City of Garden Ridge

9400 Municipal Parkway
Garden Ridge, Texas 78266-2600
(210) 651-6632
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AGENDA
CITY COUNCIL WORK SESSION, AUGUST 5, 2014 AT 6:00 P.M.

The Garden Ridge City Council will meet in a work session on Tuesday, August 5, 2014 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 on August 1, 2014 before 5:00 p.m., 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 48 hours prior to this meeting.

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1. Call to Order
2. Roll Call
3. Work Session
   The City Council will discuss and may provide direction on the following items:

   a) Proposed 2015 Fiscal Year Budgets for the City of Garden Ridge

   b) Proposed 2014 Property Tax Rate for the City of Garden Ridge

4. 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 City Council may vote and/or act upon any item within this Agenda. The Council reserves the right to retire into executive session concerning any of the items listed on this Agenda, pursuant to and in accordance with Texas Government Code Section 551.071, to seek the advice of its attorney about pending or contemplated litigation, settlement offer or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas conflict with the Open Meetings Act and may invoke this right where the City Attorney, the Mayor or a majority of the Governing Body deems an executive session is necessary to allow privileged consultation between the City Attorney and the governing body, if considered necessary and legally justified under the Open Meetings Act.

The City Attorney may appear in person, or appear in executive session by conference call in accordance with applicable state law.

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 other city board, 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 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 is specifically provided for on an agenda for that board, commission or committee subject to the Texas Open Meetings Act.

Shelley Goodwin
Shelley Goodwin, TRMC
City Secretary

This is to certify that I, Shelley Goodwin, posted this Agenda at 12:05p.m. on August 1 , 2014 on the bulletin board located at the entrance to the Garden Ridge City Hall, 9400 Municipal Parkway, Garden Ridge, Texas.

Shelley Goodwin
Shelley Goodwin, TRMC
City Secretary

General Fund
Budget FY 2015

3%

Projected Fund (Reserve) Balance 10/01/14:	$1,458,591
Budgeted Revenue:	$2,470,011
Available Funds:	$3,928,602
Budgeted Expenditures:	
Administration	($ 792,786)
Library	($ 30,257)
Community Center	($ 48,715)
Municipal Court	($ 65,981)
Police	($1,160,551)
Public Facilities	($ 324,242)
Total Expenditures:	($2,422,532)
Projected Total Available Funds (Reserves) Balance at 9/30/15:	$ 1,506,070

FY 2015 Budget Carryover to Reserves = $ 47,479

(Fund consists of Operating Account, Money Market Account and Investment Account)

- Potential Unbudgeted Capital Expense = $51,462

(We have identified several potential Capital Expenditures that may be pursued during FY 2015, but which have not been included in the proposed FY 2015 Budget, as these projects /equipment have not yet been deemed ready for funding. The potential capital expense items for FY 2015 are attached. Any expenditure on these projects/equipment would need to be approved by City Council prior to being made and funded through available reserves during the fiscal year. If any of the projects/equipment proceed, they will be addressed through the budget amendment process. At this time, no other unbudgeted capital needs have been identified.)

City of Garden Ridge
Water Department / Public Works Department
5 Year Capital Expenditures Plan

To: Nancy Cain, City Administrator

The following items are for **Public Works Capital Expenditures: 100-55400.0**

FY 2015: 1. Digital Sign on FM 2252   Cost est. $ 15,000
2. Paint interior of Community Center. Cost est. $ 6,000
3. LED Lighting for Community Center. Cost $5,462

Total: $ 26,462 est.

FY 2016: 1. Landscaping for Community Center. Cost est. $14,000
2. Add air conditioning unit to Community Center. Cost est. $ 13,200

Total: $ 27,200 est.

FY 2017: 1. Stain floor in Community Center: Cost est. $25,000
2. Replace Public Works Directors truck: High mileage 150,000 +. Cost est. $ 27,500

Total: $ 52,500 est.

The following Items are expenditures that are split between **Public Works Department and Water Department: 100-55400.0 & 200-70400.1**

FY 2015: 1. Replace small dump truck. Cost est. $ 50,000, $ 25,000 PWD / $ 25,000 Water

Total: $ 50,000 est.

FY 2016: 1. Replace flatbed truck. Cost est. $ 50,000, $ 25,000 PWD / $ 25,000 Water

Total: $ 50,000 est.

FY 2017: Covered Maintenance Storage Area: Cost est. $ 40,000, $20,000 PWD / $ 20,000 Water

Total: $ 40,000 est.

FY 2018: 1. New Backhoe, Cost est. $ 100,000, $ 50,000 PWD / $ 50,000 Water

Total: $ 100,000 est.

The following items are expenditures for **Water Department Capital Expenditures: 200-70400.1**

FY 2015: 1. Additional Water Supply: Cost est. $ 1,250,000
2. Extend 12 "water line on FM 2252 from Tonkawa Pass to city limits. Cost est. $ 30,000

Total: $ 1,280,000 est.

FY 2016: 1. Extend 12" Water line on FM 2252 from Regency Run to city limits. Cost est. $ 90,500
2. Replace the Water Manager's truck due to high mileage of 170,000 +. Cost est. $ 27,500. This truck will remain in the water department.

Total: $ 118,100 est.

FY 2017: 1. Replace On-call truck due to high mileage of 150,000 +. Cost est. $ 25,000. This truck will be transferred to Public Works Department.
2. Air compressor and 80 lb. jack hammer. Cost est. 13,000

Total: 38,000 est.

Thank you for your consideration

Royce E. Goddard
Water Manager

Steven Steinmetz
Public Works Director

CITY OF GARDEN RIDGE
GENERAL FUND FISCAL YEAR 2015
FUND 100 - REVENUE

BUDGET LINE ITEM DESCRIPTION	LINE ITEM ACCT #	FY 2013 AMENDMENT #1	Y-T-D 04/14/2014	FY 2014 AMENDMENT #1	FY 2015	BUDGET REQUEST EXPLANATION
AD VALOREM TAXES	40012	$ 1,032,598	$ 893,609	$ 1,072,652	$ 1,162,655	$612,246,041 TOTAL TAXABLE VALUE/$.1899 M&O TAX RATE
AD VALOREM - DELINQUENT	40014	$ 12,000	$ 487	$ 12,000	$ 12,000	
AD VALOREM - P&I	40016	$ 10,000	$ 447	$ 10,000	$ 10,000	
SALES TAX	40100	$ 165,000	$ 78,337	$ 165,000	$ 180,000	ADJUSTED FOR ECONOMY AND 2014 RECEIPTS
MIXED BEVERAGE TAX	40101	$ 200	$ 105	$ 200	$ 200	
TOTAL - TAXES		$ 1,219,798	$ 972,985	$ 1,259,852	$ 1,364,855	
CABLE FRANCHISE TAX	40102	$ 68,000	$ 26,448	$ 68,000	$ 68,000	
ELECTRICAL FRANCHISE TAX	40104	$ 170,000	$ 93,652	$ 195,000	$ 240,000	INCREASED FRANCHISE FEES TO 4.5%
GAS FRANCHISE TAX	40106	$ 10,532	$ -	$ 10,532	$ 14,696	INCREASED TO 2014 RECEIPT
TELEPHONE/TELECOM FRANCHISE TAX	40108	$ 23,000	$ 12,083	$ 23,000	$ 23,000	
WATER COMPANY FRANCHISE TAX	40110	$ 60,000	$ 19,849	$ 60,000	$ 60,396	UPDATED FOR INCREASE IN CUSTOMER BASE
GARBAGE COLLECTION FRANCHISE TAX	40230	$ 62,000	$ 26,153	$ 62,000	$ 64,000	INCREASED FEES
ROLL-OFF CONTAINER FRANCHISE TAX	40221	$ 3,400	$ -	$ 3,400	$ 3,400	
TOTAL - FRANCHISE TAXES		$ 396,932	$ 178,185	$ 421,932	$ 473,492	
ALARM SYSTEM PERMITS	40202	$ 1,400	$ 1,425	$ 1,400	$ 1,500	INCREASED BUILDING ACTIVITY
BUILDING /ELECTRICAL PERMITS	40206	$ 190,000	$ 88,627	$ 230,000	$ 230,000	
BUSINESS PERMITS	40208	$ 2,675	$ 1,730	$ 2,675	$ 2,675	
SOLICITATION PERMITS	40216	$ 400	$ 275	$ 400	$ 400	
TOTAL - PERMITS		$ 194,475	$ 92,057	$ 234,475	$ 234,575	
TOWER RENTAL FEES	40235	$ 18,720	$ 10,368	$ 42,720	$ 42,720	
P&Z FILING/VARIANCE/REZONING FEES	40228	$ 15,000	$ 4,300	$ 15,000	$ 15,000	
PET REGISTRATION FEES	40232	$ 4,100	$ 2,235	$ 4,100	$ 4,100	
PARK RENTAL FEES	40240	$ 2,000	$ 1,510	$ 2,000	$ 3,155	ADJUSTED REVENUE WITH PROPOSED RATE INCREASE
PARK DEPOSITS	40609	$ 800	$ (35)	$ 800	$ 800	
COMMUNITY CENTER RENTAL FEES	40236	$ 32,000	$ 15,175	$ 32,000	$ 32,000	
COMMUNITY CENTER DEPOSITS	40237	$ 25,000	$ 15,735	$ 25,000	$ 25,000	
CITY FACILITY RENTAL	40630	$ 15,180	$ 6,522	$ 15,180	$ 15,180	
TOTAL - FEES/RENTALS/DEPOSITS		$ 112,800	$ 55,810	$ 136,800	$ 137,955	
LANDSCAPE DONATIONS		$ 1,773	82	$ 100	$ -	NONE ANTICIPATED
COMMUNITY CENTER DONATIONS	40601	$ 300	$ -	$ 300	$ 500	ANTICIPATED DONATION TOTAL
POLICE DONATIONS	40602	$ 650	$ 100	$ 300	$ 300	
ANIMAL CONTROL DONATIONS	40603	$ 1,000	$ 15	$ 1,000	$ 500	ANTICIPATED DONATION TOTAL
PARK DONATIONS	40241	$ -	$ -	$ -	$ -	
CITY FACILITY DONATIONS	40620	$ -	$ -	$ -	$ -	
TOCKER GRANT (LIBRARY)		$ -	$ -	$ -	$ -	
E-BOOK DONATION (LIBRARY)		$ -	$ -	$ -	$ -	
LIBRARY DONATIONS	40604	$ 3,600	$ 2,087	$ 3,600	$ 4,000	ANTICIPATED DONATION TOTAL
TOTAL - DONATIONS		$ 5,550	$ 2,284	$ 5,200	$ 5,300	

BUDGET LINE ITEM DESCRIPTION	LINE ITEM ACCT #	FY 2013 AMENDMENT #1	Y-T-D 04/14/2014	FY 2014 AMENDMENT #1	FY 2015	BUDGET REQUEST EXPLANATION
MUNICIPAL COURT FINES	40302	$ 120,000	$ 59,322	$ 120,000	$ 140,000	INCREASED COURT ACTIVITY
WARRANT FEES	40304	$ 11,000	$ 6,795	$ 11,000	$ 15,000	INCREASED COLLECTION OF WARRANTS
STATE FINE REVENUE	40306	$ 12,500	$ (11,163)	$ 12,500	$ 12,500	
TIME PAYMENT RESTITUTION FEE	40308	$ 120	$ 38	$ 120	$ 120	
NSF COURT	40307	$ 100	$ 30	$ 100	$ 100	
JUDICIAL EFFICIENCY FEE	40309	$ 35	$ 9	$ 35	$ 35	
STATE JURY FEE	40312	$ 5,430	$ 2,304	$ 5,430	$ 5,430	
JUDICIAL FEES - STATE	40316	$ 6,400	$ 3,109	$ 6,400	$ 6,400	
JUDICIAL FEES - CITY	40317	$ 1,000	$ 346	$ 1,000	$ 1,000	
MUNICIPAL COURT BLDG SECURITY FD	40319	$ 4,000	$ 1,728	$ 4,000	$ 4,000	
MUNICIPAL COURTTECHNOLOGY FD	40320	$ 5,000	$ 2,304	$ 5,000	$ 5,000	
OMNIBASE FTA PROGRAM	40321	$ 1,000	$ 3,275	$ 1,000	$ 1,000	
CHILD SAFETY FUND	40310	$ 5,353	$ -	$ 5,353	$ 5,618	INCREASED TO 2014 ACTUAL RECEIPT
TOTAL - COURT		$ 171,938	$ 68,097	$ 171,938	$ 196,203	
CIED FUND REIMBURSEMENT	40635	$ 313,888	-	$ -	$ -	
TASK FORCE REIMBURSEMENT	40311	$ 17,202	$ 3,934	$ 17,202	$ 17,202	
LEOS TRAINING INCOME	40631	$ -	$ -	$ -	$ -	
CREDIT CARD USER FEE		$ -	$ -	$ -	$ 2,000	$1 USER FEE ON ALL CREDIT CARD TRANSACTIONS
INTEREST	40402	$ 3,650	$ 746	$ 3,650	$ 2,500	DECREASED INTEREST RATES
RECYCLING	40220	$ -	$ -	$ -	$ -	
ENGINEERING FEES REIMBURSEMENT	40305	$ 15,000	$ 20,742	$ 15,000	$ 15,000	
MISC./NOTARY/COPIES FEES	40418	$ 4,000	$ 1,404	$ 4,000	$ 4,000	
GARBAGE PENALTIES	40010	$ 200	$ -	$ 200	$ -	NONE ANTICIPATED
SALE OF ASSETS	40600	$ -	$ -	$ -	$ -	
TRANSFER IN FROM RESERVES	40625	$ -	$ -	$ -	$ -	
GRANT REVENUE	40605	$ -	$ -	$ -	$ -	
STREET IMPACT FEES	40610	$ -	$ 20,520	$ 20,520	$ 16,929	WOODLANDS UNIT 2/33 LOTS AT $513/LOT
TOTAL - MISCELLANEOUS		$ 353,940	$ 47,346	$ 60,572	$ 57,631	
TOTAL REVENUES		$ 2,455,433	$ 1,416,764	$ 2,290,769	$ 2,470,011	

CITY OF GARDEN RIDGE
GENERAL FUND FISCAL YEAR 2015
FUND 100 - ADMINISTRATION

BUDGET LINE ITEM DESCRIPTION	LINE ITEM ACCT #	FY 2013 AMENDMENT #1	Y-T-D 04/14/2014	FY 2014 AMENDMENT #1	FY 2015	BUDGET REQUEST EXPLANATION
PAYROLL GROSS	52012	$ 174,641	$ 74,179	$ 192,920	$ 204,464	75% CITY ADMINISTRATOR SALARY/60% NEW FINANCIAL-HR POSITION/3% SALARY INCREASE
OVERTIME	52013	$ 1,200	$ 760	$ 1,200	$ 1,200	
FICA	52014	$ 10,988	$ 4,334	$ 11,166	$ 12,921	SALARY REORGANIZATION AND NEW POSITION
MEDICARE TAX	52016	$ 2,570	$ 1,007	$ 2,611	$ 3,022	SALARY REORGANIZATION AND NEW POSITION
WORKER'S COMP INSURANCE	52015	$ 3,133	$ 3,469	$ 3,469	$ 3,816	PROJECTED 10% RATE INCREASE
HEALTH/VISION/DENTAL INSURANCE	52020	$ 12,099	$ 7,641	$ 12,559	$ 19,168	4 EMPLOYEES
LIFE INSURANCE	52023	$ 225	$ 121	$ 193	$ 289	4 EMPLOYEES
CERTIFICATION PAY					$ 1,200	$100/MONTH MUNICIPAL CLERK CERTIFICATION
LONGEVITY	52019	$ 1,390	$ 684	$ 1,628	$ 1,536	UPDATED FOR TENURE
RETIREMENT	52025	$ 9,889	$ 5,067	$ 10,643	$ 16,255	SALARY REORGANIZATION AND NEW POSITION
TWC - UNEMPLOYMENT TX	52017	$ 783	$ 24	$ 270	$ 828	RATE INCREASE TO 2.3% - 4 EMPLOYEES
TOTAL - PAYROLL & BENEFITS		$ 216,918	$ 97,286	$ 236,659	$ 264,699	
ARCHITECT/INSPECTORS	52108	$ 70,000	$ 28,026	$ 90,000	$ 90,000	
ATTORNEY	52104	$ 80,000	$ 28,800	$ 100,000	$ 100,000	
ENGINEER	52106	$ 25,000	$ 16,900	$ 50,000	$ 50,000	
PRIOR YEAR ENGINEER FEES	52107	$ -	$ -	$ -	$ -	
AUDITING FEES	52120	$ 8,000	$ 9,000	$ 18,000	$ 11,000	ANTICIPATED AUDITING FEE INCREASE
CUSTODIAL/JANITORIAL FEES	52116	$ 5,000	$ 3,304	$ 5,500	$ 5,500	
TAX APPRAISAL FEES	52122	$ 15,226	$ 7,869	$ 15,738	$ 16,712	2015 BUDGET CONTRIBUTION
TAX COLLECTION FEES	52124	$ 383	$ -	$ 383	$ 383	
CREDIT CARD FEES	52110	$ 6,500	$ 3,132	$ 6,500	$ 4,500	
PAYROLL FEES	52111	$ 5,500	$ 2,502	$ 2,750	$ 2,750	
TOTAL - CONTRACT SERVICES		$ 215,609	$ 99,533	$ 288,871	$ 280,845	
AUTO INSURANCE	52304	$ 292	$ 307	$ 307	$ 338	PROJECTED 10% RATE INCREASE
ERRORS/OMMISSION INSURANCE	52308	$ 2,134	$ 2,771	$ 2,771	$ 3,048	PROJECTED 10% RATE INCREASE
GENERAL LIABILITY INSURANCE	52302	$ 871	$ 3,354	$ 3,354	$ 3,689	PROJECTED 10% RATE INCREASE
PROPERTY INSURANCE	52310	$ 5,812	$ 6,074	$ 6,074	$ 6,681	PROJECTED 10% RATE INCREASE
TOTAL - INSURANCE		$ 9,109	$ 12,506	$ 12,506	$ 13,756	
TRAINING/TRAVEL	52200	$ 1,478	$ 663	$ 1,200	$ 1,200	
BUILDING MAINTENANCE/SUPPLIES	52227	$ 1,200	$ 581	$ 1,200	$ 1,200	
POSTAGE	52206	$ 3,800	$ 2,110	$ 3,800	$ 3,800	
PRINTING	52208	$ 3,000	$ 250	$ 3,000	$ 2,500	
COMPUTER NETWORK/MAINTENANCE	52201	$ 25,000	$ 12,837	$ 22,000	$ 22,000	
WEBPAGE - AUDIO/VISUAL MEETINGS		$ 5,075	$ -	$ 1,736	$ 1,736	
TELEPHONE	52202	$ 8,300	$ 1,319	$ 4,550	$ 4,550	
UTILTITIES	52211	$ 47,000	$ 28,356	$ 47,000	$ 47,000	
EQUIPMENT/EQUIPMENT MAINTENANCE	52212	$ 850	$ 95	$ 200	$ 100	
MEMBERSHIPS/DUES	52213	$ 2,332	$ 960	$ 2,332	$ 2,332	
SUPPLIES	52214	$ 6,000	$ 2,219	$ 6,800	$ 6,800	
COPIER/PRINTER LEASE	52204	$ 6,175	$ 5,512	$ 9,570	$ 10,295	INCREASED COPIER USAGE/WATER CO. PAYS HALF OF TOTAL RENTAL FEE
SPECIAL PROJECTS	52215	$ 1,000				
HALLOWEEN EVENT	52219	$ -	$ -	$ -	$ -	
LEGAL NOTICES	52210	$ 1,800	$ 1,306	$ 3,200	$ 3,200	
ELECTIONS	52218	$ 7,818	$ -	$ 7,818	$ 6,000	ANTICIPATED ACTUAL COST
MISCELLANEOUS EXPENSES	52225	$ 4,000	$ 3,210	$ 4,000	$ 4,000	
CITI CORP CARD			$ 297	$ 297	$ -	
GASOLINE	52217	$ 150	$ 284	$ 350	$ 150	ANTICIPATED USAGE
VEHICLE MAINTENANCE	52220	$ 600	$ -	$ 100	$ 100	
JULY 4TH DONATION EXPENDITURES	52216					
DONATION EXPENDITURES	52408	$ -	$ -	$ -	$ -	
HOUSEHOLD HAZARDOUS WASTE/SHRED EVENT		$ 4,552	$ -	$ 4,552	$ 6,800	HOUSEHOLD HAZARDOUS WASTE/SHREDD EVENT
BAD DEBT - GARBAGE FEES	52615	$ (400)	$ -	$ (400)	$ (400)	
CONNECT CTY SERVICE	52677	$ 3,008	$ 3,008	$ 3,008	$ 3,008	
NSF FEES		$ -	$ -	$ -	$ -	
TOTAL - OPERATIONAL EXPENSES		$ 132,738	$ 63,007	$ 126,313	$ 126,371	

BUDGET LINE ITEM DESCRIPTION	LINE ITEM ACCT #	FY 2013 AMENDMENT #1	Y-T-D 04/14/2014	FY 2014 AMENDMENT #1	FY 2015	BUDGET REQUEST EXPLANATION
ORDINANCE AMENDMENTS/REWRITES	52312	$ -	0	$ -	$ -	
COMPREHENSIVE LAND USE MASTER PLAN					$ 40,000	UPDATE COMPREHENSIVE LAND USE PLAN MAP/DEVELOP COMPREHENSIVE LAND USE PLAN
STREET MASTER PLAN UPDATE	52676	$ -	0	$ -	$ 13,540	UPDATE TRANSPORTATION MASTER PLAN
STREET CONDITION SURVEY & MAINT/REPAIR PLAN					$ 23,575	SURVEY AND DEVELOP MAINTENANCE AND REPAIR PLAN FOR STREETS
STORMWATER MASTER PLAN UPDATE	52678	$ -	0	$ -	$ -	UPDATE STORMWATER MASTER PLAN
SEWER SYSTEM FEASIBILITY/MASTER PLAN					$ 10,000	FEASIBILITY STUDY/MASTER PLAN DEVELOPMENT
QUARRY COMMISSION CONSULTANT					$ 20,000	BLAST ANALYSIS CONSULTANT
RIGHT OF WAY ACQUISITION	52401	$ -	0	$ -	$ -	
QUARRY ORDINANCE REWRITE	52674	$ -	0	$ -	$ -	
FENCING CITY PARTICIPATION	52673	$ -	0	$ -	$ -	
CAPITAL EXPENDITURES	52400	**$ -**	**0**	$ -	$ -	
TOTAL - CAPITAL/POLICY EXPENDITURES		$ -	$ -	$ -	$ 107,115	
TOTAL - ADMINISTRATION EXPENDITURES		$ 574,374	$ 272,332	$ 664,349	$ 792,786	

CITY OF GARDEN RIDGE
GENERAL FUND FISCAL YEAR 2015
FUND 100 - COURT

BUDGET LINE ITEM DESCRIPTION	LINE ITEM ACCT #	FY 2013 AMENDMENT #1	Y-T-D 04/14/2014	FY 2014 AMENDMENT #1	FY 2015	BUDGET REQUEST EXPLANATION
PAYROLL GROSS	53012	$ 36,890	$ 16,842	$ 38,924	$ 36,802	3% SALARY INCREASE
OVERTIME	53013	$ 800	$ 516	$ 800	$ 800	
FICA	53014	$ 2,351	$ 947	$ 2,399	$ 2,353	ADJUSTED FOR SALARY INCREASE
MEDICARE TAX	53016	$ 550	$ 221	$ 561	$ 550	ADJUSTED FOR SALARY INCREASE
WORKER'S COMP INSURANCE	53015	$ 99	$ 104	$ 104	$ 114	PROJECTED 10% RATE INCREASE
HEALTH/DENTAL/VISION INSURANCE	53020	$ 4,709	$ 2,787	$ 3,533	$ 4,792	ADJUSTED WITH NEW RATES
LIFE INSURANCE	53023	$ 92	$ 42	$ 54	$ 72	ADJUSTED WITH NEW RATES
CERTIFICATION PAY					$ 300	$25/MONTH FOR LEVEL ONE COURT CLERK CERTIFICATION
LONGEVITY	53019	$ 230	$ 134	$ 211	$ 55	ADJUSTED FOR NEW EMPLOYEE
RETIREMENT	53025	$ 2,116	$ 1,151	$ 2,286	$ 2,961	ADJUSTED FOR SALARY INCREASE
TWC - UNEMPLOYMENT TX	53017	$ 261	$ 8	$ 90	$ 207	RATE INCREASE TO 2.3%
TOTAL - PAYROLL & BENEFITS		$ 48,098	$ 22,752	$ 48,962	$ 49,006	
MUNICIPAL COURT PROSECUTOR	53135	$ 4,800	$ 2,800	$ 4,800	$ 4,800	
MUNICIPAL COURT JUDGE	53136	$ 4,800	$ 2,800	$ 4,800	$ 4,800	
TOTAL - CONTRACT SERVICES		$ 9,600	$ 5,600	$ 9,600	$ 9,600	
COMPUTER MAINTENANCE/SOFTWARE	53201	$ -		$ -	$ -	
POSTAGE	53206	$ 350	$ 64	$ 350	$ 350	
PRINTING	53208	$ 450	$ 216	$ 450	$ 450	
TRAINING/TRAVEL	53200	$ 530	$ -	$ 530	$ 550	ADJUSTED FOR REQUIRED COURT TRAINING CLERK/JUDGE/PROSECUTOR
EQUIPMENT /EQUIPMENT MAINTENANCE	53212	$ -	$ -	$ -	$ -	
MEMBERSHIPS/DUES	53213	$ 150	$ 36	$ 150	$ 50	ADJUSTED FOR ACTUAL MEMBERSHIP
SUPPLIES	53214	$ 500	$ 286	$ 500	$ 500	
COURT SECURITY EXPENDITURES	53605	$ 1,300	$ 1,066	$ 1,300	$ 1,500	OFFICER SECURITY FOR MUNICIPAL COURTS
COURT TECHNOLOGY EXPENDITURES	53602	$ 3,975	$ 3,861	$ 3,975	$ 3,975	
COURT OVERPAYMENT REFUNDS	53603	$ -	$ (212)	$ -	$ -	
COLLECTION AGENCY FEES	53606	$ -	$ (2,335)	$ -	$ -	
BOND REFUNDS	53604	$ -	$ (76)	$ -	$ -	
JURY DUTY FEES	53226	$ -	$ -	$ -	$ -	
TOTAL - OPERATION EXPENSES		$ 7,255	$ 2,906	$ 7,255	$ 7,375	
CAPITAL EXPENDITURES	53400	$ -	$ -	$ -	$ -	
TOTAL - CAPITAL EXPENDITURES		$ -	$ -	$ -	$ -	
TOTAL - COURT		$ 64,953	$ 31,258	$ 65,817	$ 65,981	

CITY OF GARDEN RIDGE
GENERAL FUND FISCAL YEAR 2015
FUND 100 - POLICE DEPARTMENT

BUDGET LINE ITEM DESCRIPTION	LINE ITEM ACCT #	FY 2013 AMENDMENT #1	Y-T-D 04/14/2014	FY 2014 AMENDMENT #1	FY 2015	BUDGET REQUEST EXPLANATION
PAYROLL GROSS	54012	$ 647,019	$ 292,039	$ 663,433	$ 745,516	NEW OFFICER/INCREASE SALARY CHIEF/INCREASE SALARY PD ADMIN ASSIST/3% SALARY INCREASE
OVERTIME	54013	$ 16,000	$ 8,604	$ 12,500	$ 12,500	
DEA OVERTIME EXPENSE	54021	$ 15,000	$ 3,597	$ 15,000	$ 15,000	
FICA	54014	$ 43,077	$ 18,653	$ 43,773	$ 48,782	ADJUSTED FOR SALARY INCREASE AND ADDITIONAL OFFICER
MEDICARE TAX	54016	$ 10,074	$ 4,362	$ 10,235	$ 11,409	ADJUSTED FOR SALARY INCREASE AND ADDITIONAL OFFICER
WORKER'S COMP INSURANCE	54015	$ 18,205	$ 19,294	$ 19,294	$ 21,223	PROJECTED 10% RATE INCREASE
HEALTH/DENTAL/VISION INSURANCE	54020	$ 65,922	$ 37,422	$ 65,933	$ 67,088	INCLUDES 1 ADDITIONAL OFFICER/14 TOTAL
LIFE INSURANCE	54023	$ 1,282	$ 574	$ 1,012	$ 1,012	INCLUDES 1 ADDITIONAL OFFICER/14 TOTAL
LONGEVITY	54019	$ 8,910	$ 3,135	$ 8,040	$ 7,558	ADJUSTED FOR TENURE
CERTIFICATION PAY	54018	$ 7,860	$ 3,469	$ 6,900	$ 6,240	INCREASED DUE TO TENURE AND TRAINING
RETIREMENT	54025	$ 38,769	$ 21,047	$ 41,717	$ 61,372	ADJUSTED FOR SALARY INCREASE AND ADDITIONAL OFFICER
TWC - UNEMPLOYMENT TX	54017	$ 3,654	$ 149	$ 1,260	$ 2,898	RATE INCREASE TO 2.3% - 14 EMPLOYEES
TOTAL - PAYROLL & BENEFITS		$ 875,772	$ 412,345	$ 889,097	$ 1,000,598	
EQUIPMENT LEASES	54140	$ 6,400	$ 2,746	$ 6,400	$ 6,400	
IN CAR VIDEO SYSTEM LEASE	54142	$ -	$ -	$ -	$ -	
VEHICLE LEASE	54141	$ 20,000	$ 18,013	$ 18,014	$ 19,000	2ND PAYMENT ON 1 LEASE/1ST PAYMENT ON NEW LEASE
TOTAL - LEASE CONTRACTS		$ 26,400	$ 20,759	$ 24,414	$ 25,400	
AUTO INSURANCE	54304	$ 3,066	$ 3,167	$ 3,167	$ 3,484	PROJECTED 10% RATE INCREASE
LAW ENFORCEMENT LIABILITY INSURANCE	54302	$ 7,487	$ 8,719	$ 8,719	$ 9,591	PROJECTED 10% RATE INCREASE
TOTAL - INSURANCE		$ 10,553	$ 11,886	$ 11,886	$ 13,075	
EMERGENCY EVENT CONTINGENCY			$ 4,508	$ 4,508	$ 4,508	
RADIO REPAIR	54203	$ 1,000	$ 431	$ 1,000	$ 5,000	INCREASED MAINTENANCE NEEDS
RANGE SUPPLIES	54205	$ 3,500	$ -	$ 3,500	$ 4,500	INCREASED COST AND SHIPPING FOR AMMUNITION/RANGE QUALIFICATIONS
TRAINING/TRAVEL	54200	$ 2,000	$ 1,827	$ 2,000	$ 4,000	ADDITIONAL OFFICER TRAINING
TRAINING - LEOS FUND	54605	$ -	$ 65	$ -	$ -	
UNIFORMS	54118	$ 7,000	$ 1,108	$ 7,000	$ 11,400	INCREASE DUE TO DEPARTMENT TURNOVER/REPLACE 3 BODY ARMOR VESTS
PHYSICAL/PYSCH EXAMS	54223	$ 710	$ -	$ 720	$ 720	
POSTAGE	54206	$ 350	$ 71	$ 350	$ 450	INCREASED POSTAGE AND MAILING COSTS
PRINTING	54208	$ 300	$ 232	$ 300	$ 600	BUSINESS CARDS FOR NEW OFFICERS/PRINTED FORM REQUIREMENTS
COMPUTER SOFTWARE/MAINTENANCE	54201	$ 6,000	$ 2,145	$ 6,000	$ 9,000	ANNUAL MAINTENANCE RMS, TICKET WRITERS, ACCURINT, LEADSONLINE
TELEPHONE	54202	$ 12,000	$ 5,384	$ 14,000	$ 14,000	
EQUIPMENT/EQUIPMENT MAINTENANCE	54212	$ 5,000	$ -	$ 5,000	$ 5,000	
EQUIPMENT RENTAL	54216	$ -	$ -	$ -	$ -	
GASOLINE	54217	$ 42,000	$ 16,803	$ 42,000	$ 42,000	
MEMBERSHIPS/DUES	54213	$ 737	$ 108	$ 500	$ 500	
SUPPLIES	54214	$ 5,000	$ 2,417	$ 5,000	$ 5,000	
VEHICLE MAINTENANCE	54220	$ 12,000	$ 3,622	$ 12,000	$ 12,000	
COMMUNITY POLICING	54221	$ 2,500	$ 22	$ 2,500	$ 2,500	
DONATION EXPENDITURES	54601	$ 1,386	$ 35	$ 300	$ 300	
HALLOWEEN EVENT	54607	$ -	$ -	$ -	$ -	
NATIONAL NIGHT OUT EVENT	54222	$ -	$ -	$ -	$ -	
INTEREST EXPENSE	54225		$ -		-	
GRANT EXPENDITURES	54606	$ -	$ -	$ -	$ -	
RACIAL PROFILING REPORT	54224	$ -	$ -	$ -	$ -	
TOTAL - OPERATIONAL EXPENSES		$ 101,483	$ 34,270	$ 106,678	$ 121,478	
CAPITAL OUTLAY-VEHICLE	54618					
CAPITAL EXPENDITURES	54400	$ -	$ -	$ -	$ -	
TOTAL - CAPITAL EXPENDITURES		$ -	$ -	$ -	$ -	
TOTAL - POLICE DEPARTMENT EXPENDITURES		$ 1,014,208	$ 479,260	$ 1,032,075	$ 1,160,551	

CITY OF GARDEN RIDGE
GENERAL FUND FISCAL YEAR 2015
FUND 100 - FACILITIES

BUDGET LINE ITEM DESCRIPTION	LINE ITEM ACCT #	FY 2013 AMENDMENT #1	Y-T-D 04/14/2014	FY 2014 AMENDMENT #1	FY 2015	BUDGET REQUEST EXPLANATION
PAYROLL GROSS	55012	$ 86,173	$ 63,927	$ 151,992	$ 160,052	3% SALARY INCREASE
OVERTIME	55013	$ 4,500	$ 938	$ 4,500	$ 4,500	
TEMP/SEASONAL EMPLOYEE	55021	$ -	$ -	$ -	$ 5,000	SUMMER HELP W/MOWING OF RIGHT OF WAYS AND LANDSCAPE MAINTENANCE
CONTRACT LABOR	55145	$ 250	$ -	$ -	$ -	
FICA	55014	$ 5,674	$ 3,297	$ 9,952	$ 10,792	AJUSTED FOR SALARY INCREASE & SEASONAL EMPLOYEE
MEDICARE TAX	55016	$ 1,327	$ 771	$ 2,327	$ 2,524	AJUSTED FOR SALARY INCREASE & SEASONAL EMPLOYEE
WORKER'S COMP INSURANCE	55015	$ 2,401	$ 2,580	$ 2,580	$ 2,838	PROJECTED 10% RATE INCREASE
HEALTH/DENTAL/VISION INSURANCE	55020	$ 9,417	$ 7,196	$ 18,838	$ 19,168	AJUSTED WITH NEW RATES
LIFE INSURANCE	55023	$ 183	$ 151	$ 289	$ 289	
LONGEVITY	55019	$ 840	$ 1,141	$ 2,270	$ 3,909	ADJUSTED FOR TENURE
CERTIFICATION PAY	55018	$ -	$ 254	$ 300	$ 600	UPDATE WITH CURRENT CERTIFICATIONS
RETIREMENT	55025	$ 5,106	$ 3,350	$ 9,486	$ 13,187	ADJUSTED FOR SALARY INCREASE
TWC - UNEMPLOYMENT TX	55017	$ 522	$ 59	$ 90	$ 828	RATE INCREASE TO 2.3%
TOTAL - PAYROLL & BENEFITS		$ 116,393	$ 83,664	$ 202,624	$ 223,687	
BUILDING MAINTENANCE	55227	$ 12,500	$ 3,179	$ 6,500	$ 10,000	INCREASE FOR UPKEEP OF CITY BUILDINGS
GROUNDS MAINTENANCE	55228	$ 3,500	$ 2,265	$ 5,500	$ 5,500	
ANIMAL CONTROL	55229	$ 8,000	$ 4,681	$ 8,000	$ 8,000	ADDITIONAL/NEW ANIMAL CONTROL EQUIPMENT
FORMER CITY COMPLEX MAINTENANCE	55234	$ -	$ -	$ -	$ 3,000	GENERAL MAINTENANCE FOR FACILITIES
PARKS MAINTENANCE	55230	$ 6,000	$ 3,052	$ 6,000	$ 6,000	
PARK DONATION EXPENDITURE		$ -	$ -	$ -	$ -	
PAUL DAVIS PARK UPGRADES	55235	$ 94,000	$ 88,588	$ 88,588	$ -	UPDATE BAR B QUE HUT INTERIOR AND NEW ROLL UP COUNTER DOORS
TOTAL - LEASE CONTRACTS		$ 124,000	$ 101,765	$ 114,588	$ 32,500	
AUTO INSURANCE	55304	$ 1,042	$ 1,341	$ 1,341	$ 1,475	PROJECTED 10% RATE INCREASE
TOTAL - INSURANCE		$ 1,042	$ 1,341	$ 1,341	$ 1,475	
PARK/ISLAND ELECTRICITY	55231	$ 1,500	$ 528	$ 1,200	$ 1,200	
LANDSCAPE WATER	55232	$ 1,250	$ 439	$ 1,250	$ 1,250	
UTILITIIES	55211	$ 7,000	$ 4,311	$ 7,000	$ 7,000	
CONTINGENCY	55236	$ 1,132	$ 10	$ 1,000	$ 1,000	
UNIFORMS	55118	$ 2,500	$ 1,331	$ 3,000	$ 3,000	
TRAINING/TRAVEL	55200	$ 1,200	$ -	$ 1,200	$ 1,200	
EQUIPMENT/EQUIPMENT MAINTENANCE	55212	$ 7,000	$ 2,163	$ 7,000	$ 7,000	
CITY FACILITY - HEATING/AC MAINTENANCE				$ 5,500	$ 5,500	
EQUIPMENT RENTAL	55216	$ 500	$ -	$ 500	$ 1,000	RENTAL OF CHIPPER AND ASPHALT ROLLER
TELEPHONE	55202	$ 1,500	$ 711	$ 1,630	$ 1,630	
GASOLINE	55217	$ 11,000	$ 5,967	$ 11,000	$ 11,000	
OPERATIONAL MATERIALS	55238	$ 6,000	$ 3,475	$ 5,500	$ 5,500	
SMALL HAND TOOLS	55240	$ 1,000	$ 840	$ 1,000	$ 1,000	
SUPPLIES	55214	$ 1,471	$ 745	$ 1,800	$ 1,800	
CITY FACILITY - PAPER/MAINTENANCE PRODUCTS				$ 1,500	$ 1,500	
VEHICLE MAINTENANCE	55220	$ 8,000	$ 3,445	$ 8,000	$ 8,000	
TOTAL - OPERATIONAL EXPENSES		$ 51,053	$ 23,965	$ 58,080	$ 58,580	

BUDGET LINE ITEM DESCRIPTION	LINE ITEM ACCT #	FY 2013 AMENDMENT #1	Y-T-D 04/14/2014	FY 2014 AMENDMENT #1	FY 2015	BUDGET REQUEST EXPLANATION
HICKORY BEND/ARROWOOD DRAINAGE	55800					
FOREST WATERS CIRCLE REPAIR	55706	$ -	$ -	$ -	$ -	
CRACK SEALING	55701	$ -	$ -	$ -	$ -	
STREET REPAIRS/MAINTENANCE	55702	$ 22,594	$ 362	$ 362	$ 2,000	ROUTINE MAINTENANCE AND STREET REPAIRS
SIGN MAINTENANCE	55233	$ 4,000	$ 1,137	$ 4,000	$ 4,000	
DRAINAGE/CULVERT MAINTENANCE	55704	$ 35,000	$ 207	$ 207	$ 2,000	ROUTINE MAINTENANCE OF DRAINAGE/CULVERTS
TOTAL - STREETS/DRAINAGE		$ 61,594	$ 1,706	$ 4,569	$ 8,000	
CAPITAL PROJECTS EXPENSE	55405	$ -	$ -	$ -	$ -	
APPROVED UNFUNDED CAPITAL EXPENDITURES			$ 1,845	$ 1,845		CAPITAL EXPENDITURES ARE UNFUNDED UNTIL APPROVED BY CITY COUNCIL
CAPITAL EXPENDITURES	**55400**	$ 7,500		$ -	$ -	
TOTAL - CAPITAL EXPENDITURES		**$ 7,500**	**$ -**	**$ -**	**$ -**	
TOTAL - FACILITIES		$ 361,582	$ 212,441	$ 381,202	$ 324,242	

CITY OF GARDEN RIDGE
GENERAL FUND FISCAL YEAR 2015
FUND 100 -LIBRARY

BUDGET LINE ITEM DESCRIPTION	LINE ITEM ACCT #	FY 2013 AMENDMENT #1	Y-T-D 04/14/2014	FY 2014 AMENDMENT #1	FY 2015	BUDGET REQUEST EXPLANATION
PAYROLL GROSS	57012	$ 18,814	$ 8,961	$ 19,143	$ 19,717	3% SALARY INCREASE
CONTRACT LABOR	57145	$ 425	$ -	$ 425	$ 425	
FICA	57014	$ 1,166	$ 556	$ 1,187	$ 1,222	ADJUSTED FOR SALARY INCREASE
MEDICARE TAX	57016	$ 273	$ 130	$ 278	$ 286	ADJUSTED FOR SALARY INCREASE
TWC - UNEMPLOYMENT TX	57017	$ 261	$ 4	$ 90	$ 207	RATE INCREASE TO 2.3%
TOTAL - PAYROLL & BENEFITS		$ 20,939	$ 9,651	$ 21,123	$ 21,857	
LIBRARY TELEPHONE	57202	$ -	$ -	$ -	$ -	
EQUIPMENT/EQUIPMENT MAINTENANCE	57217	$ -	$ -	$ -	$ -	
SPECIAL EVENTS		$ 350	$ 400	$ 400	$ 350	ADJUSTED FOR PROPOSED EVENTS
LIBRARY MATERIALS	57218	$ 1,600	$ 1,370	$ 1,600	$ 1,600	
SUPPLIES	57214	$ 650	$ 738	$ 738	$ 650	ADJUSTED FOR ANTICIPATED SUPPLY NEEDS
POSTAGE	57219	$ 150	$ 9	$ 150	$ 150	
PRINTING	57220	$ -	$ -	$ -	$ -	
COMPUTER TRAINING/MAINTENANCE	57216	$ 150	$ -	$ 150	$ 150	
E-BOOKS		$ -	$ -	$ 1,500	$ 1,500	
TOCKER GRANT EXPENDITURES	57602	$ -	$ -	$ -	$ -	
DONATION EXPENDITURES	57601	$ 6,374	$ 737	$ 3,862	$ 4,000	ANTICIPATED DONATIONS
TOTAL - OPERATIONAL EXPENSES		$ 9,274	$ 3,254	$ 8,400	$ 8,400	
CAPITAL EXPENDITURES		$ -	$ -	$ -	$ -	
CAPITAL EXPENDITURES		$ -	$ -	$ -	$ -	
TOTAL - LIBRARY		$ 30,213	$ 12,905	$ 29,523	$ 30,257	

CITY OF GARDEN RIDGE
GENERAL FUND FISCAL YEAR 2015
FUND 100 - COMMUNITY CENTER

BUDGET LINE ITEM DESCRIPTION	LINE ITEM ACCT #	FY 2013 AMENDMENT #1	Y-T-D 04/14/2014	FY 2014 AMENDMENT #1	FY 2015	BUDGET REQUEST EXPLANATION
MANAGER FEES	56050	$ 14,000	$ 10,047	$ 14,000	$ 14,000	
TELEPHONE	56202	$ 565	$ 329	$ 565	$ 565	
UTILITIES	26211	$ 7,500	$ 5,273	$ 7,500	$ 7,500	
FACILITY MAINTENANCE	56212	$ 5,000	$ 5,902	$ 7,000	$ 5,000	MAINTENANCE CONTRACTS/AC REPAIRS/EQUIPMENT REPAIRS
FACILITY CLEANING					$ 5,200	NEW LINE ITEM FOR CLEANING OF FACILITY/SPLIT FROM FACILITY MAINTENANCE
SUPPLIES	56214	$ 650	$ 225	$ 650	$ 650	
EQUIPMENT	56410	$ 500	$ -	$ 500	$ 500	
FACILITY ENHANCEMENT PROJECTS	56602	$ 8,050	$ -	$ -	$ -	REPLACEMENT OF LIGHT BULBS WITH LED LIGHTING
MARKETING	56603	$ -	$ -	$ -	$ -	
DEPOSIT REFUNDS	56600	$ 15,000	$ 7,046	$ 15,000	$ 15,000	
DONATION EXPENDITURES	56601	$ 300	$ -	$ 300	$ 300	
TOTAL - OPERATIONAL EXPENSES		$ 51,565	$ 28,822	$ 45,515	$ 48,715	
TOTAL - COMMUNITY CENTER		$ 51,565	$ 28,822	$ 45,515	$ 48,715	

3%, all incr. Chief

EMPLOYEE NAME	CURRENT SALARY	PROPOSED SALARY	2014/2015 LONGEVITY	CERTIF. PAY	OVERTIME PAY	SUBTOTAL	TMRS CITY 7.80%	FICA CITY	MEDICARE CITY	GRAND TOTAL
Multiplier	1.03									
Nancy Cain - total (75/25)	80,690.55	95,000.00								
Finance HR - total (60/40)	-	60,000.00								
Administration										
Deirdre Bonner	34,005.92	35,026.10	46.20		-	35,072.30	2,735.64	2,174.48	508.55	40,490.97
Nancy Cain	80,690.65	71,250.00	1,129.59			72,379.59	5,645.61	4,487.53	1,049.50	83,562.24
Shelley Goodwin	60,376.25	62,187.54	360.36	1,200.00		63,747.90	4,972.34	3,952.37	924.34	73,596.95
Finance/HR		36,000.00	-			36,000.00	2,808.00	2,232.00	522.00	41,562.00
Webpage	2,000.00	-				-	-	-	-	-
Overtime					1,200.00	1,200.00	93.60	74.40	17.40	1,385.40
Department Totals	177,072.82	204,463.64	1,536.15	1,200.00	1,200.00	208,399.79	16,255.18	12,920.79	3,021.80	240,597.55
Library										
Linda Crossland	19,142.84	19,717.13	-			19,717.13		1,222.46	285.90	21,225.49
Department Totals	19,142.84	19,717.13	-			19,717.13		1,222.46	285.90	21,225.49
Municipal Court										
Shannon DelToro	35,730.24	36,802.15	55.44	300.00	800.00	37,957.59	2,960.69	2,353.37	550.39	43,822.03
Department Totals	35,730.24	36,802.15	55.44	300.00	800.00	37,957.59	2,960.69	2,353.37	550.39	43,822.03
Police Department										
Robert Acosta	45,370.54	46,731.66	170.94			46,902.60	3,658.40	2,907.96	680.09	54,149.05
Daniel Bellinger (Lt)	57,990.40	59,730.11	1,538.46	1,080.00		62,348.57	4,863.19	3,865.61	904.05	71,981.43
Kymbelee Bunten	30,160.00	35,026.10	120.12			35,146.22	2,741.41	2,179.07	509.62	40,576.31
Knack Cox (Srgt)	49,552.74	51,039.32	1,681.68	960.00		53,681.00	4,187.12	3,328.22	778.37	61,974.72
Gabriel Galan	45,370.54	46,731.66	891.66	960.00		48,583.32	3,789.50	3,012.17	704.46	56,089.44
Kevin Kelley	45,370.54	46,731.66	27.72	-		46,759.38	3,647.23	2,899.08	678.01	53,983.70
Felipe Lopez	45,370.54	46,731.66	351.12	120.00		47,202.78	3,681.82	2,926.57	684.44	54,495.61
Richard McMahan (Crpl)	48,824.29	50,289.02	748.44	120.00		51,157.46	3,990.28	3,171.76	741.78	59,061.29
Christian Oehler	45,370.54	46,731.66	23.10	-		46,754.76	3,646.87	2,898.79	677.94	53,978.37
Donna O'Conner/New Chief	66,917.93	75,000.00	-	1,200.00		76,200.00	5,943.60	4,724.40	1,104.90	87,972.90
Brian Peleta	45,370.54	46,731.66	143.22			46,874.88	3,656.24	2,906.24	679.69	54,117.04
Timothy Simkins	45,370.54	46,731.66	508.20	120.00		47,359.86	3,694.07	2,936.31	686.72	54,676.95
William Spiller (Crpl-Inv)	48,824.29	50,289.02	535.92	1,440.00		52,264.94	4,076.67	3,240.43	757.84	60,339.87
Joseph Thoemke (Cpl)	48,824.29	50,289.02	817.74	240.00		51,346.76	4,005.05	3,183.50	744.53	59,279.83
new officer		46,731.66	-	-		46,731.66	3,645.07	2,897.36	677.61	53,951.70
					12,500.00	12,500.00	975.00	775.00	181.25	14,431.25
DEA Overtime Pay					15,000.00	15,000.00	1,170.00	930.00	217.50	17,317.50
Department Totals	668,687.72	745,515.84	7,558.32	6,240.00	27,500.00	786,814.16	61,371.50	48,782.48	11,408.81	908,376.95
Public Facilities										
Eric Lowman	35,765.07	36,838.02	1,275.12	300.00		38,413.14	2,996.23	2,381.61	556.99	44,347.97
Manuel Troncoso	33,113.43	34,106.83	720.72			34,827.55	2,716.55	2,159.31	505.00	40,208.41
Duane Scoggin	33,113.43	34,106.83	120.12			34,226.95	2,669.70	2,122.07	496.29	39,515.02
Steven Steinmertz	50,000.00	55,000.00	1,792.56	300.00		57,092.56	4,453.22	3,539.74	827.84	65,913.36

3%, all in with incr. Chief

Seasonal help		5,000.00				5,000.00		310.00	72.50	5,382.50
Overtime pay					4,500.00	4,500.00	351.00	279.00	65.25	5,195.25
Department Totals	151,991.93	165,051.69	3,908.52	600.00	4,500.00	174,060.21	13,186.70	10,791.73	2,523.87	200,562.51
Water										
Nancy Cain		23,750.00	376.53			24,126.53	1,881.87	1,495.84	349.83	27,854.08
Stanley Georg	34,731.51	35,773.46	480.48			36,253.94	2,827.81	2,247.74	525.68	41,855.17
Royce Goddard	63,731.12	65,643.05	1,233.54	300.00		67,176.59	5,239.77	4,164.95	974.06	77,555.38
Jan Harborth	36,053.31	37,134.91	1,238.16			38,373.07	2,993.10	2,379.13	556.41	44,301.71
Brad Olivarra	34,731.51	35,773.46	120.12	300.00		36,193.58	2,823.10	2,244.00	524.81	41,785.48
Gary Olivia	34,731.51	35,773.46	41.58			35,815.04	2,793.57	2,220.53	519.32	41,348.46
Finance/HR		24,000.00				24,000.00	1,872.00	1,488.00	348.00	27,708.00
Overtime Pay					5,200.00	5,200.00	405.60	322.40	75.40	6,003.40
Department Totals	203,978.96	257,848.33	3,490.41	600.00	5,200.00	267,138.74	20,836.82	16,562.60	3,873.51	308,411.67
GRAND TOTALS	**1,256,604.51**	**1,429,398.77**	**16,548.84**	**8,940.00**	**39,200.00**	**1,494,087.61**	**114,610.90**	**92,633.43**	**21,664.27**	**1,722,996.21**
General Fund	1,052,625.55	1,171,550.44	13,058.43	8,340.00	34,000.00	1,226,948.87	93,774.08	76,070.83	17,790.76	1,414,584.53
Water Fund	203,978.96	257,848.33	3,490.41	600.00	5,200.00	267,138.74	20,836.82	16,562.60	3,873.51	308,411.67

Water Fund
Budget FY 2015

3%
(#5)

Projected Fund (Reserve) Balance at 10/01/14:	$3,661,101
Budgeted FY 2015 Revenue:	$1,460,001
Available Funds:	$5,121,102
Budgeted FY 2015 Expenditures:	($1,306,863)
Subtotal Available Funds:	$3,814,239
Transfer from Water Impact Fees Account to Capital Projects Fund for Waterline Replacement Projects:	($0)
Transfer from Water Fund Reserves to Capital Projects Fund for Waterline Replacement Projects:	($0)
Non-cash Transfer/Expenditure Depreciation	($ 330,120)
Subtotal of Funds (Reserves) Transferred Out:	($ 330,120)

Projected Total Available Funds (Reserves) at 9/30/15: $3,484,119

FY 2015 Budget Carryover to Reserves = $153,138

(Fund consist of Water Operating Account, Water Investment Account, Water Impact Fee Account, Water Surcharge Account and Water Rights/Infrastructure Account)

- Potential Unbudgeted Capital Expense = $1,305,000

(We have identified several potential Capital Expenditures that may be pursued during FY 2015, but which have not been included in the proposed FY 2015 Budget, as these projects /equipment have not yet been deemed ready for funding. The potential capital expense items for FY 2015 are attached. Any expenditure on these projects/equipment would need to be approved by City Council prior to being made and funded through available reserves during the fiscal year. If any of the projects/equipment proceed, they will be addressed through the budget amendment process. At this time, no other unbudgeted capital needs have been identified.)

City of Garden Ridge
Water Department / Public Works Department
5 Year Capital Expenditures Plan

To: Nancy Cain, City Administrator

The following items are for **Public Works Capital Expenditures: 100-55400.0**

FY 2015: 1. Digital Sign on FM 2252   Cost est. $ 15,000
2. Paint interior of Community Center. Cost est. $ 6,000
3. LED Lighting for Community Center. Cost $5,462

Total: $ 26,462 est.

FY 2016: 1. Landscaping for Community Center. Cost est. $14,000
2. Add air conditioning unit to Community Center. Cost est. $ 13,200

Total: $ 27,200 est.

FY 2017: 1. Stain floor in Community Center: Cost est. $25,000
2. Replace Public Works Directors truck: High mileage 150,000 +. Cost est. $ 27,500

Total: $ 52,500 est.

The following Items are expenditures that are split between **Public Works Department and Water Department: 100-55400.0 & 200-70400.1**

FY 2015: 1. Replace small dump truck. Cost est. $ 50,000, $ 25,000 PWD / $ 25,000 Water

Total: $ 50,000 est.

FY 2016: 1. Replace flatbed truck. Cost est. $ 50,000, $ 25,000 PWD / $ 25,000 Water

Total: $ 50,000 est.

FY 2017: Covered Maintenance Storage Area: Cost est. $ 40,000, $20,000 PWD / $ 20,000 Water

Total: $ 40,000 est.

FY 2018: 1. New Backhoe, Cost est. $ 100,000, $ 50,000 PWD / $ 50,000 Water

Total: $ 100,000 est.

The following items are expenditures for **Water Department Capital Expenditures: 200-70400.1**

FY 2015: 1. Additional Water Supply: Cost est. $ 1,250,000
2. Extend 12 "water line on FM 2252 from Tonkawa Pass to city limits. Cost est. $ 30,000

Total: $ 1,280,000 est.

FY 2016: 1. Extend 12" Water line on FM 2252 from Regency Run to city limits. Cost est. $ 90,500
2. Replace the Water Manager's truck due to high mileage of 170,000 +. Cost est. $ 27,500. This truck will remain in the water department.

Total: $ 118,100 est.

FY 2017: 1. Replace On-call truck due to high mileage of 150,000 +. Cost est. $ 25,000. This truck will be transferred to Public Works Department.
2. Air compressor and 80 lb. jack hammer. Cost est. 13,000

Total: 38,000 est.

Thank you for your consideration

Royce E. Goddard
Water Manager

Steven Steinmetz
Public Works Director

CITY OF GARDEN RIDGE
WATER FUND FISCAL YEAR 2015
FUND 200 - WATER REVENUE

BUDGET LINE ITEM DESCRIPTION	LINE ITEM ACCT #	FY 2013 AMENDMENT #1	YTD 04/14/2014	FY 2014 AMENDMENT #1	FY 2015	
WATER SALES	40003	$ 1,175,000	$ 307,270	$ 1,200,000	$ 1,200,000	
METER FEES	40002	$ 40,000	$ 18,550	$ 60,000	$ 40,000	DECREASED TO ALIGN WITH 2014 FY
PENALTIES	40004	$ 9,000	$ 3,548	$ 9,000	$ 9,000	
WATER SURCHARGES	40012	$ -	$ 2,249	$ 2,249	$ 2,249	
WATER SURCHARGES - PENALTIES	40013	$ -	$ 236	$ 236	$ 236	
INTEREST	40008	$ 17,000	$ 3,502	$ 17,000	$ 12,000	DECREASING INTEREST RATES/USE OF WATER IMPACT FEE BALANCE ON CIP PROJECT
MISCELLANEOUS INCOME	40000	$ -	$ 250	$ 250	$ -	NONE ANTICIPATED
NSF INCOME	40005	$ 500	$ 40	$ 500	$ 500	
SALE OF ASSESTS	40006	$ -	$ -	$ -	$ -	
WATER RIGHTS LEASE INCOME	40011	$ -	$ -	$ -	$ -	
EAA REBATE	40010	$ 16,128	$ -	$ 14,294	$ -	REBATE PROGRAM DISCONTINUED
EAA REVENUE ACCOUNT		$ 47,760	$ 24,134	$ 47,760	$ 54,809	ADJUSTED FOR EAA FEES ON LEASES
WATER IMPACT FEES	40007	$ -	$ 175,439	$ 175,439	$ 141,207	WOODLANDS UNIT 2 - $4,279/LOT - 33 LOTS
WATER RIGHTS/INFRASTRUCTURE		$ -	$ -	$ -	$ -	
TRANSFER IN - CIP	40600	$ -	$ -	$ -	$ -	
TRANSFER IN - WATER INVESTMENT FUND		$ -	$ -	$ -	$ -	
TRANSFER IN - WATER RIGHTS/INFRASTRUCTURE		$ -	$ -	$ -	$ -	
TRANSFER IN - WATER IMPACT FEES	40601	$ -	$ -	$ -	$ -	
TOTAL - WATER REVENUE		$ 1,305,388	$ 535,218	$ 1,526,728	$ 1,460,001	
TOTAL REVENUES		$ 1,305,388	$ 535,218	$ 1,526,728	$ 1,460,001	

CITY OF GARDEN RIDGE
WATER FUND FISCAL YEAR 2015
FUND 200 - WATER EXPENDITURES

BUDGET LINE ITEM DESCRIPTION	LINE ITEM ACCT #	FY 2013 AMENDMENT #1	YTD 04/14/2014	FY 2014 AMENDMENT #1	FY 2015	BUDGET REQUEST EXPLAINATION
PAYROLL GROSS	70012	$ 219,096	$ 73,885	$ 205,094	$ 257,848	25% CITY ADMINISTRATOR SALARY/40% FINANCIAL-HR POSITION NEW/3% SALARY INCREASI
OVERTIME	70013	$ 5,200	$ 1,312	$ 5,200	$ 5,200	
CONTRACT LABOR	70145	$ -	$ -	$ -	$ -	
FICA	70014	$ 14,341	$ 4,687	$ 13,280	$ 16,563	ADJUSTED FOR SALARY REORGANIZATION AND SALARY INCREASE
MEDICARE TAX	70016	$ 3,354	$ 1,096	$ 3,106	$ 3,874	ADJUSTED FOR SALARY REORGANIZATION AND SALARY INCREASE
WORKER'S COMP INSURANCE	70015	$ 5,780	$ 5,780	$ 5,780	$ 6,358	10% RATE INCREASE PROJECTEC
HEALTH/DENTAL/VISION INSURANCE	70020	$ 28,252	$ 13,940	$ 23,727	$ 23,960	UPDATED WITH NEW RATES
LIFE INSURANCE	70023	$ 549	$ 151	$ 362	$ 362	
LONGEVITY	70019	$ 5,510	$ 1,058	$ 3,660	$ 3,490	UPDATED FOR TENURE
CERTIFICATION PAY	70018	$ 1,500	$ 648	$ 600	$ 600	UPDATE WITH CURRENT AND ANTICIPATED CERTIFICATION!
RETIREMENT	70025	$ 12,907	$ 5,949	$ 12,659	$ 20,837	ADJUSTED FOR SALARY REORGANIZATION AND SALARY INCREASE
TWC - UNEMPLOYMENT TAX	70017	$ 1,566	$ 65	$ 450	$ 1,035	RATE INCREASE TO 2.3%
TOTAL - PAYROLL & BENEFITS		$ 298,055	$ 108,571	$ 273,918	$ 340,127	
AUDITING FEES	70120	$ 4,000	$ 4,000	$ 5,000	$ 7,000	ANTICIPATED AUDITING FEE INCREASE
ENGINEER	70106	$ 3,000	$ 500	$ 3,000	$ 15,000	ENGINEERING NEEDS ASSOCIATED WITH WATER DEPT. NEEDS/WATER RESOURCE:
ATTORNEY	70104	$ 2,500	$ 394	$ 2,500	$ 2,500	
CITY FRANCHISE FEE	70160	$ 60,000	$ 19,849	$ 60,000	$ 60,396	UPDATED WITH CURRENT CUSTOMERS
CREDIT CARD PROCESSING FEES	70110	$ 3,000	$ -	$ 3,000	$ 3,000	WATER COMPANY PORTION OF FEES
PAYROLL PROCESSING FEES	70210	$ 3,060	$ -	$ 3,060	$ 3,060	WATER COMPANY PORTION OF FEES
TOTAL - CONTRACT SERVICES		$ 75,560	$ 24,743	$ 76,560	$ 90,956	
AUTO INSURANCE	70304	$ 1,934	$ 2,551	$ 2,551	$ 2,806	10% RATE INCREASE PROJECTEC
ERRORS & OMMISSIONS INSURANCE	70308	$ 1,048	$ 1,630	$ 1,630	$ 1,793	10% RATE INCREASE PROJECTEC
GENERAL LIABILITY INSURANCE	70302	$ 426	$ 804	$ 804	$ 884	10% RATE INCREASE PROJECTEC
PROPERTY INSURANCE	70310	$ 5,888	$ 6,153	$ 6,153	$ 6,768	10% RATE INCREASE PROJECTEC
TOTAL - INSURANCE		$ 9,296	$ 11,138	$ 11,138	$ 12,251	
DEPRECIATION	70800	$ 228,489	$ -	$ -	$ -	
BAD DEBT - WATER FEES	70801	$ 1,500	$ -	$ 1,500	$ 1,500	
BOND SERVICE FEES	70802	$ -	$ -	$ -	$ -	
TRANSFER TO DEBT SERVICE	70803	$ 260,191	$ 370,272	$ 370,272	$ 370,329	09 $255,012/'09R $21,385/'12R $93,143/AGENT FEES $78!
TOTAL - DEBT/DEPRECIATION		$ 490,180	$ 370,272	$ 371,772	$ 371,829	

BUDGET LINE ITEM DESCRIPTION	LINE ITEM ACCT #	FY 2013 AMENDMENT #1	YTD 04/14/2014	FY 2014 AMENDMENT #1	FY 2015	BUDGET REQUEST EXPLAINATION
MISCELLANEOUS	70225	$ 1,263	$ 638	$ 1,000	$ 1,000	
MILEAGE REIMBURSEMENT	70215	$ -	$ -	$ -	$ -	
UNIFORMS	70118	$ 2,500	$ 1,561	$ 3,000	$ 3,000	
PUBLIC EDUCATION	70242	$ 500	$ -	$ 500	$ 500	
REBATES	70243	$ -	$ -	$ -	$ -	
CONTINGENCY	70236	$ 3,000	$ 394	$ 2,000	$ 2,000	
TRAINING/TRAVEL	70200	$ 2,500	$ 945	$ 2,500	$ 2,500	
PLANT MAINTENANCE	70239	$ 20,000	$ 8,059	$ 30,000	$ 30,000	
POSTAGE	70206	$ 8,000	$ 3,826	$ 8,000	$ 8,000	
PRINTING	70208	$ 3,500	$ 2,952	$ 3,500	$ 3,500	
COPIER/PRINTER LEASE		$ 4,000	$ 4,785	$ 9,570	$ 10,295	INCREASED COPIER USAGE/CITY PAYS HALF OF TOTAL RENTAL FEI
COMPUTER/SOFTWARE MAINTENANCE	70201	$ 26,600	$ 15,160	$ 20,189	$ 25,575	WATER DEPARTMENT PORTION OF SYSTEM MAINTENANCE & ANNUAL SOFTWARE MAINTENANCE CONTRACT
CIVIC PLUS - AUDIO/VISUAL MEETINGS		$ 5,075	$ 1,736	$ 1,736	$ 1,736	
TELEPHONE	70202	$ 9,400	$ 2,675	$ 8,175	$ 8,175	
TCEQ FEES	70240	$ 5,800	$ 5,593	$ 6,500	$ 6,500	
EAA MANAGEMENT FEES	70241	$ 47,760	$ 50,500	$ 50,500	$ 54,809	$84 EAA MANAGEMENT FEE/AF OF EDWARDS WATER RIGHTS = 652.49 AI
UTILITIES	70211	$ 75,000	$ 37,681	$ 75,000	$ 75,000	
CHEMICALS	70237	$ 5,000	$ 894	$ 5,000	$ 5,000	
EQUIPMENT/EQUIPMENT MAINTENANCE	70212	$ 5,000	$ 2,140	$ 5,000	$ 5,000	
EQUIPEMENT RENTAL	70216	$ 500	$ 1,205	$ 1,500	$ 1,500	
GASOLINE	70217	$ 14,000	$ 4,761	$ 14,000	$ 14,000	
MEMBERSHIP/DUES/LICENSES	70213	$ 1,000	$ 388	$ 1,000	$ 1,500	INCREASED NUMBER OF MEMBERSHIPS AND LICENSES
OPERATIONAL MAINTENANCE	70238	$ 30,000	$ 14,779	$ 30,000	$ 30,000	
RADIO REPAIR/MAINTENANCE	70203	$ 500	$ -	$ 500	$ 2,500	UPDATE AND REPLACEMENT OF VEHICLE RADIOS
SMALL HAND TOOLS	70219	$ 800	$ 1,650	$ 1,650	$ 1,650	
SUPPLIES	70214	$ 2,000	$ 681	$ 2,000	$ 2,000	
VEHICLE MAINTENANCE	70220	$ 10,000	$ 4,639	$ 8,000	$ 10,000	INCREASED MAINTENANCE NEEDS ON OLDER VEHICLES
TOTAL - OPERATIONAL EXPENSES		$ 283,698	$ 167,642	$ 290,820	$ 305,740	
WATER ACQUISITION	70401	$ 2,075	$ 99,360	$ 2,075	$ 106,110	$97,335 FOR 400 AF LEASE W/SCHERTZ , $8,775 FOR 65 AF LEASE W/FRIESENHAHN
WATER MASTER PLAN UPDATE					$ 26,850	UPDATE OF WATER MASTER PLAN AND IMPACT FEES
WATER CONSERVATION DISTRICT STUDY	70403	$ -	$ -	$ -	$ -	
CAPITAL EXPENDITURES	70400	$ 100,500	$ 44,043	$ 53,000	$ 53,000	METER CHANGE OUT ON 15 YEAR CYCLE
APPROVED UNFUNDED CAPITAL EXPENDITURES				$ 1,439		
TRANSFER TO CAPITAL PROJECTS	70806	$ -	$ -	$ -	$ -	
TOTAL - CAPTIAL EXPENDITURES/STUDIES		$ 102,575	$ 143,403	$ 56,514	$ 185,960	
TOTAL - WATER EXPENDITURES		$ 1,259,364	$ 825,769	$ 1,080,722	$ 1,306,863	

Interest & Sinking Fund
Budget FY 2015

Projected Fund Balance at 10/01/14:	$ 53,287
Budgeted Revenue:	$ 938,284
Available Funds:	$ 991,571
Budgeted Expenditures:	$ 937,684
Subtotal Available Funds:	$ 53,887
Projected Total Available Funds at 9/30/15:	$ 53,887

(Fund consists of Interest & Sinking Accounts for 2009, 2009 Refinance, 2012 Refinance and 2012 Series)

Interest & Sinking Fund
Budget FY 2015

Projected Fund Balance at 10/01/14:	$ 53,287
Budgeted Revenue:	$ 938,196
Available Funds:	$ 991,483
Budgeted Expenditures:	$ 937,684
Subtotal Available Funds:	$ 53,779
Projected Total Available Funds at 9/30/15:	$ 53,779

(Fund consists of Interest & Sinking Accounts for 2009, 2009 Refinance, 2012 Refinance and 2012 Series)

CITY OF GARDEN RIDGE
INTEREST & SINKING FUND FISCAL YEAR 2015
FUND 300 - I&S REVENUE

BUDGET LINE ITEM DESCRIPTION	LINE ITEM ACCT #	FY 2013 AMENDMENT #1	Y-T-D 04/14/2014	FY 2014 AMENDMENT #1	FY 2015	BUDGET REQUEST EXPLANATION
AD VALOREM TAXES	40022	$ 568,642	$ 485,575	$ 563,046	$ 525,307	$612,246,041 TOTAL TAXABLE VALUE/$.0858 I&S TAX RATE
INTEREST	40027	$ 1,500	$ 231	$ 1,500	$ 600	ADJUSTED FOR LOWER INTEREST RATES
TRANSFER IN 2002 I&S FUNDS		$ 68,112	$ -	$ -	$ -	
TRANSFER IN 2005 I&S TAX NOTE		$ 41,630	$ -	$ -	$ -	
TRANSFER IN 2009R FUNDS		$ 20,650	$ -			
TRANSFER IN 2009 WATER IMPROVEMENT FUND					$ 41,960	REMAINING FUND BALANCE TO OFFSET WATER FUND DEBT EXPENSE
WATER FUND BOND PAYMENT TRANSFER	40030	$ 260,191	$ 370,272	$ 370,272	$ 370,329	09 $255,012/'09R $21,385/'12R $93,143/AGENT FEES $789
TOTAL - REVENUE		$ 960,725	$ 856,078	$ 934,818	$ 938,196	

CITY OF GARDEN RIDGE
INTEREST & SINKING FUND FISCAL YEAR 2015
FUND 300 - I&S EXPENDITURES

BUDGET LINE ITEM DESCRIPTION	LINE ITEM ACCT #	FY 2013 AMENDMENT #1	Y-T-D 04/14/2014	FY 2014 AMENDMENT #1	FY 2015	BUDGET REQUEST EXPLANATION
BOND PRINCIPAL	50126	$ 530,000	$ 560,000	$ 560,000	$ 580,000	ADJUSTED FOR TOTAL PRINCIPAL DUE
BOND INTEREST	50125	$ 427,076	$ 189,929	$ 371,872	$ 355,534	ADJUSTED FOR TOTAL INTEREST DUE
AGENT FEES	50127	$ 2,150	$ 300	$ 2,150	$ 2,150	
TOTAL - EXPENDITURES		$ 959,226	$ 750,229	$ 934,022	$ 937,684	

Capital Improvement Fund
Combined City and Water Projects
Budget FY 2015

Projected Fund Balance 10/01/14:	$4,514,841
Revenue	$ 8,000
Available Funds:	$4,522,841
Expenditures	$2,311,078
Projected Total Available Funds at 9/30/15:	$2,211,763

(Fund consists of Street Impact Fee , 2009 Water Improvements Account and 2012 CIP Project Account.)

CITY OF GARDEN RIDGE
CAPITAL IMPROVEMENTS FUND FISCAL YEAR 2015
FUND 400 - CAPITAL IMPROVEMENTS REVENUE

BUDGET LINE ITEM DESCRIPTION	LINE ITEM ACCT #	FY 2013 AMENDMENT #1	Y-T-D 04/14/2014	FY 2014 AMENDMENT #1	FY 2015	BUDGET REQUEST EXPLANATION
INTEREST	40402	$ 18,620	$ 4,718	$ 15,000	$ 8,000	LOWER CIP FUND BALANCE
TRANSFER IN - CITY INVESTMENT FUNDS	40999	$ -	$ -	$ -	$ -	
TRANSFER IN - STREET IMPACT FEES		$ 169,778	$ -	$ -	$ -	
TRANSFER IN - WATER IMPACT FEES	40998	$ 900,514	$ -	$ 900,514		ALL FUNDS EXPENDED TOWARD CIP WATERLINE REPLACEMENT PROJECT
TRANSFER IN - WATER INVESTMENT FUNDS	40997	$ 197,700	$ -	$ -	$ -	
TRANSFER IN - WATER FUND RESERVES		$ 1,051,143		$ -	$ -	
TRANSFER IN - WATER RIGHTS/INFRASTRUCTURE FUNDS	40995		$ -			
TRANSFER IN - 2009 CAPITAL WATER PROJECTS		$ -		$ -	$ -	
TRANSFER IN - MUNICIPAL COMPLEX ACCOUNT				$ 15,581	$ -	
2012 SERIES FUNDING		$ 6,205,000	$ -			
TOTAL - REVENUE		$ 8,542,755	$ 4,718	$ 931,095	$ 8,000	

CAPITAL IMPROVEMENTS FUND FISCAL YEAR 2015
FUND 400 - CAPITAL IMPROVEMENTS EXPENDITURES

BUDGET LINE ITEM DESCRIPTION	LINE ITEM ACCT #	FY 2013 AMENDMENT #1	Y-T-D 04/14/2014	FY 2014 AMENDMENT #1	FY 2015	BUDGET REQUEST EXPLANATION
2012 SERIES COST OF ISSUANCE		$ -	$ -	$ -	$ -	
HIGH SERVICE PUMPS 2252 WELL SITE	50212	$ -	$ -	$ -	$ -	
1 MIL. GALLON ELEVATED STORAGE TANK	50213	$ -	$ -	$ -	$ -	
600 ACRE FEET WATER - TRINITY WELL	50214	$ -	$ -	$ -	$ -	
HIGH SERVICE PUMPS 3009 WELL SITE		$ -	$ -	$ -	$ -	
LOOP WATER LINE @ GARDEN RIDGE DR/TONKAWA PASS	50206	$ -	$ -	$ -	$ -	
MUNICIPAL COMPLEX PROJECT	50220	$ -	$ 15,581	$ 15,581	$ -	
PAINT 200,000 GALLON ELEVATED WATER TANK	50207	$ 197,700	$ -	$ -	$ -	
CIP STREETS/SCHOENTHAL RD.		$ 218,350	$ 235,020	$ -	$ -	
CIP STREETS		$ 3,302,664	$ 36,914	$ 1,183,398	$ 1,184,894	ESTIMATE 60% COMPLETION REMAINING
CIP DRAINAGE		$ 2,376,003	$ 34,634	$ 1,132,121	$ 565,561	ESTIMATE 50% COMPLETION REMAINING
RELOCATION OF 12" WATER MAIN 3009/2252		$ 31,335	$ -	$ -	$ -	
HICKORY BEND DRAINAGE		$ 178,471	$ -	$ -	$ -	
CIP WATERLINE REPLACEMENT		$ 1,949,450	$ 37,569	$ 1,868,740	$ 560,623	ESTIMATE 30% COMPLETION REMAINING
DOERR LANE REPAIR	50208	$ -	$ -	$ -	$ -	
TOTAL - EXPENDITURES		$ 8,253,973	$ 359,718	$ 4,199,840	$ 2,311,078	

PROPOSED 2015 BUDGET AND 2014 TAX RATE CALENDAR

July 25	Appraisal District submits 2014 Certified Values
July 30	Proposed 2015 Budget submitted to City Council
August 1 – 5	Comal County Tax Office calculates 2014 tax rate City Council receives effective and rollback tax rate calculations
August 5	Special City Council meeting to conduct Budget Worksession
August 11	Special City Council meeting for filing proposed Budget with City Secretary and City Council approves tax rate proposal
August 11	Last day to file proposed 2015 Budget with City Secretary to meet statutory guidelines and Comal County's deadline for tax rate adoption/submission
August 12	2014 Tax Rate calculation published
August 15	Publish notice of Public Hearing on 2015 Budget Publish notice of 1st Tax Rate Public Hearing
August 25	Special City Council Meeting: Budget Public Hearing on the proposed 2015 Budget 1st Tax Rate Public Hearing on 2014 tax rate proposal
September 3	Regular City Council Meeting: 2nd Tax Rate Public Hearing on 2014 tax rate proposal Publish Notice of Tax Revenue Increase and Notice of vote on 2014 Tax Rate
September 11	Special City Council Meeting: City Council vote on 2015 Budget City Council vote on 2014 Tax Rate
September 15	Submit 2014 Tax Rate ordinance to Comal County Tax Office
September 16	File 2015 Budget with Comal County Clerk's Office

City of Garden Ridge

PROPOSED 2015 BUDGET

July 2014

BUDGET OBJECTIVES

- Continue to enhance service to citizens
- Initiate planning studies to insure thoughtful growth and development
- Add staffing in key areas in response to citizen expectations and recent events(Police and Finance)
- Move key employees salaries closer to market for the purposes of retention and succession planning (City Administrator, Police Chief and Public Works)
- Incorporate City Council and staff funding requests
- Allocate shared personnel overhead costs to the Water Fund (City Administrator and Finance)
- Realign responsibilities to enhance financial analysis and improve citizen communication (City Administrator, City Secretary and Finance)

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

Fiscal Year	Property	Sales & Use	Franchise	Total Revenue
2013	$ 1,593,954	$ 225,031	$ 325,817	$ 2,144,802
2012	1,490,260	161,559	325,346	1,977,165
2011	1,472,579	162,254	319,006	1,953,839
2010	1,435,965	142,799	297,837	1,876,601
2009	1,135,056	148,462	291,868	1,575,386
2008	1,025,592	188,051	285,788	1,499,431
2007	899,362	216,844	234,467	1,350,673
2006	794,926	262,984	222,802	1,280,712
2005	704,722	193,299	198,210	1,096,231
2004	633,949	170,742	198,529	1,003,220

CITY OF GARDEN RIDGE, TEXAS
PROPERTY TAX RATES

Fiscal Year	Basic Rate	Debt Service	Total
2014 *	0.1899	0.0858	0.2757
2013	0.182658	0.100588	0.283246
2012	0.171176	0.097620	0.268796
2011	0.164696	0.098276	0.262972
2010	0.161900	0.092908	0.254808
2009	0.146696	0.062841	0.209537
2008	0.149798	0.071226	0.221024
2007	0.150514	0.081946	0.232460
2006	0.171219	0.061241	0.232460
2005	0.172111	0.060349	0.232460
2004	0.170865	0.064135	0.235000

* PROPOSED 2014 TAX RATE

2013 PROPERTY TAX RATES GARDEN RIDGE AND AREA CITIES

Bulverde	$0.126063
Selma	$0.234200
Fair Oaks	$0.266300
Garden Ridge - current	$0.283246
Garden Ridge – proposed	$0.2757
Shavano Park	$0.320000
Windcrest	$0.415231
Cibolo	$0.4454
Live Oak	$0.445401
Schertz	$0.497400
New Braunfels	$0.498230
Universal City	$0.564043
San Antonio	$0.565690
Converse	$0.616675
Kirby	$0.729376

Garden Ridge
2014 Average Homestead Value
$402,053

Impact on property owner at:
2013 Tax Rate of $0.283246 = $1,138.79
2014 Preliminary Tax Rate of $0.2757 = $1,108.46

Decrease of $30.33 annually

2014 Effective Tax Rate Worksheet

CITY OF GARDEN RIDGE

See pages 13 to 16 for an explanation of the effective tax rate.

1.	**2013 total taxable value.** Enter the amount of 2013 taxable value on the 2013 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14).	$573,109,691
2.	**2013 tax ceilings.** Counties, Cities and Junior College Districts. Enter 2013 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2013 or prior year for homeowners age 65 or older or disabled, use this step.	$0
3.	**Preliminary 2013 adjusted taxable value.** Subtract line 2 from line 1.	$573,109,691
4.	**2013 total adopted tax rate.**	$0.283246/$100
5.	**2013 taxable value lost because court appeals of ARB decisions reduced 2013 appraised value.** A. Original 2013 ARB values: $0 B. 2013 values resulting from final court decisions: - $0 C. 2013 value loss. Subtract B from A.	$0
6.	**2013 taxable value, adjusted for court-ordered reductions.** Add line 3 and line 5C.	$573,109,691
7.	**2013 taxable value of property in territory the unit deannexed after January 1, 2013.** Enter the 2013 value of property in deannexed territory.	$0
8.	**2013 taxable value lost because property first qualified for an exemption in 2013.** Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, "goods-in-transit" exemptions. A. Absolute exemptions. Use 2013 market value: $10,665 B. Partial exemptions. 2014 exemption amount or 2014 percentage exemption times 2013 value: + $2,587,663 C. Value loss. Add A and B.	$2,598,328

2014 Effective Tax Rate Worksheet (continued)
CITY OF GARDEN RIDGE

9.	**2013 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2014.** Use only those properties that first qualified in 2014; do not use properties that qualified in 2013. A. 2013 market value: $0 B. 2014 productivity or special appraised value: - $0 C. Value loss. Subtract B from A.	$0
10.	**Total adjustments for lost value.** Add lines 7, 8C and 9C.	$2,598,328
11.	**2013 adjusted taxable value.** Subtract line 10 from line 6.	$570,511,363
12.	**Adjusted 2013 taxes.** Multiply line 4 by line 11 and divide by $100.	$1,615,950
13.	**Taxes refunded for years preceding tax year 2013.** Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2013. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2013. This line applies only to tax years preceding tax year 2013.	$2,885
14.	**Taxes in tax increment financing (TIF) for tax year 2013.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2014 captured appraised value in Line 16D, enter "0."	$0
15.	**Adjusted 2013 taxes with refunds.** Add lines 12 and 13, subtract line 14.	$1,618,835
16.	**Total 2014 taxable value on the 2014 certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled. A. **Certified values** only: $611,356,291 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $0	

2014 Effective Tax Rate Worksheet (continued)
CITY OF GARDEN RIDGE

16. (cont.)	C. **Pollution control exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice):	- $0	
	D. **Tax increment financing:** Deduct the 2014 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2014 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.	- $0	
	E. **Total 2014 value.** Add A and B, then subtract C and D.		$611,356,291
17.	**Total value of properties under protest or not included on certified appraisal roll.**		
	A. **2014 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.	$889,750	
	B. **2014 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value.	+ $0	

2014 Effective Tax Rate Worksheet (continued)

CITY OF GARDEN RIDGE

17. (cont.)	C. **Total value under protest or not certified.** Add A and B.	$889,750
18.	**2014 tax ceilings.** Counties, cities and junior colleges enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If your taxing units adopted the tax ceiling provision in 2013 or prior year for homeowners age 65 or older or disabled, use this step.	$0
19.	**2014 total taxable value.** Add lines 16E and 17C. Subtract line 18.	$612,246,041
20.	**Total 2014 taxable value of properties in territory annexed after January 1, 2008.** Include both real and personal property. Enter the 2014 value of property in territory annexed.	$0
21.	**Total 2014 taxable value of new improvements and new personal property located in new improvements.** "New" means the item was not on the appraisal roll in 2013. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the unit after January 1, 2013 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2014. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	$8,891,460
22.	**Total adjustments to the 2014 taxable value.** Add lines 20 and 21.	$8,891,460
23.	**2014 adjusted taxable value.** Subtract line 22 from line 19.	$603,354,581
24.	**2014 effective tax rate.** Divide line 15 by line 23 and multiply by $100.	$0.2683/$100
25.	**COUNTIES ONLY.** Add together the effective tax rates for each type of tax the county levies. The total is the 2014 county effective tax rate.	$/$100

A county, city or hospital district that adopted the additional sales tax in November 2013 or in May 2014 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2014 Rollback Tax Rate Worksheet

CITY OF GARDEN RIDGE

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	**2013 maintenance and operations (M&O) tax rate.**		$0.185746/$100
27.	**2013 adjusted taxable value. Enter the amount from line 11.**		$570,511,363
28.	**2013 M&O taxes.**		
	A. Multiply line 26 by line 27 and divide by $100.	$1,059,702	
	B. **Cities, counties and hospital districts with additional sales tax:** Amount of additional sales tax collected and spent on M&O expenses in 2013. Enter amount from full year's sales tax revenue spent for M&O in 2013 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	+ $0	
	C. **Counties:** Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0."	+ $0	
	D. **Transferring function:** If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0."	+/- $0	

2014 Rollback Tax Rate Worksheet (continued)
CITY OF GARDEN RIDGE

28. (cont.)	E. Taxes refunded for years preceding tax year 2013: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2013. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2013. This line applies only to tax years preceding tax year 2013.	+ $1,860	
	F. **Enhanced indigent health care expenditures:** Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	+ $0	
	G. **Taxes in tax increment financing (TIF):** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2014 captured appraised value in Line 16D, enter "0."	- $0	
	H. **Adjusted M&O Taxes.** Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.		$1,061,562
29.	**2014 adjusted taxable value.** Enter line 23 from the Effective Tax Rate Worksheet.		$603,354,581
30.	**2014 effective maintenance and operations rate.** Divide line 28H by line 29 and multiply by $100.		$0.1759/$100
31.	**2014 rollback maintenance and operation rate.** Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.		$0.1899/$100

2014 Rollback Tax Rate Worksheet (continued)

CITY OF GARDEN RIDGE

32.	**Total 2014 debt to be paid with property taxes and additional sales tax revenue.** "Debt" means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the unit's budget as M&O expenses. A: **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. List the debt in Schedule B: Debt Service. B: Subtract **unencumbered fund amount** used to reduce total debt. C: Subtract **amount paid** from other resources. D: **Adjusted debt.** Subtract B and C from A.	 $937,684 -$41,960 -$370,329	$525,395
33.	**Certified 2013 excess debt collections.** Enter the amount certified by the collector.		$0
34.	**Adjusted 2014 debt.** Subtract line 33 from line 32.		$525,395
35.	**Certified 2014 anticipated collection rate.** Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.		100.000000%
36.	**2014 debt adjusted for collections.** Divide line 34 by line 35.		$525,395
37.	**2014 total taxable value.** Enter the amount on line 19.		$612,246,041
38.	**2014 debt tax rate.** Divide line 36 by line 37 and multiply by $100.		$0.0858/$100
39.	**2014 rollback tax rate.** Add lines 31 and 38.		$0.2757/$100
40.	**COUNTIES ONLY.** Add together the rollback tax rates for each type of tax the county levies. The total is the 2014 county rollback tax rate.		$/$100

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.

Additional Sales Tax Rate Worksheet
CITY OF GARDEN RIDGE

41.	Units that adopted the sales tax in August or November 2013, or in January or May 2014. Enter the Comptroller's estimate of taxable sales for the previous four quarters. Units that adopted the sales tax before August 2013, skip this line.	$0
42.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2013, OR IN JANUARY OR MAY 2014. Multiply the amount on line 41 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. -OR- UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2013. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$0
43.	2014 total taxable value. Enter the amount from line 37 of the *Rollback Tax Rate Worksheet* .	$612,246,041
44.	Sales tax adjustment rate. Divide line 42 by line 43 and multiply by $100.	$0.0000/$100
45.	2014 effective tax rate, unadjusted for sales tax. Enter the rate from line 24 or 25, as applicable, on the *Effective Tax Rate Worksheet.*	$0.2683/$100
46.	2014 effective tax rate, adjusted for sales tax. UNITS THAT ADOPTED THE SALES TAX IN AUGUST OR NOVEMBER 2013, OR IN JANUARY OR MAY 2014. Subtract line 45 from line 46. -OR- UNITS THAT ADOPTED THE SALES TAX BEFORE AUGUST 2013. Enter line 46, do not subtract.	$0.2683/$100
47.	2014 rollback tax rate, unadjusted for sales tax. Enter the rate from line 39 or 40, as applicable, of the rollback tax rate worksheet.	$0.2757/$100
48.	2014 rollback tax rate, adjusted for sales tax. Subtract line 44 from line 47.	$0.2757/$100

If the additional sales tax rate increased or decreased from last year, contact the Comptroller's office for special instructions on calculating the sales tax projection for the first year after the rate change.

Additional Rollback Protection for Pollution Control Worksheet

CITY OF GARDEN RIDGE

49.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its assessor with a copy of the letter. See Part 3, the Rollback Rate, for more details.	$0
50.	2014 total taxable value. Enter the amount from line 37 of the *Rollback Tax Rate Worksheet.*	$612,246,041
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by 100.	$0.0000/$100
52.	2014 rollback tax rate, adjusted for pollution control. Add line 51 to one of the following lines (as applicable): line 39, line 40 (counties) or line 48 (units with the additional sales tax).	$0.2757/$100

2014 Notice of Effective Tax Rate
Worksheet for Calculation of Tax Increase/Decrease

Entity Name: CITY OF GARDEN RIDGE **Date:** 07/30/2014

1.2013 taxable value, adjusted for court-ordered reductions. Enter line 6 of the Effective Tax Rate Worksheet.	$573,109,691
2.2013 total tax rate. Enter line 4 of the Effective Tax Rate Worksheet.	0.283246
3.Taxes refunded for years preceding tax year 2013. Enter line 13 of the Effective Tax Rate Worksheet.	$2,885
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	$1,626,195
5.2014 total taxable value. Enter Line 19 of the Effective Tax Rate Worksheet.	$612,246,041
6.2014 effective tax rate. Enter line 24 of the Effective Tax Rate Worksheet or Line 47 of the Additional Sales Tax Rate Worksheet.	0.268300
7.2014 taxes if a tax rate equal to the effective tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	$1,642,656
8.Last year's total levy. Sum of line 4 for all funds.	$1,626,195
9.2014 total taxes if a tax rate equal to the effective tax rate is adopted. Sum of line 7 for all funds.	$1,642,656
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	$16,461

CITY OF GARDEN RIDGE

Tax Rate Recap for 2014 Tax Rates

Description of Rate	Tax Rate Per $100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 19) of the Effective Tax Rate Worksheet	Additional Tax Levy Compared to last year's tax levy of 1,623,310	Additional Tax Levy Compared to effective tax rate levy of 1,642,656
Last Year's Tax Rate	0.283246	$1,734,162	$110,852	$91,506
Effective Tax Rate	0.268300	$1,642,656	$19,346	$0
Notice & Hearing Limit*	0.268300	$1,642,656	$19,346	$0
Rollback Tax Rate	0.275700	$1,687,962	$64,652	$45,306
Proposed Tax Rate	0.000000	$0	$-1,623,310	$-1,642,656

Effective Tax Rate Increase in Cents per $100

0.00	0.268300	1,642,656	19,346	0
0.50	0.273300	1,673,268	49,958	30,612
1.00	0.278300	1,703,881	80,570	61,225
1.50	0.283300	1,734,493	111,183	91,837
2.00	0.288300	1,765,105	141,795	122,449
2.50	0.293300	1,795,718	172,407	153,062
3.00	0.298300	1,826,330	203,020	183,674
3.50	0.303300	1,856,942	233,632	214,286
4.00	0.308300	1,887,555	264,244	244,898
4.50	0.313300	1,918,167	294,857	275,511
5.00	0.318300	1,948,779	325,469	306,123
5.50	0.323300	1,979,391	356,081	336,735
6.00	0.328300	2,010,004	386,693	367,348
6.50	0.333300	2,040,616	417,306	397,960
7.00	0.338300	2,071,228	447,918	428,572
7.50	0.343300	2,101,841	478,530	459,185
8.00	0.348300	2,132,453	509,143	489,797
8.50	0.353300	2,163,065	539,755	520,409
9.00	0.358300	2,193,678	570,367	551,021
9.50	0.363300	2,224,290	600,980	581,634
10.00	0.368300	2,254,902	631,592	612,246
10.50	0.373300	2,285,514	662,204	642,858
11.00	0.378300	2,316,127	692,816	673,471
11.50	0.383300	2,346,739	723,429	704,083
12.00	0.388300	2,377,351	754,041	734,695
12.50	0.393300	2,407,964	784,653	765,308
13.00	0.398300	2,438,576	815,266	795,920
13.50	0.403300	2,469,188	845,878	826,532
14.00	0.408300	2,499,801	876,490	857,144
14.50	0.413300	2,530,413	907,103	887,757

- *Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or the effective tax rate.
- School Districts: The school tax rate limit is $1.50 for M&O, plus $0.50 for 'New' debt plus a rate for 'Old' debt. 'Old' debt is debt authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992. All other debt is 'New' debt.

Tax Levy:	This is calculated by taking the adjusted taxable value (line 19 of Effective Tax Rate Worksheet), multiplying by the appropriate rate, such as the Effective Tax Rate and dividing by 100. **For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.
Additional Levy Last Year:	This is calculated by taking Last Year's taxable value (line 3 of Effective Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of Effective Tax Rate Worksheet) and dividing by 100. **For School Districts:** This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.
Additional Levy This Year:	This is calculated by taking the current adjusted taxable value, multiplying by the Effective Tax Rate and dividing by 100. **For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Rollback Tax Rate Worksheet), multiplying by the Effective Tax Rate, dividing by 100 and adding This Year's tax ceiling.
COUNTIES ONLY:	All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

2014 Property Tax Rates in CITY OF GARDEN RIDGE

This notice concerns 2014 property tax rates for CITY OF GARDEN RIDGE. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per $100 of property value.

Last year's tax rate:

Last year's operating taxes	$1,059,702
Last year's debt taxes	$556,249
Last year's total taxes	$1,615,951
Last year's tax base	$570,511,363
Last year's total tax rate	0.283246/$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	$1,618,835
÷This year's adjusted tax base (after subtracting value of new property)	$603,354,581
=This year's effective tax rate	0.268300/$100

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	$1,061,562
÷This year's adjusted tax base	$603,354,581
=This year's effective operating rate	0.175900/$100
×1.08 = this year's maximum operating rate	0.189900/$100
+This year's debt rate	0.085800/$100
=This year's rollback rate	0.275700/$100

Statement of Increase/Decrease

If CITY OF GARDEN RIDGE adopts a 2014 tax rate equal to the effective tax rate of 0.268300 per $100 of value, taxes would increase compared to 2013 taxes by $ 16,461.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 205 N Seguin Ave, New Braunfels , Tx 78130.
Name of person preparing this notice: Cathy C. Talcott, PCC
Title: Tax Assessor-Collector
Date prepared: July 28, 2014