-----|------------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$ 57,990        |
|                                |     |                  |
| CONTINGENCY                    | 20% | \$ 11,598        |
|                                |     |                  |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$ 69,588</b> |
|                                |     |                  |
| ENGINEERING DESIGN             | 10% | \$ 6,959         |
| CONSTRUCTION ADMINISTRATION    | 6%  | \$ 4,175         |
|                                |     |                  |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$ 80,722</b> |

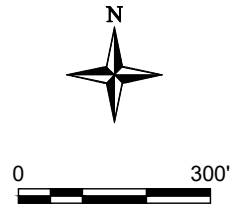
Note: Estimated costs are based on current market values.

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**NOTES:**  
 1. FOREST WATER: PIPE IS 40 YEARS OLD AND REACHING 50-YR SERVICE LIFE. (2030-2035 PROPOSED WATER SYSTEM IMPROVEMENTS)

| EXPLANATION |                            |
|-------------|----------------------------|
|             | EXISTING WATER LINE        |
|             | PROPOSED WATER LINE        |
|             | EXISTING PROPERTY BOUNDARY |



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|   |                |                  |                  |
|---|----------------|------------------|------------------|
| <b>FIGURE 10</b>  |                |                  |                  |
| <b>FOREST WATERS CIRCLE<br/>(REPLACE EXISTING 8" WATER LINE)</b>                          |                |                  |                  |
| <b>GARDEN RIDGE CAPITAL IMPROVEMENTS<br/>CITY OF GARDEN RIDGE<br/>GARDEN RIDGE, TEXAS</b> |                |                  |                  |
| Drawn By: PME   | Checked By: HC | Scale: 1" = 300' | Date: 10/29/2025 |

## CITY OF GARDEN RIDGE FOREST WATER CIRCLE 8" WATER LINE

| TOTAL ESTIMATED QUANTITIES |  |      |                |            |            |
|----------------------------|--|------|----------------|------------|------------|
| ITEM                       | DESCRIPTION  | UNIT | TOTAL QUANTITY | UNIT PRICE | TOTAL COST |
| 1                          | BONDING, MOBILIZATION, & INSURANCE                                     | LS   | 1              | \$ 169,595 | \$ 169,590 |
| 2                          | ENVIRONMENTAL PROTECTION/ STORMWATER POLLUTION PREVENTION PLAN (SWPPP) | LS   | 1              | \$ 13,687  | \$ 13,690  |
| 3                          | SITE PREPARATION   | AC   | 0.6            | \$ 4,468   | \$ 2,680   |
| 4                          | BARRICADES, SIGNS, AND TRAFFIC HANDLING                                | LS   | 1              | \$ 2,408   | \$ 2,410   |
| 5                          | TRENCH AND EXCAVATION SAFETY PROTECTION                                | LF   | 7,766          | \$ 3       | \$ 23,300  |
| 6                          | PRESSURE TEST WATER TRANSMISSION MAIN                                  | LF   | 7,766          | \$ 1       | \$ 7,770   |
| 7                          | DISINFECT WATER TRANSMISSION MAIN                                      | LF   | 7,766          | \$ 2       | \$ 15,530  |
| 8                          | 8-INCH C-909 PVC   | LF   | 7,746          | \$ 88      | \$ 681,650 |
| 9                          | 6-INCH C-909 PVC (FOR FIRE HYDRANTS)                                   | LF   | 20             | \$ 19      | \$ 380     |
| 10                         | FIRE HYDRANT ASSEMBLY  | EA   | 8              | \$ 6,564   | \$ 52,510  |
| 11                         | 8-INCH GATE VALVE  | EA   | 25             | \$ 2,354   | \$ 58,850  |
| 12                         | DUCTILE IRON FITTINGS  | TON  | 4.9            | \$ 5,000   | \$ 24,480  |
| 13                         | 8-INCH WATER TIE-INS   | EA   | 4              | \$ 3,810   | \$ 15,240  |
| 14                         | WARNING TAPE   | LF   | 7,766          | \$ 0.7     | \$ 5,440   |
| 15                         | TRACER WIRE  | LF   | 7,766          | \$ 0.7     | \$ 5,440   |
| 16                         | 2-INCH AIR/VACUUM RELEASE VALVE  | EA   | 1              | \$ 5,493   | \$ 5,490   |
| 17                         | CUT/REPLACE OF CONCRETE DRIVEWAYS                                      | SY   | 258            | \$ 180     | \$ 46,440  |
| 18                         | RELAY 1-INCH SHORT SERVICE   | EA   | 69             | \$ 2,424   | \$ 167,260 |
| 19                         | REVEGETATION   | AC   | 0.6            | \$ 3,444   | \$ 2,070   |

|                                |     |                     |
|--------------------------------|-----|---------------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$ 1,300,220        |
|                                |     |                     |
| CONTINGENCY                    | 20% | \$ 260,044          |
|                                |     |                     |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$ 1,560,264</b> |
|                                |     |                     |
| ENGINEERING DESIGN             | 10% | \$ 156,026          |
| CONSTRUCTION ADMINISTRATION    | 6%  | \$ 93,616           |
|                                |     |                     |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$ 1,809,906</b> |

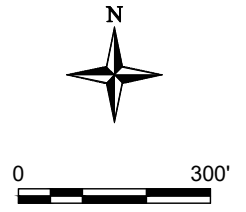
Note: Estimated costs are based on current market values.

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**NOTES:**  
 1. WATER WOOD: PIPE IS 40 YEARS OLD AND REACHING 50-YR SERVICE LIFE. (2030-2035 PROPOSED WATER SYSTEM IMPROVEMENTS)

| EXPLANATION |                            |
|-------------|----------------------------|
|             | EXISTING WATER LINE        |
|             | PROPOSED WATER LINE        |
|             | EXISTING PROPERTY BOUNDARY |



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|   |                |                  |
|---|----------------|------------------|
| <b>FIGURE 11</b>  |                |                  |
| <b>WATER WOOD DRIVE<br/>(REPLACE EXISTING 6" WITH 8" WATER LINE)</b>                      |                |                  |
| <b>GARDEN RIDGE CAPITAL IMPROVEMENTS<br/>CITY OF GARDEN RIDGE<br/>GARDEN RIDGE, TEXAS</b> |                |                  |
| Drawn By: PME   | Checked By: HC | Date: 10/29/2025 |

## CITY OF GARDEN RIDGE WATER WOOD DRIVE 8" WATER LINE

| TOTAL ESTIMATED QUANTITIES |  |      |                |            |            |
|----------------------------|--|------|----------------|------------|------------|
| ITEM                       | DESCRIPTION  | UNIT | TOTAL QUANTITY | UNIT PRICE | TOTAL COST |
| 1                          | BONDING, MOBILIZATION, & INSURANCE                                     | LS   | 1              | \$ 51,950  | \$ 51,950  |
| 2                          | ENVIRONMENTAL PROTECTION/ STORMWATER POLLUTION PREVENTION PLAN (SWPPP) | LS   | 1              | \$ 13,687  | \$ 13,690  |
| 3                          | SITE PREPARATION   | AC   | 0.30           | \$ 4,468   | \$ 1,340   |
| 4                          | BARRICADES, SIGNS, AND TRAFFIC HANDLING                                | LS   | 1.00           | \$ 2,408   | \$ 2,410   |
| 5                          | TRENCH AND EXCAVATION SAFETY PROTECTION                                | LF   | 2,636          | \$ 3       | \$ 7,910   |
| 6                          | PRESSURE TEST WATER TRANSMISSION MAIN                                  | LF   | 2,636          | \$ 1       | \$ 2,640   |
| 7                          | DISINFECT WATER TRANSMISSION MAIN                                      | LF   | 2,636          | \$ 2       | \$ 5,270   |
| 8                          | 8-INCH C-909 PVC   | LF   | 2,624          | \$ 88      | \$ 230,910 |
| 9                          | 6-INCH C-909 PVC (FOR FIRE HYDRANTS)                                   | LF   | 12             | \$ 19      | \$ 230     |
| 10                         | FIRE HYDRANT ASSEMBLY  | EA   | 2              | \$ 6,564   | \$ 13,130  |
| 11                         | 8-INCH GATE VALVE  | EA   | 1              | \$ 2,354   | \$ 2,350   |
| 12                         | DUCTILE IRON FITTINGS  | TON  | 1.76           | \$ 5,000   | \$ 8,790   |
| 13                         | 8-INCH WATER TIE-INS   | EA   | 1              | \$ 3,810   | \$ 3,810   |
| 14                         | WARNING TAPE   | LF   | 2,636          | \$ 0.7     | \$ 1,850   |
| 15                         | TRACER WIRE  | LF   | 2,636          | \$ 0.7     | \$ 1,850   |
| 16                         | 2-INCH AIR/VACUUM RELEASE VALVE  | EA   | 1              | \$ 5,493   | \$ 5,490   |
| 17                         | CUT/REPLACE OF CONCRETE DRIVEWAYS                                      | SY   |                | \$ 180     | \$ -       |
| 18                         | RELAY 1-INCH SHORT SERVICE   | EA   | 18             | \$ 2,424   | \$ 43,630  |
| 19                         | REVEGETATION   | AC   | 0.30           | \$ 3,444   | \$ 1,030   |

|                                |     |           |                |
|--------------------------------|-----|-----------|----------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$        | 398,280        |
| CONTINGENCY                    |     |           |                |
|                                | 20% | \$        | 79,656         |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$</b> | <b>477,936</b> |
| ENGINEERING DESIGN             |     |           |                |
| CONSTRUCTION ADMINISTRATION    | 10% | \$        | 47,794         |
|                                | 6%  | \$        | 28,676         |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$</b> | <b>554,406</b> |

Note: Estimated costs are based on current market values.

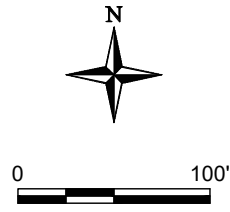
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**NOTE:**  
PIPE IS 40 YEARS OLD AND REACHING 50-YR SERVICE LIFE.  
(2030-2035 PROPOSED WATER SYSTEM IMPROVEMENTS)

| EXPLANATION |                            |
|-------------|----------------------------|
|             | EXISTING WATER LINE        |
|             | PROPOSED WATER LINE        |
|             | EXISTING PROPERTY BOUNDARY |



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|--|---|

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|   |                |                  |                  |
|---|----------------|------------------|------------------|
| <b>FIGURE 12</b>  |                |                  |                  |
| <b>TREE TOP LANE<br/>(REPLACE EXISTING 2" &amp; 6" WATER LINES)</b>                       |                |                  |                  |
| <b>GARDEN RIDGE CAPITAL IMPROVEMENTS<br/>CITY OF GARDEN RIDGE<br/>GARDEN RIDGE, TEXAS</b> |                |                  |                  |
| Drawn By: PME   | Checked By: HC | Scale: 1" = 300' | Date: 10/29/2025 |

## CITY OF GARDEN RIDGE TREE TOP LANE 8" WATER LINE

| TOTAL ESTIMATED QUANTITIES |  |      |                |            |            |
|----------------------------|--|------|----------------|------------|------------|
| ITEM                       | DESCRIPTION  | UNIT | TOTAL QUANTITY | UNIT PRICE | TOTAL COST |
| 1                          | BONDING, MOBILIZATION, & INSURANCE                                     | LS   | 1              | \$ 16,283  | \$ 16,280  |
| 2                          | ENVIRONMENTAL PROTECTION/ STORMWATER POLLUTION PREVENTION PLAN (SWPPP) | LS   | 1              | \$ 13,687  | \$ 13,690  |
| 3                          | SITE PREPARATION   | AC   | 0.50           | \$ 4,468   | \$ 2,230   |
| 4                          | BARRICADES, SIGNS, AND TRAFFIC HANDLING                                | LS   | 1.00           | \$ 2,408   | \$ 2,410   |
| 5                          | TRENCH AND EXCAVATION SAFETY PROTECTION                                | LF   | 470            | \$ 3       | \$ 1,410   |
| 6                          | PRESSURE TEST WATER TRANSMISSION MAIN                                  | LF   | 470            | \$ 1       | \$ 470     |
| 7                          | DISINFECT WATER TRANSMISSION MAIN                                      | LF   | 470            | \$ 2       | \$ 940     |
| 8                          | 8-INCH C-909 PVC   | LF   | 464            | \$ 88      | \$ 40,830  |
| 9                          | 6-INCH C-909 PVC (FOR FIRE HYDRANTS)                                   | LF   | 6              | \$ 19      | \$ 110     |
| 10                         | FIRE HYDRANT ASSEMBLY  | EA   | 1              | \$ 6,564   | \$ 6,560   |
| 11                         | 8-INCH GATE VALVE  | EA   | 1              | \$ 2,354   | \$ 2,350   |
| 12                         | DUCTILE IRON FITTINGS  | TON  | 0              | \$ 5,000   | \$ 1,340   |
| 13                         | 8-INCH WATER TIE-INS   | EA   | 1              | \$ 3,810   | \$ 3,810   |
| 14                         | WARNING TAPE   | LF   | 470            | \$ 0.7     | \$ 330     |
| 15                         | TRACER WIRE  | LF   | 470            | \$ 0.7     | \$ 330     |
| 16                         | 2-INCH AIR/VACUUM RELEASE VALVE  | EA   | 1              | \$ 5,493   | \$ 5,490   |
| 17                         | CUT/REPLACE OF CONCRETE DRIVEWAYS                                      | SY   | 42             | \$ 180     | \$ 7,560   |
| 18                         | RELAY 1-INCH SHORT SERVICE   | EA   | 7              | \$ 2,424   | \$ 16,970  |
| 19                         | REVEGETATION   | AC   | 0.50           | \$ 3,444   | \$ 1,720   |




|                                |     |                   |
|--------------------------------|-----|-------------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$ 124,830        |
| CONTINGENCY                    | 20% | \$ 24,966         |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$ 149,796</b> |
| ENGINEERING DESIGN             | 10% | \$ 14,980         |
| CONSTRUCTION ADMINISTRATION    | 6%  | \$ 8,988          |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$ 173,763</b> |

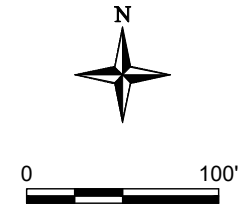
Note: Estimated costs are based on current market values.

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- NOTES:**
- WOODLAND COVE: PIPE IS 40 YEARS OLD AND REACHING 50-YR SERVICE LIFE. (2030-2035 PROPOSED WATER SYSTEM IMPROVEMENTS)

| EXPLANATION  |                            |
|--|----------------------------|
|  | EXISTING WATER LINE        |
|  | PROPOSED WATER LINE        |
|  | EXISTING PROPERTY BOUNDARY |



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|--|---|

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|   |                |                  |                  |
|---|----------------|------------------|------------------|
| <b>FIGURE 13</b>  |                |                  |                  |
| <b>WOODLAND COVE<br/>(REPLACE EXISTING 6" WATER LINE)</b>                                 |                |                  |                  |
| <b>GARDEN RIDGE CAPITAL IMPROVEMENTS<br/>CITY OF GARDEN RIDGE<br/>GARDEN RIDGE, TEXAS</b> |                |                  |                  |
| Drawn By: PME   | Checked By: HC | Scale: 1" = 100' | Date: 10/29/2025 |

## CITY OF GARDEN RIDGE WOODLAND COVE 8" WATER LINE

| TOTAL ESTIMATED QUANTITIES |  |      |                |            |            |
|----------------------------|--|------|----------------|------------|------------|
| ITEM                       | DESCRIPTION  | UNIT | TOTAL QUANTITY | UNIT PRICE | TOTAL COST |
| 1                          | BONDING, MOBILIZATION, & INSURANCE                                     | LS   | 1              | \$ 21,137  | \$ 21,140  |
| 2                          | ENVIRONMENTAL PROTECTION/ STORMWATER POLLUTION PREVENTION PLAN (SWPPP) | LS   | 1              | \$ 13,687  | \$ 13,690  |
| 3                          | SITE PREPARATION   | AC   | 0.50           | \$ 4,468   | \$ 2,230   |
| 4                          | BARRICADES, SIGNS, AND TRAFFIC HANDLING                                | LS   | 1.00           | \$ 2,408   | \$ 2,410   |
| 5                          | TRENCH AND EXCAVATION SAFETY PROTECTION                                | LF   | 699            | \$ 3       | \$ 2,100   |
| 6                          | PRESSURE TEST WATER TRANSMISSION MAIN                                  | LF   | 699            | \$ 1       | \$ 700     |
| 7                          | DISINFECT WATER TRANSMISSION MAIN                                      | LF   | 699            | \$ 2       | \$ 1,400   |
| 8                          | 8-INCH C-909 PVC   | LF   | 693            | \$ 88      | \$ 60,980  |
| 9                          | 6-INCH C-909 PVC (FOR FIRE HYDRANTS)                                   | LF   | 6              | \$ 19      | \$ 110     |
| 10                         | FIRE HYDRANT ASSEMBLY  | EA   | 1              | \$ 6,564   | \$ 6,560   |
| 11                         | 8-INCH GATE VALVE  | EA   | 1              | \$ 2,354   | \$ 2,350   |
| 12                         | DUCTILE IRON FITTINGS  | TON  | 0              | \$ 5,000   | \$ 2,160   |
| 13                         | 8-INCH WATER TIE-INS   | EA   | 1              | \$ 3,810   | \$ 3,810   |
| 14                         | WARNING TAPE   | LF   | 699            | \$ 0.7     | \$ 490     |
| 15                         | TRACER WIRE  | LF   | 699            | \$ 0.7     | \$ 490     |
| 16                         | 2-INCH AIR/VACUUM RELEASE VALVE  | EA   | 1              | \$ 5,493   | \$ 5,490   |
| 17                         | CUT/REPLACE OF CONCRETE DRIVEWAYS                                      | SY   | 42             | \$ 180     | \$ 7,560   |
| 18                         | RELAY 1-INCH SHORT SERVICE   | EA   | 11             | \$ 2,424   | \$ 26,660  |
| 19                         | REVEGETATION   | AC   | 0.50           | \$ 3,444   | \$ 1,720   |

|                                |     |                   |
|--------------------------------|-----|-------------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$ 162,050        |
|                                |     |                   |
| CONTINGENCY                    | 20% | \$ 32,410         |
|                                |     |                   |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$ 194,460</b> |
|                                |     |                   |
| ENGINEERING DESIGN             | 10% | \$ 19,446         |
| CONSTRUCTION ADMINISTRATION    | 6%  | \$ 11,668         |
|                                |     |                   |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$ 225,574</b> |

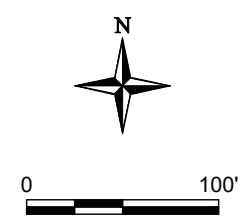
Note: Estimated costs are based on current market values.

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**NOTES:**  
 1. GLEN COVE: PIPE IS 40 YEARS OLD AND REACHING 50-YR SERVICE LIFE. (2030-2035 PROPOSED WATER SYSTEM IMPROVEMENTS)

| EXPLANATION |                            |
|-------------|----------------------------|
|             | EXISTING WATER LINE        |
|             | PROPOSED WATER LINE        |
|             | EXISTING PROPERTY BOUNDARY |



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|   |                |                  |                  |
|---|----------------|------------------|------------------|
| <b>FIGURE 14</b>  |                |                  |                  |
| <b>GLEN COVE<br/>(REPLACE EXISTING 2" &amp; 6" WATER LINES)</b>                           |                |                  |                  |
| <b>GARDEN RIDGE CAPITAL IMPROVEMENTS<br/>CITY OF GARDEN RIDGE<br/>GARDEN RIDGE, TEXAS</b> |                |                  |                  |
| Drawn By: PME   | Checked By: HC | Scale: 1" = 100' | Date: 10/29/2025 |

## CITY OF GARDEN RIDGE GLEN COVE 8" WATER LINE

| TOTAL ESTIMATED QUANTITIES |  |      |                |            |            |
|----------------------------|--|------|----------------|------------|------------|
| ITEM                       | DESCRIPTION  | UNIT | TOTAL QUANTITY | UNIT PRICE | TOTAL COST |
| 1                          | BONDING, MOBILIZATION, & INSURANCE                                     | LS   | 1              | \$ 21,213  | \$ 21,210  |
| 2                          | ENVIRONMENTAL PROTECTION/ STORMWATER POLLUTION PREVENTION PLAN (SWPPP) | LS   | 1              | \$ 13,687  | \$ 13,690  |
| 3                          | SITE PREPARATION   | AC   | 0.50           | \$ 4,468   | \$ 2,230   |
| 4                          | BARRICADES, SIGNS, AND TRAFFIC HANDLING                                | LS   | 1.00           | \$ 2,408   | \$ 2,410   |
| 5                          | TRENCH AND EXCAVATION SAFETY PROTECTION                                | LF   | 744            | \$ 3       | \$ 2,230   |
| 6                          | PRESSURE TEST WATER TRANSMISSION MAIN                                  | LF   | 744            | \$ 1       | \$ 740     |
| 7                          | DISINFECT WATER TRANSMISSION MAIN                                      | LF   | 744            | \$ 2       | \$ 1,490   |
| 8                          | 8-INCH C-909 PVC   | LF   | 738            | \$ 88      | \$ 64,940  |
| 9                          | 6-INCH C-909 PVC (FOR FIRE HYDRANTS)                                   | LF   | 6              | \$ 19      | \$ 110     |
| 10                         | FIRE HYDRANT ASSEMBLY  | EA   | 1              | \$ 6,564   | \$ 6,560   |
| 11                         | 8-INCH GATE VALVE  | EA   | 1              | \$ 2,354   | \$ 2,350   |
| 12                         | DUCTILE IRON FITTINGS  | TON  | 0              | \$ 5,000   | \$ 2,420   |
| 13                         | 8-INCH WATER TIE-INS   | EA   | 1              | \$ 3,810   | \$ 3,810   |
| 14                         | WARNING TAPE   | LF   | 744            | \$ 0.7     | \$ 520     |
| 15                         | TRACER WIRE  | LF   | 744            | \$ 0.7     | \$ 520     |
| 16                         | 2-INCH AIR/VACUUM RELEASE VALVE  | EA   | 1              | \$ 5,493   | \$ 5,490   |
| 17                         | CUT/REPLACE OF CONCRETE DRIVEWAYS                                      | SY   | 60             | \$ 180     | \$ 10,800  |
| 18                         | RELAY 1-INCH SHORT SERVICE   | EA   | 8              | \$ 2,424   | \$ 19,390  |
| 19                         | REVEGETATION   | AC   | 0.50           | \$ 3,444   | \$ 1,720   |

|                                |     |                   |
|--------------------------------|-----|-------------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$ 162,630        |
|                                |     |                   |
| CONTINGENCY                    | 20% | \$ 32,526         |
|                                |     |                   |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$ 195,156</b> |
|                                |     |                   |
| ENGINEERING DESIGN             | 10% | \$ 19,516         |
| CONSTRUCTION ADMINISTRATION    | 6%  | \$ 11,709         |
|                                |     |                   |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$ 226,381</b> |

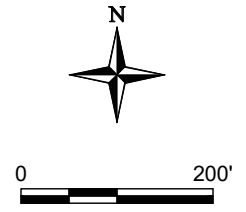
Note: Estimated costs are based on current market values.

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**NOTE:**  
 PIPE IS 41 YEARS OLD AND REACHING 50-YR SERVICE LIFE.  
 (2030-2035 PROPOSED WATER SYSTEM IMPROVEMENTS)

| EXPLANATION |                            |
|-------------|----------------------------|
|             | EXISTING WATER LINE        |
|             | PROPOSED WATER LINE        |
|             | EXISTING PROPERTY BOUNDARY |



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|   |                |                  |
|---|----------------|------------------|
| <b>FIGURE 16</b>  |                |                  |
| <b>LLOYD PARK<br/>(REPLACE EXISTING 6" WATER LINE)</b>                                    |                |                  |
| <b>GARDEN RIDGE CAPITAL IMPROVEMENTS<br/>CITY OF GARDEN RIDGE<br/>GARDEN RIDGE, TEXAS</b> |                |                  |
| Drawn By: PME   | Checked By: HC | Scale: 1" = 200' |
|   |                | Date: 10/29/2025 |

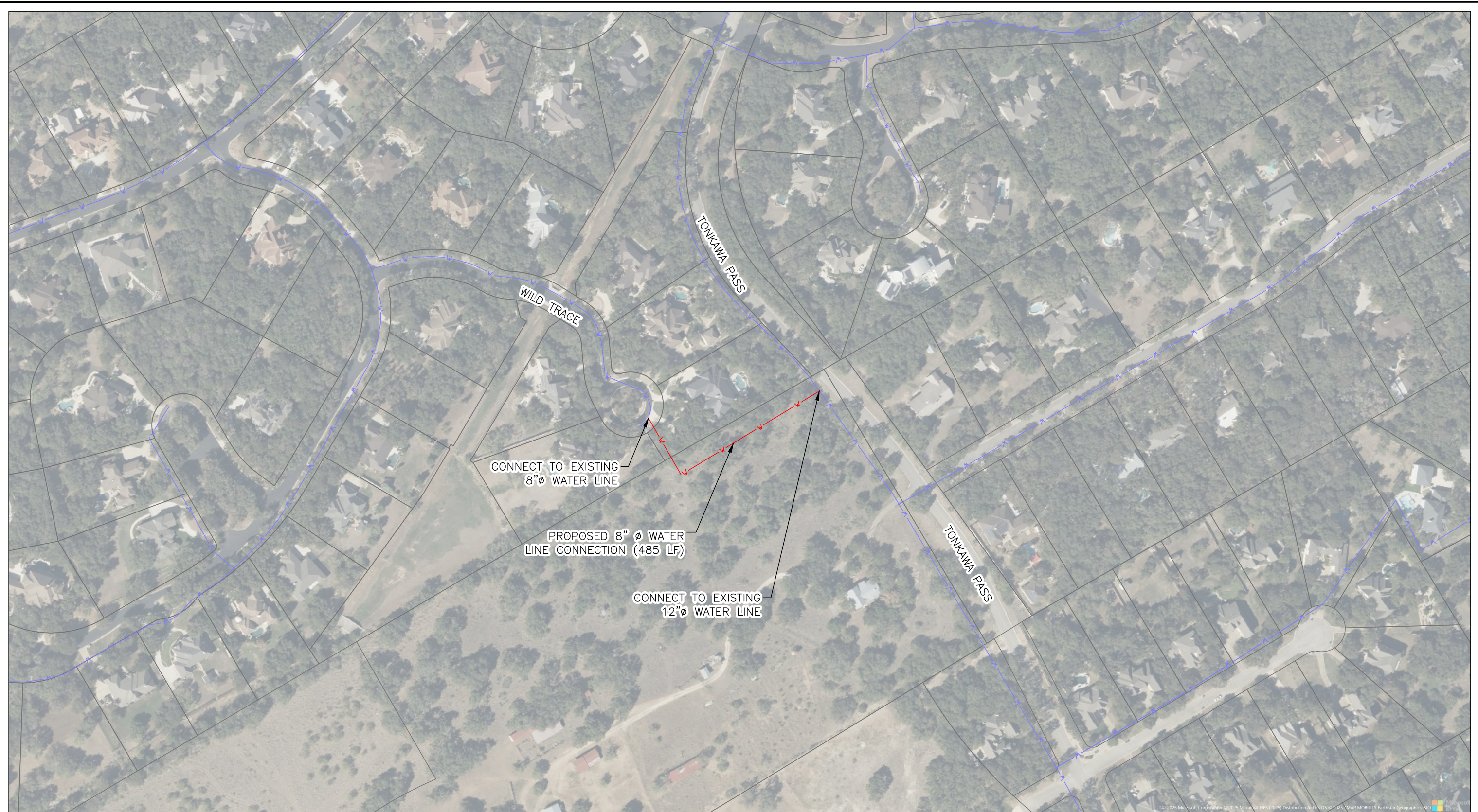
## CITY OF GARDEN RIDGE LLOYD PARK 8" WATER LINE

| TOTAL ESTIMATED QUANTITIES |  |      |                |            |            |
|----------------------------|--|------|----------------|------------|------------|
| ITEM                       | DESCRIPTION  | UNIT | TOTAL QUANTITY | UNIT PRICE | TOTAL COST |
| 1                          | BONDING, MOBILIZATION, & INSURANCE                                     | LS   | 1              | \$ 39,366  | \$ 39,370  |
| 2                          | ENVIRONMENTAL PROTECTION/ STORMWATER POLLUTION PREVENTION PLAN (SWPPP) | LS   | 1              | \$ 13,687  | \$ 13,690  |
| 3                          | SITE PREPARATION   | AC   | 0.75           | \$ 4,468   | \$ 3,350   |
| 4                          | BARRICADES, SIGNS, AND TRAFFIC HANDLING                                | LS   | 1              | \$ 2,408   | \$ 2,410   |
| 5                          | TRENCH AND EXCAVATION SAFETY PROTECTION                                | LF   | 1,613          | \$ 3       | \$ 4,840   |
| 6                          | PRESSURE TEST WATER TRANSMISSION MAIN                                  | LF   | 1,613          | \$ 1       | \$ 1,610   |
| 7                          | DISINFECT WATER TRANSMISSION MAIN                                      | LF   | 1,613          | \$ 2       | \$ 3,230   |
| 8                          | 8-INCH C-909 PVC   | LF   | 1,601          | \$ 88      | \$ 140,890 |
| 9                          | 6-INCH C-909 PVC (FOR FIRE HYDRANTS)                                   | LF   | 12             | \$ 19      | \$ 230     |
| 10                         | FIRE HYDRANT ASSEMBLY  | EA   | 2              | \$ 6,564   | \$ 13,130  |
| 11                         | 8-INCH GATE VALVE  | EA   | 3              | \$ 2,354   | \$ 7,060   |
| 12                         | DUCTILE IRON FITTINGS  | TON  | 1              | \$ 5,000   | \$ 5,200   |
| 13                         | 8-INCH WATER TIE-INS   | EA   | 2              | \$ 3,810   | \$ 7,620   |
| 14                         | WARNING TAPE   | LF   | 1,613          | \$ 0.7     | \$ 1,130   |
| 15                         | TRACER WIRE  | LF   | 1,613          | \$ 0.7     | \$ 1,130   |
| 16                         | 2-INCH AIR/VACUUM RELEASE VALVE  | EA   | 1              | \$ 5,493   | \$ 5,490   |
| 17                         | CUT/REPLACE OF CONCRETE DRIVEWAYS                                      | SY   | 29             | \$ 180     | \$ 5,220   |
| 18                         | RELAY 1-INCH SHORT SERVICE   | EA   | 18             | \$ 2,424   | \$ 43,630  |
| 19                         | REVEGETATION   | AC   | 0.75           | \$ 3,444   | \$ 2,580   |




|                                |     |           |                |
|--------------------------------|-----|-----------|----------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$        | 301,810        |
| CONTINGENCY                    | 20% | \$        | 60,362         |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$</b> | <b>362,172</b> |
| ENGINEERING DESIGN             | 10% | \$        | 36,217         |
| CONSTRUCTION ADMINISTRATION    | 6%  | \$        | 21,730         |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$</b> | <b>420,120</b> |

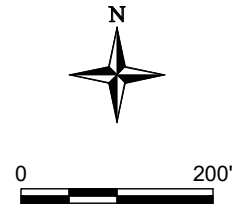
Note: Estimated costs are based on current market values.

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**NOTE:**  
 PROPOSED PIPE INCREASES SYSTEM REDUNDANCY AND IMPROVES WATER LINE LOOPING

| EXPLANATION  |                            |
|--|----------------------------|
|  | EXISTING WATER LINE        |
|  | PROPOSED WATER LINE        |
|  | EXISTING PROPERTY BOUNDARY |



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|   |                |                  |                  |
|---|----------------|------------------|------------------|
| <b>FIGURE 19</b>  |                |                  |                  |
| <b>WILD TRACE TO TONKAWA PASS<br/>(CONNECT 8" WATER LINE)</b>                             |                |                  |                  |
| <b>GARDEN RIDGE CAPITAL IMPROVEMENTS<br/>CITY OF GARDEN RIDGE<br/>GARDEN RIDGE, TEXAS</b> |                |                  |                  |
| Drawn By: MJ  | Checked By: HC | Scale: 1" = 200' | Date: 10/29/2025 |

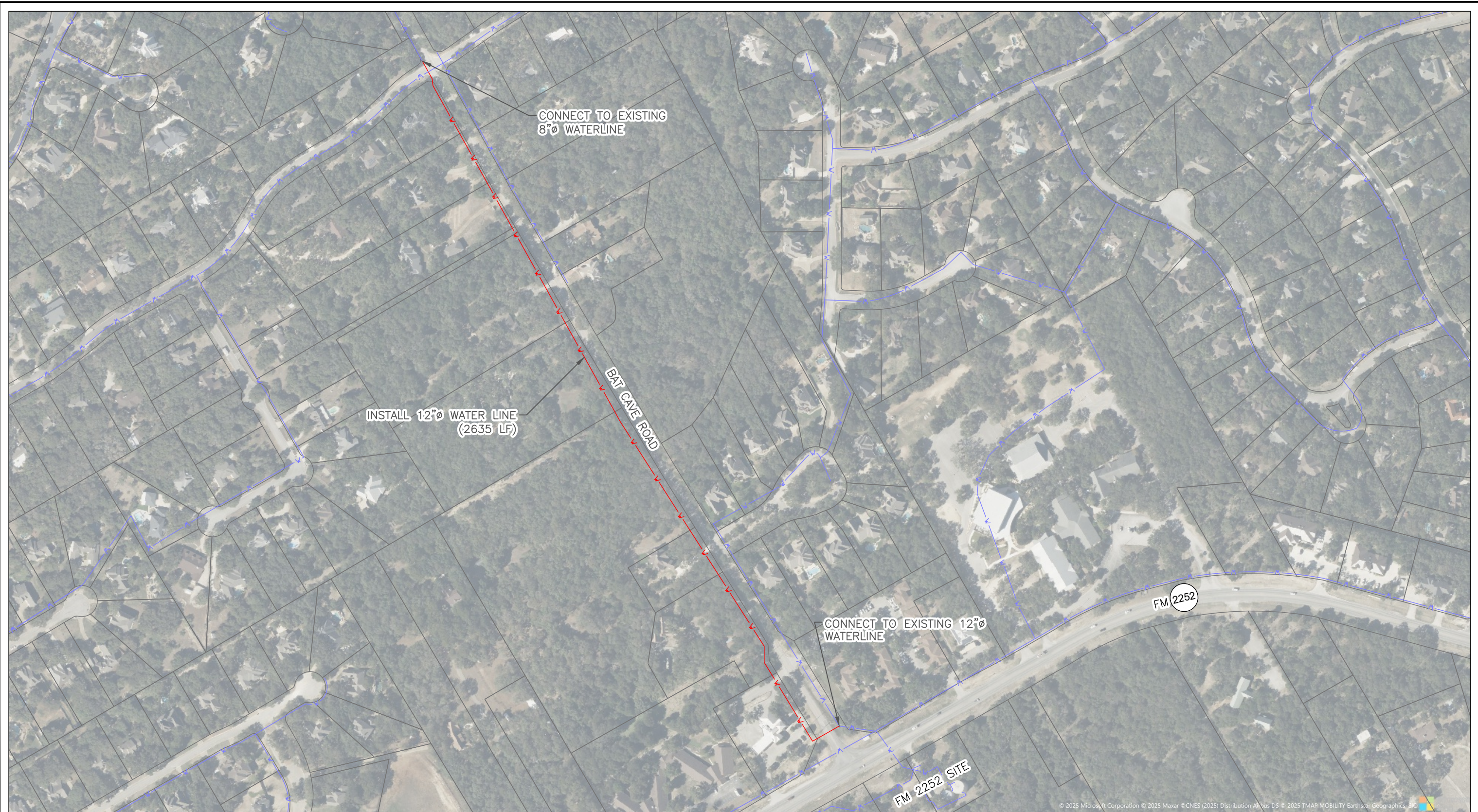
## CITY OF GARDEN RIDGE WILD TRACE TO TONKAWA PASS 8" WATER LINE

| TOTAL ESTIMATED QUANTITIES |  |      |                |            |            |
|----------------------------|--|------|----------------|------------|------------|
| ITEM                       | DESCRIPTION  | UNIT | TOTAL QUANTITY | UNIT PRICE | TOTAL COST |
| 1                          | BONDING, MOBILIZATION, & INSURANCE                                     | LS   | 1              | \$ 15,407  | \$ 15,410  |
| 2                          | ENVIRONMENTAL PROTECTION/ STORMWATER POLLUTION PREVENTION PLAN (SWPPP) | LS   | 1              | \$ 13,687  | \$ 13,690  |
| 3                          | SITE PREPARATION   | AC   | 0.5            | \$ 4,468   | \$ 2,230   |
| 4                          | BARRICADES, SIGNS, AND TRAFFIC HANDLING                                | LS   | 1              | \$ 2,408   | \$ 2,410   |
| 5                          | TRENCH AND EXCAVATION SAFETY PROTECTION                                | LF   | 485            | \$ 3       | \$ 1,460   |
| 6                          | PRESSURE TEST WATER TRANSMISSION MAIN                                  | LF   | 485            | \$ 1       | \$ 490     |
| 7                          | DISINFECT WATER TRANSMISSION MAIN                                      | LF   | 485            | \$ 2       | \$ 970     |
| 8                          | 8-INCH C-909 PVC   | LF   | 479            | \$ 88      | \$ 42,150  |
| 9                          | 6-INCH C-909 PVC (FOR FIRE HYDRANTS)                                   | LF   | 6              | \$ 19      | \$ 110     |
| 10                         | FIRE HYDRANT ASSEMBLY  | EA   | 1              | \$ 6,564   | \$ 6,560   |
| 11                         | 8-INCH GATE VALVE  | EA   | 3              | \$ 2,354   | \$ 7,060   |
| 12                         | DUCTILE IRON FITTINGS  | TON  | 0.3            | \$ 5,000   | \$ 1,620   |
| 13                         | 8-INCH WATER TIE-INS   | EA   | 2              | \$ 3,810   | \$ 7,620   |
| 14                         | WARNING TAPE   | LF   | 485            | \$ 0.7     | \$ 340     |
| 15                         | TRACER WIRE  | LF   | 485            | \$ 0.7     | \$ 340     |
| 16                         | 2-INCH AIR/VACUUM RELEASE VALVE  | EA   | 1              | \$ 5,493   | \$ 5,490   |
| 17                         | CUT/REPLACE OF CONCRETE DRIVEWAYS                                      | SY   | 20             | \$ 180     | \$ 3,600   |
| 18                         | RELAY 1-INCH SHORT SERVICE   | EA   | 2              | \$ 2,424   | \$ 4,850   |
| 19                         | REVEGETATION   | AC   | 0.5            | \$ 3,444   | \$ 1,720   |

|                                |     |                   |
|--------------------------------|-----|-------------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$ 118,120        |
| CONTINGENCY                    | 20% | \$ 23,624         |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$ 141,744</b> |
| ENGINEERING DESIGN             | 10% | \$ 14,174         |
| CONSTRUCTION ADMINISTRATION    | 6%  | \$ 8,505          |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$ 164,423</b> |

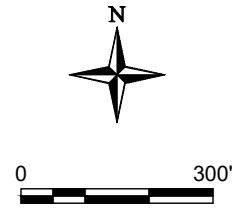
Note: Estimated costs are based on current market values.

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**NOTE:**  
PIPE IS PROPOSED TO CONNECT EXISTING WATERLINES FOR REDUNDANCY

| EXPLANATION |                            |
|-------------|----------------------------|
|             | EXISTING WATER LINE        |
|             | PROPOSED WATER LINE        |
|             | EXISTING PROPERTY BOUNDARY |



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|   |                |                  |                  |
|---|----------------|------------------|------------------|
| <b>FIGURE 17</b>  |                |                  |                  |
| <b>BAT CAVE ROAD<br/>(EXTEND EXISTING 12" WATER LINE)</b>                                 |                |                  |                  |
| <b>GARDEN RIDGE CAPITAL IMPROVEMENTS<br/>CITY OF GARDEN RIDGE<br/>GARDEN RIDGE, TEXAS</b> |                |                  |                  |
| Drawn By: IK  | Checked By: HC | Scale: 1" = 300' | Date: 10/29/2025 |

## CITY OF GARDEN RIDGE BAT CAVE ROAD 12" WATER LINE

| TOTAL ESTIMATED QUANTITIES |  |      |                |            |            |
|----------------------------|--|------|----------------|------------|------------|
| ITEM                       | DESCRIPTION  | UNIT | TOTAL QUANTITY | UNIT PRICE | TOTAL COST |
| 1                          | BONDING, MOBILIZATION, AND INSURANCE                                   | LS   | 1              | \$ 85,295  | \$ 85,290  |
| 2                          | ENVIRONMENTAL PROTECTION/ STORMWATER POLLUTION PREVENTION PLAN (SWPPP) | LS   | 1              | \$ 13,687  | \$ 13,690  |
| 3                          | SITE PREPARATION   | AC   | 1.5            | \$ 4,468   | \$ 6,700   |
| 4                          | BARRICADES, SIGNS, AND TRAFFIC HANDLING                                | LS   | 1              | \$ 2,408   | \$ 2,410   |
| 5                          | TRENCH AND EXCAVATION SAFETY PROTECTION                                | LF   | 2,629          | \$ 3       | \$ 7,890   |
| 6                          | PRESSURE TEST WATER TRANSMISSION MAIN                                  | LF   | 2,629          | \$ 1       | \$ 2,630   |
| 7                          | DISINFECT WATER TRANSMISSION MAIN                                      | LF   | 2,629          | \$ 2       | \$ 5,260   |
| 8                          | 12-INCH C-909 PVC  | LF   | 2,629          | \$ 112     | \$ 294,450 |
| 9                          | 24-INCH STEEL CASING BY OPEN CUT                                       | LF   | 160            | \$ 450     | \$ 72,000  |
| 10                         | FIRE HYDRANT ASSEMBLY  | EA   | 8              | \$ 6,564   | \$ 52,510  |
| 11                         | 12-INCH GATE VALVE WITH BOX  | EA   | 6              | \$ 3,508   | \$ 21,050  |
| 12                         | DUCTILE IRON FITTINGS  | TON  | 2              | \$ 5,000   | \$ 8,780   |
| 13                         | CONNECT TO EXISTING 12-INCH MAIN                                       | EA   | 2              | \$ 5,810   | \$ 11,620  |
| 14                         | WARNING TAPE   | LF   | 2,629          | \$ 1       | \$ 1,840   |
| 15                         | TRACER WIRE  | LF   | 2,629          | \$ 1       | \$ 1,840   |
| 16                         | 2-INCH COMBINATION AIR-VACUUM RELEASE VALVE                            | EA   | 2              | \$ 5,493   | \$ 10,990  |
| 17                         | CUT/REPLACE OF DRIVEWAYS   | SY   | 160            | \$ 180     | \$ 28,800  |
| 18                         | REMOVE & REPLACE FENCE   | LF   | 300            | \$ 70      | \$ 21,000  |
| 19                         | REVEGETATION   | AC   | 1.50           | \$ 3,444   | \$ 5,170   |

|                                |     |           |                |
|--------------------------------|-----|-----------|----------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$        | 653,920        |
| CONTINGENCY                    | 20% | \$        | 130,780        |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$</b> | <b>784,700</b> |
| DESIGN                         | 10% | \$        | 78,470         |
| CONSTRUCTION ADMINISTRATION    | 6%  | \$        | 47,080         |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$</b> | <b>910,250</b> |




Note: Estimated costs are based on current market values.

L:\CITY OF GARDEN RIDGE - DOCUMENTS\CADD\2025WATERPLANS\CS\FIGURES\202510\_GARDENRIDGE\_2025\_2035\_PROPOSEDWATERSYSTEMIMPROVEMENTS-11340



**NOTE:**  
 PIPE CONNECTS FROM EXISTING INFRASTRUCTURE,  
 EXTENDING TO SCHNEIDER LANE

**EXPLANATION**

-  EXISTING WATER LINE
-  PROPOSED WATER LINE
-  EXISTING PROPERTY BOUNDARY



Texas Engineering Firm F-131  
 Texas Survey Firm 10194320  
 New Braunfels Austin  
 1672 Independence Dr Suite 315 5508 Highway 290 West Suite 201  
 New Braunfels, Texas 78132 Austin, Texas 78735  
 (P) 830/626.3588 (F) 830/626.3544 (P) 512/442.3008 (F) 512/448.7811  
 www.trihydro.com

**FIGURE 18**

**REGENCY RUN TO SCHNEIDER LANE  
 (EXTEND EXISTING 12" WATER LINE)**

**GARDEN RIDGE CAPITAL IMPROVEMENTS  
 CITY OF GARDEN RIDGE, TEXAS**

Drawn By: IK    Checked By: HC    Scale: 1" = 200'    Date: 10/29/2025

## CITY OF GARDEN RIDGE REGENCY RUN TO SCHNEIDER LANE 12" WATER LINE

| TOTAL ESTIMATED QUANTITIES |  |      |                |            |            |
|----------------------------|--|------|----------------|------------|------------|
| ITEM                       | DESCRIPTION  | UNIT | TOTAL QUANTITY | UNIT PRICE | TOTAL COST |
| 1                          | BONDING, MOBILIZATION, & INSURANCE                                     | LS   | 1              | \$ 35,285  | \$ 35,280  |
| 2                          | ENVIRONMENTAL PROTECTION/ STORMWATER POLLUTION PREVENTION PLAN (SWPPP) | LS   | 1              | \$ 13,687  | \$ 13,690  |
| 3                          | SITE PREPARATION   | AC   | 0.60           | \$ 4,468   | \$ 2,680   |
| 4                          | BARRICADES, SIGNS, AND TRAFFIC HANDLING                                | LS   | 1              | \$ 2,408   | \$ 2,410   |
| 5                          | TRENCH AND EXCAVATION SAFETY PROTECTION                                | LF   | 1,186          | \$ 3       | \$ 3,560   |
| 6                          | PRESSURE TEST WATER TRANSMISSION MAIN                                  | LF   | 1,186          | \$ 1       | \$ 1,190   |
| 7                          | DISINFECT WATER TRANSMISSION MAIN                                      | LF   | 1,186          | \$ 2       | \$ 2,370   |
| 8                          | 12-INCH C-909 PVC  | LF   | 1,180          | \$ 112     | \$ 132,160 |
| 9                          | 6-INCH C-909 PVC (FOR FIRE HYDRANTS)                                   | LF   | 6              | \$ 19      | \$ 110     |
| 10                         | 24-INCH STEEL CASING BY OPEN CUT                                       | LF   | 50             | \$ 450     | \$ 22,500  |
| 11                         | FIRE HYDRANT ASSEMBLY  | EA   | 1              | \$ 6,564   | \$ 6,560   |
| 12                         | 12-INCH GATE VALVE WITH BOX  | EA   | 2              | \$ 3,508   | \$ 7,020   |
| 13                         | DUCTILE IRON FITTINGS  | TON  | 1              | \$ 5,000   | \$ 4,250   |
| 14                         | CONNECT TO EXISTING 12-INCH MAIN                                       | EA   | 1              | \$ 5,800   | \$ 5,800   |
| 15                         | WARNING TAPE   | LF   | 1,186          | \$ 0.7     | \$ 830     |
| 16                         | TRACER WIRE  | LF   | 1,186          | \$ 0.7     | \$ 830     |
| 17                         | 2-INCH COMBINATION AIR-VACUUM RELEASE VALVE                            | EA   | 1              | \$ 5,493   | \$ 5,490   |
| 18                         | CUT/REPLACE DRIVEWAYS  | SY   | 101            | \$ 180     | \$ 18,180  |
| 19                         | REMOVE AND REPLACE FENCE   | LF   | 80             | \$ 70      | \$ 5,600   |
| 20                         | REVEGETATION   | AC   | 0.60           | \$ 3,444   | \$ 2,070   |

|                                |     |                   |
|--------------------------------|-----|-------------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$ 272,580        |
| CONTINGENCY                    | 20% | \$ 54,516         |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$ 327,096</b> |
| ENGINEERING DESIGN             | 10% | \$ 32,710         |
| CONSTRUCTION ADMINISTRATION    | 6%  | \$ 19,626         |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$ 379,431</b> |

Note: Estimated costs are based on current market values.

## CITY OF GARDEN RIDGE WHOLISTIC VALVE IMPROVEMENT PROJECT

| TOTAL ESTIMATED QUANTITIES |                                      |      |                |            |            |
|----------------------------|--------------------------------------|------|----------------|------------|------------|
| ITEM                       | DESCRIPTION                          | UNIT | TOTAL QUANTITY | UNIT PRICE | TOTAL COST |
| 1                          | BONDING, MOBILIZATION, AND INSURANCE | LS   | 1              | \$ 13,065  | \$ 13,070  |
| 2                          | SITE PREPARATION                     | AC   | 0.5            | \$ 4,468   | \$ 2,234   |
| 3                          | 8-INCH GATE VALVES WITH BOX          | EA   | 8              | \$ 4,000   | \$ 32,000  |
| 4                          | 12-INCH GATE VALVES WITH BOX         | EA   | 6              | \$ 7,000   | \$ 42,000  |
| 5                          | REVEGETATION                         | AC   | 0.5            | \$ 21,735  | \$ 10,868  |

|                                |     |                   |
|--------------------------------|-----|-------------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$ 100,172        |
|                                |     |                   |
| CONTINGENCY                    | 20% | \$ 20,034         |
|                                |     |                   |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$ 120,206</b> |
|                                |     |                   |
| ENGINEERING DESIGN             | 10% | \$ 12,021         |
| CONSTRUCTION ADMINISTRATION    | 6%  | \$ 7,212          |
|                                |     |                   |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$ 139,439</b> |

Note: Estimated costs are based on current market values.

## CITY OF GARDEN RIDGE MUNICIPAL GST REPLACEMENT

| TOTAL ESTIMATED QUANTITIES |   |      |                |            |            |
|----------------------------|---|------|----------------|------------|------------|
| ITEM                       | DESCRIPTION   | UNIT | TOTAL QUANTITY | UNIT PRICE | TOTAL COST |
| 1                          | BONDING, MOBILIZATION, AND INSURANCE  | LS   | 1              | \$ 195,843 | \$ 195,840 |
| 2                          | ENVIRONMENTAL PROTECTION/ STORMWATER POLLUTION PREVENTION PLAN (SWPPP)                | LS   | 1              | \$ 10,350  | \$ 10,350  |
| 3                          | SITE PREPARATION  | LS   | 1              | \$ 51,750  | \$ 51,750  |
| 4                          | BARRICADES, SIGNS, AND TRAFFIC HANDLING   | LS   | 1              | \$ 5,175   | \$ 5,180   |
| 5                          | DEMOLITION  | LS   | 1              | \$ 133,000 | \$ 133,000 |
| 6                          | TRENCH AND EXCAVATION SAFETY PROTECTION   | LF   | 180            | \$ 8       | \$ 1,490   |
| 7                          | PRESSURE TEST WATER TRANSMISSION MAIN   | LS   | 1              | \$ 3,105   | \$ 3,110   |
| 8                          | DISINFECT WATER TRANSMISSION MAIN   | LS   | 1              | \$ 3,105   | \$ 3,110   |
| 9                          | 500,000 GALLON WELDED STEEL GROUND STORAGE TANK WITH STRUCTURALLY SUPPORTED CONE ROOF | LS   | 1              | \$ 967,725 | \$ 967,730 |
| 10                         | CONNECTION TO EXISTING 12-INCH WATER LINE   | EA   | 2              | \$ 8,280   | \$ 16,560  |
| 11                         | 12-INCH PC350 DUCTILE IRON PIPE   | LF   | 180            | \$ 259     | \$ 46,580  |
| 12                         | 12-INCH GATE VALVE  | EA   | 3              | \$ 10,350  | \$ 31,050  |
| 13                         | DUCTILE IRON FITTINGS   | TON  | 0.9            | \$ 15,525  | \$ 13,970  |
| 14                         | REVEGETATION  | AC   | 1              | \$ 21,735  | \$ 21,740  |

|                                |     |           |                  |
|--------------------------------|-----|-----------|------------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$        | 1,501,460        |
|                                |     |           |                  |
| CONTINGENCY                    | 20% | \$        | 300,292          |
|                                |     |           |                  |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$</b> | <b>1,801,752</b> |
|                                |     |           |                  |
| ENGINEERING DESIGN             | 10% | \$        | 180,175          |
| CONSTRUCTION ADMINISTRATION    | 6%  | \$        | 108,105          |
|                                |     |           |                  |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$</b> | <b>2,090,032</b> |

Note: Estimated costs are based on current market values.

## CITY OF GARDEN RIDGE 2252 GST REPLACEMENT

| TOTAL ESTIMATED QUANTITIES |  |      |                |            |            |
|----------------------------|--|------|----------------|------------|------------|
| ITEM                       | DESCRIPTION  | UNIT | TOTAL QUANTITY | UNIT PRICE | TOTAL COST |
| 1                          | BONDING, MOBILIZATION, AND INSURANCE                                   | LS   | 1              | \$ 200,565 | \$ 200,570 |
| 2                          | ENVIRONMENTAL PROTECTION/ STORMWATER POLLUTION PREVENTION PLAN (SWPPP) | LS   | 1              | \$ 10,350  | \$ 10,350  |
| 3                          | SITE PREPARATION   | LS   | 1              | \$ 51,750  | \$ 51,750  |
| 4                          | BARRICADES, SIGNS, AND TRAFFIC HANDLING                                | LS   | 1              | \$ 5,175   | \$ 5,180   |
| 5                          | DEMOLITION   | LS   | 1              | \$ 134,550 | \$ 134,550 |
| 6                          | TRENCH AND EXCAVATION SAFETY PROTECTION                                | LF   | 250            | \$ 8       | \$ 2,070   |
| 7                          | PRESSURE TEST WATER TRANSMISSION MAIN                                  | LS   | 1              | \$ 3,105   | \$ 3,110   |
| 8                          | DISINFECT WATER TRANSMISSION MAIN                                      | LS   | 1              | \$ 3,105   | \$ 3,110   |
| 9                          | 300,000 GROUND STORAGE TANK  | LS   | 1              | \$ 967,725 | \$ 967,730 |
| 10                         | CONNECTION TO EXISTING 12-INCH WATER LINE                              | EA   | 2              | \$ 8,280   | \$ 16,560  |
| 11                         | 12-INCH PC350 DUCTILE IRON PIPE  | LF   | 250            | \$ 259     | \$ 64,690  |
| 12                         | 12-INCH GATE VALVE   | EA   | 3              | \$ 10,350  | \$ 31,050  |
| 13                         | DUCTILE IRON FITTINGS  | TON  | 1.2            | \$ 15,525  | \$ 18,630  |
| 14                         | CHAIN LINK FENCE   | LF   | 124            | \$ 41      | \$ 5,130   |
| 15                         | 12-FOOT WIDE FENCE GATE  | EA   | 1              | \$ 1,449   | \$ 1,450   |
| 16                         | REVEGETATION   | AC   | 1              | \$ 21,735  | \$ 21,740  |

|                                |     |                     |
|--------------------------------|-----|---------------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$ 1,537,670        |
|                                |     |                     |
| CONTINGENCY                    | 20% | \$ 307,534          |
|                                |     |                     |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$ 1,845,204</b> |
|                                |     |                     |
| ENGINEERING DESIGN             | 10% | \$ 184,520          |
| CONSTRUCTION ADMINISTRATION    | 6%  | \$ 110,712          |
|                                |     |                     |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$ 2,140,437</b> |

Note: Estimated costs are based on current market values.

## CITY OF GARDEN RIDGE 2252 0.3 MG GST REHABILITATION PROJECT

| TOTAL ESTIMATED QUANTITIES |                                      |      |                |            |            |
|----------------------------|--------------------------------------|------|----------------|------------|------------|
| ITEM                       | DESCRIPTION                          | UNIT | TOTAL QUANTITY | UNIT PRICE | TOTAL COST |
| 1                          | REHABILITATION OF 300,000 GALLON GST | LS   | 1              | \$ 181,125 | \$ 169,000 |

|                                |     |                   |
|--------------------------------|-----|-------------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$ 169,000        |
| CONTINGENCY                    | 20% | \$ 33,800         |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$ 202,800</b> |
| ENGINEERING DESIGN             | 10% | \$ 20,280         |
| CONSTRUCTION ADMINISTRATION    | 6%  | \$ 12,168         |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$ 235,248</b> |

Note: Estimated costs are based on current market values.

## CITY OF GARDEN RIDGE MUNICIPAL 1 MG EST REHABILITATION PROJECT

| TOTAL ESTIMATED QUANTITIES |                                      |      |                |            |            |
|----------------------------|--------------------------------------|------|----------------|------------|------------|
| ITEM                       | DESCRIPTION                          | UNIT | TOTAL QUANTITY | UNIT PRICE | TOTAL COST |
| 1                          | BONDING, MOBILIZATION, AND INSURANCE | LS   | 1              | \$ 37,365  | \$ 37,370  |
| 2                          | INTERIOR PAINT AND SANDBLAST         | SF   | 6322           | \$ 15      | \$ 94,840  |
| 3                          | EXTERIOR PAINT AND SANDBLAST         | SF   | 5360           | \$ 25      | \$ 134,010 |

|                                |     |                   |
|--------------------------------|-----|-------------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$ 266,220        |
|                                |     |                   |
| CONTINGENCY                    | 20% | \$ 53,244         |
|                                |     |                   |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$ 319,464</b> |
|                                |     |                   |
| ENGINEERING DESIGN             | 10% | \$ 31,946         |
| CONSTRUCTION ADMINISTRATION    | 6%  | \$ 19,168         |
|                                |     |                   |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$ 370,578</b> |

Note: Estimated costs are based on current market values.

## CITY OF GARDEN RIDGE MUNICIPAL 0.2 MG EST REHABILITATION PROJECT

| TOTAL ESTIMATED QUANTITIES |   |      |                |            |            |
|----------------------------|---|------|----------------|------------|------------|
| ITEM                       | DESCRIPTION                             | UNIT | TOTAL QUANTITY | UNIT PRICE | TOTAL COST |
| 1                          | BONDING, MOBILIZATION, AND INSURANCE    | LS   | 1              | \$ 49,809  | \$ 49,810  |
| 2                          | INTERIOR PAINT AND SANDBLAST            | SF   | 5223           | \$ 15      | \$ 78,340  |
| 3                          | EXTERIOR PAINT AND SANDBLAST            | SF   | 10089          | \$ 25      | \$ 252,220 |
| 5                          | RESEAL CATHODIC PROTECTION ANODE COVERS | EA   | 6              | \$ 250     | \$ 1,500   |

|                                |     |                   |
|--------------------------------|-----|-------------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$ 381,870        |
| CONTINGENCY                    | 20% | \$ 76,374         |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$ 458,244</b> |
| ENGINEERING DESIGN             | 10% | \$ 45,824         |
| CONSTRUCTION ADMINISTRATION    | 6%  | \$ 27,495         |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$ 531,563</b> |

Note: Estimated costs are based on current market values.

## CITY OF GARDEN RIDGE SECOND PRESSURE PLANE PROJECT

| TOTAL ESTIMATED QUANTITIES |  |      |                |              |              |
|----------------------------|--|------|----------------|--------------|--------------|
| ITEM                       | DESCRIPTION  | UNIT | TOTAL QUANTITY | UNIT PRICE   | TOTAL COST   |
| 1                          | BONDS, MOBILIZATION, AND INSURANCE                                     | LS   | 1              | \$ 691,739   | \$ 691,740   |
| 2                          | ENVIRONMENTAL PROTECTION/ STORMWATER POLLUTION PREVENTION PLAN (SWPPP) | LS   | 1              | \$ 12,000    | \$ 12,000    |
| 3                          | SITE PREPERATION   | LS   | 1              | \$ 40,750    | \$ 40,750    |
| 4                          | TRENCH AND EXCAVATION SAFETY PROTECTION                                | LF   | 400            | \$ 3         | \$ 1,200     |
| 5                          | PRESSURE TEST WATER TRANMISSION MAIN                                   | LF   | 412            | \$ 1         | \$ 410       |
| 6                          | DISINFECT WATER TRANSMISSION MAIN                                      | LF   | 412            | \$ 2         | \$ 820       |
| 7                          | 16-INCH DR18 C909 PVC  | LF   | 400            | \$ 125       | \$ 50,000    |
| 8                          | 16-INCH CLASS 53 DI  | LF   | 12             | \$ 460       | \$ 5,520     |
| 9                          | INSTALL WIRE FENCE   | LF   | 450            | \$ 45        | \$ 20,250    |
| 10                         | 16-FOOT WIDE TYPE 1 FENCE GATE   | EA   | 1              | \$ 2,500     | \$ 2,500     |
| 11                         | 500,000 GALLON ELEVATED STORAGE TANK                                   | LS   | 1              | \$ 4,000,000 | \$ 4,000,000 |
| 12                         | DUCTILE IRON FITINGS   | TON  | 0.3            | \$ 15,000    | \$ 4,000     |
| 13                         | REVEGETATION   | AC   | 0.6            | \$ 6,900     | \$ 4,140     |
| 14                         | ELECTRICAL   | LS   | 1              | \$ 300,000   | \$ 300,000   |
| 15                         | PRESSURE RELASE VALVE  | EA   | 4              | \$ 42,500    | \$ 170,000   |

|                                |     |           |                  |
|--------------------------------|-----|-----------|------------------|
| TOTAL CONSTRUCTION ITEMS       |     | \$        | 5,303,330        |
|                                |     |           |                  |
| CONTINGENCY                    | 20% | \$        | 1,060,666        |
|                                |     |           |                  |
| <b>TOTAL CONSTRUCTION COST</b> |     | <b>\$</b> | <b>6,363,996</b> |
|                                |     |           |                  |
| ENGINEERING DESIGN             | 10% | \$        | 636,400          |
| CONSTRUCTION ADMINISTRATION    | 6%  | \$        | 381,840          |
|                                |     |           |                  |
| <b>TOTAL PROJECT COST</b>      |     | <b>\$</b> | <b>7,382,235</b> |

Note: Estimated costs are based on current 2025 market values.



|                        |                                 |
|------------------------|---------------------------------|
| <b>AGENDA ITEM:</b>    | 7.5. TWDB Grant Application     |
| <b>SUBMITTED BY:</b>   | Robyn Achu, Finance-HR Director |
| <b>DATE SUBMITTED:</b> | January 27, 2026                |
| <b>MEETING DATE:</b>   | February 4, 2026                |

## AGENDA FORM

### ITEM DESCRIPTION/SUMMARY

Discussion and possible action authorizing the City Manager to submit grant applications to the Texas Water Development Board for the benefit of the City of Garden Ridge, including but not limited to funds for water supply and infrastructure projects.

### BACKGROUND

In 2025, the Texas Legislature approved House Bill 500, establishing the Texas Water Development Board’s Water Supply and Infrastructure Grant Program. This is a one-time opportunity for a limited number of Texas communities to receive grant funding to implement water supply or water infrastructure projects. TWDB is currently inviting public comments on the Water Supply and Infrastructure Grants Implementation Plan until February 4. Importantly, projects that are ready to proceed will earn 10 points, promoting timely and effective execution. The proposed plan will begin solicitation of application in March 2026 and will be open for 120 days.

Under this program, cities of our size are eligible to apply for up to \$5 million in grant funding for qualifying water supply and infrastructure improvements. Coincidentally, City Council is scheduled to review the 2025–2045 Water System Capital Improvement Plan (CIP) prepared by the City’s consulting engineers at the February 4, 2026, meeting. Several projects identified in the CIP may be eligible for funding under this grant program, making this an opportune time to pursue the grant as a potential funding source to offset future capital costs and reduce the financial burden on ratepayers. Grant Considerations: The TWDB grant program is expected to be highly competitive statewide. To maximize the City’s likelihood of success, staff anticipates the possibility of engaging in professional grant writing services if necessary to assist with application development, coordination with engineering documentation, and compliance with TWDB requirements.

ATTACHMENTS: HB-500 Implementation Plan for Public Comment pdf

### REQUESTED ACTION

- |  |                                     |
|--|-------------------------------------|
| Motion <input checked="" type="checkbox"/>     | Resolution <input type="checkbox"/> |
| Discussion <input checked="" type="checkbox"/> | Other <input type="checkbox"/>      |
| Ordinance <input type="checkbox"/>             |                                     |

### FINANCIAL

- |  |                              |
|--|------------------------------|
| Budgeted Item <input type="checkbox"/>             | Original Estimate/Budget:    |
| Non-budgeted Item <input type="checkbox"/>         | Current Estimate:            |
| Not Applicable <input checked="" type="checkbox"/> | Amount Under/Over Budget: \$ |

### PROs / CONS

There is no direct fiscal impact associated with authorizing submission of the grant application at this time. If awarded, the grant could provide up to \$5 million toward eligible water system capital projects identified in the newly adopted CIP. Any future expenditures related to grant writing services or project matching requirements would be presented to Council for approval.

## **STAFF RECOMMENDATION**

Staff recommends that City Council authorize the City Manager to pursue and submit an application to the Texas Water Development Board for the Water Supply and Infrastructure Grant Program and to take all necessary actions to support the application, including consideration of professional grant writing services, if needed.

Edits as of January 9, 2026, in bold red font.  
Edits as of January 16, 2026, in bold green font.

# Public Comment Period: Water Supply and Infrastructure Grants Implementation Plan

Comment period ends February 4, 2026

House Bill 500, passed during the 89<sup>th</sup> Legislative Session, appropriated \$1.038 billion in funds for water supply and infrastructure projects to the Texas Water Development Board (TWDB).

The period of public review and comment on the plan begins January 5, 2026, and ends February 4, 2026. If you wish to provide comments to the TWDB concerning the implementation plan, you may use the following options:

1. Complete and submit the [Online Public Comment Form](#); or
2. Email comments to [WSI\\_grants@twdb.texas.gov](mailto:WSI_grants@twdb.texas.gov)

A public meeting will also be held via webinar on January 20, 2026, at 9:30 a.m.

To stay informed and get involved, we invite you to join our General Information mailing list, visit our [website](#), and follow our social media channels ([Facebook](#), [X](#), [Instagram](#), [YouTube](#), [LinkedIn](#)) for updates and opportunities to engage with TWDB throughout this process.

## **BACKGROUND**

This is a one-time opportunity for a limited number of Texas communities to receive grant funding to implement water supply or water infrastructure projects. Once this initial appropriation is provided to communities by August 31, 2027, the TWDB will no longer have these grant funds available to provide as financial assistance.

HB 500 from the 89th Texas Legislative Session appropriated \$1,038,000,000 from the general revenue fund to the TWDB but did not specify that the money was appropriated to a specific fund, which resulted as a deposit of the appropriated money into TWDB's general revenue fund. Additionally, the appropriation language did not provide authority for the TWDB to transfer that money into another TWDB fund or account. Therefore, the money must be provided for the stated purposes directly from TWDB's general revenue fund and not through an established financial assistance program.

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Leading the state's efforts  
in ensuring a secure  
water future for Texas

L'Oreal Stepney, P.E., Chairwoman | W. Brady Franks, Board Member | Ashley Morgan, Board Member  
Bryan McMath, Executive Administrator

Further, the purpose for the appropriation was stated in the HB 500 legislation as “water infrastructure and supply projects and grants as determined by the board.” As the language is specific to water infrastructure and supply, the plan excludes wastewater and flood projects.

Additionally, water supply corporations (WSCs) will not be eligible for funding as the Texas Constitution prohibits granting public funds (1) for private purposes and (2) to “individuals” when the grant is not provided for in pre-existing law (Tex. Const., Art. III, §§ 51 and 44). Art. III, § 51 can be met for all of TWDB’s usual customers even when money is appropriated for general revenue grants that do not flow through an existing program, but Art. III, § 44 prevents TWDB’s private entity customers, such as (water supply corporations (WSCs) and investor-owned utilities, from receiving a general revenue grant. Section 51’s public purpose test is met by the typical projects funded by TWDB to typical governmental entities because (1) the grant is designed to accomplish a public purpose, not to benefit private parties; (2) TWDB will retain control over the funds to ensure the public purpose is accomplished and to protect the public’s investment; and (3) the state receives a return benefit. Section 44’s prohibition on grants to individuals without preexisting law would prohibit the use of these funds to provide a grant to WSCs because they are considered “individuals” under the provisions and no preexisting law authorizes the grant of these funds to WSCs. TWDB’s existing financial assistance programs are governed by statutes that clearly provide financial assistance to non-profit WSCs (see e.g., Tex. Water Code § 15.001(5)). Section 44 would not prohibit general revenue grants to cities, counties, or other governmental entities because they are not “individuals” within the meaning of that section of the Constitution.

Additionally, the TWDB will provide this funding in the form of a 100 percent grant because HB 500 does not provide authorization for the TWDB to use the funding to leverage bonds; therefore, the appropriation does not create a benefit to providing the funding in the form of a loan. The Constitution generally prohibits all state debt, except as otherwise authorized by the Constitution (Tex. Const., Art. III, § 49). More specifically, the TWDB’s authority to issue bonds must be “authorized by constitutional amendment or a debt proposition” (Tex. Const., Art. III, § 49-c). The TWDB’s authority to issue both revenue and general obligation bonds is specifically authorized in the Constitution. Constitutional provisions applicable to the TWDB can be found at Texas Constitution, Article III, §§ 49-c – 49-d-16. Each of those authorizations is specific to particular programs or accounts of the TWDB. The Constitution and statute provide clear and prescriptive language on where bond proceeds may be deposited and transferred, and how money may be deposited and transferred to pay debt service on those bonds. The TWDB does not have any applicable language in the appropriation from HB 500, existing statute, or existing constitutional provisions to leverage this appropriation with bonds or use this appropriation to pay debt service.

Because these funds were deposited into the TWDB’s general revenue fund, they may not be transferred into an existing account to be used to leverage additional funding through TWDB-issued bonds in an existing program. Without statutory direction otherwise, loan repayments must be deposited into the account from which they originated. If loan repayments were deposited back into the general revenue fund, the TWDB would not have authority to then use those funds again without additional appropriation from the Texas Legislature, and they would revert to the State Treasury. From the TWDB’s perspective, any loans provided from this funding would effectively be “grants that require repayment” and would lack the benefit of a revolving corpus to justify the extra level of financial review

necessary to confirm a borrower's ability to repay a loan. Based on these circumstances, there would be no benefit to the State or the local entities receiving funding to provide this funding in the form of a loan. Additionally, the language of HB 500 only speaks to grants, thereby not providing clear legal authority to require repayment.

### **KEY ISSUES**

- Funds cannot be transferred to existing TWDB funding program accounts.
- Only political subdivisions, namely local governments, are eligible; therefore, Water Supply Corporations and Investor-Owned Utilities are not eligible entities.
- Funds must be committed and closed prior to August 31, 2027.
- Funding is designated for water infrastructure and supply projects only, including reuse, (e.g., addresses real or apparent water loss, or TCEQ violations, or upgrading or replacing water systems).
- Drainage, flood control, and wastewater projects are not eligible.
- Implementation is subject to the Texas Grant Management Standards, Chapter 783 of the Texas Government Code.
- Projects must be consistent with the 2027 State Water Plan.
- Applicants must be current in their audited financial statements. For a funding application to be considered complete and eligible, it must include a 2025 fiscal year-end financial audit that has been adopted by the applicant's governing body.
- The Water Supply and Infrastructure Grant funding will not flow through any of TWDB's existing funding programs; therefore, most policies and requirements that apply per statute or rule to the existing programs will not apply to this funding.
  - TWDB will not issue environmental findings for these projects. However, TWDB will require an affidavit certifying compliance with all applicable local, state, and federal regulations and completion of any coordination and/or permitting required to ensure compliance with the Endangered Species Act of 1973, as amended; Section 404 of the Clean Water Act; Section 10 of the Rivers and Harbors Act of 1899; the Migratory Bird Treaty Act; Texas Antiquities Code; Texas Parks and Wildlife Code; Edwards Aquifer Rules; and any other applicable state, federal, and local regulations.
    - For ready-to-proceed projects, TWDB will require an affidavit of self-certification that any permitting or coordination required by applicable local, state, or federal regulations has been completed
    - For projects receiving PAD funding, TWDB will require the affidavit of self-certification along with the backup documentation during the planning phase.
- US Iron & Steel provisions apply. Texas Government Code Chapter 2252, Subchapter G
- Conveyance coordination requirements apply **if land acquisition is a part of the project for those under 150,000 where it is allowed**. Texas Water Code Chapter 6, Subchapter H
- Subject to requirements for:
  - Water conservation plan (Texas Water Code §§ 16.402 and 16.4021; 31 Texas Administrative Code (TAC) § 363.15)
  - Water use survey (Texas Water Code § 16.012(m); 31 TAC § 358.5)
  - Water loss audit (Texas Water Code § 16.0121; 31 TAC § 358.6) and
  - Water loss validation (Texas Water Code §§ 16.0121 and 16.0122; 31 TAC § 358.6)

**RECOMMENDATION**

1. Limiting one application per entity to expedite the review process and encourage entities to prioritize system needs.
2. Limiting funding eligibility.

Entities with population of 150,000 or less

- a. May request planning, acquisition, design, or construction.
- b. If only construction is requested, the project must be ready to proceed: all environmental coordination, acquisition of 100 percent of all required water rights, land and easements, design (plans and specifications with design report), and permitting must be completed.
- c. Reimbursement of previously incurred costs for the project will only be considered if they were incurred on or after June 22, 2025.

Entities with population of 150,001 or greater

- a. May only request construction funding.
  - b. The project must be ready to proceed: all environmental coordination, acquisition of 100 percent of all required land and easements, design (plans and specifications with design report), and all permitting must be completed.
  - c. Reimbursement of previously incurred costs for the project will not be eligible.
3. If a project previously received a funding commitment from a TWDB funding program (except for unclosed SWIFT commitments slated to close in 2027 or later), these grant funds may not be used for the same activities that previously received funding commitments. However, if a project previously received funding commitments for only planning, acquisition, or design, the project is eligible to receive funding from these grants for construction.
  4. If a project has an active application with the TWDB, the processing of those non-Water Supply and Infrastructure Grant applications may be postponed, allowing entities to pursue the most advantageous funding opportunity.
  5. Allocation of the available funding. This allocation is based on the average requested funding within the State Fiscal Year 2026 Drinking Water State Revolving Fund Intended Use Plan.

| <b>Service area population size</b>     | <b>Less than 10,000</b>  | <b>10,001-150,000</b> | <b>150,001-1 million</b> | <b>Greater than 1 million</b> | <b>Total</b>  |
|---|--|-----------------------|--------------------------|-------------------------------|---------------|
| <b>Funding Cap per project (TBD)</b>    | \$5 Million  | \$15 Million          | \$25 Million             | \$40 Million                  |               |
| <b>Total funding target</b>             | \$71Million  | \$142 Million         | \$181 Million            | \$400 Million                 | \$794 Million |
|   |  |                       |                          |                               |               |
| <b>Canal lining/conversion projects</b> | \$100 Million for match funding for North American Development Bank projects |                       |                          |                               | \$894 Million |

- To address canal lining and conversion projects, \$100 million is proposed to be allocated for joint funding efforts with the North American Development Bank’s Water Resiliency Program, which is geared at expediting water needs along the border. Water Supply and Infrastructure grants funds would be 50% of the proposed project costs for eligible projects. Additional information regarding the Water Resiliency Program can be found at <https://nadbank.org/solutions-and-services/water-resiliency-fund>
  - \$131 million remains unallocated pending receipt of applications at which time the Board could review submitted needs and allocate at that time.
  - \$13 million is reserved for administrative costs as authorized in Senate Bill 1.
6. A simplified project prioritization for allocating available funding. This criteria list is intended to simplify and expedite the ranking process.

| Criteria  | Points Calculation                    | Points    |
|---|---------------------------------------|-----------|
| Retail Water Providers: Service Area’s Annual Median Household Income (AMHI) (if using a TWDB-approved socioeconomic survey; the AMHI will be inflation adjusted)                     | $(76,292 \div \text{AMHI}) \times 10$ | Result    |
| Wholesale Water Providers: Total population (POP) served by Retail Water Providers that purchase wholesale from applicant as listed in TCEQ’s <a href="#">Drinking Water Viewer</a> . | $(100,000 \div \text{POP}) \times 10$ | Result    |
| For projects with populations under 150,000: Projects that are deemed ready to proceed.   |                                       | 10 points |
| Tiebreaker: Preference given to the community that has never or has the greater amount of time since it last received financial assistance from the TWDB.                             |                                       |           |

- 7. Land/easements acquisition to be limited to small entities requesting pre-design funding. All required land and easements must already be acquired for a project to qualify as ready to proceed.
- 8. For ready-to-proceed projects, TWDB will not review planning documents.
- 9. TWDB will rely on TCEQ design approval for ready-to-proceed projects. TWDB will need to review Plans and Specifications to ensure these requirements are met:
  - a. US Iron & Steel
  - b. Performance bonds
  - c. Retainage
- 10. The TWDB will issue a Certificate of Approval prior to authorization of release of final retainage ensuring the funds have been utilized in accordance with the committed project.
- 11. The TWDB will develop a financial assistance application specific to Water Supply and Infrastructure Grants.

**12. EDIT: Funds will be disbursed to applicants through an entity-established escrow account. All commitments, grant agreements, and closings to escrow should be completed by August 1, 2027.**

**13. EDIT: All WSIG recipients with funds closed to escrow by August 1, 2027, will have until August 31, 2031, to expend their escrowed funds. Under no circumstances will funds be released from project escrow accounts after August 31, 2031.**

**14. EDIT: Each escrow account will need to be interest bearing. Furthermore, all remaining escrow account funds plus escrow account interest earnings shall be returned to the TWDB no later than September 1, 2031.**

**Failure to submit any of the required information at the time the application is submitted will disqualify the application from the selection process.** Questions can be directed to the TWDB, and a pre-application webinar will be held and posted to the TWDB website.

### **IMPLEMENTATION TIMELINE**

|                         |  |
|-------------------------|--|
| December 17, 2025       | Work session to discuss implementation plan.     |
| January 5, 2026         | 30-day public comment period opens.              |
| January 20, 2026        | Public Meeting Webinar                           |
| February 4, 2026        | Comment period closes                            |
| March 2026              | Solicitation of applications opens for 120 days. |
| July 2026               | Applications due                                 |
| Fall 2026               | Commitments                                      |
| Winter 2026-Summer 2027 | Closings   |

### **LEGAL/SPECIAL CONDITIONS**

- Entities must submit, with their financial assistance application, a resolution from their governing body requesting financial assistance.
- Entities must submit with their financial assistance application, an application affidavit.

#### Attachments:

1. HB 500, Section 6.02, 89<sup>th</sup> legislative session
2. Side by Side Financial Assistance Comparison
3. Financial Assistance Comparison Timeline
4. Proposed Requirements for Water Supply and Infrastructure Grants
5. Water Supply and Infrastructure Grants- Project Prioritization Criteria

HB 500, 89<sup>th</sup> Legislative Session (excerpt Section 6.02)

SECTION 6.02. WATER DEVELOPMENT BOARD: WATER INFRASTRUCTURE AND SUPPLY.

(a) The amount of \$1,038,000,000 is appropriated from the general revenue fund to the Water Development Board for the two-year period beginning on the effective date of this Act to be used for water infrastructure and supply projects and grants as determined by the board.

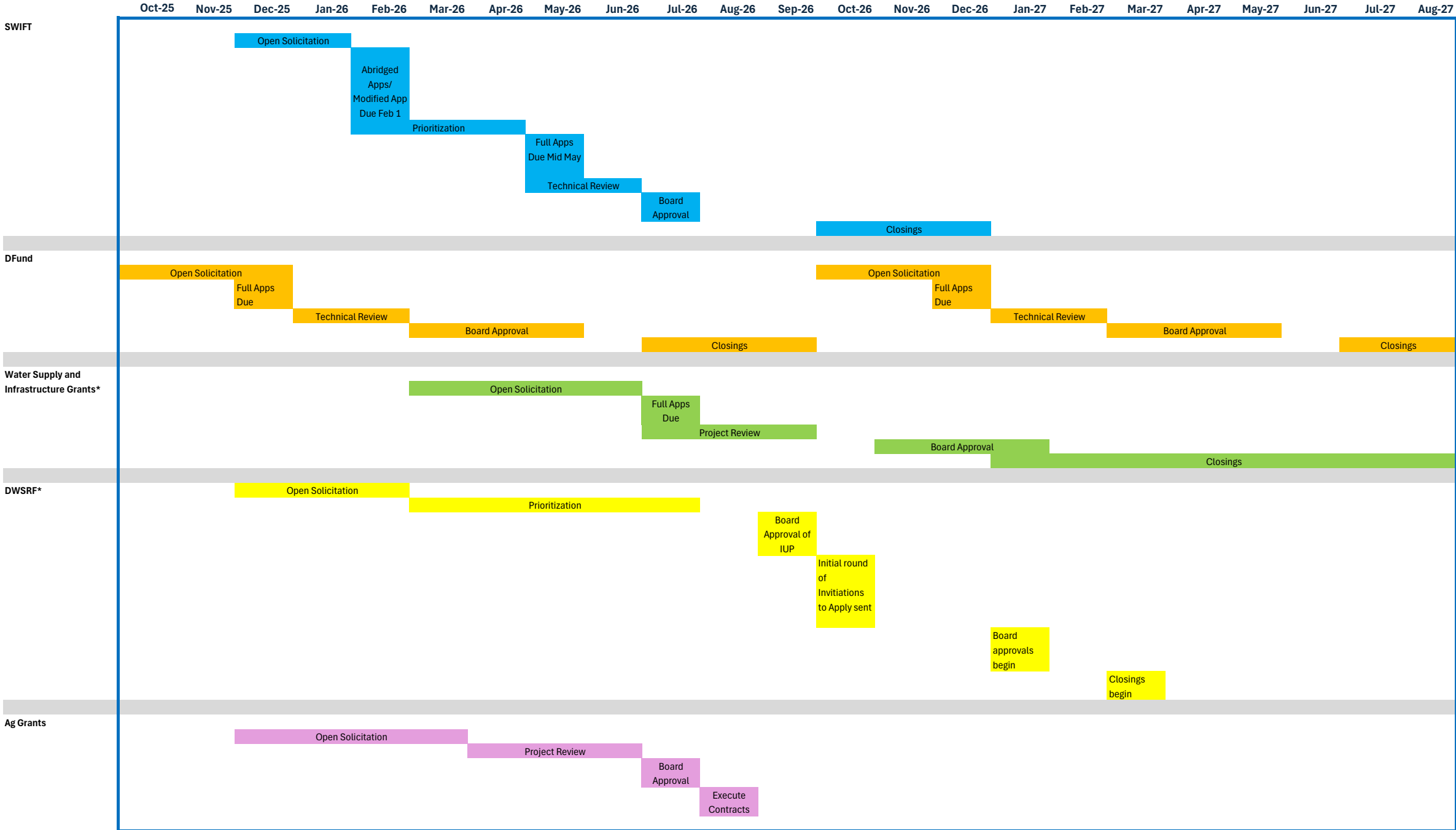
(b) The amount of \$881,000,000 is appropriated from the Texas water fund to the Water Development Board as provided by Section 49-d-16(b), Article III, Texas Constitution, as proposed by S.J.R. 75, 88th Legislature, Regular Session, 2023, for the two-year period beginning on the effective date of this Act to be transferred to other funds or accounts administered by the board.

(c) The amount of \$581,000,000 is appropriated from the general revenue fund to the Water Development Board for the two-year period beginning on the effective date of this Act to be used for specific water infrastructure and supply projects and grants.

## Financial Assistance Comparison

|                              | <b>SWIFT</b>   | <b>Water Supply and Infrastructure Grants</b>  | <b>DFund</b>  | <b>DWSRF</b>  |
|------------------------------|--|--|---|---|
| <b>Overview</b>              | Helps communities develop and optimize water supplies at cost-effective rates (low-interest loans, extended repayment terms, deferral of loan repayments, and incremental repurchase terms for projects with state ownership aspects)  | <p>One-time grant opportunity that provides financial assistance in the form of grants for planning, acquisition, design, and construction of water supply and infrastructure projects. Funds can be utilized for:</p> <ul style="list-style-type: none"> <li>· Correcting water system deficiencies including water quality, capacity, pressure, and water loss</li> <li>· Upgrading or replacing water systems</li> <li>· Providing new or existing service to other water systems through consolidation projects</li> <li>· Purchasing capacity in water systems</li> <li>· Purchasing water systems</li> <li>· Producing additional water supply , including through reuse</li> <li>· Purchasing water rights</li> <li>· Improving efficiency of water delivery through existing irrigation systems</li> </ul> | A program that can fund water, wastewater, and flood control projects | Assists communities by providing below-market rate financing and various levels of additional subsidization for a wide range of projects that facilitate compliance with primary drinking water standards or otherwise significantly further s the health protection objectives of the Safe Drinking Water Act.   |
| <b>Capacity</b>              | Set at the time of prioritization approval   | \$1,038,000,000  | Based on current General Obligation Bond Authority                    | \$505,468,920   |
| <b>Eligible Entities</b>     | <p>Any political subdivision or nonprofit water supply corporation with a project included in the most recently adopted state water plan. TWDB only finances SWIFT program projects through bonds—the entity would need to be able to issue bonds to participate in the SWIFT program.</p> <p>Political subdivisions include:</p> <ul style="list-style-type: none"> <li>· Municipalities</li> <li>· Counties</li> <li>· River authorities</li> <li>· Special law districts</li> <li>· Water improvement districts</li> <li>· Water control and improvement districts</li> <li>· Irrigation districts</li> <li>· Groundwater conservation districts</li> </ul> | Any political subdivision with a project consistent with the most recently adopted state water plan is eligible to submit. Political subdivisions include the same as listed under the SWIFT, except for Water Supply Corporations (WSCs). WSCs are not eligible under this program.   | Any political subdivision or nonprofit water supply corporation       | <p>Existing community Public Water Systems, including political subdivisions.</p> <ul style="list-style-type: none"> <li>· Non-profit Water Supply Corporations</li> <li>· State agencies</li> <li>· Privately-owned community water systems</li> <li>· Non-profit, non-community public water systems</li> </ul> |
| <b>Population Breakdowns</b> | N/A  | Project applications will be chosen from these categories (based on service area population): < 10,000; 10,001-150,000; 150,001-1 million; > 1 million.  | N/A   | N/A   |
| <b>Special Conditions</b>    | The project must be included in the most recently adopted state water plan   | <ul style="list-style-type: none"> <li>· Water Supply Corporations are not eligible.</li> <li>· Projects must be consistent with the 2027 State Water Plan.</li> <li>· Funds must be committed and closed prior to 8/31/2027.</li> </ul>   | N/A   | · Build America, Buy America  |

# Financial Assistance Comparison Timeline



\*Tentative  
version 1.2.2026

Edits as of January 9, 2026, in bold red font.  
Edits as of January 16, 2026, in bold green font.

# PROPOSED REQUIREMENTS FOR WATER SUPPLY AND INFRASTRUCTURE GRANTS

The following items are proposed requirements related to this funding opportunity. These specific items are noted because they may differ from existing TWDB funding programs.

## 1. Scoring Criteria

Scoring criteria per population allocation will be based on Annual Median Household Income (AMHI) and Service area populations. Additional points will be added for smaller entities with ready-to-proceed projects. A tiebreaker will be given to communities that have never or the greater amount of time since they received financial assistance from the TWDB.

Optionally, points could be given based on additional water supplies provided to wholesale or retail providers, project cost overruns, or other secured funding sources (i.e., WIFIA match).

### **Justification:**

The scoring criteria is intended for entities to prioritize their projects that provide the greatest benefit to disadvantaged communities serving the greatest number of people.

## 2. Project Phases Eligible for Funding

For small entities (population of 150,000 or less), Planning, Acquisition, Design, and Construction is available. For small entities, it is also proposed that that reimbursement for planning and design costs only be eligible for costs incurred 6/22/2025 or after.

For large entities (population 150,001 or greater), the project must be ready to proceed to construction, meaning planning, acquisition, and design has already been completed.

### **Justification:**

Small entities often do not have the resources for development of projects. Allowing PADC provides them with funding opportunities.

For large entities, focusing on ready-to-proceed projects that are ready to utilize the funds.

### **3. Readiness to Proceed with Construction**

Large entities (population of 150,001 or greater) will need to be ready to proceed with construction, meaning that all planning, acquisition, and design have already been completed. Small entities (population of 150,000 or less) may request funding for planning, acquisition, design, and construction.

#### **Justification:**

Due to the need to expedite the distribution of these funds, it is proposed to only allow planning, acquisition, and design funding for small systems, since those are generally systems that have more difficulty securing funds on their own to complete those pre-construction activities.

### **4. Projects with Previous Funding**

If a project previously received funding from a TWDB or other external funding program (except for unclosed SWIFT commitments, or projects with cost overruns), these funds may not be used for the same activities that previously received funding commitments. However, if a project previously received funding commitments for only planning, acquisition or design, the project is eligible to receive funding for construction.

#### **Justification:**

Do not want to undo/substitute already existing funding, except for SWIFT unclosed commitments because it could benefit the capacity of the SWIFT.

### **5. Funding for Land Acquisition**

TWDB proposed land acquisition be limited to small entities requesting pre-design funding. Land must already be acquired for a project to qualify as ready to proceed.

#### **Justification:**

This proposal is intended to enable projects to utilize funding faster. Land acquisition adds complexity to a project and has the potential to delay project schedules. Land acquisition also requires conveyance coordination to limit the necessity of eminent domain.

### **6. Funding for Water Rights Acquisition**

TWDB proposes the purchase of water rights to be an eligible cost using these funds. The purchase of push-water is not considered either long-term or permanent; therefore, it would not be eligible.

#### **Justification:**

Purchasing water rights is a way that systems can secure additional sources of water for future use.

**7. Water Conservation Plans, Water Use Survey, Water Loss Audit, and Water Loss Validation**

Having up-to-date Water Conservation Plans, Water Use Surveys, Water Loss Audits, and Water Loss Validations is a requirement for securing funding.

**Justification:**

As these projects will address water supply and water infrastructure, to ensure recipients conserve their current resources and plan for future needs the following will be required:

- Water conservation plan (found at Tex. Water Code §§ 16.402 and 16.4021; 31 TAC § 363.15)
- Water use survey (found at Tex. Water Code § 16.012(m); 31 TAC § 358.5)
- Water loss audit (found at Tex. Water Code § 16.0121; 31 TAC § 358.6) and
- Water loss validation (found at Tex. Water Code §§ 16.0121 and 16.0122; 31 TAC § 358.6)

**8. Planning Review**

For Ready to Proceed projects, TWDB will not require planning documents.

**Justification:**

Review of these documents would add additional review time to the application processing and delay commitments. Also, they already invested the time, effort, and cost to complete the design work, which means they had already developed these projects.

**9. Environmental Review**

TWDB will not issue an environmental finding for Water Supply and Infrastructure Grant projects. TWDB will require an affidavit of self-certification for environmental compliance.

**Justification:**

These funds do not fall under any specific program statutes or rules.

## 10. Design Review

### Staff Recommendation:

TWDB will rely on TCEQ design approval for Ready-to-Proceed projects. TWDB will need to review Plans and Specifications to ensure these requirements are met:

- a. US I&S
- b. Performance bonds
- c. Retainage

### Justification:

US I&S is required by the Government Code 2252 Subchapter G for all state funding.

Performance bonds, retainage, insurance, and other procurement requirements are entity-dependent in statute. Therefore, entities will be required to certify that they are following all applicable requirements.

## 11. Certificate of Approval (COA)

Issuance of a COA will be required prior to authorization to release final retainage.

### Justification:

TWDB must ensure that funds have been utilized in accordance with the committed project.

## 12. EDIT: Fund Disbursement Requirements

Funds will be disbursed to applicants through an entity-established escrow account. All commitments, grant agreements, and closings to escrow should be completed by May 1, 2027. All WSIG recipients with funds closed to escrow by May 1, 2027, will have until August 31, 2031, to expend their escrowed funds. Under no circumstances should funds leave the escrow accounts after August 31, 2031, unless there was a corresponding reappropriation approval from the Texas Legislature.

### Justification:

TWDB must ensure that sufficient time is allotted to review and release funds from project escrow accounts prior to August 31, 2027.

**13. EDIT: Escrow Account**

Each escrow account will need to be interest bearing. Furthermore, all remaining escrow account funds plus escrow account interest earnings shall be returned to the TWDB no later than September 1, 2031. This is accomplished by completing and submitting a “final accounting” form, no later than September 1, 2031, which will direct the escrow agent to directly return remaining funds to TWDB and close the account on or before October 1, 2031.

**Justification:**

Per Accounting Policy Statement 018, the TWDB will be required to return unspent funds from the escrow accounts, including interest earnings, by October 31, 2031. Requiring final accountings to be completed and submitted by September 1, 2031, affords the TWDB and escrow agents sufficient time to complete all necessary transactions.

**Edit as of January 9, 2026, in bold red font.**

**Water Supply and Infrastructure Grants - Project Prioritization Criteria**

**For Retail Water Providers:**

Applicants who provide less than **75%** of water produced to wholesale customers.

**Annual Median Household Income (AMHI)**

Statewide AMHI divided by Service Area's AMHI, and multiplied by 10.

**Points**

(Statewide AMHI / Service Area AMHI) X 10

Source of Data: 2023 American Community Survey 5-Year Estimates

\*If using a TWDB-approved socioeconomic survey, the AMHI will be inflation-adjusted.

**For Wholesale Water Providers:**

Applicants who provide 75% or more of the water produced to wholesale customers.

**Total Population (POP) Served**

100,000 divided by the total POP served by Retail Water Providers that purchase wholesale from the applicant and population of the applicant's retail water service area, multiplied by 10.

**Points**

(100,000 / POP) X 10

Source of Data: Texas Commission on Environmental Quality (TCEQ) [Drinking Water Viewer](#)

**Applicants with Population Served Less Than or Equal to 150,000:**

**Readiness to Proceed**

Projects that are deemed ready to proceed with construction.

**Points**

10

**Tiebreaker:**

Preference will be given to the community that has never or has the greater amount of time since it last received financial assistance from the TWDB.



|                        |   |
|------------------------|---|
| <b>AGENDA ITEM:</b>    | 7.6. Repeal Resolution 535-APO Advisory Council |
| <b>SUBMITTED BY:</b>   | City Manager Ryan Rapelye                       |
| <b>DATE SUBMITTED:</b> | January 27, 2026                                |
| <b>MEETING DATE:</b>   | February 4, 2026                                |

## AGENDA FORM

### ITEM DESCRIPTION/SUMMARY

Discussion and possible action to repeal Resolution No. 535-062025 related to the Aggregate Production Operations (APO) Advisory Council for the City of Garden Ridge.

### BACKGROUND

In June 2025, the City Council adopted Resolution No. 535-062025 establishing the Aggregate Production Operations (APO) Advisory Council. The resolution and its accompanying exhibit outlined the framework, membership, and duties of the advisory council. Since its formation, the APO Advisory Council has convened twice. These meetings have provided productive discussion among City representatives, residents, and quarry operators. While the APO Advisory Council has facilitated meaningful dialogue, the City Council believes that dissolving the formal advisory structure may better serve the long-term interests of the City of Garden Ridge. Allowing a more natural and organic exchange between residents and quarry operators—without the constraints of a formal advisory body—may encourage open communication and mutual understanding.

It is important to note that neither residents nor quarry operators would have any authority to make decisions on behalf of the City of Garden Ridge. Rather, the intent is to foster open dialogue while preserving all decision-making authority with the City Council. Staff believes that removing procedural constraints and formalities associated with the advisory council will benefit both the citizens of Garden Ridge and the quarry operators by encouraging candid discussion, collaboration and developing partnerships on future projects.

Staff will present an alternative framework for City Council consideration. This framework may resemble a standing committee and/or steering committee model to ensure continued, structured communication among the City, residents, and quarry operators while maintaining flexibility and transparency moving forward.

ATTACHMENTS: Resolution No. 541-022026 repealing Resolution No. 535

### REQUESTED ACTION

- Motion
- Discussion
- Ordinance
- Resolution
- Other

## FINANCIAL

Budgeted Item

Non-budgeted Item

Not Applicable

Original Estimate/Budget:

Current Estimate:

Amount Under/Over Budget: \$

## PROs / CONS

## STAFF RECOMMENDATION

Staff recommends that City Council approve Resolution No. 541-022026 repealing Resolution No. 535-062025, thereby dissolving the Aggregate Production Operations (APO) Advisory Council, and consider an alternative framework to continue dialogue among the City, residents, and quarry operators.

**RESOLUTION NO. 541-022026**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GARDEN RIDGE, TEXAS, REPEALING RESOLUTION NO. 535-062025; PROVIDING FOR SEVERABILITY; APPROVED AT AN OPEN MEETING PROPERLY NOTICED PURSUANT TO THE TEXAS OPEN MEETINGS ACT; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City of Garden Ridge recognizes the importance of transparency, accessibility, and effective communication in the conduct of City business regarding the quarries in the City of Garden Ridge; and

**WHEREAS**, the City Council for the City of Garden Ridge believes it is in the best interest for the City of Garden Ridge to repeal Resolution No. 535-062025, including any amendments thereto, and to dissolve the Aggregate Production Operations (APO) Advisory Council for the City of Garden Ridge, so that a more natural and organic dialogue may take place between the citizens of Garden Ridge and the operators of the quarries; and

**WHEREAS**, the City Council for the City of Garden Ridge believes the citizens should be able have discourse with the operators of the quarries; and

**WHEREAS**, the citizens and operators of the quarries shall have no authority to make decisions on behalf of the City of Garden Ridge; and

**WHEREAS**, the City Council believes that an open dialogue without constraints will benefit the citizens of Garden Ridge and the operators of the quarries.

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

**Section 1.** The City Council of the City of Garden Ridge, Texas, hereby repeals Resolution No. 535-062025 and dissolves the Aggregate Production Operations (APO) Advisory Council for the City of Garden Ridge.

**Section 2.** The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Resolution for all purposes and are adopted as a part of the judgment and findings of the City Council.

**Section 3.** All resolutions or parts thereof, which are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters resolved herein.

**Section 4.** This Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

**Section 5.** If any provision of this Resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City Council hereby declares that this Resolution would have been enacted without such invalid provision.

**Section 6.** It is officially found, determined, and declared that the meeting at which this Resolution was adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Resolution, was given, all as required by Chapter 551, Texas Government Code, as amended.

**Section 7.** This Resolution shall be in force and effect from and after its final passage, and it is so resolved.

**PASSED AND APPROVED ON** this 4<sup>th</sup> day of February, 2026.

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Lisa Swint  
Mayor

ATTEST:

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Marisa Spencer  
City Secretary



|                        |   |
|------------------------|---|
| <b>AGENDA ITEM:</b>    | 7.7. Ordinance 19 Building Codes, 2021 Editions |
| <b>SUBMITTED BY:</b>   | City Manager Ryan Rapelye                       |
| <b>DATE SUBMITTED:</b> | January 27, 2026                                |
| <b>MEETING DATE:</b>   | February 4, 2026                                |

## AGENDA FORM

### ITEM DESCRIPTION/SUMMARY

Public hearing, discussion, and possible action on Ordinance No. 19-022026, amending Ordinance No. 19 by adopting the International Code Council Standard Building, Plumbing, Mechanical, Fuel, Gas, Private Sewage Disposal, Fire, and Residential Codes, 2021 Editions.

### BACKGROUND

The International Code Council (ICC) building codes were last adopted by the City of Garden Ridge in May 2010. The City is currently operating under the 2009 International Codes. Since that time, newer editions of the ICC codes have been adopted by many surrounding municipalities. The adoption of the 2021 International Codes will provide greater uniformity and consistency between the City of Garden Ridge and neighboring jurisdictions. The updated codes include revisions and enhancements that improve building safety, construction quality, and overall performance standards for new construction and renovations within the City. BB Inspections, LLC, the City’s building inspector and plan reviewer, has reviewed the 2021 International Codes and recommends adoption.

As part of this update, the City must adopt minimum building requirements governing the construction, alteration, repair, and addition of all buildings and structures within the City, including any appurtenances connected or attached thereto. These requirements also apply to the construction and installation of accessory structures and improvements, including but not limited to fences, retaining walls, swimming pools, barns, patios, carports, playhouses, fixed dog kennels, decks, gazebos, spas and fixed hot tubs, lawn sprinkler systems, and security alarm systems. Staff recommends adoption of an ordinance establishing the following as the City of Garden Ridge “Building Code”:

- **International Building Code, 2021 Edition**
- **International Plumbing Code, 2021 Edition, with the following exceptions:**
  - Section 608.16.5 – Connections to lawn irrigation systems
  - Section 312.9 – Inspection and testing of backflow prevention assemblies
- **International Mechanical Code, 2021 Edition**
- **International Fuel Gas Code, 2021 Edition**
- **International Fire Prevention Code, 2021 Edition**
- **International Residential Code, 2021 Edition**
- **Minimum Building Requirements of the City of Garden Ridge, as specified in Attachments 1, 2, and 3 of Ordinance No. 19**

ATTACHMENTS: Ordinance No. 19-022026 Amendment #8

**REQUESTED ACTION**

- Motion
- Discussion
- Ordinance
- Resolution
- Other

**FINANCIAL**

- Budgeted Item  Original Estimate/Budget:
- Non-budgeted Item  Current Estimate:
- Not Applicable  Amount Under/Over Budget: \$

**PROs / CONS**

Adoption of the 2021 International Codes will modernize the City’s building standards, enhance construction quality and safety, and align Garden Ridge with current industry standards and surrounding communities.

**STAFF RECOMMENDATION**

Staff recommends that the City Council adopt the 2021 editions of the International Codes as the City’s minimum building requirements, as recommended by the City’s building inspector and plan reviewer, BB Inspections, LLC. Staff recommends approval to adopt Ordinance No. 19-022026 Amendment #8.

**ORDINANCE NO. 19-022026**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GARDEN RIDGE, TEXAS, AMENDING ORDINANCE 19, BY ADOPTING THE INTERNATIONAL CODE COUNCIL STANDARD BUILDING, PLUMBING, MECHANICAL, FUEL GAS, PRIVATE SEWAGE DISPOSAL, FIRE, AND RESIDENTIAL CODES, 2021 EDITIONS; REPEALING ORDINANCE 19, AMENDMENT #7 APPROVED MAY 5, 2010; PROVIDING FOR SEVERABILITY; PROVIDING FOR PUBLICATION AND AN EFFECTIVE DATE.**

WHEREAS, the City Council of the City of Garden Ridge deems it necessary to amend this ordinance providing requirements for building construction in order to protect the health, safety and welfare of the citizens of Garden Ridge.

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GARDEN RIDGE, TEXAS;**

1. That Ordinance 19, Amendment #7 approved on May 5, 2010 is repealed and that Section 2 of Ordinance 19 is hereby amended in its entirety to now read as follows:

SECTION 2.

THAT, the City of Garden Ridge, Comal County, Texas hereby adopts a minimum building requirements code for construction, alteration, repair and additions to every building and structure, as well as any appurtenances connected or attached to such buildings or structures in the City. These minimum building requirements also include the construction and/or installation of fences, retaining walls, swimming pools, barns, patios, carports, play houses, fixed dog kennels, decks, gazebos, spas, hot tubs (fixed), lawn sprinkler systems and security alarm systems. The following standards and provisions, as well as those attached as part of this Ordinance, shall constitute and be known as “The Building Code” and are herein referred to as “the Code”;

- a. The International Building Code, 2021 edition; and
- b. The International Plumbing Code, 2021 edition, with the exception of the following portions:
  - 1) Section 608.16.5, Connections to lawn irrigations systems
  - 2) Section 312.9, Inspection and testing of backflow prevention assemblies
- c. The International Mechanical Code, 2021 edition; and
- d. The International Fuel Gas Code, 2021 edition; and
- e. The International Fire Prevention Code, 2021 edition; and
- f. The International Residential Code, 2021 edition; and
- g. The minimum building requirements of the City of Garden Ridge, as specified in Attachments 1, 2 and 3 of Ordinance 19.

2. SEVERABILITY: If any section, paragraph, sub-paragraph, clause or phrase of this amendment shall be adjudged to be invalid or held to be unconstitutional, the same shall not affect the validity of this amendment or Ordinance 19 as a whole or any part or any provision thereof other than the part so decided to be invalid or unconstitutional.
3. EFFECTIVE DATE: This Ordinance shall be effective from and after the date of approval and adoption as provided by law and publication of the caption in the official newspaper of the City.

**PASSED AND APPROVED ON** this 4th day of February, 2026.

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Lisa Swint  
Mayor

ATTEST:

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Marisa Spencer  
City Secretary