



City of Garden Ridge

9400 Municipal Parkway
Garden Ridge, Texas 78266-2600
(210) 651-6632
Fax (210) 651-9638

AGENDA REGULAR CITY COUNCIL MEETING, FEBRUARY 4, 2015 AT 6:00 P.M.

The Garden Ridge City Council will meet in a regular session on Wednesday, February 4, 2015 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 January 30, 2015 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.

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Citizen's Participation- Limit remarks to three (3) minutes per citizen

Rules for Citizen's Participation:

The City Council welcomes citizen participation and comments at all of their Council Meetings. As a courtesy to your fellow citizens and out of respect to our elected officials, we request that if you speak, that you please follow these guidelines.

- a) Direct your comments to the entire Council, not to an individual member, nor to the audience.
- b) Show the City Council the same respect and courtesy that you would like to be shown.
- c) Limit remarks to three (3) minutes per citizen during Item 4 and to three (3) minutes per citizen during Item 9.
- d) Citizens' comments will be limited to one (1) hour in Item 4 and thirty (30) minutes in Item 9.
- e) Citizen comments may be deferred to a specific Business Item set forth in Section 7, below, if such comments pertain to such Business Item

*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 Council is limited to either a statement of specific factual information or a recitation of existing policy. TEX. GOV'T CODE § 551.042.*

5. Special Presentation

Teen Dating Violence Awareness and Prevention Month Proclamation

6. Consent Agenda

THE FOLLOWING ITEMS MAY BE ACTED UPON IN A SINGLE MOTION. NO SEPARATE DISCUSSION OR ACTION ON ANY OF THESE ITEMS WILL BE HELD UNLESS REQUESTED BY A MEMBER OF CITY COUNCIL. PUBLIC COMMENT ON CONSENT AGENDA ITEMS MAY BE HEARD DURING CITIZEN'S PARTICIPATION, BUT COMMENTS HEARD DURING CITIZEN'S PARTICIPATION DOES NOT MEAN THAT THE ITEM WILL BE CONSIDERED OUTSIDE THE CONSENT AGENDA.

- a) Approval of January 7, 2015 Regular City Council Meeting Minutes
- b) Resignation of Faaron Saunders from the Garden Ridge Police Department effective January 13, 2015
- c) Approval of new employee selection with 90 day probationary period at a salary set at 5% less than salary set for position in the 2015 Budget applicable to said position:
 - i. Karen Ford as Finance/HR effective March 2, 2015 contingent upon completion and passing a background investigation and pre-employment physical and drug test
- d) Ordinance 179-052015 ordering a General Election on May 9, 2015 for the City of Garden Ridge for the purpose of electing the Mayor and Aldermen to City Council Places Two and Three; such election shall be a Joint Election between the City of Garden Ridge and the Comal Independent School District; making provisions for the conduct of such election and resolving other matters related to the conduct of such election
- e) Financial Statement and Investment Report – December 31, 2014

ACTION ON THE CONSENT AGENDA

7. Business Items

The City Council may discuss, consider and/or take possible action on the following items:

- a) Northeast Partnership for Economic Development Resolution NEP 2015-R-01 in support of JBSA-Randolph by additional property sale and lease notice and limited expansion of Local Government Code Chapters 397 and 397A to the area surrounding JBSA-Randolph
- b) 2015 Legislative Session and position of the City of Garden Ridge concerning proposed legislation

- c) Annual Audit Report for the City of Garden Ridge for the period ending September 30, 2014
- d) Interjurisdictional Mutual Aid Law Enforcement Agreement between the cities of Garden Ridge, Cibolo, Converse, Live Oak, Schertz, Selma and Universal City
- e) City Engineer Projects Update:
 - i. CIP Project for 2013 waterline replacement, drainage and street repair in Garden Ridge Estates:
 - a. Status report
 - f) Update on Modifications to the Trinity Well #2 project
 - g) Staff recommendation on permit, permit fee and inspection for the replacement of hot water heaters
 - h) Planning and Zoning Commission Recommendations and Possible Action to City Council:
 - No business to report or consider
 - i) Water Commission Recommendations and Possible Action:
 - a) Amendments to Ordinance 54, Section 35 Rebate Programs and Water Conservation Incentives
 - j) Quarry Commission Recommendations and Possible Action:
 - No business to report or consider
 - k) Update on the establishment of City Councilmember email addresses
 - l) Update on deer management program in the City of Garden Ridge
 - m) Update from Councilman Arvidson on Comal Independent School District Activities
 - n) Any item removed from the consent agenda will be recalled for discussion and possible action at this time

8. State of the City

The City Council may discuss, consider and/or take possible action on the following items:

- a) City Administrator Monthly Activity Report
 - Sign approvals since prior Council meeting
 - Community Center usage and financial report
 - Building Permits issued to date for residential, commercial and minor
 - Construction projects
 - Recognition of employees and/or city events
- b) Water Manager Monthly Activity Report

- Water pumping/usage from city wells
- Water system infrastructure maintenance, repairs and/or projects
- Water and/or Drought Management

- c) Public Works Monthly Activity Report
- Street and Right-Of-Way Maintenance
 - Drainage Facility and Easement Maintenance

- Animal Control (domestic and wild)
- Public Works Projects

- d) Police Department Monthly Activity Report
- Traffic Enforcement
 - Criminal activity within city
 - Code Compliance Enforcement

9. Citizen's Participation – Limit remarks to three (3) minutes per citizen
See “Rules for Citizen’s Participation” under Item 4.

10. Reports and Comments from Mayor and City Councilmembers

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

Northeast Partnership
Schertz-Seguin Local Government Corporation (“SSLGC”)
Cibolo Valley Local Government Corporation (“CVLGC”)
City Water Commission
City Quarry Commission
City Planning & Zoning Commission
Garden Ridge Police Academy Alumni Association
Citizen on Patrol
Garden Ridge Lion’s Club
Comal County
Comal ISD
Guadalupe County
Bexar County
Alamo Area Metropolitan Planning Organization (“MPO”)
TXDOT
Joint Base Land Use Study-Randolph
Greater Bexar County Council of Cities
Lonestar Light Rail
Northeast Lakeview Friends of Nighthawk
Forest Waters Club

11. Executive Session

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

- a) Pursuant to Texas Government Code Chapter 551.074 (personnel) and 551.071 (legal advice) to deliberate upon and seek legal advice related to the appointment of candidates to fill the unexpired terms for the positions of Mayor, Mayor Pro Tem and any related City Council vacancy resulting from a possible appointment.

12. Business Items (continued)

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

- a) Appointment of Mayor to fill unexpired term of office
- b) Appointment of Mayor Pro tem to fill unexpired term of office
- c) Appointment of a City Council member to fill an unexpired term of office

13. 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, TRMC
City Secretary

This is to certify that I, Shelley Goodwin, posted this Agenda at 1:30p.m. on January 30, 2015 on the bulletin board located at the entrance to the Garden Ridge City Hall, 9400 Municipal Parkway, Garden Ridge, Texas.


Shelley Goodwin, TRMC
City Secretary

Teen Dating Violence Awareness and Prevention Month Proclamation

Whereas, In October 1987, the first Domestic Violence Month was observed. That same year marks the initiation of the first national domestic violence toll-free hotline. In 1989 U.S. Congress passed Public Law designating October as National Domestic Violence Awareness Month; and

Whereas, Domestic violence is a pattern of assaultive and coercive behaviors, including physical, psychological, sexual, social isolation, stalking, and economic abuse that individuals use to maintain power and control over their intimate partners; and

Whereas, The crime of domestic violence violates an individual's dignity, safety, and basic human rights; and

Whereas, Domestic Violence is the single largest cause of injury and homicide for women; and

Whereas, Children who are exposed to domestic violence experience feelings of terror, isolation, guilt, helplessness, and grief. They have a higher risk of engaging in criminal behavior, substance abuse and becoming victims of crime in the community; and

Whereas, Teen Dating Violence is becoming more prevalent in our society and we must seek measures to better educate our youth with healthy morals and relationships.

Whereas, Domestic violence crosses all ethnic, racial, sexual preference, economic, age, educational and religious lines; and

Whereas, It is incumbent on every citizen to aid and assist those suffering from domestic abuse and let victims know that support is available;

Whereas, The Crisis Center of Comal County, Garden Ridge Police Department, the Judicial System, and the medical community throughout the City of Garden Ridge are working together to develop solutions to this serious social problem and to implement effective services that will improve our responses and put an end to Domestic Violence.

Therefore, Be it Resolved that the City of Garden Ridge City Council does hereby proclaim the month of February 2015 as Domestic Violence Awareness Month.




Nadine L. Knaus
Mayor Pro tem



City of Garden Ridge

9400 Municipal Parkway
Garden Ridge, Texas 78266-2600
(210) 651-6632
Fax (210) 651-9638

MINUTES OF CITY COUNCIL REGULAR MEETING, JANUARY 7, 2015

Members Present:

Mayor Pro-Tem Nadine Knaus
Councilmember Todd Arvidson
Councilmember Bryan Lantzy
Councilmember John McCaw
Councilmember Bobby Roberts

Member Absent:

Mayor Andrew Dalton (excused absence due to health reasons)

City Staff Present:

Nancy Cain, City Administrator
Ron Eberhardt, Police Chief (arrived at 6:10pm)
Royce Goddard, Water Department Manager
Steven Steinmetz, Public Works Director
Shelley Goodwin, City Secretary

Commission Chairs Present:

Mike Shands, Quarry Commission

1. Call to Order

With a quorum of the City Council Members present, Mayor Pro-Tem Knaus called the regular meeting of the Garden Ridge City Council to order at 6:00 p.m. on Wednesday, January 7, 2015, in the City Council Chambers of the Garden Ridge City Hall, 9400 Municipal Parkway, Garden Ridge, Texas 78266.

2. Pledge of Allegiance

Councilmember Roberts lead the Pledge of Allegiance.

3. Citizen's Participation - 3 minute limit per citizen

No one signed up to speak.

4. Special Presentations

Presentation of awards to Citizens Patrol members for service on Citizens on Patrol

Ron Eberhardt, Police Chief, introduced the Citizen on Patrol members. He provided the following awards:

100 patrols- Ken Kneupper, Larry Thompson, and Len Morrissey (not present)

200 patrols- Martin Rios
300 patrols- Mickey Sanders
400 patrols- Hugh McDonald

The City Council thanked them for their hours of service to the City of Garden Ridge and reminded everyone that the Garden Ridge Police Academy classes will begin soon.

5. Consent Agenda

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- a) **Approval of December 3, 2014 Regular City Council Meeting Minutes**
- b) **Resolution 348-012015 of compliance with annual review and adoption of the Public Funds Investment Policy for the City of Garden Ridge, Texas as required by the provisions of Chapter 2256, the Public Funds Investment Act, as amended, the Texas Government Code**
- c) **Financial Statement and Investment Report – November 30, 2014**

Councilmember Roberts pulled Item 5. a) to be considered separately.

Motion: A motion was made by Councilmember Roberts, seconded by Councilmember Lantzy, to approve the Consent Agenda excluding Item 5. a). The City Council voted five (5) for and none (0) opposed. The motion carried unanimously.

6. Business Items

The City Council may discuss, consider and/or take possible action on the following items:

- a) **City Engineer Projects Update:**
 - i. **CIP Project:**
 - a. **Status report**

Garry Montgomery, River City Engineering, provided a PowerPoint regarding the CIP Project (see attached PowerPoint). He reported the drainage portion of the CIP Project has been completed. He also stated the final clean up and re-vegetation will take place prior to final acceptance of the project. He also stated the reconstruction of the streets on Bluebell, Blazing Star and Sundew Circle in underway. He also stated the construction is 85% completed by budget standards.

b. Culvert and concrete driveway approach request, 8758 Garden Ridge Dr.

Nancy Cain, City Administrator, reported the City of Garden Ridge has received a request for a culvert from Rusty and Michelle Holder.

Garry Montgomery, River City Engineering, reported there was not a need for a culvert at this location, so grading of the drainage was done instead. He reviewed and explained the pictures in the City Council Agenda packet. He also stated originally Mr. Holder did not want a culvert, he wanted a concrete driveway.

The City Council discussed the request, age of the house and the cost of the request.

George Hyde, City Attorney, stated if the City Council chooses to approve Mr. Holder's request, then the City Council will need to make a finding of public necessity for health or safety reasons.

Motion: A motion was made by Councilmember Lantzy, seconded by Councilmember Roberts, to deny the culvert and concrete driveway approach request at 8758 Garden Ridge Dr. The City Council voted five (5) for and none (0) opposed. The motion carried unanimously.

b) Award of bid for the Modifications to the Trinity Well #2 project, authorizing the City Administrator to execute contract documents for said project, and authorizing the Mayor Pro tem, City Administrator and the city's Hydrologist to jointly manage the project

Nancy Cain, City Administrator, reported the City accepted sealed bids until 2:00 p.m. on January 5, 2015 for Modifications to Trinity Well #2. She stated 2 bids were received. She stated one of the bidders failed to provide a copy of the bond, so it is recommended that C & C Groundwater be awarded the bid.

The City Council discussed the bids, the proposed gpm of water, funding and the potential cost of a working well.

Motion: A motion was made by Councilmember Roberts, seconded by Councilmember McCaw, that the award for for the Modifications to the Trinity Well #2 project be awarded to C & C Groundwater for \$ 77,100.00 authorizing the City Administrator to execute contract documents for said project, and authorizing the, City Administrator and the Ccity's Hydrologist to jointly manage the project, and award the alternate bids contingent upon the need. The City Council voted five (5) for and none (0) opposed. The motion carried unanimously.

c) Planning and Zoning Commission Recommendations and Possible Action to City Council:

No business to report or consider

d) Water Commission Recommendations and Possible Action:

No business to report or consider

e) Quarry Commission Recommendations and Possible Action:

Request from Buckley Powder Co. for a Partial Exemption Permit to conduct blasting activities at the Hanson Quarry from January 1, 2015 through September 30, 2015 and to include setting annual fee for the Partial Exemption Permit

Mike Shands, Quarry Commission Member, reported the Quarry Commission received an application Buckley Powder Co. for Partial Exemption Permit to blast for crushed stone at Hanson Aggregates. He stated the Quarry Commission reviewed and discussed the request, then voted unanimously to approve the Partial Exemption Permit.

Motion: A motion was made by Councilmember McCaw, seconded by Councilmember Arvidson, to approve the request from Buckley Powder Co. for a Partial Exemption Permit to conduct blasting activities at the Hanson Quarry from January 1, 2015 through September 30, 2015 the Partial Exemption Permit be prorated. The City Council voted five (5) for and none (0) opposed. The motion carried unanimously.

f) Update on deer management program in the City of Garden Ridge

Councilmember Arvidson clarified his Grapevine article regarding car accidents as a way to manage the deer population.

g) Update from Councilman Arvidson on Comal Independent School District Activities

Councilmember Arvidson reported he attended a Comal ISD Bond meeting. He reported they are still working on the details of the proposed Bond. He stated the proposed Bond will include a Middle School at the property Comal ISD already owns on Hubertus Road with an opening date of 2018. He also stated Comal ISD is proposing there will not be a tax increase for the Bond.

h) Any item removed from the consent agenda will be recalled for discussion and possible action at this time

The City Council pulled Item 5.a) from the Consent Agenda to be discussed separately.

5. a) Approval of December 3, 2014 Regular City Council Meeting Minutes

Councilmember Roberts stated he pulled the December 3, 2014 City Council Meeting Minutes to amend the deer management program figures to read *3.9 deer per acre*.

Motion: A motion was made by Councilmember Roberts, seconded by Councilmember Arvidson, to approve the December 3, 2014 Regular City Council Meeting Minutes with corrections. The City Council voted five (5) for and none (0) opposed. The motion carried unanimously.

7. State of the City

The City Council may discuss, consider and/or take possible action on the following items:

- a) City Administrator Monthly Activity Report**
 - Sign approvals since prior Council meeting**
 - Community Center usage and financial report**

- **Building Permits issued to date for residential, commercial and minor**
- **Construction projects**
- **Recognition of employees and/or city events**

Nancy Cain, City Administrator reported:

Sign approvals since the last Council meetings-

- Northeast Bible Church banner for advertising Wild Game Dinner

Community Center usage and financial report-

- Booked 5 new events

Building Permits-

- Major Permits and Minor Permits with total revenue for the month of \$2,821.00 and \$153,861.80 for the year.

Recognition of employees and/or events.

- Thank you regarding Officer Saunders
- Thank you regarding Officers Acosta and Mongrell
- Thank you regarding Public Works Director Steven Steinmetz

c) Water Manager Monthly Activity Report

- **Water pumping/usage from city wells**
- **Water system infrastructure maintenance, repairs and/or projects**
- **Water and/or Drought Management**

Royce Goddard, Water Manager, reported:

- December – 1.02 total acre feet from the Trinity Well was pumped and 49.57 pumped from Edwards Wells. For the year 495.18 total acre feet from the Edwards Well have been used and 468.58 total acre feet from the Trinity Well have been used. Water system infrastructure maintenance, repairs and/projects- 2 new meters installed, 0 meters replaced, 4 new service line installations and 4 leaks adjustment.

d) Public Works Monthly Activity Report

- **Street and Right-Of-Way Maintenance**
- **Drainage Facility and Easement Maintenance**
- **Park and City Facility/Property Maintenance**
- **Animal Control (domestic and wild)**
- **Public Works Projects**

Steven Steinmetz, Public Works Director, reported:

Street and Right-Of-Way Maintenance – 1 right-of-way mowed

Drainage Facility and Easement Maintenance –18 detention pond inspections were performed.

Animal Control apprehensions, nuisance/complaints, animal bites - apprehended 4 dogs and no cats for the month, which totals 79 dogs and 94 cats for the year

e) Police Department Monthly Activity Report

- Traffic Enforcement
- Criminal activity within city
- Code Compliance Enforcement

Ron Eberhardt, Police Chief, reported that the Police Department received 103 total calls, which 5 were code compliance violations and one officer received training this month. He provided information regarding 2015 Garden Ridge Citizen Police Academy Class.

**8. Citizen's Participation – Limit remarks to three (3) minutes per citizen
See "Rules for Citizen's Participation" under Item 4.**

No one wished to speak.

9. Reports and Comments from Mayor and City Councilmembers

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

**Northeast Partnership
Schertz-Seguin Local Government Corporation ("SSLGC")
Cibolo Valley Local Government Corporation ("CVLGC")
City Water Commission
City Quarry Commission
City Planning & Zoning Commission
Garden Ridge Police Academy Alumni Association
Citizen on Patrol
Garden Ridge Lion's Club
Comal County
Comal ISD
Guadalupe County
Bexar County
San Antonio – Bexar County Metropolitan Planning Organization ("MPO")
TXDOT
Crescent Hills Subdivision Proposal (on FM 3009)
Joint Base Land Use Study-Randolph**

Councilmember Roberts reported with the news of Mayor Dalton being admitted to Hospice Care the City Council needs to begin thinking of how to handle the future of Garden Ridge. He also directed Staff to honor Mayor Dalton with the highest of Honors.

Councilmember Lantzy thanked the City Staff for getting through this tough year.

10. Executive Session

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

- a) Pursuant to the Texas Government Code 552.071, to consult with the City Attorney regarding legal issues related to Hanson**

Aggregates operations, blasting and possible amendments to Ordinance 34

b) Pursuant to Texas Government Code 551.071, to consult with legal counsel regarding Tera Charlton and Gary Johnson v. City of Garden Ridge, Civil Action No. 5:13-CV-00772-FB

Mayor Pro Tem Knaus announced the City Council will recess into Executive Session at 6:56pm, in accordance with Section Code 552.071, to consult with legal counsel.

Mayor Pro Tem Knaus adjourned the Executive Session at 7:43pm and the City Council reconvened back into the regular session.

11. Business Items (continued)

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

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

The Mayor Pro Tem stated the City Council received advice from legal counsel during the Executive Session and there was no additional action to be taken.

12. Adjournment

There being no further business, the Wednesday, January 7, 2015 Garden Ridge City Council regular meeting was adjourned at 7:44 pm by Mayor Pro Tem Knaus.

Nadine L. Knaus
Mayor Pro Tem

ATTEST

Shelley Goodwin, TRMC
City Secretary

**SIGN IN TO SPEAK AT THE JANUARY 7, 2015
CITY COUNCIL REGULAR MEETING
CITIZEN COMMENT PERIOD**

Rules for Citizen's Participation:

The City Council welcomes citizen participation and comments at all of their Council Meetings. As a courtesy to your fellow citizens and out of respect to our elected officials, we request that if you speak, that you please follow these guidelines.

- a) Direct your comments to the entire Council, not to an individual member, nor to the audience.
- b) Show the City Council the same respect and courtesy that you would like to be shown.
- c) Limit remarks to three (3) minutes per citizen during Item 4 and to three (3) minutes per citizen during Item 8.
- d) Citizens' comments will be limited to one (1) hour in Item 4 and thirty (30) minutes in Item 8.
- e) Citizen comments may be deferred to a specific Business Item set forth in Section 6, below, if such comments pertain to such Business Item

Disclaimer:

Any disruptive behavior, including shouting or derogatory statements or comments, will 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.

NAME	ADDRESS	SUBJECT
1.		
2.		
3.		
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5.		
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8.		
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10.		

City of Garden Ridge

2013 CIP Projects

River City Engineering, Ltd.

January 7, 2015

Patrick Lackey, P.E.

Garry Montgomery, P.E.



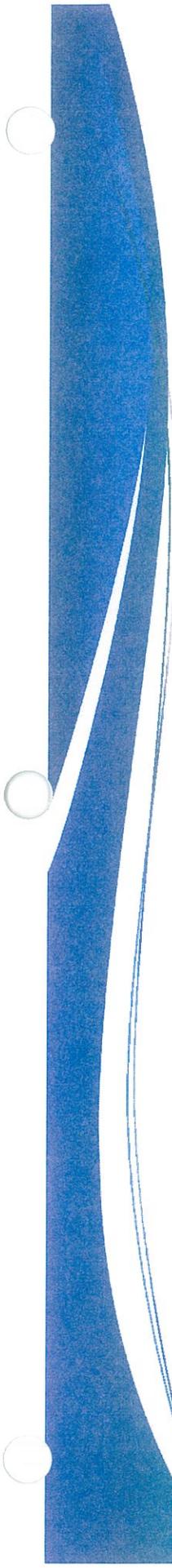
City Projects

Drainage

- The majority of the drainage work for the CIP project has been completed. There will be final clean up and re-vegetation prior to final acceptance of the project.

Streets

- Reconstruction of the streets on Bluebell, Blazing Star and Sundew Circle is underway. Ribbon Curbing and paving will be completed in early January.
- Topsoil and hydromulch has been completed on Garden Ridge Drive, Cinchona, Grass Creek, Blazing Star from Grass Creek to Timber Rose, and the paved portion of Timber Rose. The remaining topsoil and revegetation will be completed once all driveways and paving have been completed.



Project Schedule & Budget

- Original Contract Time – 365 Days – January 19, 2015
- Revised Contract Time – Additional 90 days for ribbon curb, Lloyds Park and Sundew Circle Improvements – April 19, 2015.
- Construction is 76% complete by time
- The contractor has indicated that the project will be completed in January 2015.
- Current Contract Amount - \$4,129,965.96
- Total work completed and billed to date - \$3,159,962.60
- Construction is 85% complete by budget based on Pay Application No. 9.
- A walk through with City Staff and the Contractor will be scheduled once paving is complete to provide a punchlist for the contractor prior to finalizing the project and beginning the one year warranty.

Request to have or colvert replaced

To: The City Counsel

From: Rusty & Michelle Holder

8758 Garden Ridge Dr.

Garden Ridge, TX 78266

We are requesting that our colvert be replaced do to the elevation of the new street. Our old colvert has filled with run off dirt over the years. We have added dirt to our yard over the years to divert street runoff from going it our House and garage. Our old drive way was about 3" higher than the street to divert the water in to the yard instead of it running straight down the driveway. The new street grade is higher than it was, allowing water to possible flood the house. Dirt on north side of driveway approach is higher do to runoff from street and the house on the north side of us do to higher elevation. If a new colvert was installed and the drainage ditch started from the mail boxes in front of the house to the north of our house and down across the front of our house it could continue in to house ditch south of us. The elevation between the street and our House is approximately 5' lower. By installing the new colvert and drainage ditch would greatly reduce the water runoff from the House to the North of us and street.

Picture #1 Street view looking down driveway old driveway is approximately 3" higher

#2 Looking from house to north of ours to the south behind mail boxes

#3 Southside of driveway looking north you can see how much higher the elevation is going North.

#4 Driveway to the south looking north

#5 Erosion do to continuous runoff center of yard

#6 Erosion on northside of driveway

#7 Erosion on southside by drainage ditch to the south

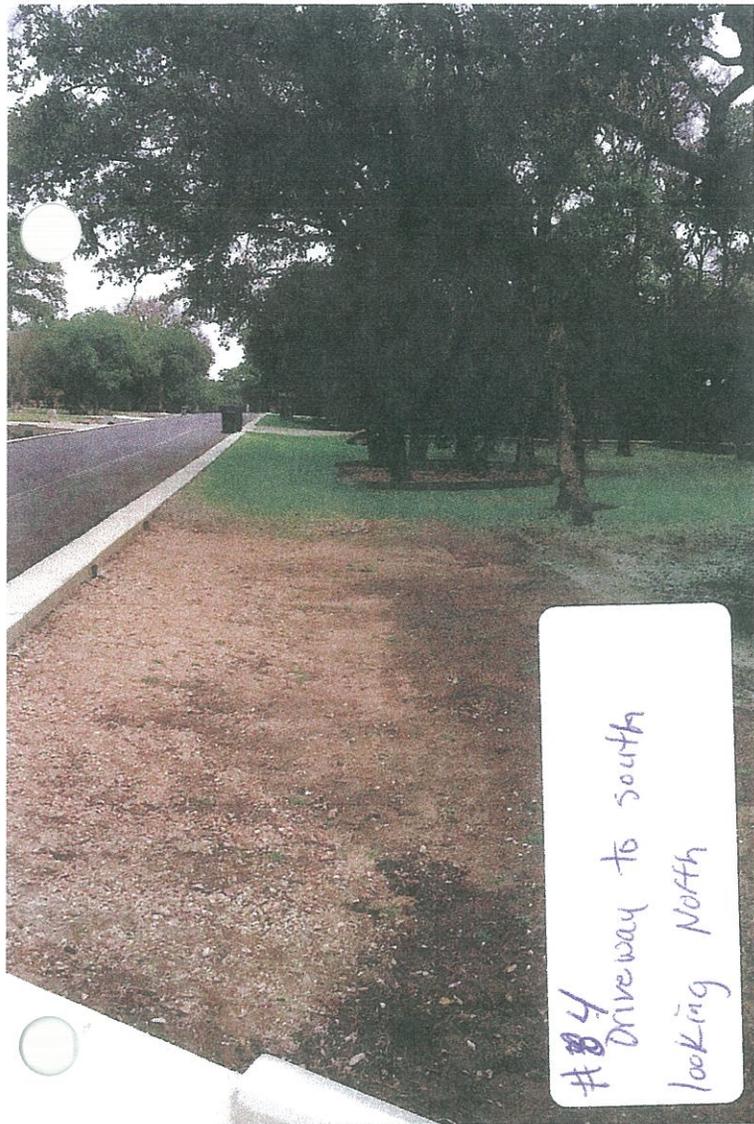
Thank you

Rusty & Michelle Holder

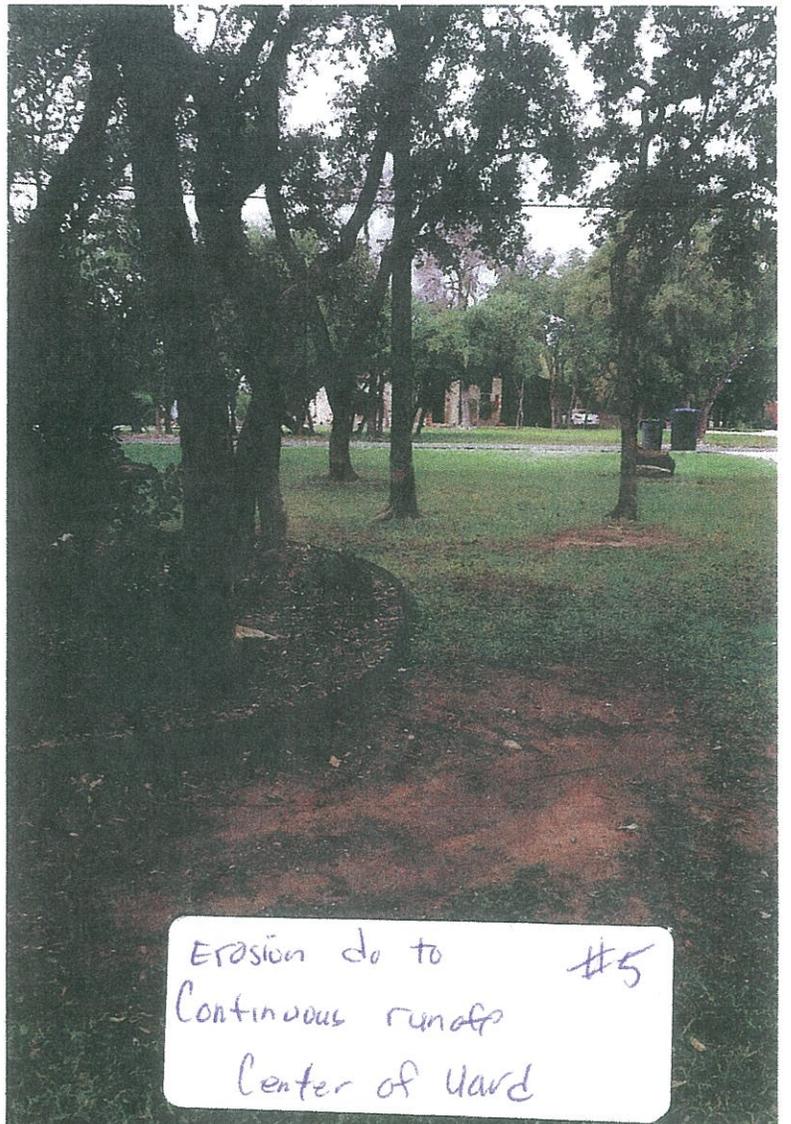
Home# 210-651-6509

Cell# 210-240-9092

12/15/2014



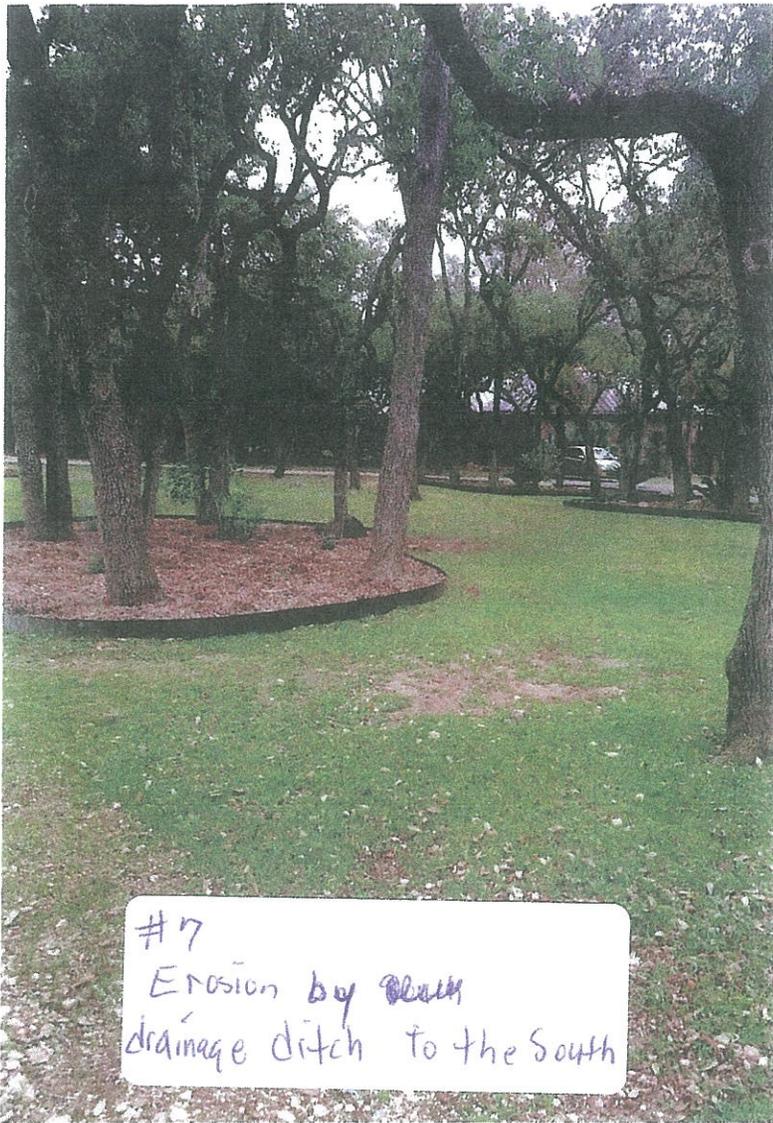
#4 Driveway to south
looking North



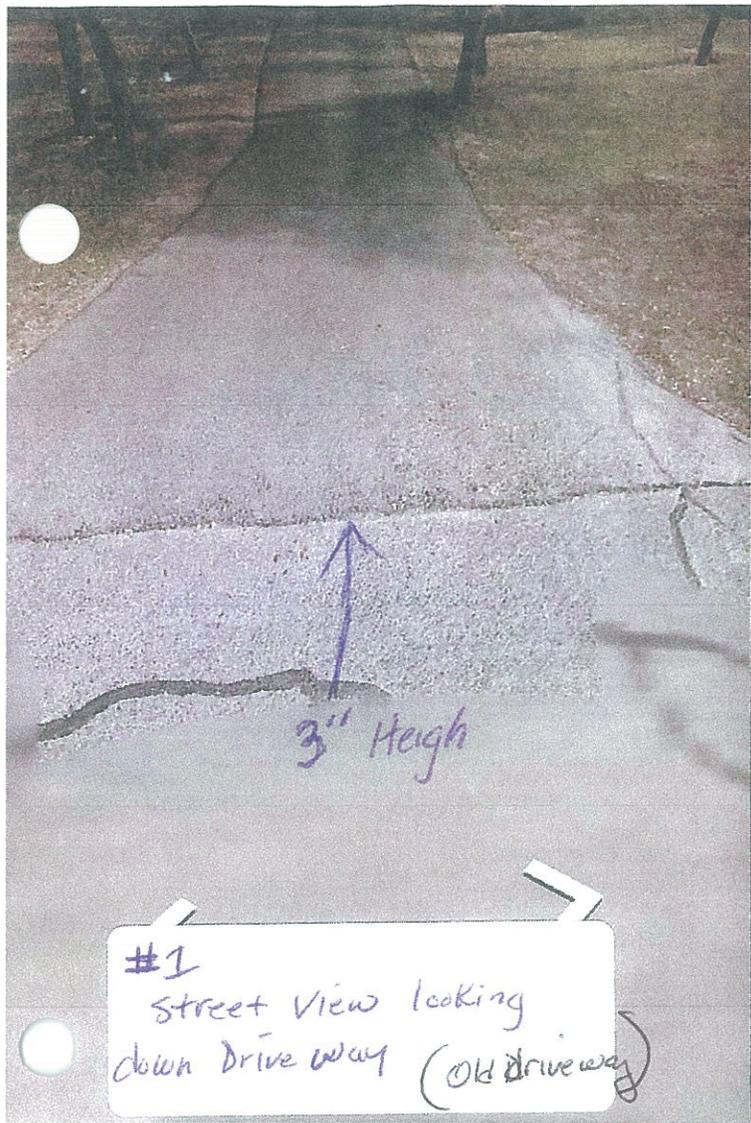
Erosion do to #5
Continuous runoff
Center of yard



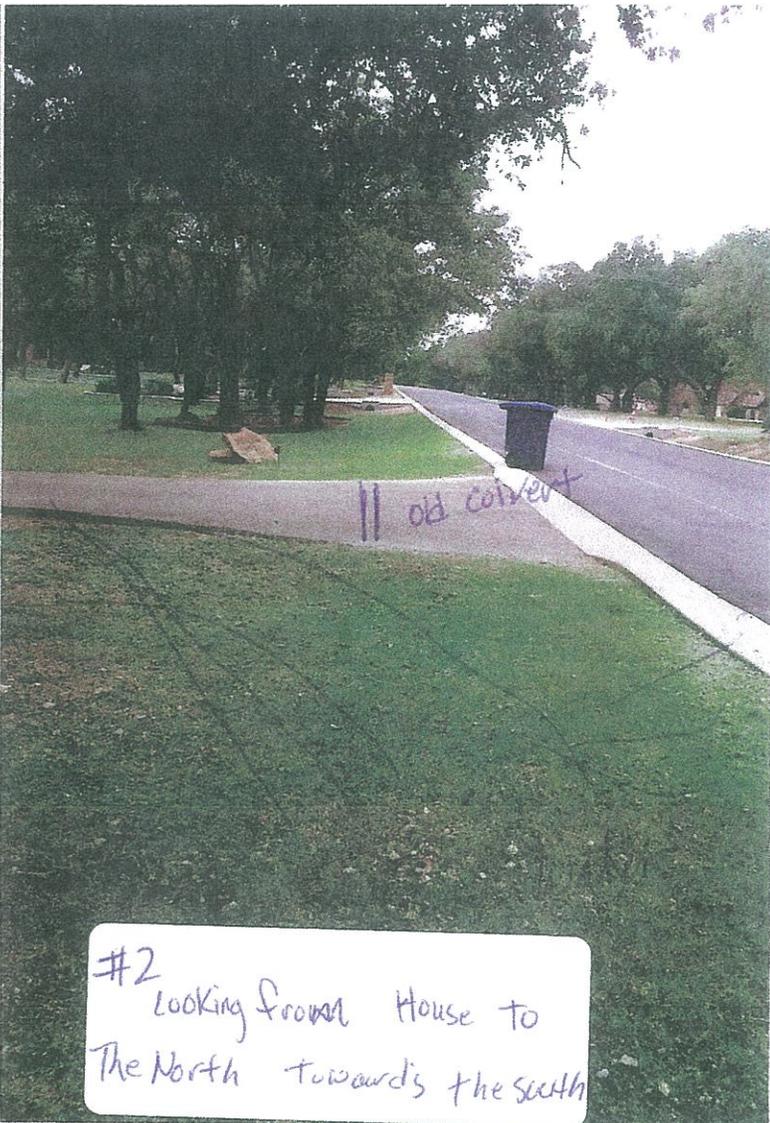
#6 Erosion on ~~East~~
North
Side of drive way



#7
Erosion by ~~bank~~
drainage ditch to the South



#1
Street View looking
down Drive way (old driveway)



#2
Looking from House to
The North towards the south



#3
South side of Driveway
Looking North

Faaron Saunders
205 Hawks Meadows
Selma, Texas, 78154
210-385-1451
Faaron.saunders@gmail.com

January 13, 2015

Garden Ridge Police Department
Police Officer
City of Garden Ridge
9400 Municipal Parkway
Garden Ridge, Texas, 78266

To Whom It May Concern:

Please accept this letter as notification that I am resigning from my position with the Garden Ridge Police Department as of January 13, 2015. I apologize for not being able to provide two weeks notice. However, I regret that, due to personal circumstances beyond my control, I need to resign immediately.

Please forward my last paycheck to my home address.

Thank you for the support that you have provided me during my short tenure with the department.

Sincerely,

Faaron Saunders

A handwritten signature in black ink, appearing to be 'Faaron Saunders', written in a cursive style with a long horizontal flourish at the end.

January 30, 2015

To: Mayor Pro-tem Knaus and City Council

From: City Administrator Cain

On January 29, 2015 a Conditional Offer of Employment for the position of Finance/HR in the City of Garden Ridge was made to Karen Ford. Mrs. Ford has 26 years of experience in finance and accounting. It is felt that Mrs. Ford's work experience meets the job requirements for the city's Finance/HR position and that her experience will be a benefit to the City of Garden Ridge. The Conditional Offer of Employment requires that Mrs. Ford successfully passes a background investigation and a pre-employment physical and drug test prior to employment.

It is recommended that the City Council approve the employment of Karen Ford in the City of Garden Ridge Finance/HR position effective March 2, 2015 contingent upon her successfully passing a background investigation and a pre-employment physical and drug test and that upon such there will be a 90 day probationary period with a 5% reduction in salary during said period for said position.

AN ORDINANCE TO ORDER A GENERAL ELECTION ON MAY 9, 2015 FOR THE CITY OF GARDEN RIDGE FOR THE PURPOSE OF ELECTING THE MAYOR AND ALDERMEN TO CITY COUNCIL PLACES TWO AND THREE; SUCH ELECTION SHALL BE A JOINT ELECTION BETWEEN THE CITY OF GARDEN RIDGE AND THE COMAL INDEPENDENT SCHOOL DISTRICT; MAKING PROVISIONS FOR THE CONDUCT OF SUCH ELECTION AND RESOLVING OTHER MATTERS RELATED TO THE CONDUCT OF SUCH ELECTION

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

- 1) That a General Election is hereby ordered to be held on May 9, 2015 in the City of Garden Ridge, Texas for the purpose of electing the Mayor and Aldermen to City Council Place Two and City Council Place Three. Each Alderman elected shall serve a term of two years, with their terms terminating in May 2017, or when their successors are duly elected and qualified.
- 2) That said election shall be a joint election between the City of Garden Ridge and the Comal Independent School District with such joint election conducted in accordance with the terms as set forth in an Agreement to Conduct Joint Elections between Comal Independent School District and the City of Garden Ridge for the May 9, 2015 Elections.
- 3) That at said election each of the foregoing named City Council positions shall be voted upon separately and that the candidate receiving the highest number of votes for each said City Council position shall be elected to such office.
- 4) That qualified persons desiring to be candidates in the aforementioned City Council Places shall file for election as such candidates with the City Secretary beginning at 8:00 a.m. on the 28th day of January, 2015 and not later than 5:00 p.m. on the 27th day of February, 2015.
- 5) Voting on Election Day and during early voting shall be done on iVotronic Touch Screen DRE with paper ballots being used for voting by mail, curbside voting and emergency voting. Votes cast in the May 9, 2015 election will be counted on Election Day at the polling place designated in this ordinance.
- 6) The polling place designated for Garden Ridge voting precinct 205 for voting in the May 9, 2015 General Election shall be the Garden Ridge City

Council Chambers located at 9400 Municipal Parkway, Garden Ridge, Texas and such polling place shall be open on said Election Day from 7:00 a.m. to 7:00 p.m.

- 7) The polling place designated for Garden Ridge voting precinct 205 for Early Voting for the May 9, 2015 General Election shall be the Garden Ridge City Council Chambers located at 9400 Municipal Parkway, Garden Ridge, Texas. Early Voting will be conducted each weekday from 8:00 a.m. to 5:00 p.m. from April 27 through May 5, 2015 and the two required 12 hour voting days will be conducted on April 30, 2015 and May 4, 2015 from 7:00 a.m. to 7:00 p.m.
- 8) Applications for ballot by mail shall be mailed to Shelley Goodwin, Early Voting Clerk, 9400 Municipal Parkway, Garden Ridge, Texas, 78266. Applications for ballots by mail must be received by the Early Voting Clerk no later than the close of business on April 30, 2015.
- 9) The Election Judges appointed to conduct the May 9, 2015 General Election are as follows:

Election Judge: Charles Flink
8475 Park Lane Dr.
Garden Ridge, Texas 78266

Alternate Election Judge: Peggy Campbell
9435 Gardenia Bend
Garden Ridge, Texas 78266

- 10) The Election Judge shall appoint at least two (2) clerks to assist in the proper conduct of the election.
- 11) The Election Judge and at least two (2) clerks shall serve as the Early Voting Ballot Board of said election.
- 12) The Election Judge, Alternate Judge and election clerks shall be paid at the rate of \$10.00 per hour.
- 13) The Early Voting Clerk shall appoint Deputy Early Voting Clerks to assist the Early Voting Clerk in the proper conduct of Early Voting for the May 9, 2015 General Election. At least one Deputy Early Voting Clerk shall be paid \$10.00 per hour and not an employee of the City of Garden Ridge.
- 14) That notice of the May 9, 2015 General Election of the City of Garden Ridge be posted and published in accordance with the Election Code of the State of Texas.

PASSED AND APPROVED this 4th day of February, 2015.

Nadine L. Knaus, Mayor Pro Tem

ATTEST:

Shelley Goodwin
City Secretary

ORDENANZA DE LAS ELECCIONES GENERALES EL 9 DE MAYO DE 2015 CON EL PROPOSITO DE ELEGIR EL ALCALDE Y A UN CONCEJAL PARA LAS POSICIONES DOS Y TRES DEL CONCILIO DE LA CIUDAD DE GARDEN RIDGE; ESTA ELECCION SERA UNA ELECCION COMUN ENTRE LA CIUDAD DE GARDEN RIDGE YE EL DISTRICTO INDEPENDIENTE DE ESCUELAS EN EL CONDADO DE COMAL; HACIENDO PROVISIONES POR LA CONDUCTA DE TAL ELECCIONES Y RESOLVIENDO OTROS MOTIVOS RELACIONADOS CON LA CONDUCTA DE TAL ELECCION.

POR LO SIGUIENTE, SE ORDENA AL CONCILIO DE LA CIUDAD DE GARDEN RIDGE, TEXAS:

- 1) Por lo presente se ordena que las Elecciones Generales se lleven a cabo el 9 de Mayo de 2015, en la ciudad de Garden Ridge, Texas con el proposito de elegir el Alcalde y a un concejal para posiciones dos y tres del concilio de la ciudad. El Concejal electo deberan servir un periodo de dos anos en cada posicion electa, al cual cada posicion expirara en Mayo del 2017, cuando un successor sea elegido y cualificado.
- 2) Esta eleccion sera una eleccion comun entre La Ciudad de Garden Ridge y el Distrito Independiente de Escuelas en el Condado Comal conducida en acuerdo con los terminos definidos en Acuerdo de Conducir Elecciones entre La Ciudad de Garden Ridge y el Distrito Independiente de el Condado Comal por Las Elecciones de el 9 de Mayo del 2015.
- 3) Como se estipula en dicha elecciones cada precedente nombrado en posiciones del concilio deberan ser elegidos por separados y que el candidato que reciba el numero mas alto de votos para dicha posicion sera elegido a dicha oficina.
- 4) Personas deseosas de ser candidatos en los lugares antes mencionados del Ayuntamiento deberán presentar a las elecciones como tal los candidatos con la Secretaria de la ciudad a partir de las 8:00 el día 28 de enero de 2015 y no más tarde de 17:00 el día 27 de febrero de 2015.
- 5) Votacion el dia de eleccion y durante votacion temprano sera hecho por la iVotronic Touch Screen DRE (pantalla del contacto) con boletos de papel usadas para votar por correo, votacion movil, y votacion en caso de emergencia. Votos sometidos en la eleccion del 9 del Mayo de 2015 seran contados el dia de eleccion en el lugar de encuesta dirigido en esta ordenanza.
- 6) Las casillas electorales designadas para el precinto 205 de Garden Ridge para votar en las Elecciones Generales el 9 de Mayo del 2015, se llevaran a cabo en el Salon del Concilio de Garden Ridge localizado en 9400 Municipal Parkway,

Garden Ridge, Texas, y tal casillas se abriran el día de las elecciones desde las 7:00 de la mañana hasta las 7:00 de la tarde.

- 7) El lugar de votación designado para Garden Ridge votación electoral de 205 de votación temprana para el 9 de mayo de 2015 elecciones generales serán las salas de consejo de ciudad Garden Ridge ubicado en 9400 Municipal Parkway, Garden Ridge, Texas. Votación temprana se llevará a cabo cada día de la semana de 8:00 a 17:00 del 27 de abril al 05 de mayo de 2015 y los dos días de votación requiere 12 horas se realizará el 30 de abril de 2015 y 04 de mayo de 2015 de 7:00 a 19:00
- 8) Solicitudes para boletos por correo deberán enviarse a Shelley Goodwin, Secretaria de La Votacion Adelantada, 9400 Municipal Parkway, Garden Ridge, Texas 78266. Solicitudes para boletos que se votan en ausencia por correo, deberán recibirse antes de la hora del cierre de la oficina de la Secretaria de La Votacion Adelantada el 30 de abril de 2015.
- 9) Los Jueces asignados a conducir Las Elecciones Generales de la Ciudad de Garden Ridge el 9 de Mayo del 2015, son los siguientes:
 - Juez Oficial: Charles Flink
8475 Park Lane Dr.
Garden Ridge, Texas 78266
 - Que Preside
Juez Alterno: Peggy Campbell
9435 Gardenia Bend
Garden Ridge, Texas 78266
- 10) El Juez Oficial que preside debera asignar a dos (2) asistentes (clerigos) para asistir en la conducta propia de elecciones.
- 11) El Juez Oficial que preside y dos (2) asistentes (clerigos) deberan servir en la Junta de Boletos de Votacion Adelantada de dicha elecciones.
- 12) El Juez oficial que preside, el Juez Alterno y las oficinistas electas seran pagados una tariffa de \$10.00 dolares cada hora.
- 13) El funcionario de votacion temprano apuntara deputados funcionarios de votacion temprano para asistir el funcionario de votacion temprano en el conducto dirigido de Votacion Temprano para la Eleccion General del 11 de Mayo, 2013. Por lo menos, un diputado funcionario de votacion temprano sera pagado \$10.00 cada hora y no puede ser un empleado de La Ciudad de Garden Ridge.
- 14) Aviso de Eleccion para las Elecciones Generales del 9 de Mayo del 2013, de la Ciudad de Garden Ridge sera anunciado y publicado en acuerdo con el Codigo de Elecciones del Estado de Texas.

Aprobado este dia 4 de Febrero, 2015.

Nadine L. Knaus, Mayor Pro Tem

ATTEST:

Shelley Goodwin,
Secretaria Official

January 27, 2015

To: Mayor Pro-tem Knaus and City Council

From: City Administrator Cain

Agenda item:

7.a) Lt. Col. Baldwin will be present to discuss the Northeast Partnership Resolution and answer any questions that City Council may have concerning this matter.



Northeast Partnership for Economic Development

RESOLUTION # NEP 2015-R-01

IN SUPPORT OF JBSA-RANDOLPH BY ADDITIONAL PROPERTY SALE AND LEASE NOTICE AND LIMITED EXPANSION OF LOCAL GOVERNMENT CODE CHAPTERS 397 AND 397A TO THE AREA SURROUNDING JBSA-RANDOLPH

WHEREAS, The San Antonio Region including the Northeast Partnership Communities that surround JBSA-Randolph have experienced significant growth and development; and

WHEREAS, The 12th Flying Training Wing Flight Operations may not be compatible with future development of property in the Runway Clear Zones (CZ), Accident Potential Zones (APZ), and High Noise Areas (65 decibels or greater), and these safety zones and noise areas (CZ) and (APZ) are subject to increased risk and/or high levels of aircraft noise on a daily basis; and

WHEREAS, High Density Trainer Operations flown by the 12th Flying Training Wing 145 T-38, T-6, and T-1 aircraft are not compatible with high density urban development; and

WHEREAS, the Northeast Partnership Communities wish to protect both the Community and the JBSA-Randolph training missions; and

WHEREAS, the Northeast Partnership Communities do not wish the Air Education and Training Command (AETC) to ever consider a need to move the 12th Flying Training Wing out of the San Antonio Metropolitan Area or the State of Texas should future incompatible developments occur within the Runway Clear Zones, Accident Potential Zones, or High Noise Zones of JBSA-Randolph; and

WHEREAS, the Northeast Partnership Communities, including Bexar, Guadalupe, and Comal Counties, are not fully able to consider an installation's recommendations regarding development in order to ensure compatibility with Mission Requirements; and

WHEREAS, there is currently no statute or other regulatory mechanism to compel property owners to notify purchasers that the property is located in a High Noise Zone and/or Accident Potential Zone; and

WHEREAS, the State of Arizona has adopted measures to address the safety, quality of life, and compatibility issues referenced above for development in those areas adjacent to or near Military Installations; and

WHEREAS, the provisions of the Texas Government Code Chapters 397 and 397A are not available to JBSA-Randolph or Municipalities or Bexar, Guadalupe and Comal Counties due to the limited application set forth in those Statutes;

NOW THEREFORE, BE IT RESOLVED, The Northeast Partnership Cities, Texas hereby requests that the Texas Legislature approve and submit to the Governor for passage of Legislation two amendments to address greater property owner awareness and future development compatibility in the area around Joint Base San Antonio – Randolph, including:

- A. Incorporating certain portions of Arizona Statute A.R.S. 28-8481 related to potential property ownership or lease notification such that any property owner whose property is located within a clear zone, accident potential zone or high noise area (65 decibels or greater) shall notify potential purchases of the property and potential leases or renters that the property is located in one of these zones; and
- B. Sections 397.005 (b) and 397.006 of the Texas Local Government Code be amended to apply to the area around Joint Base San Antonio - Randolph.

PASSED AND APPROVED on the 8th day of **January 2015**,

Michael Carpenter, Mayor City of Schertz

Lisa Jackson, Mayor City of Cibolo

Nadine Knaus, Mayor Pro-Tem City of Garden Ridge

Al Suarez, Mayor City of Converse

Timothy Wilson, Mayor City of Kirby

Mary Dennis, Mayor City of Live Oak

Tom Daly, Mayor City of Selma

John Williams, Mayor City of Universal City

The TML Legislative Program for 2015 – 2016

Introduction

City officials across the state are well aware of the fact that many significant decisions affecting Texas cities are made by the Texas Legislature, not by municipal officials.

During the 2013 legislative session, more than 6,000 bills or significant resolutions were introduced; almost 1,500 of them would have affected Texas cities in some substantial way. In the end, over 1,700 bills or resolutions passed and were signed into law; approximately 220 of them impacted cities in a direct or indirect way.

There is no reason to believe that the workload of the 2015 session will be any lighter; it may be greater. And for better or worse, city officials will have to live with all the laws that may be approved by the legislature. Thus, the League must make every effort to assure that detrimental bills are defeated and beneficial bills are passed.

The TML approach to the 2015 session is guided by principles that spring from a deeply rooted TML legislative philosophy:

- The League will vigorously oppose any legislation that would erode the authority of Texas cities to govern their own local affairs.
- Cities represent the level of government closest to the people. They bear primary responsibility for provision of capital infrastructure and for ensuring our citizens' health and safety. Thus, cities must be assured of a predictable and sufficient level of revenue and must resist efforts to diminish their revenue.
- The League will oppose the imposition of any state mandates that do not provide for a commensurate level of compensation.

In setting the TML program for 2015-2016, the Board recognized that there is a practical limit to what the League can accomplish during the legislative session. Because the League (like all associations) has finite resources and because vast amounts of those resources are necessarily expended in defeating bad legislation, the Board recognized that the League must very carefully select the bills for which it will attempt to find sponsors and seek passage.

The Board considered approximately 200 initiatives that had been recommended by TML policy committees or by the membership-at-large. Each initiative was subjected to several tests:

- Does the initiative have wide applicability to a broad range of cities of various sizes (both large and small) and in various parts of the state?

- Does the initiative address a central municipal value, or is it only indirectly related to municipal government?
- Is this initiative, when compared to others, important enough to be part of TML’s list of priorities?
- Will the initiative be vigorously opposed by strong interest groups and, if so, will member cities commit to contributing the time and effort necessary to overcome that opposition?
- Is this initiative one that city officials, more than any other group, should and do care about?

The Board placed each legislative issue into one of five categories of effort. Those five categories are:

- **Seek Introduction and Passage** – the League will attempt to find a sponsor, will provide testimony, and will otherwise actively pursue passage. Bills in this category are known as “TML bills.”
- **Support** – the League will attempt to obtain passage of the initiative if it is introduced by some other entity.
- **Oppose** – the League will actively and vigorously attempt to defeat the initiative because it is detrimental to member cities.
- **No Position** – the League will take no action.

Our Highest Priority: Oppose Bad Bills

The Board determined that TML’s highest priority goal for 2015-2016 will be the defeat of legislation deemed detrimental to cities. As a practical matter, adoption of this position means that the beneficial bills will be sacrificed, as necessary, in order to kill detrimental bills.

TML Priority Package

The Board determined that the TML Priority Package will include the following items in priority order:

1. Defeat any legislation that would erode municipal authority in any way, impose an unfunded mandate, or otherwise be detrimental to cities, especially legislation that would:

- a. impose a revenue cap of any type, including a reduced rollback rate, mandatory tax rate ratification elections, lowered rollback petition requirements, limitations on overall city expenditures, exclusion of the new property adjustment in effective rate and rollback rate calculations, or legislation that lowers the rollback rate and gives a city council the option to re-raise the rollback rate.
 - b. negatively expand appraisal caps.
 - c. erode the concept that appraisals must reflect the true market value of property.
 - d. remove or negate the strictly voluntary nature of highway turnbacks, including relevant state budget strategies.
 - e. erode the authority of a city to be adequately compensated for the use of its rights-of-way.
 - f. impose additional state fees or costs on municipal court convictions or require municipal courts to collect fine revenue for the state.
 - g. impose state “tap fees” or any other type of state charge on municipal water systems.
 - h. impose mandatory water conservation measures on cities.
 - i. erode municipal authority to participate in utility rate cases.
 - j. limit or prohibit the authority of city officials to use municipal funds to communicate with legislators.
 - k. limit or prohibit the authority of the Texas Municipal League to use any revenue, however derived, to communicate with legislators.
 - l. establish a standard or process for determining economic loss and related compensation resulting from a regulatory action.
2. Passage of any legislation that would:
- a. allow a city the option of selecting either an official newspaper, or an official website, for the publication of legally-required official notices, including procurement and other notices.
 - b. modify the deadline for publication of the *Notice of Proposed Property Tax Rate* from September 1 of each year to “before the later of September 1 or the 30th day after the date the certified appraisal roll is received by the taxing unit.”

Support

The Board voted to support legislation that would:

1. allow for greater flexibility by cities to fund local transportation projects; amend or otherwise modify state law to help cities fund transportation projects; or provide municipalities with additional funding options and resources to address transportation needs that the state and federal governments are unable or unwilling to address.
2. discontinue the diversion of transportation revenues to non-transportation purposes and appropriate all revenues from highway user fees and taxes to fund transportation.
3. provide additional funding to the Texas Department of Transportation for transportation projects that would benefit cities, so long as existing funding formulas are followed.
4. amend Chapter 327 of the Texas Tax Code to authorize the collection of municipal sales and use taxes for street maintenance for an indefinite term instead of the four years provided by current law.
5. with regard to federal transportation funding: (1) provide local governments with long term funding; (2) send funding directly to the projects where people live and work; (3) give local leaders a stronger role in the decision making process; (4) include alternative financing; and (5) streamline the planning and approval process.
6. provide local, state, and federal transportation funding for rail as one component of transportation infrastructure.
7. provide financial and regulatory tools empowering Texas cities with military bases to help strengthen the missions and services of the installations and prevent the potential for being listed by BRAC.
8. amend or revise the Biggert-Waters Flood Insurance Reform Act to reduce the severe short term economic/financial impact on people and communities.
9. eliminate any mandate on the Texas Commission on Fire Protection to generate revenues above what is required to self-fund the agency.
10. allow new car sales to no longer be exempt from local sales tax.
11. allow a more equitable way of distributing court fines that would result a higher percentage of fines being kept local, where the laws are enforced, the court is held, and the fines collected.
12. allow law enforcement agencies to use unmanned aircraft systems to fulfill their public safety responsibilities and protect the citizens of the State of Texas.

13. allow law enforcement to conduct sobriety checkpoints.
14. provide consistency and uniformity in the compliance deadlines and fees for compliance dismissals of class C misdemeanors.
15. eliminate the ten-cent court cost by repealing Section 102.061(8) of the Government Code and Article 102.022(b) of the Code of Criminal Procedure.
16. amend Article 27.14(b) of the Code of Criminal Procedure to eliminate the need to send a certified letter if a plea is received through the mail with no payment, and use regular or electronic mail instead.
17. require the state to provide easy electronic access to the state's insurance database for municipal courts.
18. amend Article 45.048 of the Code of Criminal Procedure to allow courts to satisfy fines and costs upon request for time spent in juvenile detention.
19. repeal Article 45.0511(c)(3) of the Code of Criminal Procedure requiring an affidavit be filed when requesting to take a driving safety course to have a ticket dismissed and to amend Article 45.0511(b)(3)(B) of the Code of Criminal Procedure to allow defendants to request the driving safety course by regular mail or electronic means instead of by certified mail.
20. amend Article 45.012 Code of Criminal Procedure to allow for online "authentication" instead of signatures for certain documents.
21. amend Article 45.051(f) of the Code of Criminal Procedure to allow holders of commercial driver's licenses accused of offenses committed in personal vehicles or in a non-commercial vehicle to be eligible for deferred dispositions.
22. amend the Water Safety Act (Chapter 31 of the Texas Parks and Wildlife Code) to allow municipal courts to retain a portion of a fine under that chapter.
23. amend Section 81.072 of the Government Code to exempt a violation of a disciplinary rule regarding a prosecutor to disclose information or evidence for a fine-only offense that is not contested in a municipal court by a defendant.
24. provide for uniformity in the compliance of juvenile confidentiality as required by law for children charged with class C misdemeanors except traffic offenses.
25. prevent further exploitative payday and auto title lending practices.

26. resolve inconsistencies within Texas Government Code Section 551.127 so that governmental bodies that choose to use videoconference calls for meetings are provided clarity of the law governing videoconference calls.
27. transfer the Code Enforcement Officer licensing program from the Texas Department of State Health Services to the better-equipped Texas Department of Licensing and Regulation.
28. implement Recommendation 3.2 in the Sunset Advisory Commission Staff Report to transfer the sanitarian licensing program from the Texas Department of State Health Services to the Texas Department of Licensing and Regulation.
29. modify the Gas Reliability Infrastructure Program to allow for municipal contest and review in a similar manner to rate cases in order to assure a just and reasonable basis for the GRIP charges and to ensure GRIP is used for its intended purpose.
30. simplify the effective tax rate calculation for notice purposes only, provided the legislation would have no effect on the underlying effective tax rate and rollback tax rate calculations themselves, nor upon the hold harmless exemptions to those rates.
31. help offset the losses incurred by cities disparately impacted as a result of H.B. 3613 (relating to the property tax exemption for disabled veterans) adopted in 2009 and S.B. 516 (relating to the property tax exemption for the surviving spouse of a disabled veteran) adopted in 2011.
32. make beneficial amendments to the equity appraisal statute.
33. require mandatory disclosure of real estate sales prices.
34. allow a council-option city homestead exemption of up to 30 percent, or the equivalent dollar amount.
35. create a new council-option city sales tax for property tax relief that may exceed the two-percent local cap.
36. automatically convert existing sales taxes for property tax relief to any newly-created sales tax for property tax relief that would not count against the two-percent local cap.
37. expand the sales tax base, but only if the city tax base fully benefits from the expansion.
38. convert the sales tax reallocation process from a ministerial process into a more formalized administrative process that would, at a minimum, require prior notice to all affected parties.

39. toll the four-year “look-back provision” relating to collection of unpaid city sales tax, but only in the case of nonpayment by a business and not misallocation among cities.
40. authorize cities – in relation to annexation, planned annexation, voluntary annexation, or negotiated annexation – to replace some or all ESD sales taxes in an area with city sales taxes, provided an ESD’s existing sales tax debt is proportionately and reasonably provided for in some manner.
41. permit a municipal development district’s sales tax, notwithstanding a competing ESD sales tax, to apply in the extraterritorial jurisdiction, as current law allows, provided an ESD’s existing sales tax debt is proportionately and reasonably provided for in some manner.
42. allow cities to remove themselves from an ESD if the city is capable of providing services to the area.
43. require city council approval for an ESD to expand into a city’s corporate limits or extraterritorial jurisdiction.
44. expand the use of public, educational, and government (PEG) fees to include operational and related costs associated with PEG channels.
45. repeal the current impact fee exemption for school districts.
46. eliminate the population brackets or otherwise amend the hotel occupancy tax statute in a manner that provides all Texas cities, to the maximum extent feasible and reasonable, the authority to spend hotel occupancy tax revenue on existing sports facilities and fields in a manner that promotes tourism and benefits the interest of the local hotel and motel industry.
47. grant additional authority to a general law city to establish a property’s contiguity with city boundaries through annexation of adjacent road rights-of-way from the city’s boundaries to land petitioned for annexation at its closest point to that boundary, so long as the property lies within the city’s extraterritorial jurisdiction.
48. subject to municipal zoning authority land in which the state’s general land office retains an ownership interest wholly or partly and that is used by a person for commercial purposes.
49. provide additional tools for cities or the state to address the problem of scrap tire dumping.
50. improve local sales tax collections by limiting fraud as it relates to international purchasers.
51. make beneficial procedure-related amendments to the dangerous dog statute.

52. clarify the authority of general law cities to enact sex offender residency restrictions
53. make it an offense for a person to post on a publicly-accessible website the residence address or telephone number of an individual the actor knows is a public servant or member of a public servant's family or household.
54. expressly authorize non-attorney consultants to participate in a meeting by conference call.
55. reduce the administrative convenience fee charged by the attorney general for each electronic submission for an open records letter ruling.
56. enact beneficial amendments to the Texas Open Meetings Act that relate to the use of social media and the discussion of public business.
57. reverse the effect of H.B. 1164 (2013) by requiring county election precincts to match single member districts in cities over 10,000 population.
58. provide additional state funding to fully fund the State Water Plan.
59. expand the authority of cities to operate all variants of desalination, including legislation that would allocate state funding to desalination.
60. impose permit reliability to secure customary 20-30 year water project financing.
61. clarify that the governmental-proprietary function distinction from tort law does not apply to contracts disputes.
62. restore full funding to the Texas Recreation and Parks Accounts (TRPA) No. 467 & Large County and Municipality Recreation and Parks Account No. 5007. (Both accounts are also known as the "Local Park Grant Program.")
63. pass through federal dollars used for parks, recreation, open space, trails, and tourism from any of the following: (1) the United States Department of the Interior Land and Water Conservation Fund and the fund's reauthorization; (2) the Sport Fish Restoration Boat Access Program; and (3) the United States Department of Transportation Recreation Trails Program.
64. directly benefit parks, recreation, open space, and trails on utility corridors and waive all liability for those purposes to the utilities.
65. ensure parks and recreation agencies are included as eligible partners and beneficiaries in any strategy or guideline aimed at benefiting healthy lifestyles, increasing physical activity, conservation, or preservation.

66. either appropriate funds or directly benefit parks, recreation, open space, trails, and tourism.
67. remove the cap on sporting goods sales tax revenues for state and local parks.
68. create a constitutional dedication of sporting goods sales tax revenues for use in state and local parks that would directly benefit parks, recreation, open space, trails and tourism.
69. enact beneficial amendments to S.B. 905 (related to commemorative bottle sales at distilleries) from 2013.
70. allow a city to decide the appropriate amount of relocation assistance to a person who is displaced by code enforcement.
71. extend the deadline for cities to change the date of their general elections to another uniform election date.
72. provide for voluntary “complete streets” participation.
73. permit city health benefit pools to be recognized as qualified health plans under federal law, and to permit city health benefit pools to offer administrative support for city health benefits offered through exchanges.

Oppose

The Board voted to oppose legislation that would:

1. erode municipal authority in any way, impose an unfunded mandate, or otherwise be detrimental to cities.
2. impose a revenue cap of any type, including a reduced rollback rate, mandatory tax rate ratification elections, lowered rollback petition requirements, limitations on overall city expenditures, exclusion of the new property adjustment in effective rate and rollback rate calculations, or legislation that lowers the rollback rate and gives a city council the option to re-raise the rollback rate.
3. negatively expand appraisal caps.
4. erode the concept that appraisals must reflect the true market value of property.
5. remove or negate the strictly voluntary nature of highway turnbacks, including relevant state budget strategies.

6. erode the authority of a city to be adequately compensated for the use of its rights-of-way.
7. impose additional state fees or costs on municipal court convictions or require municipal courts to collect fine revenue for the state.
8. impose state “tap fees” or any other type of state charge on municipal water systems.
9. impose mandatory water conservation measures on cities.
10. erode municipal authority to participate in utility rate cases.
11. limit or prohibit the authority of city officials to use municipal funds to communicate with legislators.
12. limit or prohibit the authority of the Texas Municipal League to use any revenue, however derived, to communicate with legislators.
13. establish a standard or process for determining economic loss and related compensation resulting from a regulatory action.
14. enact new property tax exemptions that substantially erode the tax base.
15. impose a property tax freeze that can be implemented by any mechanism other than council action.
16. extend the “Prop 2” pollution control property tax exemption to processes, facilities, or end products.
17. impose new mandatory homestead exemptions or exemption increases.
18. enact any sales tax exemption that would substantially erode the sales tax base.
19. lengthen or broaden the scope of the current sales tax holiday.
20. enact a requirement that the adoption of a new sales tax for property tax relief shall result in a lower property tax rollback rate for the adopting city.
21. expand the sales tax base without fully benefitting the city tax base.
22. alter the city share or the calculation or sourcing of city sales taxes.
23. limit the authority of Type A or Type B sales tax corporations statewide, but take no position on legislation that is regional in scope and that is supported by some cities in that region.

24. expand election requirements for issuance of any city debt, impose a petition/election procedure where none currently exists, or that would otherwise erode the ability of a city to issue debt in any way.
25. limit or eliminate the current flexibility of the Major Events Trust Fund as a tool for cities to attract or host major events and conventions.
26. enact state or federal legislation or rules that would negatively affect the provisions of Chapter 66 of the Utilities Code, which relates to state-issued cable franchises.
27. erode municipal authority over the management and control of rights-of-way.
28. erode municipal authority to require utility companies to pay the costs of relocating their facilities in a timely manner as required by current law.
29. repeal or limit red light camera authority generally. (Further, the committee recommends that TML defer to the Texas Red Light Coalition on more detailed matters relating to revisions to red light camera policy.)
30. erode existing municipal authority relating to sex offender residency restrictions, or create a state standard that preempts current or future municipal sex offender residency restrictions.
31. provide for any expansion of mandated emergency management training that would impose an additional cost to cities or that is not funded by commensurate state resources.
32. subject city police to criminal charges for enforcing federal firearms laws, and/or subject any city that allows such enforcement to a lawsuit by the state's attorney general.
33. implement Recommendation 3.1 in the Texas Sunset Advisory Commission Staff Report to deregulate the Code Enforcement Officer licensing program in Texas.
34. further erode local control as it pertains to retirement issues.
35. expand or enact detrimental amendments to the civil service law.
36. make meet and confer mandatory or expand the current meet and confer law.
37. make collective bargaining mandatory or impose expanded collective bargaining rights.
38. substantively change or expand the scope of the current disease presumption law.
39. eliminate any of the current uniform election dates.

40. impose on cities any additional mandates relating to irrigation/sprinklers.
41. limit a city's authority to enter into a solid waste franchise.
42. exempt any public or private entity from paying municipal drainage fees.
43. impose federal or state mandates that diminish local control over municipal collocation regulations.
44. create appropriations earmarks for specific park projects or locales.
45. be detrimental to parks, recreation, open space, trails, and tourism.
46. erode municipal governmental immunity.
47. require the reporting of lobbying activities beyond the requirements in current law.
48. preempt or prohibit the regulation of payday and auto title lenders by a city.
49. preempt existing or future bans on the use of plastic bags in a city.
50. specify what and how cities may regulate with regard to cell phones.
51. repeal existing municipal ordinances relating to cell phone bans or create a state standard that preempts more restrictive current or future municipal cell phone bans.
52. impose a statewide smoking ban that would preempt existing or future municipal smoking bans.
53. erode municipal authority over billboards or that would place any unfunded mandate on cities relating to billboards.
54. impose mandatory "complete streets" requirements on cities.
55. further erode a city's ability to condemn property for a public use.
56. erode municipal annexation authority.
57. erode municipal zoning authority.
58. restrict a city's ability to adopt or amend zoning regulations, or vest or otherwise create a property right in a zoning classification.
59. further erode a city's ability to regulate religious or charitable organizations.

60. enact adverse amendments to the permit vesting statute (Chapter 245 of the Local Government Code).
61. allow special districts to form in a city or its extraterritorial jurisdiction without the city's permission, or that would impose additional requirements on cities relating to special districts.
62. reduce municipal authority to require exactions related to and required by new development, or that would erode the authority of cities to adopt and enforce minimum development standards.
63. erode a city's ability to make amendments to model building codes.
64. further restrict a city's ability to impose building fees.
65. erode municipal authority in the ETJ.
66. further restrict a city's ability to impose municipal impact fees or that would exempt any entity from paying municipal impact fees.
67. erode municipal authority in relation to tree preservation requirements.

Take No Position

The Board voted that TML take no position on legislation that would:

1. amend Chapter 682 of the Transportation Code to allow all parking cases to be administratively adjudicated as civil cases, rather than just municipal ordinance parking cases for eligible cities.
2. add a line item to the state appropriations bill in an amount equal to that of counties, which is understood to be \$200,000, to fund the Texas Municipal Court Education Center.
3. remove the affirmative defense for the offense of failure to show proof of financial responsibility and establish a \$20 dismissal fee if proof is provided to the court in 20 working days.
4. make the impoundment of vehicles optional upon a defendant's conviction of a second "no vehicle liability" charge and that impoundment may be ordered by justice courts of the sheriff and by municipal courts of the chief law enforcement officer of the city.
5. authorize a council-option reduction in the current ten-percent cap on annual appraisal growth.

6. expand or contract eligibility for the CHDO property tax exemption (other than legislation relating to municipal approval of CHDO exemptions).
7. broaden the authority of Type A or Type B sales tax corporations.
8. create additional, flexible cost-of-living adjustment (COLA) options that are not retroactive to a retiree's date of retirement, such options to possibly include one-time increases tied to increases in the consumer price index (CPI) or flat percentage increases.
9. allow the collection of a DNA sample from all suspects who are arrested for a class B misdemeanor or higher.

Other

The Board voted that TML take the following additional actions:

1. support the preservation of municipal authority to reduce the effects of oil and gas development on city residents, but take no position on municipal authority to outright ban oil and gas development.
2. that, should legislation be filed that relates to immigration and that would affect cities, League staff should seek the guidance of the TML Executive Committee regarding the League's position on such legislation.
3. that the League offer support in securing an unmanned aircraft designation by the FAA to promote economic growth for the State of Texas and the well-being of its citizens.
4. that the League support the continued efforts of the National League of Cities in opposing any efforts by Congress or the administration to reduce or eliminate the tax exemption of municipal bond interest.
5. that the League urge the Texas Legislature to direct the Department of Information Resources to complete the evaluation and review of sub-allocation of the texas.gov domain using the construct: *cityname.texas.gov*.
6. that the League continue working with the Texas Commission on Environmental Quality and affected cities to form a working group related to municipal stormwater issues.
7. that the League take the issue of the raising the exemption amounts in the Texas Engineering Practices Act to the government advisory committee of the Texas Board of Professional Engineers for further study.

CITY OF GARDEN RIDGE, TEXAS

ANNUAL FINANCIAL REPORT

**FISCAL YEAR ENDED
SEPTEMBER 30, 2014**



CITY OF GARDEN RIDGE, TEXAS
ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 2014

CITY OFFICIALS

MAYOR
MAYOR PRO-TEM

ANDREW DALTON
NADINE KNAUS

CITY COUNCIL

TODD ARVIDSON
BRYAN LANTZY
JOHN R. MCCA
BOBBY ROBERTS

CITY ADMINISTRATOR

NANCY CAIN

CITY SECRETARY/TREASURER

SHELLEY GOODWIN

ATTORNEY

DENTON, NAVARRO, ROCHA, BERNAL,
HYDE, & ZECH P.C.

AUDITOR

ARMSTRONG, VAUGHAN & ASSOCIATES, P.C.

CITY OF GARDEN RIDGE, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2014

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SHAREHOLDERS:
Nancy L. Vaughan, CPA
Deborah F. Fraser, CPA
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Armstrong, Vaughan & Associates, P.C.
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Garden Ridge, Texas, as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Garden Ridge, Texas, as of September 30, 2014, and the respective changes in financial position and where applicable, cash flows, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and analysis of funding progress as listed in the Table of Contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

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



Armstrong, Vaughan & Associates, P.C.

January 28, 2015

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, 2014. Please read it in conjunction with the City's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

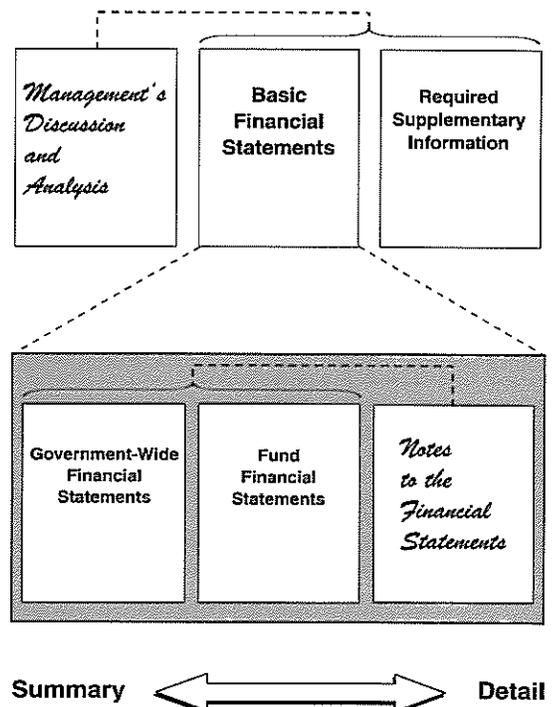
- The City's total combined net position was \$12.7 million at September 30, 2014.
- During the year, the City's governmental operating expenses were \$1 million more than the \$2.8 million generated in program and general revenues for the governmental activities.
- The total cost of the City's programs decreased 5% to \$2.8 million, and no new programs were added this year.
- The general fund reported a fund balance this year of \$135 million of which \$1.26 million was unassigned.
- The City issued no debt during the fiscal year ending September 30, 2014.

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 and sewer services.

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



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

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

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

Government-Wide Statements

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

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

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

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

Fund Financial Statements

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

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

The City has the following kinds of funds:

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

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Net Position

The City's combined net position was \$12.7 million at September 30, 2014. (See Table A-1).

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

	Governmental Activities		Business-Type Activities		Total		Total Percentage Change 2014-2013
	2014	2013	2014	2013	2014	2013	
Assets							
Current Assets	\$ 5,492.3	\$ 6,904.9	\$ 3,376.1	\$ 3,341.5	\$ 8,868.5	\$ 10,246.4	-13.4%
Restricted and Other Assets	-	-	1,070.6	1,168.0	1,070.6	1,168.0	-8.3%
Capital Assets (net)	8,065.4	6,641.9	8,583.1	7,244.2	16,648.4	13,886.1	19.9%
Total Assets	<u>13,557.7</u>	<u>13,546.8</u>	<u>13,029.8</u>	<u>11,753.7</u>	<u>26,587.5</u>	<u>25,300.5</u>	5.1%
Deferred Outflows of Resources							
Deferred Loss on Debt Refunding	98.3	107.3	-	-	98.3	107.3	-8.4%
Total Deferred Outflows of Resources	<u>98.3</u>	<u>107.3</u>	<u>-</u>	<u>-</u>	<u>98.3</u>	<u>107.3</u>	-8.4%
Liabilities							
Current Liabilities	2,547.1	898.3	213.4	182.9	2,760.5	1,081.2	155.3%
Long-term Liabilities	11,188.5	11,813.0	-	-	11,188.5	11,813.0	-5.3%
Total Liabilities	<u>13,735.6</u>	<u>12,711.3</u>	<u>213.4</u>	<u>182.9</u>	<u>13,949.0</u>	<u>12,894.2</u>	8.2%
Net Position							
Invested in Capital Assets	(1,496.7)	(644.4)	8,583.1	7,244.2	7,086.3	6,599.8	7.4%
Restricted	140.9	158.8	1,070.6	1,168.0	1,211.6	1,326.8	-8.7%
Unrestricted	1,276.4	1,428.4	3,162.7	3,158.6	4,439.1	4,587.0	-3.2%
Total Net Position	<u>\$ (79.5)</u>	<u>\$ 942.8</u>	<u>\$ 12,816.3</u>	<u>\$ 11,570.8</u>	<u>\$ 12,736.9</u>	<u>\$ 12,513.6</u>	1.8%

The unrestricted net position represents resources available to fund programs of the City next year.

Changes in Net Position

The City's total governmental revenues were \$2.77 million, of which 80% of the City's revenue came from taxes compared to 68% in the prior year. A total of 17% of the revenues are from those who directly received the service. The total cost of all programs and services was \$2.8 million and charges for these services were \$476 thousand. Table A-2 reports the summarized changes in net position.

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

	Governmental Activities		Business-Type Activities		Total		Total Percentage Change
	2014	2013	2014	2013	2014	2013	2014-2013
Program Revenues:							
Charges for Services	\$ 476.4	\$ 538.5	\$ 1,090.5	\$ 1,687.3	\$ 1,566.9	\$ 2,225.8	-29.6%
Operating/Capital Grants	27.9	60.3	306.0	-	333.9	60.3	453.7%
General Revenues:							
Property Taxes	1,624.0	1,590.5	-	-	1,624.0	1,590.5	2.1%
Tax Franchise	399.5	325.8	-	-	399.5	325.8	22.6%
Sales Taxes	185.6	225.0	-	-	185.6	225.0	-17.5%
Investment Earnings	10.7	38.4	6.8	13.5	17.5	51.9	-66.3%
Impact Fees	-	20.5	-	-	-	20.5	
Other	42.4	340.9	0.3	-	42.7	340.9	-87.5%
Total Revenues	<u>2,766.5</u>	<u>3,139.9</u>	<u>1,403.6</u>	<u>1,700.8</u>	<u>4,170.1</u>	<u>4,840.7</u>	-13.9%
General Government	706.7	661.1	-	-	706.7	661.1	6.9%
Police Protection	1,098.5	1,040.6	-	-	1,098.5	1,040.6	5.6%
Municipal Court	68.5	64.2	-	-	68.5	64.2	6.7%
Public Facilities	582.3	514.5	-	-	582.3	514.5	13.2%
Debt Service	352.6	667.9	-	-	352.6	667.9	-47.2%
Water	-	-	1,137.9	964.7	1,137.9	964.7	17.9%
Total Expenses	<u>2,808.6</u>	<u>2,948.3</u>	<u>1,137.9</u>	<u>964.7</u>	<u>3,946.5</u>	<u>3,913.0</u>	0.9%
Transfers	(980.0)	126.9	980.0	(126.9)	-	-	0.0%
Increase (Decrease) in Net Position	<u>\$ (1,022.1)</u>	<u>\$ 318.5</u>	<u>\$ 1,245.8</u>	<u>\$ 609.2</u>	<u>\$ 223.6</u>	<u>\$ 927.7</u>	-75.9%

Governmental Activities

Property tax rates remained \$0.2832460 per \$100 of assessed value. An increase in the valuation of taxable property lead to a 2.1% increase in tax revenues to \$1.6 million.

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

- The net cost of all *governmental* activities this year was \$2.8 million.
- The amount that taxpayers paid for these activities through taxes was \$2.2 million.
- \$476,377 of the cost was paid by those who directly benefited from the programs.

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

	Total Cost of Services			Net Cost of Services		Total Percentage Change
	2014	2013	% Change	2014	2013	2014-2013
General Administration	\$ 706.7	\$ 661.1	6.9%	\$ 458.7	\$ 425.5	7.8%
Police Protection	1,098.5	1,040.6	5.6%	950.1	787.4	20.7%
Municipal Court	68.5	64.2	6.7%	68.4	64.1	6.7%
Public Facilities	582.3	514.5	13.2%	474.6	404.6	17.3%
Debt Service	352.6	667.9	-47.2%	352.7	668.0	-47.2%
Water Services	1,137.9	964.7	17.9%	(258.6)	(722.6)	-64.2%

Business-Type Activities

Revenues of the City’s business-type activities were \$1.1 million , and expenses were \$1.1 million.

FINANCIAL ANALYSIS OF THE CITY’S FUNDS

Revenue from governmental fund types totaled \$2.8 million, a decrease of 12%.

General Fund Budgetary Highlights

Over the course of the year, the City revised its budget to increase expenditures. Actual expenditures were \$68,267 less than the final budgeted amounts. Generally, every major division had a positive variance except the Municipal Court and Police Department. All revenue categories were under the budgeted expectations except franchise fees. The City increased the overall financial position by \$57,434, less than expected.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2014, the City had invested \$24.3 million in a broad range of capital assets, including land, equipment, buildings, and vehicles. (See Table A-4.). More detailed information about the City’s capital assets is presented in the notes to the financial statements.

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

	Governmental Activities		Business-Type Activities		Total		Total Percentage Change
	2014	2013	2014	2013	2014	2013	2014-2013
	Land	\$ 481.9	\$ 481.9	\$ 140.0	\$ 140.0	\$ 621.9	\$ 621.9
Water Rights	-	-	454.1	454.1	454.1	454.1	0.0%
Buildings and Improvements	3,594.9	3,534.6	94.2	94.2	3,689.1	3,628.8	1.7%
Other Improvements	-	-	9,091.6	8,785.6	9,091.6	8,785.6	3.5%
Equipment	489.7	446.3	633.5	565.6	1,123.2	1,011.9	11.0%
Infrastructure	6,063.2	5,770.1	-	-	6,063.2	5,770.1	5.1%
Construction in Progress	1,754.8	378.9	1,483.5	133.3	3,238.3	512.2	532.2%
Totals at Historical Cost	12,384.5	10,611.8	11,896.9	10,172.8	24,281.4	20,784.6	16.8%
Total Accumulated Depreciation	(4,319.1)	(3,969.9)	(3,313.8)	(2,928.6)	(7,632.9)	(6,898.5)	10.6%
Net Capital Assets	\$ 8,065.4	\$ 6,641.9	\$ 8,583.1	\$ 7,244.2	\$ 16,648.4	\$ 13,886.1	19.9%

Long Term Debt

At year-end the City had \$11.8 million in bonds and leases outstanding as shown in Table A-5. More detailed information about the City’s debt is presented in the notes to the financial statements.

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

	Governmental Activities		Business-Type Activities		Total		Total Percentage Change
	2014	2013	2014	2013	2014	2013	2014-2013
	Bonds and Lease Payable	\$ 11,813.0	\$ 12,426.4	\$ -	\$ -	\$ 11,813.0	\$ 12,426.4
Total Bonds & Lease Payable	\$ 11,813.0	\$ 12,426.4	\$ -	\$ -	\$ 11,813.0	\$ 12,426.4	-4.9%

ECONOMIC FACTORS, NEXT YEAR'S BUDGETS AND RATES

- Appraised values increased for the 201 budget year and the 2014 tax year to \$611,716,214 which was up \$34,233,180 or 5.93% from prior year of \$577,483,034.
- Due to increased appraised values the 2014 tax rate decreased to \$0.2757, which was \$0.007546 less than the 2013 tax rate.
- The fiscal year 2015 General Fund budget projects a carryover to reserves of \$47,479.
- Ad valorem taxes, sales taxes, and Franchise fees see significant projected increases in the 2015 fiscal year budget due to the economic upswing.
- It is anticipated that construction of the Unit II of the Woodlands of Garden Ridge will begin in 2015 and development interest and activity will continue along F.M. 2252.
- The Capital Improvement Project funded by the \$5,895,000 Combination Tax and Revenue Certificates of Obligation issued in 2013 for water, drainage, and street improvements will be completed during the first quarter of the 2015 fiscal year.
- The City Council will evaluate and determine additional related capital improvement projects to be accomplished with the remaining funds from the Tax and Revenue Certificates of Obligation issued in 2013. It is anticipated that these additional capital improvement projects will not commence until the 2016 fiscal year.

Other significant items planned for next year:

- The City is in the second year of a 400 acre feet of Edward's Aquifer Authority water rights lease with the City of Schertz and has leased an additional 53 acre feet of Edward's Aquifer Authority water rights from individuals with leases ranging from 3 to 5 years.
- In the City's efforts to secure additional water resources the Trinity Well No. 2 was reopened. Two projects incorporating additional perforations and acidization have created additional water from the Trinity Aquifer for the City.
- Planning and designing of infrastructure to incorporate Trinity Well No. 2 into the City's water system will begin during the 2015 fiscal year.
- The City will continue looking at a possible sewer system along FM. 2252.
- The City budgeted to survey and develop a maintenance and repair plan for City streets.
- The City additionally budgeted for a blast analysis consultant.
- City employees will receive a 3% cost of living increase
- The City's employee health and dental insurance saw a slight increase for 2015.
- A major focus during 2015 is to increase communications between the City and its citizens.
- The City will continue all existing services and is not planning any cuts in service.

If these estimates are realized, the City's budgetary general fund balance is not expected to change appreciably by the close of 2015.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

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



BASIC FINANCIAL STATEMENTS

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

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

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

CITY OF GARDEN RIDGE, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2014

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$ 5,343,865	\$ 3,257,363	\$ 8,601,228
Receivables:			
Taxes (Net of Uncollectible)	6,215	-	6,215
Other	102,471	158,324	260,795
Internal Balance	39,544	(39,544)	-
Prepaid Items	312	-	312
Restricted Assets:			
Cash and Investments	-	1,070,641	1,070,641
Capital Assets:			
Land	481,923	139,954	621,877
Water Rights	-	454,144	454,144
Buildings and Improvements	3,594,908	94,183	3,689,091
Water Lines and Extensions	-	9,091,588	9,091,588
Equipment and Vehicles	489,703	633,493	1,123,196
Infrastructure	6,063,189	-	6,063,189
Construction in Progress	1,754,760	1,483,527	3,238,287
Accumulated Depreciation	(4,319,111)	(3,313,817)	(7,632,928)
TOTAL ASSETS	13,557,779	13,029,856	26,587,635
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Loss on Debt Refunding	98,325	-	98,325
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 98,325	\$ -	\$ 98,325

See accompanying notes to basic financial statements.

CITY OF GARDEN RIDGE, TEXAS
STATEMENT OF NET POSITION (CONT.)
SEPTEMBER 30, 2014

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
<i>Current Liabilities:</i>			
Accounts Payable	\$ 1,770,249	\$ 24,040	\$ 1,794,289
Accrued Liabilities	30,907	6,312	37,219
Accrued Interest Payable	45,463	-	45,463
Vacation Leave Payable	68,544	17,179	85,723
Customer Deposits	7,361	165,900	173,261
<i>Noncurrent Liabilities:</i>			
Due within One Year	624,534	-	624,534
Due in more than One Year	11,188,507	-	11,188,507
TOTAL LIABILITIES	<u>13,735,565</u>	<u>213,431</u>	<u>13,948,996</u>
NET POSITION			
Net Investment in Capital Assets	(1,496,739)	8,583,072	7,086,333
Restricted for:			
Child Safety	10,693	-	10,693
Court Security	9,556	-	9,556
Donations	13,561	-	13,561
Impact Fees	-	1,070,641	1,070,641
Debt Service	13,081	-	13,081
Public, Educational, & Governmental (PEG) Capital Fees	56,945	-	56,945
Police Asset Forfeiture	37,074	-	37,074
Unrestricted	1,276,368	3,162,712	4,439,080
TOTAL NET POSITION	<u>\$ (79,461)</u>	<u>\$ 12,816,425</u>	<u>\$ 12,736,964</u>

See accompanying notes to basic financial statements.

CITY OF GARDEN RIDGE, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

Functions and Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
<i>Governmental Activities:</i>				
General Administration	\$ 706,719	\$ 248,025	\$ -	\$ -
Police Protection	1,098,517	125,042	23,378	-
Municipal Court	68,488	-	-	-
Public Facilities	582,289	103,310	4,428	-
Interest on Long-term Debt	352,711	-	-	-
<i>Total Governmental Activities</i>	2,808,724	476,377	27,806	-
 <i>Business-Type Activities:</i>				
Water & Sewer Utility	1,137,858	1,090,452	-	306,000
<i>Total Business-Type Activities</i>	1,137,858	1,090,452	-	306,000
Total Primary Government	\$ 3,946,582	\$ 1,566,829	\$ 27,806	\$ 306,000
 General Revenues:				
Taxes:				
General Property Taxes				
Franchise Taxes				
Sales Taxes				
Interest and Investment Earnings				
Miscellaneous				
Total General Revenues				
 Transfers				
 Change in Net Position				
 Net Position Beginning of Year				
Net Position at End of Year				

See accompanying notes to basic financial statements.

Primary Government

<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
\$ (458,694)	\$ -	\$ (458,694)
(950,097)	-	(950,097)
(68,488)	-	(68,488)
(474,551)	-	(474,551)
(352,711)	-	(352,711)
<u>(2,304,541)</u>	<u>-</u>	<u>(2,304,541)</u>
-	258,594	258,594
-	<u>258,594</u>	<u>258,594</u>
<u>(2,304,541)</u>	<u>258,594</u>	<u>(2,045,947)</u>
1,624,027	-	1,624,027
399,499	-	399,499
185,567	-	185,567
10,744	6,759	17,503
42,411	250	42,661
<u>2,262,248</u>	<u>7,009</u>	<u>2,269,257</u>
<u>(979,952)</u>	<u>979,952</u>	<u>-</u>
(1,022,245)	1,245,555	223,310
942,784	11,570,870	12,513,654
<u>\$ (79,461)</u>	<u>\$ 12,816,425</u>	<u>\$ 12,736,964</u>

CITY OF GARDEN RIDGE, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014

	Major Funds		
	General	Debt Service	Capital Projects Fund
ASSETS			
Cash and Cash Equivalents	\$ 1,365,026	\$ 56,405	\$ 3,885,360
Receivables:			
Taxes (Net of Uncollectible)	4,076	2,139	-
Other	102,471	-	-
Due from Other Funds	38,669	-	875
Prepaid Items	312	-	-
TOTAL ASSETS	<u>\$ 1,510,554</u>	<u>\$ 58,544</u>	<u>\$ 3,886,235</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & FUND BALANCES			
<i>Liabilities:</i>			
Accounts Payable	\$ 121,872	\$ -	\$ 1,648,377
Accrued Expenditures	30,907	-	-
Deposits	7,361	-	-
<i>Total Liabilities</i>	<u>160,140</u>	<u>-</u>	<u>1,648,377</u>
<i>Deferred Inflows of Resources:</i>			
Unavailable Revenue	3,480	1,332	-
<i>Total Deferred Inflows of Resources</i>	<u>3,480</u>	<u>1,332</u>	<u>-</u>
<i>Fund Balances:</i>			
Non-Spendable:			
Prepaid Items	312	-	-
Restricted for:			
Child Safety	10,693	-	-
Court Security	9,556	-	-
Donations	13,561	-	-
Debt Service	-	57,212	-
PEG Capital Fees	56,945	-	-
Police Asset Forfeiture	-	-	-
Capital Projects	-	-	2,237,858
Unassigned:	1,255,867	-	-
<i>Total Fund Balances</i>	<u>1,346,934</u>	<u>57,212</u>	<u>2,237,858</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & FUND BALANCES	<u>\$ 1,510,554</u>	<u>\$ 58,544</u>	<u>\$ 3,886,235</u>

See accompanying notes to basic financial statements.

<u>Nonmajor</u>		<u>Total</u>
Asset		Governmental
Seizure		Funds
\$ 37,074		\$ 5,343,865
-		6,215
-		102,471
-		39,544
-		312
<u>\$ 37,074</u>		<u>\$ 5,492,407</u>

\$ -		\$ 1,770,249
-		30,907
-		7,361
<u>-</u>		<u>1,808,517</u>

<u>-</u>		<u>4,812</u>
<u>-</u>		<u>4,812</u>

-		312
-		10,693
-		9,556
-		13,561
-		57,212
-		56,945
37,074		37,074
-		2,237,858
<u>-</u>		<u>1,255,867</u>
<u>37,074</u>		<u>3,679,078</u>

<u>\$ 37,074</u>		<u>\$ 5,492,407</u>
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CITY OF GARDEN RIDGE, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2014

TOTAL FUND BALANCE - TOTAL GOVERNMENTAL FUNDS		\$ 3,679,078
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.		8,065,372
Other long-term assets are not available to pay for current period expenditures and, therefore, are unavailable in the funds.		4,812
Accrued vacation leave payable is not due and payable in the current period and, therefore, not reported in the funds.		(68,544)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, not reported in the funds:		
Bonds Payable	(11,813,041)	
Loss on Debt Refunding	<u>98,325</u>	(11,714,716)
Accrued interest payable on long-term bonds is not due and payable in the current period and, therefore, not reported in the funds.		<u>(45,463)</u>
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		<u><u>\$ (79,461)</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, 2014

	Major Funds		
	General	Debt Service	Capital Projects Fund
REVENUES			
Taxes	\$ 1,240,493	\$ 568,604	\$ -
Franchise Fees	399,499	-	-
Licenses and Permits	172,677	-	-
Charges for Services	179,648	-	-
Fines and Forfeits	125,042	-	-
Miscellaneous	47,709	516	8,406
TOTAL REVENUES	<u>2,165,068</u>	<u>569,120</u>	<u>8,406</u>
EXPENDITURES			
<i>Current:</i>			
General Administration	566,245	-	-
Municipal Court	68,710	-	-
Police Protection	1,033,705	-	-
Public Facilities	430,409	-	-
Capital Outlay	33,132	-	1,684,579
<i>Debt Service:</i>			
Principal	17,593	560,000	-
Interest and Agent Fees	420	374,671	-
TOTAL EXPENDITURES	<u>2,150,214</u>	<u>934,671</u>	<u>1,684,579</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>14,854</u>	<u>(365,551)</u>	<u>(1,676,173)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In (Out)	-	370,272	(1,350,224)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>370,272</u>	<u>(1,350,224)</u>
Net Change in Fund Balances	14,854	4,721	(3,026,397)
Fund Balances - October 1	1,332,080	52,491	5,264,255
Fund Balances - September 30	<u>\$ 1,346,934</u>	<u>\$ 57,212</u>	<u>\$ 2,237,858</u>

See accompanying notes to basic financial statements.

<u>Nonmajor</u>		<u>Total</u>
<u>Asset</u>		<u>Governmental</u>
<u>Seizure</u>		<u>Funds</u>
\$ -	\$	1,809,097
-		399,499
-		172,677
-		179,648
23,278		148,320
59		56,690
<u>23,337</u>		<u>2,765,931</u>
-		566,245
-		68,710
1,074		1,034,779
-		430,409
60,522		1,778,233
-		577,593
-		375,091
<u>61,596</u>		<u>4,831,060</u>
<u>(38,259)</u>		<u>(2,065,129)</u>
<u>-</u>		<u>(979,952)</u>
<u>-</u>		<u>(979,952)</u>
(38,259)		(3,045,081)
75,333		6,724,159
<u>\$ 37,074</u>	<u>\$</u>	<u>3,679,078</u>



CITY OF GARDEN RIDGE, TEXAS
RECONCILIATION OF THE STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENT FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS \$ (3,045,081)

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	1,772,684	
Depreciation	<u>(349,205)</u>	
		1,423,479

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	499
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The issuance of long-term debt (e.g. bonds and capital leases) provides
current financial resources to governmental funds, while the
repayment of the principal of long-term debt consumes the current
financial resources of governmental funds. Neither transaction,
however, has any effect on net position. Also, governmental funds
report the net effect of premiums, discounts, and similar items when
debt is first issued, where as these amounts are amortized in the
Statement of Activities. This amount is the net effect of these
differences in the treatment of long-term debt and related items.

Principal Payments on Bonds	560,000	
Amortization of Premium on Bonds	35,719	
Principal Portion of Capital Lease Payments	17,593	
Amortization of Deferred Loss on Bond Refunding	<u>(8,938)</u>	
		604,374

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	(4,325)	
Compensated Absences	<u>(1,191)</u>	
		<u>(5,516)</u>

CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES	<u><u>\$ (1,022,245)</u></u>
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See accompanying notes to basic financial statements.

CITY OF GARDEN RIDGE, TEXAS
STATEMENT OF NET POSITION – PROPRIETARY FUND
SEPTEMBER 30, 2014

ASSETS

Current Assets:

Cash and Cash Equivalents	\$ 3,257,363
Accounts Receivable - Customers	158,324
<i>Total Current Assets</i>	3,415,687

Restricted Assets:

Cash and Investments - Impact Fees	1,070,641
<i>Total Restricted Assets</i>	1,070,641

Capital Assets:

Land	139,954
Water Rights	454,144
Buildings	94,183
Water Lines, Wells & Tanks	9,091,588
Vehicles & Equipment	633,493
Construction in Progress	1,483,527
Accumulated Depreciation	(3,313,817)
<i>Total Capital Assets, Net of Depreciation</i>	8,583,072
TOTAL ASSETS	13,069,400

LIABILITIES

Current Liabilities:

Accounts Payable	24,040
Accrued Liabilities	6,312
Vacation Leave Payable	17,179
Customer Deposits	165,900
Due to Other Funds	39,544
<i>Total Current Liabilities</i>	252,975

TOTAL LIABILITIES

252,975

NET POSITION

Net Investment in Capital Assets	8,583,072
Restricted Water Impact Fees	1,070,641
Unrestricted	3,162,712
	3,162,712

TOTAL NET POSITION

\$ 12,816,425

See accompanying notes to basic financial statements.

CITY OF GARDEN RIDGE, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION --
PROPRIETARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014

OPERATING REVENUE	
Water Sales	\$ 996,442
Meter Installation Fees	36,884
Other	57,376
TOTAL OPERATING REVENUE	1,090,702
 OPERATING EXPENSES	
Personnel Costs	266,681
Plant Operations and Maintenance	372,626
General and Administrative	113,327
Depreciation	385,224
TOTAL OPERATING EXPENSES	1,137,858
OPERATING INCOME (LOSS)	(47,156)
 NONOPERATING INCOME (EXPENSES)	
Interest Income	6,759
TOTAL NONOPERATING INCOME (EXPENSES)	6,759
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(40,397)
Capital Contributions	306,000
Transfers In (Out)	979,952
CHANGE IN NET POSITION	1,245,555
NET POSITION AT BEGINNING OF YEAR	11,570,870
TOTAL NET POSITION AT END OF YEAR	\$ 12,816,425

See accompanying notes to basic financial statements.

CITY OF GARDEN RIDGE, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 1,044,688
Cash paid to suppliers for goods and services	(465,537)
Cash paid to employees for services and benefits	<u>(263,071)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>316,080</u>
 CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Net Customer Deposits Received (Returned)	6,509
Interfund Receivables/Payables and Transfers	<u>711,703</u>
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>718,212</u>
 CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES	
Capital Acquisition	<u>(1,418,077)</u>
NET CASH PROVIDED (USED) BY CAPITAL & RELATED FINANCING ACTIVITIES	<u>(1,418,077)</u>
 CASH FLOWS FROM INVESTING ACTIVITIES	
Interest Income and Other Income	<u>6,759</u>
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>6,759</u>
 NET INCREASE (DECREASE) IN CASH	 (377,026)
 CASH AND CASH EQUIVALENTS AT OCTOBER 1	 <u>4,705,030</u>
 CASH AND CASH EQUIVALENTS AT SEPTEMBER 30	 <u>\$ 4,328,004</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, 2014

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

Operating Income	\$ (47,156)
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities:	
Depreciation	385,224
Change in Assets and Liabilities:	
Decrease (Increase) in Accounts Receivable	(46,014)
Increase (Decrease) in Accounts Payable & Accrued Liabilities	20,416
Increase (Decrease) in Vacation Payable	3,610
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 316,080

SUPPLEMENTAL SCHEDULE OF NON-CASH INVESTING ACTIVITIES:

Capital Assets Donated by Developer	\$ 306,000
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See accompanying notes to basic financial statements.



CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

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 decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement 14, "The Financial Reporting Entity." 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 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, 2014

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

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

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

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

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

The government reports the following major governmental funds:

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

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

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

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

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2014

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 and Sewer Fund (used to account for the provision of water and sewer services to residents). The Proprietary Fund is accounted for using the accrual basis of accounting as follows:

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

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

D. CASH AND CASH EQUIVALENTS

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

E. INVESTMENTS

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

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2014

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

F. ACCOUNTS RECEIVABLE

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

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

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

G. PREPAID ITEMS

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

H. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

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

I. RESTRICTED ASSETS

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

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2014

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

J. CAPITAL ASSETS (CONT.)

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>ASSETS</u>	<u>Time Period</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

Employees earn vacation leave at a rate of 3.70 hours per bi-weekly pay period after completion of probationary period. Employees earn sick leave at the rate of 1.85 hours per bi-weekly pay period.

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Vested or accumulated vacation leave of the Enterprise Fund is recorded as an expense and liability of that fund as the benefits accrue to employees. Accumulated vacation pay at September 30, 2014, of \$68,544 and \$17,179 has been recorded in accrued liabilities of the Governmental Activities and the Proprietary Fund, respectively.

No sick leave days are paid when an employee leaves city employment and no liability is reported for unpaid sick leave.

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

L. UNEARNED REVENUE

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

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2014

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

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 a outflow of resources (expense/expenditure) until then. The City only has one item that qualifies for reporting in this category: deferred loss on debt refunding reported in the government-wide statement of net position. 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.

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.

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, as well as issuance costs, are deferred and amortized over the life of the bond. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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.

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2014

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

O. FUND EQUITY (CONT.)

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

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

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

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

P. NET POSITION

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

Q. DEFICIT NET POSITION

The City has a deficit net position of \$79,461 in the governmental activities due to the combining of Governmental and Water projects in long-term debt issuances. Long-term debt is fully recorded in the Governmental Activities, while Water Fund capital assets paid by proceeds of the long-term debt issuances are recorded in the Water Fund. Because of the separation of the capital projects between the Governmental Activities and Water Fund, the outstanding debt balances exceed the total governmental assets related to the issuance of the debt, creating the deficit net position. The City expects to be able to restore the deficit fund balance through transfers from the water department.

R. INTERFUND TRANSACTIONS

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

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2014

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

S. 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, and sewer 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 nonoperating.

T. 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.

U. 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

At September 30, 2014, the carrying amount of the city's cash on hand was \$933, deposits in bank were \$9,269,200, and the carrying amount was \$9,664,207. Of the bank balance, \$250,000 was covered by federal deposit insurance and the City's depository had pledged securities having a face value of \$11,000,000 and market value of \$11,080,276 as collateral for the City's deposits. All of the City's cash was fully collateralized.

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.

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2014

NOTE 2 -- DEPOSITS AND INVESTMENTS (CONT.)

2. Investments (Cont.)

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 and management reports the City adhered to the requirements of the Act. However, the City failed to approve the policy related to investments, and was not in complete compliance with the requirements of the Public Funds Investment Act.

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.

The City's investments as of September 30, 2014 were at Texpool (an AAAM rated, 2a7-like, public funds external investment pool). The investment is reported at share price which approximates fair value. The amount invested with Texpool as of September 30, 2014 is \$6,729. During the period, the City did not invest in any investments which were not held at September 30, 2014.

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.

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2014

NOTE 2 -- DEPOSITS AND INVESTMENTS (CONT.)

3. Analysis of Specific Deposit and Investment Risks (Cont.)

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.

d. Interest Rate Risk

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

e. Foreign Currency Risk

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

4. Investment Accounting Policy

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

5. Public Funds Investment Pools

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

CITY OF GARDEN RIDGE, TEXAS
 NOTES TO FINANCIAL STATEMENTS (CONT.)
 SEPTEMBER 30, 2014

NOTE 3 -- RECEIVABLES

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

	Governmental Funds		Proprietary Fund	Total
	General	Debt Service		
<i>Receivables:</i>				
Property Taxes	\$ 9,881	\$ 5,186	\$ -	\$ 15,067
Less Allowance for Uncollectibles	(5,805)	(3,047)	-	(8,852)
Sales Taxes	32,395	-	-	32,395
Franchise Taxes	20,758	-	-	20,758
Customer Accounts	49,318	-	158,324	207,642
Net Total Receivables	<u>\$ 106,547</u>	<u>\$ 2,139</u>	<u>\$ 158,324</u>	<u>\$ 267,010</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, 2013, upon which the fiscal 2013 levy was based, was \$573,072,301 (i.e., market value less exemptions).

The estimated market value was \$629,810,636, making the taxable value 91.0% of the estimated market value. Property taxes are recorded as receivables and unearned revenues at the time the taxes are assessed. In governmental funds, revenues are recognized as the related Ad Valorem taxes are collected. Additional amounts estimated to be collectible in the time to be a resource for payment of obligations incurred during the fiscal year and therefore susceptible to accrual in accordance with generally accepted accounting principles have been recognized as revenue. In the government-wide financial statements, the entire levy is recognized as revenue, net of estimated uncollectible amounts (if any), at the levy date.

The City is permitted by the Constitution of the State of Texas to levy taxes up to \$2.50 per \$100 of taxable assessed valuation for all governmental purposes. Pursuant to a decision of the Attorney General of the State of Texas, up to \$1.50 per \$100 of assessed valuation may be used for the payment of long-term debt. The combined tax rate to finance general governmental services, including the payment of principal and interest on long-term debt, for the year ended September 30, 2014, was \$0.283246 per \$100 of assessed value, which means that the City has a tax margin of \$2.216754 for each \$100 value and could increase its annual tax levy by approximately \$12,703,603 based upon the present assessed valuation of \$573,072,301 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%) without holding a public hearing. The Property Tax Code subjects an increase in the effective tax rate to a referendum election, if petitioned by registered voters, when the effective tax rate increase is more than eight percent (8%) of the previous year’s effective tax rate.

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2014 .

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, 2014, balances of interfund amounts receivable or payable have been recorded as follows:

	<u>Due From</u>	<u>Due To</u>	<u>Purpose</u>
<i>General Fund:</i>			
Proprietary Fund	\$ 38,669	\$ -	Water franchise fees
	<u>38,669</u>	<u>-</u>	
<i>Capital Projects:</i>			
Proprietary Fund	875	-	Infrastructure Projects
	<u>875</u>	<u>-</u>	
<i>Proprietary Fund:</i>			
General Fund	-	38,669	Water franchise fees
Capital Projects	-	875	Infrastructure Projects
	<u>-</u>	<u>39,544</u>	
	<u>\$ 39,544</u>	<u>\$ 39,544</u>	

NOTE 6 -- TRANSFERS

Transfers during the year ended September 30, 2014 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Debt Service Fund	\$ 370,272	\$ -
Capital Projects Fund	-	1,350,224
Water Fund	1,350,224	370,272
	<u>\$ 1,720,496</u>	<u>\$ 1,720,496</u>

The Water Fund is not obligated for the debt service on the general bonded debt of the City. However, some of the debt was issued for water improvements; therefore, the water fund contributes towards the extinguishment of that debt service through transfers. The transfer from the Capital Projects Fund to the Water Fund was necessary to record capital improvement projects paid by the Capital Projects Fund for the Water Fund. Conversely, the Water Fund also made a transfer to the Capital Projects Fund which was necessary to reimburse for capital improvement projects paid by the Capital Projects Fund.

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2014

NOTE 7 -- CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2014, was as follows:

	Balances At October 1, 2013	Additions/ Transfer In	Disposals/ Transfer Out	Balances At September 30, 2014
<u>Governmental Activities</u>				
Land	\$ 481,923	\$ -	\$ -	\$ 481,923
Buildings & Improvements	3,534,593	60,315	-	3,594,908
Equipment & Vehicles	446,258	43,445	-	489,703
Infrastructure	5,770,129	293,060	-	6,063,189
Construction in Progress	378,896	1,668,924	(293,060)	1,754,760
	<u>10,611,799</u>	<u>2,065,744</u>	<u>(293,060)</u>	<u>12,384,483</u>
Less Accumulated Depreciation				
Buildings & Improvements	(914,321)	(120,679)	-	(1,035,000)
Equipment & Vehicles	(318,429)	(48,313)	-	(366,742)
Infrastructure	(2,737,156)	(180,213)	-	(2,917,369)
	<u>(3,969,906)</u>	<u>(349,205)</u>	<u>-</u>	<u>(4,319,111)</u>
Government Capital Assets, Net	<u>\$ 6,641,893</u>	<u>\$ 1,716,539</u>	<u>\$ (293,060)</u>	<u>\$ 8,065,372</u>
	Balances At October 1, 2013	Additions/ Transfer In	Disposals/ Transfer Out	Balances At September 30, 2014
<u>Business-Type Activities</u>				
Land	\$ 139,954	\$ -	\$ -	\$ 139,954
Buildings & Improvements	94,183	-	-	94,183
Water Rights	454,144	-	-	454,144
Water Lines & Extensions	8,785,588	306,000	-	9,091,588
Equipment & Vehicles	565,640	67,853	-	633,493
Construction in Progress	133,303	1,350,224	-	1,483,527
	<u>10,172,812</u>	<u>1,724,077</u>	<u>-</u>	<u>11,896,889</u>
Less Accumulated Depreciation				
Buildings & Improvements	(53,872)	(2,925)	-	(56,797)
Water Lines & Extensions	(2,538,159)	(323,436)	-	(2,861,595)
Equipment & Vehicles	(336,562)	(58,863)	-	(395,425)
	<u>(2,928,593)</u>	<u>(385,224)</u>	<u>-</u>	<u>(3,313,817)</u>
Business-Type Capital Assets, Net	<u>\$ 7,244,219</u>	<u>\$ 1,338,853</u>	<u>\$ -</u>	<u>\$ 8,583,072</u>

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

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2014

NOTE 7 -- CAPITAL ASSETS (CONT.)

Depreciation expense was charged to the governmental functions as follows:

Administration	\$	108,028
Police Protection		33,838
Public Facilities		207,339
Total Depreciation Expense - Governmental Activities		\$ 349,205

NOTE 8 -- LONG-TERM DEBT

At September 30, 2014, the City's long-term bonded debt consisted of the following:

Governmental Activities:	Range of Interest Rates	Original Amount
Certificates of Obligations Series 2005	3.500%-4.500%	1,925,000
Certificates of Obligations Series 2009	3.000%-5.000%	4,000,000
Certificates of Obligations Series 2009	3.000%-4.000%	855,000
Certificates of Obligations Series 2012	2.000%-3.250%	5,985,000
Certificates of Obligations Series 2012	2.000%-3.000%	1,925,000

Changes in the City's long-term debt during the fiscal year ended September 30, 2014 is as follows:

Governmental Activities:	Balance 10/1/13	Additions	Retirements	Balance Outstanding 9/30/14	Due in One Year
2005 Series	\$ 95,000	\$ -	\$ (95,000)	\$ -	\$ -
2009 Series	3,625,000	-	(150,000)	3,475,000	155,000
2009 Series	505,000	-	(90,000)	415,000	100,000
2012 Series	5,820,000	-	(170,000)	5,650,000	175,000
2012 Series	1,865,000	-	(55,000)	1,810,000	150,000
Capital Lease	27,562	-	(17,593)	9,969	9,969
Premiums	488,791	-	(35,719)	453,072	34,565
Accrued Employee Leave	67,353	1,191	-	68,544	68,544
	\$ 12,493,706	\$ 1,191	\$ (613,312)	\$ 11,881,585	\$ 693,078

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.

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2014

NOTE 8 -- LONG-TERM DEBT (CONT.)

A. General Obligation Bonds (Cont.)

On March 1, 2005, the City issued \$1,925,000 Certificates of Obligations Series 2005 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 an ordinance adopted by the City Council. The certificates constitute direct and general obligations of the City payable from ad valorem taxes levied against all taxable property within the city. The certificates were issued for the purpose of paying contractual obligations of the City for the construction and equipping of a new Municipal Complex including city offices and library on city-owned property.

On October 7, 2009, the City issued \$4,000,000 Certificates of Obligations Series 2009 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 and equipping of water improvements to include an elevated storage tank, pumps, and water well.

On October 7, 2009, the City issued \$855,000 Certificates of Obligations Series 2009 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 refund the remaining bonds outstanding of the Certificates of Obligations Series 1998.

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.

CITY OF GARDEN RIDGE, TEXAS
 NOTES TO FINANCIAL STATEMENTS (CONT.)
 SEPTEMBER 30, 2014

NOTE 8 -- LONG-TERM DEBT (CONT.)

B. Debt Amortization

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

Fiscal Year Ending September 30	Principal	Interest	Total
2015	\$ 580,000	\$ 355,534	\$ 935,534
2016	600,000	338,534	938,534
2017	615,000	320,984	935,984
2018	635,000	302,834	937,834
2019	655,000	285,184	940,184
2020-2024	3,480,000	1,124,520	4,604,520
2025-2029	3,250,000	555,816	3,805,816
2030-2032	1,535,000	67,715	1,602,715
	<u>\$ 11,350,000</u>	<u>\$ 3,351,121</u>	<u>\$ 14,701,121</u>

NOTE 9 -- EMPLOYEES' RETIREMENT SYSTEM

A. Plan Description

The City provides pension benefits for all of its eligible employees through a nontraditional, joint contributory, hybrid defined benefit plan in the state-wide Texas Municipal Retirement System (TMRS), an agent multiple-employer public employee retirement system. The plan provisions that have been adopted by the City are within the options available in the governing state statutes of TMRS.

TMRS issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information (RSI) for TMRS; the report also provides detailed explanations of the contributions, benefits and actuarial methods and assumptions used by the System. This report may be obtained from TMRS' website at www.TMRS.com.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Plan provisions for the City were as follows:

	Plan Year	
	2013	2014
Employee deposit rate	5%	5%
Matching Ratio (City to Employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service retirement eligibility (expressed as age / years of service)	60/5, 0/25	60/5, 0/25
Updated Service Credit	100% Repeating, Transfers	100% Repeating, Transfers
Annuity Increase	0% of CPI	0% of CPI

CITY OF GARDEN RIDGE, TEXAS
 NOTES TO FINANCIAL STATEMENTS (CONT.)
 SEPTEMBER 30, 2014

NOTE 9 -- EMPLOYEES' RETIREMENT SYSTEM (CONT.)

B. Contributions

Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) cost method (EAN was first used in the December 31, 2013 valuation; previously, the Projected Unit Credit actuarial cost method had been used). This rate consists of the normal cost contribution rate and the prior service cost contribution rate, which is calculated to be a level percent of payroll from year to year. The normal cost contribution rate for an employee is the contribution rate which, if applied to a member's compensation throughout their period of anticipated covered service with the municipality, would be sufficient to meet all benefits payable on their behalf. The salary-weighted average of the individual rates is the total normal cost rate. The prior service contribution rate amortizes the unfunded (overfunded) actuarial liability (asset) over the applicable period for that city. Both the normal cost and prior service contribution rates include recognition of the projected impact of annually repeating benefits, such as Updated Service Credits and Annuity Increases.

The City contributes to the TMRS Plan at an actuarially determined rate. Both the employees and the City make contributions monthly. Since the City needs to know its contribution rate in advance for budgetary purposes, there is a one-year delay between the actuarial valuation that serves as the basis for the rate and the calendar year when the rate goes into effect (i.e., the December 31, 2013 valuation will determine the contribution rate beginning January 1, 2015).

The annual pension cost and net pension obligation/(asset) are as follows:

Calendar Year	Annual Pension Cost	Percentage of APC Contribution	Net Pension Obligation
2012	\$ 69,216	100%	\$ -
2013	\$ 68,385	100%	\$ -
2014	\$ 75,709	100%	\$ -

CITY OF GARDEN RIDGE, TEXAS
 NOTES TO FINANCIAL STATEMENTS (CONT.)
 SEPTEMBER 30, 2014

NOTE 9 -- EMPLOYEES' RETIREMENT SYSTEM (CONT.)

B. Contributions (Cont.)

The required contribution rates for fiscal year 2014 were determined as part of the December 31, 2011 and 2012 actuarial valuations. Additional information as of the latest actuarial valuation, December 31, 2013, also follows:

Actuarial Valuation Date	December 31, 2011	December 31, 2012	December 31, 2013
Actuarial Cost Method	Projected Unit Credit	Projected Unit Credit	Entry Age Normal
Amortization Method	Level Percent of Payroll	Level Percent of Payroll	Level Percent of Payroll
Remaining Amortization Period	21.6 years - Closed Period	20.6 years - Closed Period	30.0 years - Closed Period
Amortization Period for new Gains/Losses	25 years	25 years	25 years
Asset Valuation Method	10-year Smoothed Market	10-year Smoothed Market	10-year Smoothed Market
Investment Rate of Return	7.00%	7.00%	7.00%
Projected Salary Increases	Varies by Age and Service	Varies by Age and Service	Varies by Age and Service
Inflation Rate	3.00%	3.00%	3.00%
Cost-of-Living	0.0%	0.0%	0.0%

C. Funded Status and Funding Progress

In October 2013, the TMRS Board approved actuarial changes in (a) the funding method from Projected Unit Credit to Entry Age Normal, (b) the post-retirement mortality assumptions used in calculating liabilities and contribution rates and in the development of the Annuity Purchase Rate factors, and (c) the amortization policy. These actuarial changes were effective with the December 31, 2013 actuarial valuation. For a complete description of the new actuarial cost method and assumptions, please see the December 31, 2013 TMRS *Comprehensive Annual Financial Report (CAFR)*

The funded status as of December 31, 2013, is presented as follows:

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Funding Ratio	Unfunded Actuarial Accrued Liability (UAAL)	Annual Covered Payroll	UAAL as a Percentage of Covered Payroll
2011	\$ 1,137,383	\$ 1,547,409	73.5%	\$ 410,026	\$ 1,118,132	36.7%
2012	\$ 1,270,069	\$ 1,669,849	76.1%	\$ 399,780	\$ 1,223,651	32.7%
2013	\$ 1,446,510	\$ 1,803,702	80.2%	\$ 357,192	\$ 1,252,508	28.5%

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2014

NOTE 9 -- EMPLOYEES' RETIREMENT SYSTEM (CONT.)

C. Funded Status and Funding Progress (Cont.)

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

Actuarial calculations are based on the benefits provided under the terms of the substantive plan in effect at the time of each valuation, and reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. The schedule of funding progress, presented as Required Supplementary Information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability of benefits.

D. Other Post-Employment Benefits

The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by 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.

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.

The city contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term-life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers.

The city's contributions to the TMRS SDBF for the years ending September 30, 2014, 2013, and 2012 were \$1,787, \$1,639 and \$1,943, respectively, which equaled the required contributions each year.

NOTE 10 -- RISK MANAGEMENT

The City of Garden Ridge, Texas, is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To cover this risk the City contracts with the Texas Municipal League (TML) to provide insurance coverage for Property/Casualty and Worker's Compensation. TML is a multi-employer group that provides for a combination of modified self-insurance and stop-loss coverage. Contributions are set annually by TML. Liability by the City is generally limited to the contributed amounts. Annual contributions for the year ended September 30, 2014, were \$67,531.

CITY OF GARDEN RIDGE, TEXAS
 NOTES TO FINANCIAL STATEMENTS (CONT.)
 SEPTEMBER 30, 2014

NOTE 11 -- COMMITMENTS AND CONTINGENCIES

Litigation

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

Commitments - Construction

As of September 30, 2014, the City was committed to the following projects:

	<u>Contractual Amount</u>	<u>Expended to Date</u>	<u>Estimated Remaining Commitment</u>
Waterline, Streets, & Drainage Improvements	\$ 4,129,966	\$ 2,585,223	\$ 1,544,743
Trinity Well No. 2 Modifications	50,000	-	50,000
	<u>\$ 4,179,966</u>	<u>\$ 2,585,223</u>	<u>\$ 1,594,743</u>

Commitments – Operating Leases

The City entered into an operating lease with Wells Fargo for a 63 month lease of copiers and printers for use by City employees to perform their regular job duties. Future minimum rentals under the lease are as follows:

<u>Years Ending September 30,</u>	
2015	\$ 19,140
2016	19,140
2017	19,140
2018	17,545
	<u>\$ 74,965</u>

Commitments – Tower Rental

The City entered into a lease agreement with VoiceStream PCS II Corporation for use of the City's water tower for transmission and reception of radio communication signals. Future minimum rental revenues under the lease are as follows:

<u>Years Ending September 30,</u>	
2015	\$ 20,736
2016	19,008
	<u>\$ 39,744</u>

CITY OF GARDEN RIDGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (CONT.)
SEPTEMBER 30, 2014

NOTE 11 -- COMMITMENTS AND CONTINGENCIES (CONT.)

Commitments – Maintenance Yard

The City entered into a communications facility license agreement with New Cingular Wireless PCS, LLC for the use of land at the City's maintenance yard for construction of a cell tower. Future minimum rental revenues under the lease are as follows:

<u>Years Ending September 30,</u>	
2015	\$ 24,000
2016	24,000
2017	24,000
2018	24,000
2019	14,000
	<u>\$ 110,000</u>

Commitments – Water Lease

The City signed a two-year lease with the City of Schertz for the lease of 400 acre-feet of water rights beginning January 1, 2014 and expiring December 31, 2015. The lease calls for two annual payments of \$97,335.

NOTE 12 -- SUBSEQUENT EVENTS

In January 2015 the City signed a construction contract with C & C Groundwater in the amount of \$77,100 to perform additional modifications to the Trinity Well No. 2 to improve water quality available for the City's use.



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 Funding Progress – Defined Benefit Pension Plan

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, 2014

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
REVENUES				
<i>Taxes:</i>				
Ad Valorem	\$ 1,094,652	\$ 1,094,652	\$ 1,054,925	\$ (39,727)
Mixed Beverage	200	200	188	(12)
Sales	165,000	165,000	185,380	20,380
<i>Total Taxes</i>	<u>1,259,852</u>	<u>1,259,852</u>	<u>1,240,493</u>	<u>(19,359)</u>
<i>Franchise Fees:</i>				
Cable	68,000	68,000	63,363	(4,637)
Electric	170,000	195,000	235,586	40,586
Gas	10,532	10,532	14,696	4,164
Telephone	23,000	23,000	25,829	2,829
Water	60,000	60,000	60,025	25
<i>Total Franchise Fees</i>	<u>331,532</u>	<u>356,532</u>	<u>399,499</u>	<u>42,967</u>
<i>Licenses and Permits:</i>				
Building & Electrical	230,000	230,000	168,182	(61,818)
Other	4,475	4,475	4,495	20
<i>Total Licenses and Permits</i>	<u>234,475</u>	<u>234,475</u>	<u>172,677</u>	<u>(61,798)</u>
<i>Charges for Services:</i>				
Rental Fees	116,900	116,900	104,300	(12,600)
Planning & Variance	15,000	15,000	6,850	(8,150)
Garbage Collection	69,400	69,400	65,033	(4,367)
Pet Registration	4,100	4,100	3,465	(635)
<i>Total Charges for Services</i>	<u>205,400</u>	<u>205,400</u>	<u>179,648</u>	<u>(25,752)</u>
<i>Fines and Forfeitures:</i>				
Court Fines	178,140	178,140	111,304	(66,836)
Warrant Fees & Fines	11,000	11,000	13,738	2,738
<i>Total Fines and Forfeitures</i>	<u>\$ 189,140</u>	<u>\$ 189,140</u>	<u>\$ 125,042</u>	<u>\$ (64,098)</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, 2014

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
REVENUES (CONT.)				
<i>Other Sources:</i>				
Interest	\$ 3,650	\$ 3,650	\$ 1,762	\$ (1,888)
Impact Fees	-	20,520	-	(20,520)
Contributions	5,200	5,200	4,528	(672)
Miscellaneous	15,800	15,800	41,419	25,619
<i>Total Other Sources</i>	<u>24,650</u>	<u>45,170</u>	<u>47,709</u>	<u>2,539</u>
TOTAL REVENUES	<u>2,245,049</u>	<u>2,290,569</u>	<u>2,165,068</u>	<u>(125,501)</u>
EXPENDITURES				
<i>General Government:</i>				
Personnel	242,418	236,659	208,378	28,281
Contract Fees	223,371	238,871	199,672	39,199
Administrative	121,256	126,313	145,690	(19,377)
Capital Outlay	50,000	31,950	30,868	1,082
Insurance	9,566	12,506	12,505	1
<i>Total General Government</i>	<u>646,611</u>	<u>646,299</u>	<u>597,113</u>	<u>49,186</u>
<i>Municipal Court:</i>				
Personnel	48,908	48,962	50,579	(1,617)
Contract Fees	9,600	9,600	9,600	-
Other	7,255	7,255	8,531	(1,276)
<i>Total Municipal Court</i>	<u>65,763</u>	<u>65,817</u>	<u>68,710</u>	<u>(2,893)</u>
<i>Police Protection:</i>				
Personnel	888,918	889,097	910,403	(21,306)
Operations & Maintenance	102,170	106,678	105,924	754
Capital Outlay	18,014	18,014	-	18,014
Insurance	10,781	11,886	11,886	-
Leases	6,400	6,400	5,492	908
<i>Total Police Protection</i>	<u>\$ 1,026,283</u>	<u>\$ 1,032,075</u>	<u>\$ 1,033,705</u>	<u>\$ (1,630)</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, 2014

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
EXPENDITURES (CONT.)				
<i>Public Facilities:</i>				
Personnel	\$ 202,565	\$ 202,624	\$ 199,259	\$ 3,365
Contract Fees	3,000	3,000	3,034	(34)
Operations & Maintenance	52,950	53,450	51,544	1,906
Streets and Drainage	4,000	4,207	2,242	1,965
Insurance	1,094	1,341	1,341	-
Animal Control & Park	27,630	116,218	90,571	25,647
Library	29,523	29,523	26,777	2,746
Community Center	43,615	45,515	55,641	(10,126)
Capital Outlay	-	362	2,264	(1,902)
<i>Total Public Facilities</i>	<u>364,377</u>	<u>456,240</u>	<u>432,673</u>	<u>23,567</u>
<i>Debt Service:</i>				
Principal	-	18,050	17,593	457
Interest and Agent Fees	-	-	420	(420)
<i>Total Debt Service</i>	<u>-</u>	<u>18,050</u>	<u>18,013</u>	<u>37</u>
TOTAL EXPENDITURES	<u>2,103,034</u>	<u>2,218,481</u>	<u>2,150,214</u>	<u>68,267</u>
Excess (Deficiency) Over (Under) Expenditures	<u>142,015</u>	<u>72,088</u>	<u>14,854</u>	<u>(57,234)</u>
OTHER FINANCING SOURCES (USES)				
Other Sources	<u>200</u>	<u>200</u>	<u>-</u>	<u>(200)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>200</u>	<u>200</u>	<u>-</u>	<u>(200)</u>
Net Change in Fund Balance	142,215	72,288	14,854	(57,434)
Fund Balance - October 1	<u>1,332,080</u>	<u>1,332,080</u>	<u>1,332,080</u>	<u>-</u>
Fund Balance - September 30	<u>\$ 1,474,295</u>	<u>\$ 1,404,368</u>	<u>\$ 1,346,934</u>	<u>\$ (57,434)</u>

CITY OF GARDEN RIDGE, TEXAS
NOTES TO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL – GENERAL FUND
SEPTEMBER 30, 2014

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, 2014 the expenditures did not exceed appropriations in total in the General 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 reappropriated and honored during the subsequent year.

CITY OF GARDEN RIDGE, TEXAS
SCHEDULE OF FUNDING PROGRESS – DEFINED BENEFIT PENSION PLAN
LAST TEN FISCAL YEARS

ACTUARIAL VALUATION DATE	ACTUARIAL VALUE OF ASSETS	ACTUARIAL ACCRUED LIABILITY*	FUNDING RATIO (1)/(2)	UNFUNDED ACTUARIAL ACCRUED LIABILITY	ANNUAL COVERED PAYROLL	UNFUNDED ACTUARIAL ACCRUED LIABILITY AS A PERCENTAGE OF COVERED PAYROLL
2004	\$ 287,085	\$ 304,157	94.4%	\$ 17,072	\$ 676,264	2.5%
2005	354,629	375,447	94.5%	20,818	732,651	2.8%
2006	436,445	461,506	94.6%	25,061	792,108	3.2%
2007	517,841	562,687	92.0%	44,846	883,560	5.1%
2008	611,663	961,542	63.6%	349,879	1,003,578	34.9%
2009	770,807	1,194,992	64.5%	424,185	1,116,923	38.0%
2010	991,024	1,465,880	67.6%	474,856	1,210,242	39.2%
2011	1,137,383	1,547,409	73.5%	410,026	1,118,132	36.7%
2012	1,270,069	1,669,849	76.1%	399,780	1,223,651	32.7%
2013	1,446,510	1,803,702	80.2%	357,192	1,252,508	28.5%

* As of December 31 of the preceding year, the date of the actuarial valuation.

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 Funds

CITY OF GARDEN RIDGE, TEXAS
 COMPARATIVE BALANCE SHEETS
 GENERAL FUND
 SEPTEMBER 30, 2014 AND 2013

	2014	2013
ASSETS		
Cash and Cash Equivalents	\$ 1,365,026	\$ 1,038,647
Taxes Receivable (Net of Uncollectible of \$10,281 and \$8,714, respectively)	4,076	4,329
Due from Other Funds	38,669	333,322
Other Receivables	102,471	96,947
Prepaid Items	312	686
TOTAL ASSETS	\$ 1,510,554	\$ 1,473,931
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & FUND BALANCE		
<i>Liabilities:</i>		
Accounts Payable	\$ 121,872	\$ 108,304
Accrued Expenditures	30,907	21,047
Deposits	7,361	8,661
<i>Total Liabilities</i>	160,140	138,012
 <i>Deferred Inflows of Resources:</i>		
Unavailable Revenue	3,480	3,839
<i>Total Deferred Inflows of Resources:</i>	3,480	3,839
 <i>Fund Balance:</i>		
Non-Spendable:		
Prepaid Items	312	686
Restricted:		
Child Safety	10,693	5,076
Court Security	9,556	7,958
Court Technology	-	1,901
Donations	13,561	10,785
PEG Capital Fees	56,945	46,387
Unassigned	1,255,867	1,259,287
<i>Total Fund Balance</i>	1,346,934	1,332,080
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, & FUND BALANCE	\$ 1,510,554	\$ 1,473,931

CITY OF GARDEN RIDGE, TEXAS
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE
 GENERAL FUND
 FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	2014	2013
REVENUES		
<i>Taxes:</i>		
Ad Valorem	\$ 1,054,925	\$ 1,027,193
Mixed Beverage	188	197
Sales	185,380	224,834
<i>Total Taxes</i>	1,240,493	1,252,224
 <i>Franchise Fees:</i>		
Cable	63,363	65,507
Electric	235,586	170,708
Gas	14,696	10,532
Telephone	25,829	20,067
Water	60,025	59,003
<i>Total Franchise Fees</i>	399,499	325,817
 <i>Licenses and Permits:</i>		
Building & Electrical	168,182	150,133
Other	4,495	3,605
<i>Total Licenses and Permits</i>	172,677	153,738
 <i>Charges for Services:</i>		
Rental Fees	104,300	104,541
Planning & Variance	6,850	13,711
Garbage Collection	65,033	64,592
Pet Registration	3,465	3,240
<i>Total Charges for Services</i>	179,648	186,084
 <i>Fines and Forfeitures:</i>		
Court Fines	111,304	185,002
Warrant Fees & Fines	13,738	13,848
<i>Total Fines & Forfeitures</i>	\$ 125,042	\$ 198,850

CITY OF GARDEN RIDGE, TEXAS
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE - (CONTINUED)
 GENERAL FUND
 FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	2014	2013
REVENUES (CONT.)		
<i>Other Sources:</i>		
Interest	\$ 1,762	\$ 3,379
Impact Fees	-	20,520
Contributions	4,528	6,175
Miscellaneous	41,419	341,124
<i>Total Other Sources</i>	47,709	371,198
 TOTAL REVENUES	 2,165,068	 2,487,911
 EXPENDITURES		
<i>General Government:</i>		
Personnel	208,378	214,074
Contract Fees	199,672	165,706
Administrative	145,690	149,869
Insurance	12,505	11,610
Capital Outlay	30,868	26,908
<i>Total General Government</i>	597,113	568,167
 <i>Municipal Court:</i>		
Personnel	50,579	50,420
Contract Fees	9,600	9,600
Other	8,531	4,252
<i>Total Municipal Court</i>	68,710	64,272
 <i>Public Safety:</i>		
Personnel	910,403	867,460
Operations & Maintenance	105,924	100,873
Capital Outlay	-	31,807
Insurance	11,886	10,407
Lease Payments	5,492	5,492
<i>Total Public Safety</i>	\$ 1,033,705	\$ 1,016,039

CITY OF GARDEN RIDGE, TEXAS
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE - (CONTINUED)
 GENERAL FUND
 FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	2014	2013
EXPENDITURES (CONT.)		
<i>Public Facilities:</i>		
Personnel	\$ 199,259	\$ 111,987
Contract Fees	3,034	2,831
Operations & Maintenance	51,544	38,750
Streets and Drainage	2,242	977
Insurance	1,341	1,042
Animal Control & Park	90,571	68,027
Library	26,777	28,383
Community Center	55,641	64,293
Capital Outlay	2,264	13,638
<i>Total Public Facilities</i>	432,673	329,928
 <i>Debt Service:</i>		
Principal	17,593	17,196
Interest and Agent Fees	420	817
<i>Total Debt Service</i>	18,013	18,013
 TOTAL EXPENDITURES	2,150,214	1,996,419
 Excess (Deficiency) Over (Under) Expenditures	14,854	491,492
 OTHER FINANCING SOURCES (USES)		
Proceeds from Capital Lease	-	29,905
Transfers	-	289,575
TOTAL OTHER FINANCING SOURCES (USES)	-	319,480
 Net Change in Fund Balance	14,854	810,972
 Fund Balance - October 1	1,332,080	521,108
Fund Balance - September 30	\$ 1,346,934	\$ 1,332,080

CITY OF GARDEN RIDGE, TEXAS
 COMPARATIVE BALANCE SHEETS
 DEBT SERVICE FUND
 SEPTEMBER 30, 2014 AND 2013

	2014	2013
ASSETS		
Cash	\$ 56,405	\$ 50,581
Taxes Receivable	2,139	2,384
Due from Other Funds	-	-
	-	-
TOTAL ASSETS	\$ 58,544	\$ 52,965
 DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
<i>Deferred Inflows of Resources:</i>		
Unavailable Revenues	1,332	474
<i>Total Deferred Inflows of Resources</i>	1,332	474
 <i>Fund Balance:</i>		
Restricted	57,212	52,491
<i>Total Fund Balance:</i>	57,212	52,491
TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 58,544	\$ 52,965

CITY OF GARDEN RIDGE, TEXAS
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE
 DEBT SERVICE FUND
 FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	2014	2013
REVENUES		
Ad Valorem Tax	\$ 568,604	\$ 566,761
Interest	516	16,106
TOTAL REVENUES	569,120	582,867
 EXPENDITURES		
Bond Principal	560,000	555,000
Bond Interest and Fiscal Charges	374,671	372,433
Bond Issuance Costs	-	67,038
TOTAL EXPENDITURES	934,671	994,471
 Excess (Deficiency) of Revenues Over (Under) Expenditures	(365,551)	(411,604)
 OTHER FINANCING SOURCES (USES)		
Proceeds from Bonds Issued	-	1,925,000
Premium on Bonds	-	103,870
Payments to Escrow Agent	-	(1,961,832)
Transfer In	370,272	260,191
TOTAL OTHER FINANCING SOURCES SOURCES (USES)	370,272	327,229
 Net Change in Fund Balance	4,721	(84,375)
 Fund Balance - October 1	52,491	136,866
Fund Balance - September 30	\$ 57,212	\$ 52,491

CITY OF GARDEN RIDGE, TEXAS
 COMPARATIVE BALANCE SHEETS
 CAPITAL PROJECTS FUND
 SEPTEMBER 30, 2014 AND 2013

	2014	2013
ASSETS		
Cash and Investments	\$ 3,885,360	\$ 5,325,499
Due from Other Funds	875	264,046
TOTAL ASSETS	\$ 3,886,235	\$ 5,589,545
 LIABILITIES AND FUND BALANCE		
<i>Liabilities:</i>		
Accounts Payable	\$ 1,648,377	\$ 35,715
Due to Other Funds	-	289,575
<i>Total Liabilities</i>	1,648,377	325,290
 <i>Fund Balance:</i>		
Restricted	2,237,858	5,264,255
<i>Total Fund Balance</i>	2,237,858	5,264,255
TOTAL LIABILITIES AND FUND BALANCE	\$ 3,886,235	\$ 5,589,545

CITY OF GARDEN RIDGE, TEXAS
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE
 CAPITAL PROJECTS FUND
 FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	2014	2013
REVENUES		
Interest	\$ 8,406	\$ 18,660
TOTAL REVENUES	8,406	18,660
 EXPENDITURES		
Capital Projects	1,684,579	536,527
Bond Issuance Costs	-	118,308
TOTAL EXPENDITURES	1,684,579	654,835
 Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,676,173)	(636,175)
 OTHER FINANCING SOURCES (USES)		
Proceeds from Bonds Issued	-	5,985,000
Premium on Bonds	-	338,308
Transfers In (Out)	(1,350,224)	(422,878)
TOTAL OTHER FINANCING SOURCES SOURCES (USES)	(1,350,224)	5,900,430
 Net Change in Fund Balance	(3,026,397)	5,264,255
 Fund Balance - October 1	5,264,255	-
Fund Balance - September 30	\$ 2,237,858	\$ 5,264,255

CITY OF GARDEN RIDGE, TEXAS
 COMPARATIVE BALANCE SHEETS
 NONMAJOR FUNDS – ASSET SEIZURE
 SEPTEMBER 30, 2014 AND 2013

	2014	2013
ASSETS		
Cash and Investments	\$ 37,074	\$ 78,091
TOTAL ASSETS	\$ 37,074	\$ 78,091
 LIABILITIES AND FUND BALANCE		
<i>Liabilities:</i>		
Accounts Payable	\$ -	\$ 2,758
<i>Total Liabilities</i>	-	2,758
 <i>Fund Balance:</i>		
Restricted	37,074	75,333
<i>Total Fund Balance</i>	37,074	75,333
TOTAL LIABILITIES AND FUND BALANCE	\$ 37,074	\$ 78,091

CITY OF GARDEN RIDGE, TEXAS
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE
 NONMAJOR FUNDS – ASSET SEIZURE
 FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	2014	2013
REVENUES		
Fines and Forfeits	\$ 23,278	\$ 53,694
Interest	59	207
TOTAL REVENUES	23,337	53,901
 EXPENDITURES		
Police Protection	1,074	880
Capital Outlay	60,522	22,394
TOTAL EXPENDITURES	61,596	23,274
 Net Change in Fund Balance	 (38,259)	 30,627
 Fund Balance - October 1	 75,333	 44,706
Fund Balance - September 30	\$ 37,074	\$ 75,333

CITY OF GARDEN RIDGE, TEXAS
 COMPARATIVE STATEMENTS OF NET POSITION
 WATER FUND
 FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	2014	2013
ASSETS		
<i>Current Assets:</i>		
Cash and Cash Equivalents	\$ 3,257,363	\$ 3,537,006
Accounts Receivable - Customers	158,324	112,310
<i>Total Current Assets</i>	3,415,687	3,649,316
<i>Restricted Assets:</i>		
Cash and Investments	1,070,641	1,168,024
<i>Total Restricted Assets</i>	1,070,641	1,168,024
<i>Capital Assets:</i>		
Land	139,954	139,954
Water Rights	454,144	454,144
Buildings	94,183	94,183
Water Lines, Wells & Tanks	9,091,588	8,785,588
Vehicles & Equipment	633,493	565,640
Construction in Progress	1,483,527	133,303
Accumulated Depreciation	(3,313,817)	(2,928,593)
<i>Total Capital Assets, Net of Depreciation</i>	8,583,072	7,244,219
TOTAL ASSETS	13,069,400	12,061,559
LIABILITIES		
<i>Current Liabilities:</i>		
Accounts Payable	24,040	7,248
Accrued Liabilities	6,312	2,688
Due to Other Funds	39,544	307,793
Vacation Leave Payable	17,179	13,569
Customer Deposits	165,900	159,391
<i>Total Current Liabilities</i>	252,975	490,689
TOTAL LIABILITIES	252,975	490,689
NET POSITION		
Investment in Capital Assets	8,583,072	7,244,219
Restricted Water Impact Fees	1,070,641	1,168,024
Unrestricted	3,162,712	3,158,627
TOTAL NET POSITION	\$ 12,816,425	\$ 11,570,870

CITY OF GARDEN RIDGE, TEXAS
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND NET POSITION – WATER FUND
 FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	2014	2013
OPERATING REVENUE		
Water Sales	\$ 996,442	\$ 1,429,152
Meter Installation Fees	36,884	26,500
Impact Fees	-	175,439
Other	57,376	56,159
TOTAL OPERATING REVENUE	1,090,702	1,687,250
OPERATING EXPENSES		
Personnel Costs	266,681	285,069
Plant Operations and Maintenance	372,626	245,015
General and Administrative	113,327	104,474
Depreciation	385,224	330,120
TOTAL OPERATING EXPENSES	1,137,858	964,678
OPERATING INCOME (LOSS)	(47,156)	722,572
NONOPERATING INCOME (EXPENSES)		
Interest Income	6,759	13,521
TOTAL NONOPERATING INCOME (EXPENSES)	6,759	13,521
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(40,397)	736,093
Capital Contributions	306,000	-
Transfers In (Out)	979,952	(126,888)
CHANGE IN NET POSITION	1,245,555	609,205
NET POSITION AT BEGINNING OF YEAR	11,570,870	10,961,665
TOTAL NET POSITION AT END OF YEAR	\$ 12,816,425	\$ 11,570,870

CITY OF GARDEN RIDGE, TEXAS
 COMPARATIVE STATEMENTS OF CASH FLOWS
 WATER FUND
 FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	\$ 1,044,688	\$ 1,684,771
Cash paid to suppliers for goods and services	(465,537)	(388,905)
Cash paid to employees for services and benefits	(263,071)	(288,562)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	316,080	1,007,304
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Net Customer Deposits Received (Returned)	6,509	7,991
Interfund Receivables/Payables and Transfers	711,703	147,007
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	718,212	154,998
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Capital Acquisition	(1,418,077)	(893,029)
NET CASH PROVIDED (USED) BY CAPITAL & RELATED FINANCING ACTIVITIES	(1,418,077)	(893,029)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Income and Other Income	6,759	13,521
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	6,759	13,521
NET INCREASE (DECREASE) IN CASH	(377,026)	282,794
CASH AND CASH EQUIVALENTS AT OCTOBER 1	4,705,030	4,422,236
CASH AND CASH EQUIVALENTS AT SEPTEMBER 30	\$ 4,328,004	\$ 4,705,030

CITY OF GARDEN RIDGE, TEXAS
 COMPARATIVE STATEMENTS OF CASH FLOWS (CONT.)
 WATER FUND
 FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	2014	2013
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ (47,156)	\$ 722,572
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	385,224	330,120
Change in Assets and Liabilities:		
Decrease (Increase) in Accounts Receivable	(46,014)	(2,479)
Increase (Decrease) in Accounts Payable & Accrued Liabilities	20,416	(39,416)
Increase (Decrease) in Vacation Payable	3,610	(3,493)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 316,080	\$ 1,007,304

SUPPLEMENTAL SCHEDULE OF NON-CASH INVESTING ACTIVITIES:

Book Value of Assets Disposed	\$ -	\$ 5,000
Less: Accumulated Depreciation	-	(5,000)
Net Book Value of Assets Disposed	\$ -	\$ -
Capital Assets Donated by Developer	\$ 306,000	\$ -



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			
	2005	2006	2007	2008
NET POSITION				
<i>Governmental Activities</i>				
Net Investment in Capital Assets	\$ 2,363,281	\$ 2,605,668	\$ 2,827,817	\$ 2,822,804
Restricted	132,587	208,844	275,986	335,379
Unrestricted	1,186,908	1,964,829	1,453,132	1,519,996
<i>Total Governmental Activities</i>				
<i>Net Position</i>	<u>\$ 3,682,776</u>	<u>\$ 4,779,341</u>	<u>\$ 4,556,935</u>	<u>\$ 4,678,179</u>
<i>Business-Type Activities</i>				
Net Investment in Capital Assets	\$ 2,749,010	\$ 2,717,875	\$ 3,210,451	\$ 3,102,819
Restricted	419,974	643,582	756,362	873,891
Unrestricted	908,605	551,288	874,004	1,314,258
<i>Total Business-Type Activities</i>				
<i>Net Position</i>	<u>\$ 4,077,589</u>	<u>\$ 3,912,745</u>	<u>\$ 4,840,817</u>	<u>\$ 5,290,968</u>
<i>Primary Government</i>				
Net Investment in Capital Assets	\$ 5,112,291	\$ 5,323,543	\$ 6,038,268	\$ 5,925,623
Restricted	552,561	852,426	1,032,348	1,209,270
Unrestricted	2,095,513	2,516,117	2,327,136	2,834,254
<i>Total Primary Government Net Position</i>	<u>\$ 7,760,365</u>	<u>\$ 8,692,086</u>	<u>\$ 9,397,752</u>	<u>\$ 9,969,147</u>

TABLE 1

Fiscal Year					
2009	2010	2011	2012	2013	2014
\$ 3,056,435	\$ 209,243	\$ (530,624)	\$ (146,282)	\$ (644,397)	\$ (1,496,739)
226,886	215,545	181,298	206,742	158,793	140,910
<u>1,429,820</u>	<u>389,200</u>	<u>1,189,507</u>	<u>563,942</u>	<u>1,428,388</u>	<u>1,276,368</u>
<u>\$ 4,713,141</u>	<u>\$ 813,988</u>	<u>\$ 840,181</u>	<u>\$ 624,402</u>	<u>\$ 942,784</u>	<u>\$ (79,461)</u>
\$ 3,125,456	\$ 5,841,485	\$ 6,539,580	\$ 6,681,310	\$ 7,244,219	\$ 8,583,072
961,922	979,653	985,138	989,180	1,168,024	1,070,641
<u>1,725,627</u>	<u>3,092,950</u>	<u>2,892,973</u>	<u>3,291,175</u>	<u>3,158,627</u>	<u>3,162,712</u>
<u>\$ 5,813,005</u>	<u>\$ 9,914,088</u>	<u>\$10,417,691</u>	<u>\$10,961,665</u>	<u>\$11,570,870</u>	<u>\$12,816,425</u>
\$ 6,181,891	\$ 6,050,728	\$ 6,008,956	\$ 6,535,028	\$ 6,599,822	\$ 7,086,333
1,188,808	1,195,198	1,166,436	1,195,922	1,326,817	1,211,551
<u>3,155,447</u>	<u>3,482,150</u>	<u>4,082,480</u>	<u>3,855,117</u>	<u>4,587,015</u>	<u>4,439,080</u>
<u>\$ 10,526,146</u>	<u>\$10,728,076</u>	<u>\$11,257,872</u>	<u>\$11,586,067</u>	<u>\$12,513,654</u>	<u>\$12,736,964</u>

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

	Fiscal Year			
	2005	2006	2007	2008
Expenses				
<i>Governmental Activities</i>				
General Administration	\$ 413,049	\$ 545,849	\$ 439,625	\$ 539,006
Police Protection	597,773	694,538	866,723	921,956
Municipal Court	40,584	38,354	48,020	40,300
Public Facilities	341,822	517,638	1,034,011	574,335
Interest and Fiscal Charges	192,750	205,008	125,078	163,403
<i>Total Governmental Activities Expenses</i>	<u>1,585,978</u>	<u>2,001,387</u>	<u>2,513,457</u>	<u>2,239,000</u>
<i>Business-Type Activities</i>				
Water and Sewer	573,105	563,398	636,544	826,896
Total Primary Government Expenses	<u><u>\$ 2,159,083</u></u>	<u><u>\$ 2,564,785</u></u>	<u><u>\$ 3,150,001</u></u>	<u><u>\$ 3,065,896</u></u>
Program Revenues				
<i>Governmental Activities</i>				
Charges for Service:				
General Administration	\$ 309,044	\$ 430,540	\$ 388,690	\$ 446,091
Police Protection	52,988	54,572	221,866	129,758
Public Facilities	-	-	-	-
Operating Grants and Contributions	-	-	29,719	12,712
Capital Grants and Contributions	-	-	127,341	-
<i>Total Governmental Activities Program Revenues</i>	<u>362,032</u>	<u>485,112</u>	<u>767,616</u>	<u>588,561</u>
<i>Business-Type Activities</i>				
Charges for Service:				
Water and Sewer	1,079,220	1,430,529	1,219,388	1,377,989
Capital Grants and Contributions	-	-	276,474	-
<i>Total Business-Type Activities Program Revenues</i>	<u>1,079,220</u>	<u>1,430,529</u>	<u>1,495,862</u>	<u>1,377,989</u>
Total Primary Government Program Revenues	<u><u>\$ 1,441,252</u></u>	<u><u>\$ 1,915,641</u></u>	<u><u>\$ 2,263,478</u></u>	<u><u>\$ 1,966,550</u></u>

TABLE 2

Fiscal Year					
2009	2010	2011	2012	2013	2014
\$ 719,763	\$ 599,815	\$ 675,369	\$ 687,622	\$ 661,157	\$ 706,719
951,919	1,045,040	1,054,547	1,059,925	1,040,620	1,098,517
54,555	54,411	53,539	59,681	64,158	68,488
460,226	517,969	475,642	490,398	514,462	582,289
169,850	309,191	281,649	272,042	667,955	352,711
<u>2,356,313</u>	<u>2,526,426</u>	<u>2,540,746</u>	<u>2,569,668</u>	<u>2,948,352</u>	<u>2,808,724</u>
<u>775,060</u>	<u>733,370</u>	<u>829,463</u>	<u>928,824</u>	<u>964,678</u>	<u>1,137,858</u>
<u>\$ 3,131,373</u>	<u>\$ 3,259,796</u>	<u>\$ 3,370,209</u>	<u>\$ 3,498,492</u>	<u>\$ 3,913,030</u>	<u>\$ 3,946,582</u>
\$ 337,948	\$ 248,585	\$ 244,878	\$ 288,138	\$ 235,281	\$ 248,025
183,376	162,429	146,622	170,495	198,850	125,042
64,300	74,040	67,168	85,389	104,350	103,310
87,318	74,648	27,754	49,237	60,249	27,806
-	-	-	-	-	-
<u>672,942</u>	<u>559,702</u>	<u>486,422</u>	<u>593,259</u>	<u>598,730</u>	<u>504,183</u>
1,331,826	960,585	1,418,583	1,167,466	1,687,250	1,090,452
37,500	-	-	-	-	306,000
<u>1,369,326</u>	<u>960,585</u>	<u>1,418,583</u>	<u>1,167,466</u>	<u>1,687,250</u>	<u>1,396,452</u>
<u>\$ 2,042,268</u>	<u>\$ 1,520,287</u>	<u>\$ 1,905,005</u>	<u>\$ 1,760,725</u>	<u>\$ 2,285,980</u>	<u>\$ 1,900,635</u>

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

	Fiscal Year			
	2005	2006	2007	2008
Net (Expenses) Revenue				
Governmental Activities	\$ (1,223,946)	\$ (1,516,275)	\$ (1,745,841)	\$ (1,650,439)
Business-Type Activities	506,115	867,131	859,318	551,093
Total Primary Government				
Net Expenses	<u>\$ (717,831)</u>	<u>\$ (649,144)</u>	<u>\$ (886,523)</u>	<u>\$ (1,099,346)</u>
Governmental Revenues and Other				
Changes in Net Position				
<i>Governmental Activities</i>				
Taxes:				
Property Taxes	\$ 705,383	\$ 793,398	\$ 895,261	\$ 1,024,432
Franchise Fees	198,210	222,802	234,467	285,789
Sales Taxes	193,299	262,984	216,844	188,051
Interest and Investment Earnings	51,813	127,707	90,672	15,390
Impact Fees	-	-	54,392	43,596
Miscellaneous	120,590	117,609	32,825	55,246
Transfers	93,192	1,088,340	(1,026)	159,179
<i>Total Governmental Activities</i>	<u>1,362,487</u>	<u>2,612,840</u>	<u>1,523,435</u>	<u>1,771,683</u>
<i>Business-Type Activities</i>				
Interest and Investment Earnings	26,513	56,365	67,728	58,237
Miscellaneous	-	-	-	-
Transfers	(93,192)	(1,088,340)	1,026	(159,179)
<i>Total Business-Type Activities</i>	<u>(66,679)</u>	<u>(1,031,975)</u>	<u>68,754</u>	<u>(100,942)</u>
Total Primary Government	<u>\$ 1,295,808</u>	<u>\$ 1,580,865</u>	<u>\$ 1,592,189</u>	<u>\$ 1,670,741</u>
Changes In Net Position				
Government Activities	\$ 138,541	\$ 1,096,565	\$ (222,406)	\$ 121,244
Business-Type Activities	439,436	(164,844)	928,072	450,151
Total Primary Government	<u>\$ 577,977</u>	<u>\$ 931,721</u>	<u>\$ 705,666</u>	<u>\$ 571,395</u>

TABLE 2 (CONT.)

Fiscal Year					
2009	2010	2011	2012	2013	2014
\$ (1,683,371)	\$ (1,966,724)	\$ (2,054,324)	\$ (1,976,409)	\$ (2,349,622)	\$ (2,304,541)
594,266	227,215	589,120	238,642	722,572	258,594
<u>\$ (1,089,105)</u>	<u>\$ (1,739,509)</u>	<u>\$ (1,465,204)</u>	<u>\$ (1,737,767)</u>	<u>\$ (1,627,050)</u>	<u>\$ (2,045,947)</u>
\$ 1,140,105	\$ 1,431,850	\$ 1,469,966	\$ 1,494,460	\$ 1,590,461	\$ 1,624,027
291,868	297,837	319,006	325,347	325,817	399,499
148,704	143,045	162,379	161,559	225,031	185,567
18,950	35,991	12,238	5,555	38,352	10,744
-	-	-	-	20,520	-
16,427	13,146	12,151	62,157	340,935	42,411
102,279	(3,854,298)	104,777	(288,448)	126,888	(979,952)
<u>1,718,333</u>	<u>(1,932,429)</u>	<u>2,080,517</u>	<u>1,760,630</u>	<u>2,668,004</u>	<u>1,282,296</u>
30,000	19,570	19,260	16,884	13,521	6,759
50	-	-	-	-	250
(102,279)	3,854,298	(104,777)	288,448	(126,888)	979,952
(72,229)	3,873,868	(85,517)	305,332	(113,367)	986,961
<u>\$ 1,646,104</u>	<u>\$ 1,941,439</u>	<u>\$ 1,995,000</u>	<u>\$ 2,065,962</u>	<u>\$ 2,554,637</u>	<u>\$ 2,269,257</u>
\$ 34,962	\$ (3,899,153)	\$ 26,193	\$ (215,779)	\$ 318,382	\$ (1,022,245)
522,037	4,101,083	503,603	543,974	609,205	1,245,555
<u>\$ 556,999</u>	<u>\$ 201,930</u>	<u>\$ 529,796</u>	<u>\$ 328,195</u>	<u>\$ 927,587</u>	<u>\$ 223,310</u>

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

	Fiscal Year			
	2005	2006	2007	2008
Nonspendable Fund Balance:				
Prepaid Items	\$ 1,748	\$ 2,104	\$ 2,094	\$ 1,505
Restricted Fund Balance:				
Public Safety	-	-	-	-
Donations	-	-	28,557	6,263
PEG Capital Fees	-	-	-	-
Debt Service	83,228	106,132	21,404	92,198
Asset Forfeiture	6	10,615	72,734	81,855
Capital Projects Fund	-	-	-	-
Total Restricted Fund Balance	<u>83,234</u>	<u>116,747</u>	<u>122,695</u>	<u>180,316</u>
Assigned Fund Balance				
Capital Projects Fund	<u>2,458,509</u>	<u>2,035,671</u>	<u>350,974</u>	<u>346,106</u>
Unassigned	<u>506,950</u>	<u>348,150</u>	<u>1,344,569</u>	<u>1,454,790</u>
<i>Total Governmental Funds</i>	<u><u>\$ 3,050,441</u></u>	<u><u>\$ 2,502,672</u></u>	<u><u>\$ 1,820,332</u></u>	<u><u>\$ 1,982,717</u></u>

TABLE 3

Fiscal Year					
2009	2010	2011	2012	2013	2014
\$ 24,941	\$ 1,513	\$ 2,253	\$ 2,706	\$ 686	\$ 312
-	-	-	9,041	14,935	20,249
20,370	8,613	9,107	10,410	10,785	13,561
-	-	24,809	35,653	46,387	56,945
97,841	121,455	127,447	136,866	52,491	57,212
105,649	83,209	18,581	44,706	75,333	37,074
-	-	-	-	5,264,255	2,237,858
<u>223,860</u>	<u>213,277</u>	<u>179,944</u>	<u>236,676</u>	<u>5,464,186</u>	<u>2,422,899</u>
<u>138,589</u>	<u>152,377</u>	<u>153,187</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,279,327</u>	<u>1,169,406</u>	<u>1,123,997</u>	<u>463,298</u>	<u>1,259,287</u>	<u>1,255,867</u>
<u>\$ 1,666,717</u>	<u>\$ 1,536,573</u>	<u>\$ 1,459,381</u>	<u>\$ 702,680</u>	<u>\$ 6,724,159</u>	<u>\$ 3,679,078</u>

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

	Fiscal Year			
	2005	2006	2007	2008
REVENUES				
Taxes	\$ 898,021	\$ 1,057,910	\$ 1,116,206	\$ 1,213,643
Franchise Fees	198,210	222,802	234,467	285,788
Licenses and Permits	220,266	291,119	328,324	357,210
Charges for Services	88,778	139,421	60,365	88,881
Fines and Forfeits	52,988	54,572	221,866	129,758
Other Revenue	172,403	245,316	213,099	122,945
TOTAL REVENUES	<u>1,630,666</u>	<u>2,011,140</u>	<u>2,174,327</u>	<u>2,198,225</u>
EXPENDITURES				
General Government	373,630	497,543	421,030	519,470
Municipal Court	39,573	38,310	41,938	41,701
Police Protection	584,504	680,056	863,883	910,852
Public Facilities	357,160	2,627,795	181,240	243,317
Capital Outlay	-	-	945,459	171,935
Debt Service:				
Principal	165,000	295,000	225,000	168,803
Debt Issue Costs	-	-	-	-
Interest and Fiscal Charges	106,352	210,053	182,684	277,150
TOTAL EXPENDITURES	<u>1,626,219</u>	<u>4,348,757</u>	<u>2,861,234</u>	<u>2,333,228</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,447</u>	<u>(2,337,617)</u>	<u>(686,907)</u>	<u>(135,003)</u>
OTHER FINANCING SOURCES (USES)				
Bond Proceeds	1,875,099	-	-	-
Tax Note Proceeds	-	550,000	-	-
Capital Lease Proceeds	-	-	-	84,580
Other Sources	-	-	-	-
Premium on Bonds	-	-	-	-
Payments to Escrow Agent	-	-	-	-
Transfers In (Out)	93,192	1,211,221	(1,026)	159,179
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,968,291</u>	<u>1,761,221</u>	<u>(1,026)</u>	<u>243,759</u>
NET CHANGE IN FUND BALANCE	<u>\$ 1,972,738</u>	<u>\$ (576,396)</u>	<u>\$ (687,933)</u>	<u>\$ 108,756</u>
Debt Service as a percentage of Noncapital Expenditures	16.7%	11.6%	21.3%	20.6%

TABLE 4

Fiscal Year					
2009	2010	2011	2012	2013	2014
\$ 1,283,518	\$ 1,578,764	\$ 1,634,958	\$ 1,651,819	\$ 1,818,985	\$ 1,809,097
291,868	297,837	319,006	325,346	325,817	399,499
273,093	185,168	182,447	210,250	153,738	172,677
128,755	127,268	129,200	162,957	186,084	179,648
247,521	229,462	164,564	215,110	252,544	148,320
58,951	65,308	34,102	110,485	406,171	56,690
<u>2,283,706</u>	<u>2,483,807</u>	<u>2,464,277</u>	<u>2,675,967</u>	<u>3,143,339</u>	<u>2,765,931</u>
554,331	564,052	564,328	585,350	541,259	566,245
54,580	54,808	56,176	59,359	64,272	68,710
951,694	1,035,158	970,310	1,006,232	985,112	1,034,779
330,566	368,676	274,546	294,287	316,290	430,409
232,338	36,955	130,959	586,100	631,274	1,778,233
294,187	392,359	365,000	368,045	572,196	577,593
-	158,249	-	-	185,346	-
167,874	274,335	285,427	272,745	373,250	375,091
<u>2,585,570</u>	<u>2,884,592</u>	<u>2,646,746</u>	<u>3,172,118</u>	<u>3,668,999</u>	<u>4,831,060</u>
<u>(301,864)</u>	<u>(400,785)</u>	<u>(182,469)</u>	<u>(496,151)</u>	<u>(525,660)</u>	<u>(2,065,129)</u>
-	4,855,000	-	-	7,910,000	-
-	-	-	-	-	-
-	-	-	22,898	29,905	-
60	1,625	500	5,000	-	-
-	123,424	-	-	442,178	-
-	(855,110)	-	-	(1,961,832)	-
<u>102,279</u>	<u>(3,854,298)</u>	<u>104,777</u>	<u>(288,448)</u>	<u>126,888</u>	<u>(979,952)</u>
<u>102,339</u>	<u>270,641</u>	<u>105,277</u>	<u>(260,550)</u>	<u>6,547,139</u>	<u>(979,952)</u>
<u>\$ (199,525)</u>	<u>\$ (130,144)</u>	<u>\$ (77,192)</u>	<u>\$ (756,701)</u>	<u>\$ 6,021,479</u>	<u>\$ (3,045,081)</u>
19.6%	23.4%	25.9%	24.6%	25.8%	31.1%

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

TABLE 5

Fiscal Year	Property	Sales & Use	Franchise	Total Revenue
2014	\$ 1,623,529	\$ 185,568	\$ 399,499	\$ 2,208,596
2013	1,593,954	225,031	325,817	2,144,802
2012	1,490,260	161,559	325,346	1,977,165
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

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	
2014	0.185746	0.097500	0.283246	0.314321	1.430000	0.725000	2.752567
2013	0.182658	0.100588	0.283246	0.314321	1.430000	0.725000	2.752567
2012	0.171176	0.097620	0.268796	0.305421	1.430000	0.725000	2.729217
2011	0.164696	0.098276	0.262972	0.334000	1.430000	0.072500	2.099472
2010	0.161900	0.092908	0.254808	0.312955	1.310000	0.030000	1.907763
2009	0.146696	0.062841	0.209537	0.308023	1.310000	0.030000	1.857560
2008	0.149798	0.071226	0.221024	0.317993	1.310000	0.027482	1.876499
2007	0.150514	0.081946	0.232460	0.315201	1.640000	0.028029	2.215690
2006	0.171219	0.061241	0.232460	0.353747	1.800000	0.030000	2.416207
2005	0.172111	0.060349	0.232460	0.333740	1.820000	0.030000	2.416200

Source: Comal County Tax Office

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

TABLE 7

Taxpayer	2014			2005		
	Taxable Assessed Value	Rank	Percent Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percent Total City Taxable Assessed Value
Hanson Aggregates	\$ 36,462,999	1	6.36%	\$ 37,400,130	1	12.49%
Hanson Brick (Personal Property)	3,520,461	2	0.61%	12,542,510	2	4.19%
Dean Word Company	3,275,850	3	0.57%			
Overman Properties V, LLC	2,650,000	4	0.46%	858,380	4	0.29%
Overman Properties III LLC	2,488,819	5	0.43%	1,020,180	3	0.34%
Hanson Aggregates Mid Pacific Inc.	2,310,030	6	0.40%			
Hanson Brick (Land & Building)	2,200,000	7	0.38%			
C F & M Properties	1,000,000	8	0.17%			
JEY Investments Ltd.	979,670	9	0.17%			
Overman Properties IV LLC	972,330	10	0.17%			
Moore Erection LP				854,570	5	0.29%
Zinna, Litterio E Jr. & Leandra L.				842,140	6	0.28%
Rodriguez, Jesse & Louise				758,040	7	0.25%
Keck, David R & Glenda F.				755,430	8	0.25%
Miller, Mike D				739,560	9	0.25%
D & W Distributors, Inc.				715,650	10	0.24%
TOTALS	<u>\$ 55,860,159</u>		<u>9.75%</u>	<u>\$ 56,486,590</u>		<u>18.87%</u>
TOTAL TAXABLE ASSESSED VALUE	<u>\$ 573,072,301</u>			<u>\$ 299,396,542</u>		

Source: Comal County Appraisal District

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

TABLE 8

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within Fiscal Year of Levy		Collections In Subsequent Years	Total Collections To Date	
		Amount	% of Levy		Amount	% of Levy
2014	\$ 1,623,205	\$ 1,621,485	99.89%	\$ -	\$ 1,621,485	99.89%
2013	1,586,961	1,580,018	99.56%	3,224	1,580,018	99.56%
2012	1,485,819	1,477,179	99.42%	4,905	1,477,179	99.42%
2011	1,455,522	1,449,561	99.59%	11,588	1,457,200	100.12%
2010	1,421,803	1,412,773	99.36%	21,461	1,423,950	100.15%
2009	1,139,766	1,123,993	98.62%	27,391	1,142,067	100.20%
2008	1,017,574	1,006,799	98.94%	17,711	1,019,986	100.24%
2007	887,978	881,084	99.22%	15,405	892,554	100.52%
2006	782,292	777,345	99.37%	10,616	783,765	100.19%
2005	695,866	689,808	99.13%	16,859	701,632	100.83%

Source: Comal County Tax Office

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

TABLE 9

Fiscal Year Ended September 30,	Residential Property	Commercial Property	Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2014	\$ 486,137,203	\$ 143,634,533	\$ 56,699,435	\$ 573,072,301	0.2832460
2013	470,101,195	143,057,486	52,875,332	560,283,349	0.2832460
2012	461,924,568	134,420,900	43,818,410	552,527,058	0.2687960
2011	436,188,800	158,569,330	39,062,089	555,696,041	0.2629720
2010	429,743,344	167,986,100	39,739,473	557,989,971	0.2548080
2009	401,942,887	169,083,578	27,108,172	543,918,293	0.2095000
2008	325,188,643	155,220,623	20,018,282	460,390,984	0.2221024
2007	273,809,421	126,485,587	18,747,592	381,547,416	0.2324600
2006	237,042,962	115,172,541	16,285,275	335,930,228	0.2324600
2005	209,505,450	107,232,228	17,341,136	299,396,542	0.2324600

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 Primary Government	Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Certificates of Obligation	Tax Notes	Capital Lease			
2014	\$ -	\$ 11,350,000	\$ -	\$ 9,969	\$ 11,359,969	1.98%	\$ 3,098
2013	-	11,910,000	-	27,562	11,937,562	2.13%	3,386
2012	-	6,430,000	-	14,853	6,444,853	1.17%	1,901
2011	-	6,790,000	-	-	6,790,000	1.22%	2,083
2010	-	7,035,000	120,000	-	7,155,000	1.28%	2,106
2009	-	3,260,000	235,000	42,359	3,537,359	0.65%	1,104
2008	-	3,425,000	345,000	61,546	3,831,546	0.83%	1,301
2007	-	3,550,000	450,000	-	4,000,000	1.05%	1,434
2006	-	3,675,000	550,000	-	4,225,000	1.26%	1,605
2005	200,000	3,770,000	-	-	3,970,000	1.33%	1,604

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

TABLE 11

Taxable Assessed Value		<u>\$ 573,072,301</u>
<p>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.</p>		
		\$ 57,307,230
<p>Amount of Applicable Debt:</p>		
General Obligation Debt Outstanding	\$ 11,350,000	
Less Funds Available in Debt Service Fund	<u>(57,212)</u>	<u>11,292,788</u>
 DEBT MARGIN		 <u><u>\$ 46,014,442</u></u>

	Fiscal Year				
	2010	2011	2012	2013	2014
Taxable Assessed Value	\$ 557,989,971	\$ 555,696,041	\$ 552,527,058	\$ 560,283,349	\$ 573,072,301
Debt Limit	\$ 55,798,997	\$ 55,569,604	\$ 55,252,706	\$ 56,028,335	\$ 57,307,230
Total Net Debt					
Applicable to Limit	<u>(7,027,553)</u>	<u>(6,662,553)</u>	<u>(6,293,134)</u>	<u>(11,857,509)</u>	<u>(11,292,788)</u>
Total Debt Margin	<u>\$ 48,771,444</u>	<u>\$ 48,907,051</u>	<u>\$ 48,959,572</u>	<u>\$ 44,170,826</u>	<u>\$ 46,014,442</u>

	Fiscal Year				
	2005	2006	2007	2008	2009
Taxable Assessed Value	\$ 299,396,542	\$ 335,930,228	\$ 381,547,416	\$ 460,390,984	\$ 543,918,293
Debt Limit	\$ 29,939,654	\$ 33,593,023	\$ 38,154,742	\$ 46,039,098	\$ 54,391,829
Total Net Debt					
Applicable to Limit	<u>(3,886,772)</u>	<u>(4,118,868)</u>	<u>(3,978,596)</u>	<u>(3,677,802)</u>	<u>(3,397,159)</u>
Total Debt Margin	<u>\$ 26,052,882</u>	<u>\$ 29,474,155</u>	<u>\$ 34,176,146</u>	<u>\$ 42,361,296</u>	<u>\$ 50,994,670</u>

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

TABLE 12

Year	Population	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2014	3,667	\$ 57,339	50.6	606	4.6%
2013	3,526	62,010	50.6	536	5.9%
2012	3,389	59,234	50.6	512	6.0%
2011	3,259	57,505	48.1	440	6.8%
2010	3,397	40,201	47.3	0	6.5%
2009	3,205	40,201	47.3	0	6.0%
2008	2,944	40,201	47.3	0	4.1%
2007	2,789	40,201	47.3	0	3.7%
2006	2,632	40,201	47.3	0	4.1%
2005	2,475	40,201	47.3	0	4.5%

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

CITY OF GARDEN RIDGE, TEXAS
TOP TEN PRINCIPAL EMPLOYERS
CURRENT YEAR AND FIVE YEARS AGO
(UNAUDITED)

TABLE 13

Employer	2014			2009		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Lackland Air Force Base	37,097	1	3.87%	28,100	2	2.97%
Fort Sam Houston	32,000	2	3.34%	30,793	1	3.25%
HEB Food Stores	20,000	3	2.09%	14,852	3	1.57%
USAA	16,000	4	1.67%	14,588	4	1.54%
Northside I.S.D.	12,751	5	1.33%			
Randolph Air Force Base	11,068	6	1.16%			
North East I.S.D.	10,052	7	1.05%			
City of San Antonio	9,145	8	0.95%	10,700	5	1.13%
Methodist Healthcare System	8,118	9	0.85%			
Baptist Health System	7205	10	0.75%			
AT&T				5,000	6	0.53%
Bill Miller BBQ				4,190	7	0.44%
Frost Bank				3,982	8	0.42%
Valero Energy				3,777	9	0.40%
Brooks City-Base				3,406	10	0.36%
	<u>163,436</u>		<u>17.06%</u>	<u>119,388</u>		<u>12.61%</u>

Source: San Antonio Economic Development Foundation

Garden Ridge is a suburban area included in the San Antonio metropolitan area. Garden Ridge has limited employment, and most citizens' commute to San Antonio to work, therefore employment information for the City of San Antonio is presented above.



**INTERJURISDICTIONAL
MUTUAL AID LAW ENFORCEMENT AGREEMENT**

STATE OF TEXAS §
§
COUNTIES OF BEXAR, COMAL, §
AND GUADALUPE §

This **MUTUAL AID LAW ENFORCEMENT AGREEMENT** (“Agreement”) dated as of _____, 2014 (the “Effective Date”) is among **CITY OF CIBOLO, TEXAS** (“Cibolo”), **CITY OF CONVERSE** (“Converse”), **CITY OF GARDEN RIDGE** (“Garden Ridge”), **CITY OF LIVE OAK, TEXAS** (“Live Oak”), **CITY OF SCHERTZ, TEXAS** (“Schertz”), **CITY OF SELMA, TEXAS** (“Selma”), **CITY OF UNIVERSAL CITY** (“Universal City” and with Cibolo, Converse, Garden Ridge, Live Oak, Schertz and Selma collectively, the “Parties”), all of which are political subdivisions located wholly or partially within the State of Texas.

RECITALS

WHEREAS, the Parties recognize the vulnerability of the people and communities located in the cities of Cibolo, Converse, Garden Ridge, Live Oak, Schertz, Selma and Universal City to damage, injury, and loss of life and property resulting from criminal activity and enforcement of laws that may present equipment and manpower requirements beyond the capacity of each individual Party; and

WHEREAS, the Parties must confront the threats to public health and safety posed by possible criminal activity capable of causing severe damage to property and danger to life; and

WHEREAS, the Parties to this Agreement recognize that Mutual Aid is in the best interests of themselves and their citizens to create a plan to foster communications and the sharing of resources, personnel and equipment in the event of such criminal activity and enforcement of laws; and

WHEREAS, the governing officials of the Parties desire to secure for each Party the benefits of Mutual Aid for the protection of life and property in the investigation of criminal activity and enforcement of laws; and

WHEREAS, the Parties wish to make suitable arrangements for furnishing Mutual Aid in coping with criminal investigations and enforcement of laws and are so authorized and make this Agreement pursuant to Chapter 791, Texas Government Code (Interlocal Cooperation Act); and Chapter 362, Local Government Code; and

WHEREAS, the Parties recognize that a formal agreement for Mutual Aid would allow for better coordination of effort, would provide that adequate equipment, facilities and manpower is available, and would help ensure that Mutual Aid is accomplished on an as requested basis and thus desire to enter into an agreement to provide Mutual Aid; and

WHEREAS, it is expressly understood that any Mutual Aid extended under this Agreement and the operational plans adopted pursuant thereto, is furnished in accordance with the Chapter 362, Local Government Code, and other applicable provisions of law.

NOW, THEREFORE, the Parties agree as follows:

1. **RECITALS**. The recitals set forth above are true and correct.
2. **DEFINITIONS**. For purposes of this Agreement, the terms listed below will have the following meanings:
 - A. **AGREEMENT** - this Interjurisdictional Mutual Aid Law Enforcement Agreement, duly executed.
 - B. **ADMINISTRATIVE AGENCY** – the entity designated by the Parties to be responsible for maintaining and distributing Point of Contact information and for maintaining the original signature pages of the Parties to this Agreement.
 - C. **ASSISTING PARTY** - the Party furnishing equipment, supplies, facilities, services and/or manpower to the Requesting Party.
 - D. **MUTUAL AID** - includes, but is not limited to, such resources as facilities, equipment, services, supplies, and personnel.
 - E. **THE PLAN** –Interjurisdictional Mutual Aid Law Enforcement Plan or any plan that supersedes it.
 - F. **POINT OF CONTACT** – the individual or office authorized by the governing body of each Party to request or respond to a request for Mutual Aid on behalf of the Party.
 - G. **REQUESTING PARTY** - the Party requesting aid in the event of a criminal investigation or enforcement of law enforcement.
3. **ADMINISTRATIVE AGENCY**. The Parties hereby designate the [Schertz] Police Department to be the Administrative Agency under this Agreement. The [Schertz] Police Department is responsible for maintaining and distributing current Point of Contact information to all Parties. The [Schertz] Police Department is also responsible for

maintaining the original signature pages of the Parties to this Agreement and any Amendments.

4. **POINT OF CONTACT DESIGNATION.** Each party shall provide the Administrative Agency with a written protocol by which it's designated Points of Contact may be contacted twenty-four hours a day, seven days a week. This protocol will designate, by name or position, the person or persons authorized to request or respond to a request for Mutual Aid on behalf of a Party under terms of this Agreement and will include at least two alternate means of contacting the Party's Point(s) of Contact. The Point of Contact for each agency will be a full time employee of that agency working at forty (40) hours a week. Each Party must notify the Administrative Agency of any change in its Point of Contact protocol as soon as practicable by submitting it in writing to:

Schertz Police Department
1400 Schertz Parkway, Building 6
Schertz, Texas 78154

5. **IMPLEMENTATION OF AGREEMENT.** A Point of Contact for his/her respective jurisdiction shall take all steps necessary for the implementation of this Agreement.
6. **INITIATION OF REQUEST.** A request under this Agreement may be made by a Requesting Party for the investigation of crime and/or suppression of crime.
7. **PROCEDURES FOR REQUESTS AND PROVISION OF MUTUAL AID.** A Requesting Party may request Mutual Aid assistance by: (1) submitting a written request for assistance to a Point of Contact of an Assisting Party, (2) orally communicating a request for Mutual Aid assistance to a Point of Contact of an Assisting Party, which shall be followed by a written request, or (3) by submitting a request in accordance with the Plan. The written request shall reference that the request is made pursuant to this Agreement. All requests for Mutual Aid must be transmitted by a Point of Contact of the Requesting Party to a Point of Contact of the Assisting Party or in accordance with the terms of the Plan.
 - A. **REQUESTS DIRECTLY TO ASSISTING PARTY.** The Requesting Party's Point of Contact may directly contact a Point of Contact of the Assisting Party and provide the necessary information as prescribed in Section 7.B.
 - B. **REQUIRED INFORMATION BY REQUESTING PARTY.** Each request for assistance shall be accompanied by the following information, to the extent known:
 - 1) a general description of the investigation and/or suppression of crime;
 - 2) identification of the function or functions for which assistance is needed (e.g. fire, law enforcement, emergency medical, transportation, communications,

planning and information assistance, resource support, etc.), and the particular type of assistance needed;

3) the amount and type of personnel, equipment, materials, supplies, and/or facilities needed and a reasonable estimate of the length of time that each will be needed;

4) the location or locations to which the resources are to be dispatched and the specific time by which the resources are needed; and

5) the name and contact information of a representative of the Requesting Party to meet the personnel and equipment of any Assisting Party at each location to which resources are dispatched.

This information may be provided on a form designed for this purpose or by any other available means.

C. ASSESSMENT OF AVAILABILITY OF RESOURCES AND ABILITY TO RENDER ASSISTANCE. When contacted by a Requesting Party, a Point of Contact of the Party from which aid is requested agrees to assess local resources to determine availability of personnel, equipment and other assistance based on current or anticipated needs. All Parties shall render assistance to the extent personnel, equipment and resources are deemed available. No Party shall be required to provide Mutual Aid unless it determines in its sole discretion that it has sufficient resources to do so based on current or anticipated events within its own jurisdiction.

D. INFORMATION REQUIRED OF THE ASSISTING PARTY. A Point of Contact, who determines that the Assisting Party has available personnel, equipment, or other resources, shall so notify the Requesting Party and provide the following information, to the extent known:

1) a complete description of the personnel and their expertise and capabilities, equipment, and other resources to be furnished to the Requesting Party;

2) the estimated length of time that the personnel, equipment, and other resources will be available;

3) the name of the person or persons to be designated as supervisory personnel; and

4) the estimated time of arrival for the assistance to be provided to arrive at the designated location.

This information may be provided on a form designed for this purpose or by any other available means.

E. SUPERVISION AND CONTROL. When providing assistance under the terms of this Agreement, the personnel, equipment, and resources of any Assisting Party will be under the operational control of the Requesting Party, the response effort to which shall be organized and functioning in accordance with the guidelines outlined by the Requesting Party. Direct supervision and control of personnel, equipment and resources and personnel accountability shall remain with the designated supervisory

personnel of the Assisting Party. The designated supervisory personnel of the Assisting Party shall (i) maintain daily personnel time records, material records, and a log of equipment hours; (ii) be responsible for the operation and maintenance of the equipment and other resources furnished by the Assisting Party; and (iii) report work progress to the Requesting Party. The Assisting Party's personnel and other resources shall remain subject to recall by the Assisting Party at any time, subject to reasonable notice to the Requesting Party.

- F. **POWERS OF ASSISTING PARTY PEACE OFFICERS.** While any enforcement officer that is regularly employed by the Assisting Party is in the service of the Requesting Party pursuant to this Agreement, he shall be a peace officer of such Requesting Party and be under the command of the law enforcement officer who is in charge in the Requesting Party's jurisdiction with all powers of a regular law enforcement officer within that jurisdiction. No additional bond or compensation is required.
- G. **JURISDICTION OF ARRESTS OF PEACE OFFICERS.** A law enforcement officer employed by an Assisting Party may make arrests outside the jurisdiction in which he is employed, but within the area covered by the Agreement; provided, however, that the law enforcement agency within the Requesting Party jurisdiction shall be notified of such arrest without delay. The Assisting Party must provide the notification in the same manner as if a member of the Requesting Party's law enforcement agency made such arrest.
- H. **INVESTIGATIVE POWERS AND AUTHORITY OF ASSISTING PARTY.** Peace officers operating under the control of the Requesting Party shall have such investigative or other law enforcement authority in the jurisdictional area encompassed by the request under this Agreement as is reasonable and proper to accomplish the purpose for which the request for Mutual Aid was made.
- I. **COMMUNICATIONS.** Unless specifically instructed otherwise, the Requesting Party shall have the responsibility for coordinating communications between the personnel of the Assisting Party and the Requesting Party. Assisting Party personnel should be prepared to furnish their own communications equipment sufficient only to maintain communications among their respective operating units, if such is practicable.
- J. **OFFICE SPACE AND EQUIPMENT PROVISIONS.** Equipment and facilities that are made available for use by an Assisting Party shall continue to be used and operated by properly trained personnel of the Assisting Party or other property trained personnel of the Requesting Party that are specifically authorized by the Chief Law Enforcement Officer of the Assisting Party.
- K. **REPORTS AND EVIDENCE.** All reports and evidence shall be the responsibility of the employing agency. Supplemental reports, information, and evidence may be submitted to any agency to benefit an investigation or prosecution.

- L. **APPLICABLE LAW.** All parties shall observe and comply with all Federal, State, County, and City laws, rules, ordinances, policies and regulations in any manner affecting the conduct of the services herein provided and performance of all obligations undertaken by this Agreement.
 - M. **CONFIDENTIALITY.** The parties recognize that the subject of this Agreement involves the investigation of criminal activity, and, therefore, they agree that this Agreement shall remain confidential to the extent necessary to prevent the compromise of any lawful investigative activities.
 - N. **TERM OF DEPLOYMENT.** The initial duration of a request for assistance will be specified by the Requesting Party, to the extent possible by the situation.
 - O. **SUMMARY REPORT.** Within ten (10) working days of the return of all personnel deployed under this Agreement, the Requesting Party will prepare a summary report of the event, and provide copies to each Assisting Party. The report shall, at a minimum, include a chronology of events and description of personnel, equipment and materials provided by one Party to the other.
8. **COSTS.** Each Party to this Agreement shall be responsible for all salaries, benefits, costs and expenses due and attributable to that Party's own personnel, equipment and facilities that are assigned and made available to a Requesting Party hereunder.
9. **DISPOSITION OF FORFEITED PROPERTY.**
- A. **EXISTING INTERLOCAL AGREEMENTS UNDER CHAPTER 59 OF THE TEXAS CODE OF CRIMINAL PROCEDURE CONTROL.** Each Party agrees that any Interlocal Agreement that Party has entered into with Bexar County, Comal County, and/or Guadalupe County for the disposition of forfeited contraband pursuant to Chapter 59 of the Texas Code of Criminal Procedure (a "Chapter 59 Interlocal Agreement") shall govern the initial disposition of such proceeds.
 - B. **ADDITIONAL DISPOSITION OF FUNDS.** Once a Party receives its portion of proceeds from forfeited contraband pursuant to a Chapter 59 Interlocal Agreement with any of Bexar County, Comal County, and/or Guadalupe County, such Party agrees to distribute the remaining proceeds of such funds (the "Remaining Funds") to the Parties in consideration for the services provided in connection with this Agreement as described in this Section.
 - C. **DISPOSITION BASED ON PARTICIPATION.** The Parties agree to distribute the Remaining Funds for an operation coordinated under this Agreement in equal shares to each Party if such Party participated in the operation. Participation in an operation occurs if at least [**one (1)**] officer of such Party is assigned to and actively participates in the specific operation at the time the forfeiture was made.
 - D. **REMAINING FUNDS TO BE DISTRIBUTED WITHIN 30 DAYS.** The Remaining Funds shall be distributed to the Parties that participated in an operation as described

in Section 9.C. within [**thirty (30)**] days after a Party to this Agreement receives such Remaining Funds pursuant to a Chapter 59 Interlocal Agreement with any of Bexar County, Comal County, and/or Guadalupe County.

- E. REMAINING FUNDS FOR OPERATIONS NOT COORDINATED UNDER THIS AGREEMENT. Each respective Party to this Agreement is entitled to keep all of the Remaining Funds obtained through a Chapter 59 Interlocal Agreement with any of Bexar County, Comal County, and/or Guadalupe County for an operation that was not coordinated under this Agreement.

10. NOT A CREATION OF LIABILITY. It is expressly agreed and understood between parties that nothing in this agreement shall establish any new or different liability against any party hereto. Each participating agency or unit of local government shall remain solely liable for the acts and omissions of its employees, agents, and servants.

11. INSURANCE.

- A. WORKERS' COMPENSATION COVERAGE: Each Party shall be responsible for its own actions and those of its employees and is responsible for complying with the Texas Workers' Compensation Act.
- B. AUTOMOBILE LIABILITY COVERAGE: Each Party shall be responsible for its own actions and is responsible for complying with the Texas motor vehicle financial responsibility laws.

PERMISSIVE USE: each Party is responsible for damage to and by their own vehicles driven by any participating member of this Agreement during and for the purpose of a mutual aid task.

- C. GENERAL LIABILITY, PUBLIC OFFICIALS LIABILITY, AND LAW ENFORCEMENT LIABILITY: Each Party agrees to obtain or continue its general liability, public official's liability and law enforcement liability insurance, if applicable, or maintain a comparable self-insurance program.
- D. OTHER COVERAGE: The Assisting Party shall provide and maintain its standard packages of medical and death benefit insurance coverage while its personnel are assisting the Requesting Party.

12. WAIVER OF CLAIMS AGAINST PARTIES; IMMUNITY RETAINED. Pursuant to Section 421.062, Liability Under Interlocal Contract, and Section 791.006, Liability in Fire Protection Contract or Provision of Law Enforcement Services, Texas Government Code, the Party furnishing services under this Agreement is not responsible for any civil liability that arises from the furnishing of those services. No Party waives or relinquishes any immunity or defense on behalf of itself, its governing body, officers, employees and agents as a result

of the foregoing sentence or its execution of this Agreement and the performance of the covenants contained herein.

13. **TERM.** This Agreement shall become effective as to each Party on the date signed and shall continue in force and remain binding on each and every Party indefinitely. Any party has the right to terminate this Agreement upon thirty (30) days' written notice to all other parties pursuant to Section 20.
14. **ENTIRETY.** This Agreement contains all commitments and agreements of the Parties with respect to the Mutual Aid to be rendered hereunder during or in connection with criminal investigations and/or enforcement of laws. No other oral or written commitments of the Parties with respect to Mutual Aid under this Agreement shall have any force or effect if not contained herein, except as provided in Section 17.
15. **RATIFICATION.** Each Party hereby ratifies the actions of its personnel and the rendering and/or receiving of Mutual Aid taken prior to the date of this Agreement.
16. **INTERLOCAL COOPERATION ACT.** The Parties agree that Mutual Aid in the context contemplated herein is a "governmental function and service" and that the Parties are "local governments" as that term is defined herein and in the Interlocal Cooperation Act, Texas Government Code Chapter 791.
17. **SEVERABILITY.** If a provision contained in this Agreement is held invalid for any reason, the invalidity does not affect other provisions of the Agreement that can be given effect without the invalid provision, and to this end the provisions of this Agreement are severable.
18. **VALIDITY AND ENFORCEABILITY.** If any current or future legal limitations affect the validity or enforceability of a provision of this Agreement, then the legal limitations are made a part of this Agreement and shall operate to amend this Agreement to the minimum extent necessary to bring this Agreement into conformity with the requirements of the limitations, and so modified, this Agreement shall continue in full force and effect.
19. **AMENDMENT.** This Agreement may be amended only by the mutual written consent of the Parties. Any and all amendments shall be stored with the original agreement. Additional parties to this Agreement may be added through an amendment to this Agreement.
20. **TERMINATION.** Any Party may at any time by resolution or notice given to the Administrative Agency decline to participate in the provision of Mutual Aid. The governing body of a Party that is a signatory hereto shall, by resolution, give notice of termination of

participation in this Agreement and submit a certified copy of such resolution to the Administrative Agency. Such termination shall become effective not earlier than 30 days after the filing of such notice. The addition of or termination by one or more of the Parties of its participation in this Agreement shall not affect the operation of this Agreement as between the other Parties hereto.

21. THIRD PARTIES. This Agreement is intended to inure only to the benefit of the Parties hereto. This Agreement is not intended to create, nor shall be deemed or construed to create any rights in third parties.

22. NOTICE. Any notice required or permitted between the Parties must be in writing, addressed to the attention of each respective Point of Contact, and shall be delivered in person, or mailed certified mail, return receipt requested, or may be transmitted by facsimile transmission as follows:

City of Cibolo
200 South Main Street
Cibolo, Texas 78108
Attention: _____

City of Converse
403 S. Seguin
Converse, Texas 78109
Attention: _____

City of Garden Ridge
9400 Municipal Pkwy.
Garden Ridge, Texas 78266
Attention: Ron Eberhardt, Chief of Police

City of Live Oak
8001 Shin Oak Drive
Live Oak, Texas 78233
Attention: _____

City of Schertz
1400 Schertz Parkway
Schertz, Texas 78154
Attention: Michael Hansen, Chief of Police

City of Selma
9375 Corporate Dr
Selma, Texas 78154
Attention: _____

City of Universal City
2150 Universal City Blvd
Universal City, Texas 78148
Attention: _____

23. WARRANTY. The Agreement has been officially authorized by the governing or controlling body or agency of each Party hereto by order, ordinance or resolution and each signatory to this Agreement guarantees and warrants that the signatory has full authority to execute this Agreement and to legally bind the respective Party to this Agreement.

24. GOVERNING LAW AND VENUE. The laws of the State of Texas shall govern this Agreement.

25. HEADINGS. The headings at the beginning of the various provisions of this Agreement have been included only in order to make it easier to locate the subject covered by each provision and are not to be used in construing this Agreement.

*****THE REST OF THIS PAGE IS INTENTIONALLY BLANK*****

This **MUTUAL AID LAW ENFORCEMENT AGREEMENT** executed by the Parties hereto, each respective entity acting by and through its duly authorized official as required by law, on multiple counterparts each of which shall be deemed to be an original, on the Effective Date.

CITY OF CIBOLO, TEXAS

By: _____, MAYOR

ATTEST:

City Secretary, City of Cibolo, Texas

CITY OF CONVERSE, TEXAS

By: _____, MAYOR

ATTEST:

City Secretary, City of Converse, Texas

CITY OF GARDEN RIDGE, TEXAS

By: _____, MAYOR

ATTEST:

City Secretary, City of Garden Ridge, Texas

CITY OF LIVE OAK, TEXAS

By: Michael Carpenter, MAYOR

ATTEST:

City Secretary, City of Live Oak, Texas

CITY OF SCHERTZ, TEXAS

By: _____, MAYOR

ATTEST:

City Secretary, City of Schertz, Texas

CITY OF SELMA, TEXAS

By: _____, MAYOR

ATTEST:

City Secretary, City of Selma, Texas

CITY OF UNIVERSAL CITY, TEXAS

By: _____, MAYOR

ATTEST:

City Secretary, City of Universal City, Texas

City of Garden Ridge

2013 CIP Projects

River City Engineering, Ltd.

February 4, 2015

Patrick Lackey, P.E.

Garry Montgomery, P.E.



City Projects

Drainage

- The majority of the drainage work for the CIP project has been completed. There will be final clean up and re-vegetation prior to final acceptance of the project.

Streets

- Ribbon curbing for the CIP project has been completed. Driveway tie-ins and grading is underway for the unpaved portions of the project.
- Paving and driveway approaches will be completed within the next two weeks.



Project Schedule & Budget

- Original Contract Time – 365 Days – January 19, 2015
- Revised Contract Time – Additional 90 days for ribbon curb, Lloyds Park and Sundew Circle Improvements – April 19, 2015.
- Construction is 80.4% complete by time
- The contractor has indicated that the project will be substantially complete in January 2015, with punchlist items completed in February.
- Current Contract Amount - \$4,129,965.96
- Total work completed and billed to date - \$3,159,962.60
- Construction is 85% complete by budget based on Pay Application No. 9, No pay estimates have been received since the January meeting.
- A walk through with City Staff and the Contractor will be scheduled once paving is complete to provide a punchlist for the contractor prior to finalizing the project and beginning the one year warranty.

January 27, 2015

To: Mayor Pro tem Knaus and City Council

From: City Administrator Cain

RE: Permit, Permit Fee and Inspection of Hot Water Heaters

After discussion with and direction from City Council at the December 3, 2014 City Council meeting City Staff makes the following recommendation concerning permitting for the replacement of hot water heaters.

The International Plumbing Codes as adopted by the City Council and State Plumbing Codes require permits and inspections on the replacement of hot water heaters due to health and safety consequences of improperly installed water heaters. The City Council does have the authority to exclude hot water heater replacements from permitting and inspection however. Due to the health and safety consequences of improperly installed hot water heaters City staff recommends that the City require hot water heater replacements to be permitted and inspected.

During Council discussions in the December meeting Council had concerns with citizens being delayed in installing a hot water heater due to the permitting requirement when the equipment fails during non-office hours, weekends or holidays. With that consideration City staff recommends the following exception to permit issuance: In the event of a water heater failure during non-working hours, weekends or holidays, the resident may have the water heater replaced and then obtain a permit and have the water heater inspected as soon as possible after replacement.

At the December meeting City staff had recommended a \$50 permit fee for water heater replacement. City staff has reviewed the proposed permit fee and would recommend a \$30 fee to offset the cost of City staff for permit issuance and inspection.

Respectfully City staff recommends that for the protection of Garden Ridge citizens that hot water heater replacements are required to be permitted with a \$30 permit fee and that in the event a hot water heater fails during non-working hours, weekends or holidays the resident may have the water heater replaced and then obtain a permit and have the equipment inspected as soon as possible after replacement.

If City Council approves the City staff recommendation all applicable ordinances will be revised accordingly and presented to Council for adoption in March.

SECTION 35—REBATE PROGRAMS AND WATER CONSERVATION INCENTIVES

35.01 – WASHING MACHINE REBATE

Customers of the Water Department are entitled to one (1) rebate per household to be credited to their water bill for the proof of purchase and installation of a high efficiency washing machine at the household for which the rebate is being applied. The rebate is allowed for existing residences and businesses.

- a. Washing machines eligible for rebate are only those rated in the Tier 3 Level by the Consortium for Energy, Efficiency (CEE). Tier 3 Level washing machines have a Water Factor (WF) of 4.5 gallons of water per cubic foot of laundry.
- b. Amount of rebate – one hundred dollars (\$100.00).

35.02 – ULTRA-LOW FLOW TOILET REBATE

Customers of the Water Department are entitled to rebates for toilets meeting the EPA WaterSense specifications of 1.28 gallons per flush or less. Each customer is allowed a one-time rebate for each toilet replaced in an existing residence or business (based on the number of toilet locations). In order for the rebate to be credited to their water bill the customer must provide proof of purchase and installation of the toilet/s.

- a. Ultra-low flow toilets are toilets that use no more than 1.28 gallons per flush.
- b. Amount of rebate – seventy-five dollars (\$75.00).

35.03 – HOT WATER ON DEMAND SYSTEM REBATE

Customers of the Water Department are entitled to a one (1) rebate per household to be credited to their water bill for the proof of purchase and installation of an approved Hot Water on Demand System at the household for which the rebate is applied. The rebate is allowed for existing residences and businesses.

a.	Manufacturer Metlund D'Mand Systems TACO, Inc. Wirsbo D'Mand Systems	Model S-50T (PF and R), S-70T (PF and R), S-02T (PF and R) 006-DM, 008-DM, 0011-DM Model 100 and Model 200
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- b. Amount of rebate – one hundred fifty dollars (\$150.00)

35.04 - RESIDENTIAL IRRIGATION DESIGN REBATE

Customers of the Water Department are entitled to one (1) Residential Irrigation Design rebate per household of up to \$800 (maximum) to be credited to their water bill for the proof of purchase and installation of any combination of options, depending on the number of zones converted or capped, and if the irrigation remains at or below a personalized schedule for water use over a one year period and all rebate requirements as set forth below are complied with. Only existing irrigation systems are eligible for the rebate. All rebates will be applied to customer's water accounts in a series of two installments if the requirements for each installment are met.

- a. Customers will be eligible to receive the first installment of the Residential Irrigation Design Rebate upon completion of the following:
 - 1. Submission of a licensed irrigator's redesign of a water customer's irrigation system which includes any combination of the Irrigation Design criteria approved by the Water Manager and a personalized schedule for water use over a one year period, and,
 - 2. The approved irrigation system redesign must be completed in accordance with all city ordinances and state laws governing irrigation system installation and design, and,
 - 3. The Water Manager will provide the water customer with an approved Residential Irrigation Design Rebate application upon final inspection of the completed irrigation system redesign.
- b. Customers will be eligible to receive the second (final) installment of the Residential Irrigation Design Rebate

If water usage has remained at or below the personalized schedule of water usage over a one year period beginning upon the date of the final inspection.

IRRIGATION DESIGN REBATE CRITERIA

\$450	Disabling entire irrigation system	Removal of the backflow device, backflow box, all valve boxes and the controller. Cutting the "T" connection and capping snugly to the mainline. Removal and capping of an existing zone valve.
\$250	Capping a zone	Area is now hardscape, has been converted to bedding area instead of turf, or plants are mature and do not require regular irrigation.
\$200	Converting a pop-up spray Zone to drip/bubblers	Converting a zone currently irrigated by pop-up spray or rotor irrigation system. Conversion from fixed sprays and rotors to drip system, emitters must not exceed 1 gallon per hour. Drip irrigation must consist of: (1) Half-inch tubing with built-in emitters; or (2) Smaller point-source tubing connected laterally with individual emitters for specific plants. Tubing with laser holes is not eligible for rebate. Fittings should not be the barbed connection fittings but compression fittings that are more secure. System must include: (1) Pop-up head with its nozzle closed or capped and the stem painted a bright color; or (2) Manufactured flag indicator. This will indicate that the zone is working properly. Misters are not allowed. Bubblers must be nonadjustable, fixed flow – not to exceed 1 gallon/minute per head.
\$150	Splitting a zone to beds and turf	Conversion of a single zone that covers both turf and beds to two separate zones for turf and beds.

35.05 – SWIMMING POOL FILTER REPLACEMENT REBATE

Customers of the Water Department are entitled to one (1) Swimming Pool Filter Replacement rebate per household of \$250 to be credited to their water bill for the proof of purchase and installation of a high efficiency cartridge filter system for swimming pools that replace sand and diatomaceous earth (D.E.) filters. The rebate applies only to high-efficiency cartridge filter systems purchased after XXXX 1, 20XX

35.06 WATERSAVER PATIOSCAPE REBATE

Customers of the Water Department are entitled to one (1) WaterSaver Patioscape rebate per household of \$100 to be credited to their water bill with proof of replacing 200 square feet of grass with an approved patioscape when complying with the following requirements:

- a. Capping of irrigation system spray heads/rotors or drip lines in the area where the patioscape is installed.
- b. Rebate is for grass/turf replacement with Patioscape only.
- c. Existing beds and /or patios in existence at the time of passage of this ordinance are not eligible.
- d. Patioscape must be at least 200 contiguous feet.
- e. Patioscape must be at least 10 feet wide and cannot be used to create a pathway/walkway.
- f. Foundation for patioscape must be free of debris and be of a hard packed, pervious sub-soil.
- g. Patioscape must be flagstone, stepping stones or pavers. No other materials can be substituted.
- h. A pre inspection of the patioscape location and post inspection of the patioscape must be conducted by the Water Manager.

City Administrator

From: City Administrator
Sent: Friday, January 09, 2015 9:31 AM
To: 'Dennis&Mary'
Subject: RE: Western Weekend Banner - Triumphant Lutheran

Banner request is approved as submitted.

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

From: Dennis&Mary [<mailto:d-mfeuge@satx.rr.com>]
Sent: Thursday, January 08, 2015 5:50 PM
To: City Administrator
Subject: Western Weekend Banner - Triumphant Lutheran

Dear Ms Cain,
Triumphant Lutheran Church requests permission to display one banner on church property announcing our upcoming Western Weekend event and western church services on Feb 14-15.
The banner is approximately 3 feet by 9 feet and will be secured with a frame and T-posts. Request permission to display the banner beginning Monday, Jan 19th thru Feb 16th.

Thank you.
//Mary Feuge, Triumphant Lutheran Evangelism Team
210-599-4812

12/21/2014 THRU 1/20/15

MAJOR PERMITS

Permit #	Address	Builder	Sq Ft.	Value \$	Permit Fees
0779 -15	8318 Shining Elk	Chesmar Homes	6,127	\$ 796,510.00	\$ 4,882.20
TOTAL			6,127	\$ 796,510.00	\$ 4,882.20

MINOR PERMITS

Permit #	Address	Builder	Project	Permit Fees
0774 -14	20338 Regency Run	Joncon Inc	Fence, Patio Cover	\$ 225.00
0775 -15	9425 Golden Rod	Alamo Plumbing	Minor Plumbing	\$ 100.00
0776 -15	21245 Stams Circle	Artesian Pools	Pool, Spa, Deck	\$ 713.72
0777 -15	20711 FM 3009	Salvoador Solis	Balcony enclosure	\$ 325.00
0778 -15	20519 Deer Garden Cove	Bracken Plumbing	Minor Plumbing	\$ 100.00
0780 -15	20592 Timber Rose	Universal Landscape	Fence	\$ 125.00
0781 -15	19422 Arrowood Place	Pools Unlimited Inc.	Pool, Spa, Deck	\$ 558.76
0782 -15	8319 Wild Wind Park	Keith Zars	Pool, Spa, Deck	\$ 625.00
0003 -15	22122 Cristobal	Barrett & Sons Inc.	Minor HVAC	\$ 100.00
TOTAL				\$ 2,872.48

TOTAL MAJOR FEES FOR THE MONTH	\$ 4,882.20
TOTAL MINOR FEES FOR THE MONTH	\$ 2,872.48
TOTAL ALL PERMIT FEES FOR THE MONTH	\$ 7,754.68

TOTAL MAJOR PROJECTS VALUE FOR THE YEAR	\$ 796,510.00
TOTAL MAJOR PROJECTS SQ FT. FOR THE YEAR	\$ 6,127.00

TOTAL MAJOR PERMIT FEES FOR THE YEAR	\$ 4,882.20
TOTAL MINOR PERMIT FEES FOR THE YEAR	\$ 2,872.48
TOTAL ALL PERMIT FEES FOR THE YEAR	\$ 7,754.68

**GARDEN RIDGE COMMUNITY CENTER
MONTHLY REPORT
December 20th thru January 21st2014**

New Events Booked in Current Month	Charged	6
	No Charge	2

2014-2015

Total Number of Events for the Month	7
Events cancelled in for the Month	0
Total Number of Days in Use for the Month Wildflower Room Only	7

2013-2014

Total Number of Events for the Year	81
Total Number of days Used for the Year	261
Total Number cancelled for the Year	4
Wildflower and Bluebonnet Room	

Past years	# of Events	# of Days
2011-2012	76	257
2010-2011	72	241
2009-2010	65	208
2008-2009	67	199
2008	53	190
2007	58	183
2006		139
2005		116
2004		81

City Administrator

From: Ron Eberhardt
Sent: Tuesday, January 20, 2015 3:23 PM
To: Timothy Simkins
Cc: Daniel; City Administrator; Joseph Thoemke; Richard McMahan
Subject: COMPLIMENT

Officer Simkins,

I was contacted by Mr and Mrs Ken Green. The Greens wished to express their appreciation regarding you checking on their house when you found an open garage door recently during your patrols. Mr. Green found it very comforting that you would take the time to follow up on the open door for their wellbeing.

Thank you for a job well done and please know that your efforts are not going unnoticed.

Sincerely,

Ron Eberhardt
Chief of Police
City of Garden Ridge
9400 Municipal Parkway
Garden Ridge, Texas 78266
Ph; (210) 651-6441
Fax; (210) 651-1639

City of Garden Ridge

Re: Police Department

Nancy,

On 1/24/2015 Officers ~~S~~ Galan and Pelata Responded to a request from me for my neighbor. She had locked her keys to the car and house in the car.

Both offices responded quickly and resolved the issue with no problems.

We would both like to thank them for their help and for their extremely pleasant attitude.

Thanks



Bryan Lantzy

**Water Managers
Monthly Department Report
Jan-15**

	2014						2015						Report Date Actual Month	
	Edwards			Trinity			Edwards			Trinity				
	Gallons	Acre Feet	Quarterly Acre Feet	Gallons	Acre Feet	Total Acre Feet	Gallons	Acre Feet	Quarterly Acre Feet	Gallons	Acre Feet	Total Acre Feet		
January	0	0.00		16,743,000	51.38	51.38	2,504,000	7.68		5,905,000	18.12	25.81	1/1 - 1/20	
February	1,000	0.00		17,438,000	53.52	53.52	0	0.00		0	0.00	0.00		
March	567,000	1.74	169.56	20,501,000	62.92	64.66	0	0.00		0	0.00	0.00	25.81	
April	5,793,000	17.78		25,304,000	77.66	95.43	0	0.00		0	0.00	0.00		
May	6,107,000	18.74	285.33	24,441,000	75.01	93.75	0	0.00		0	0.00	0.00	0.00	
June	27,186,000	83.43		4,145,000	12.72	96.15	0	0.00		0	0.00	0.00		
July	30,026,000	92.15		6,424,000	19.71	111.86	0	0.00		0	0.00	0.00		
August	27,471,000	84.31	319.92	12,003,000	36.84	121.14	0	0.00		0	0.00	0.00	0.00	
September	19,419,000	59.59		8,904,000	27.33	86.92	0	0.00		0	0.00	0.00	0.00	
October	13,667,000	41.94		14,646,000	44.95	86.89	0	0.00		0	0.00	0.00	0.00	
November	14,967,000	45.93	188.95	1,806,000	5.54	51.47	0	0.00		0	0.00	0.00	0.00	
December	16,152,000	49.57		332,000	1.02	50.59	0	0.00		0	0.00	0.00	0.00	
TOTAL	161,356,000	495.18		152,687,000	468.58	963.76	2,504,000	7.68		5,905,000	18.12	25.81	Total EAA Allocations 1,002.19	
EAA Stage 3, -35%, Available 630.14 Ac/Ft, Unused 134.96 Ac/Ft														
Current Edwards Permits														
Allocated Pumpage	CO00139	P100-767	484.071				Acres Feet	Year Comparison: January/December - January/December						
Purchase	BE 00109I	P100-327	2.000				Acres Feet	2014 2015						
Purchase	ME 00417D	P101-185	1.301				Acres Feet	Edwards: 000,000,000 gals 000.00 ac/ft. 2,504,000 gals 7.68 ac/ft.						
Purchase	ME 00479I	P101-315	3.895				Acres Feet	Trinity: 16,743,000 gals 51.38 ac/ft. 5,905,000 gals 18.12 ac/ft.						
Purchase	UV 00437I	P101-699	2.000				Acres Feet	Total: 16,743,000 gals 51.38 ac/ft. 8,409,000 gals 25.81 ac/ft.						
Purchase	UV 00461I	P101-752	4.000				Acres Feet	Difference from 2014 - 2015: 8,334,000 gals 25.57 ac/ft. less usage						
Purchase	UV 00478I	P101-801	2.000				Acres Feet	Water Connections: 2014 - 1518 2014 - 1543						
Purchase	UV 00537H	P101-959	2.000				Acres Feet	Avg. Daily Usage for January 2015: 420,450.00 gals						
Purchase	UV 00576I	P102-040	14.000				Acres Feet	Avg. usage per connection for December 2014: 5,449.773 gals						
Purchase	UV 00630G	P102-146	1.760				Acres Feet	Avg. connections 2014: 1532 Avg. usage per connection for 2014: 204,988.903 gals						
Purchase	BE 00081AE	P100-200	62.000				Acres Feet							
Transfer	CO00119AAP	102-564	0.660				Acres Feet							
Transfer		P103-312	4.500				Acres Feet							
Transfer		P102-416	2.000				Acres Feet							
Transfer	Keith Zar Pools	P106-186	1.000				Acres Feet							
Lease	City of Schertz		400.000				Acres Feet							
Lease		P105-780	15.000				Acres Feet							
Lease	BVFD	P102-302	-0.300				Acres Feet							
Total Edwards Allocations Available													1001.887	

Monthly Well Progress Report

Trinity Well Status: Static Level: Jan 1st: 192.6' Jan 20th: 195.3' Inc./Dec: - 2.7'
 Pumping Level: Jan 7th: 114.3' Jan 20th: 106.2' Inc./Dec: + 1.8'
 Edwards Wells Status: Static Level: Jan 1st: 32.7' Jan 20th: 34.6' Inc./Dec: + 1.9'

New Meter Installations	2	Meter Replacement	13	Main Breaks	1
New Service Line Inspections	4	Service Line Replacement	0	Service Line Leak Repair	1
Irrigation System Inspections	5	Fire Hydrant Maintenance	8	Leak Adjustment	3
Toilet Rebates	3	Washing Machine Rebates	0	Hot Water on Demand System Rebates	0

Projects:

CIP. Water line valve covers need concrete framing.

Public Works

December 20, 2014—January 20, 2015

Street and Right of Way Maintenance

Contacted Txdot about FM 2252 drainage needing cleaned.

Storm water Drainage Facility and Easement Maintenance

Outfalls inspected 19

Detention/Retention ponds inspected 18

Park and City Facility/Property Maintenance

Cleaned carpet in bluebonnet room at the community center.

Replaced flag light at Paul Davis Park with LED light fixture.

City hall and library gutters cleaned.

A roll up door at the community center was weatherproofed.

The exterior caulking at the library and city hall was sealed.

Animal Control

Domestic Animal Apprehensions :	Dogs 5	Cats 3	YTD Dogs 84	Cats 97
Nuisance Complaint Calls :	0		YTD 0	
Animal Bite Calls :	0		YTD 0	
Deer Carcass Disposals:	37		YTD 346	
Raccoon :	1		YTD 84	
Opossum :	4		YTD 70	
Skunks :	1		YTD 22	
Other: 1 Squirrels -- 1 Coyote-- 1 snake 1 hawk			YTD 84	
Hunters for the hungry animal donations : Deer 0/Wild Hogs 0			YTD 1	
Total animal control apprehensions/pickups for 2014:			YTD 822	
Animal transferred to adoption agency: 1			YTD 20	
Animals returned to owners: 4			YTD 55	
Animals' adopted:	Dogs. 1	Cats 0	YTD 29	
Current animals in city's care:	Dogs. 1	Cats. 14		
Animals ready for adoption:	Dogs. 0	Cats. 0		

Special Note

Oak Wilt Update : None Found



GARDEN RIDGE POLICE DEPARTMENT

FEBRUARY
DECEMBER 21ST – JANUARY 20TH

CALLS FOR SERVICE

Location	Calls	Code	Water	Total
ARROWOOD	0			0
BAT CAVE ROAD	4			4
BENDSEIL	3			3
COUNTRY OAK ESTATES	2			2
ENCLAVE AT GARDEN RIDGE	1			1
FM 2252	13			13
FM 3009	12			12
FOREST WATERS	6			6
GARDEN RIDGE ESTATES	24	6	1	31
GEORG RANCH	12		2	14
MUNICIPAL COMPLEX	2	1		3
NACOGDOCHES LOOP	1			1
OAK MEADOWS ESTATES	1			1
PARK LANE ESTATES	2			2
REGENCY OAKS	3			3
SCHOENTHAL ROAD	0			0
THE FOREST OF GARDEN RIDGE	3			3
THE PARK AT GARDEN RIDGE	1	1		2
TROPHY OAKS	5			5
TWISTED OAKS	2			2
WILD WIND	6	6		12
WOODLANDS OF GARDEN RIDGE	1	2		3
COUNTY	2			2
OTHER	1			1
TOTALS	107			126

ARRESTS – 7

ALARM PERMITS – 5

ACCIDENTS – 3

ALARMS – 25

SOLICITOR PERMITS – 0

LOCATION	PROPERTY	INJURY	FATAL
19500 BLK FM 3009	2 VEHICLES	0	0
19000 BLK TONKAWA PASS	1 VEHICLES	2	0
FM3009 / FM2252	2 VEHICLES	0	0

ENFORCEMENT (316)

**Citations – 46*

**Warnings – 270*

INCIDENTS and ARRESTS

- 12/23/14- After being stopped for disregarding traffic light, Cpl. McMahan arrested the subject for DWLI.
- 12/25/14- After being stopped for a defective brake lamp, Ofc. Saunders arrested the subject for NO DL.
- 12/30/14- After being stopped for disregarding a stop sign, Ofc. Simkins arrested the subject for DWLI w/ traffic arrest warrant.
- 1/3/2015- After being stopped for disregarding a stop sign, Ofc. Mongrell arrested the subject for DWLI w/ previous convictions (class B)
- 1/8/2015- After being stopped for speeding 51/40, Ofc. Saunders arrested the subject for DWLI w/ previous convictions (class B)
- 1/8/2015- After being stopped for a defective brake lamp, Ofc. Mongrell arrested the subject for NO DL.
- 1/17/2015- After being stopped for speeding 57/40, Cpl. Thoenke arrested the subject for a DWLI w/ alcohol related suspension (class B)

Information/Tips:

We would like to remind everyone that starting February 1, 2015 you must comply with Ordinance # 71 - Oak Wilt. You must obtain a permit from the City in order to cut or trim oak trees.

Also, keep in mind Ordinance # 13 (8.5.2) – Zoning; no removal of oak trees over ten (ten) inch in diameter or elm trees over eight (8) inch in diameter without approval by the City Architect.

To obtain details of ordinances please see the city of Garden Ridge website at [www. ci.garden-ridge.tx.us](http://www.ci.garden-ridge.tx.us).

Safety Tip: Don't forget, if you're traveling; activate your alarm system, put your lights on a timer and fill out an out of town form on our website.

TRAINING

- ◆ “Armor Course”
 - Chief Eberhardt

Monthly Meeting Report

Nadine Knaus

Mayor Pro-Tem

January, 2015

Northeast Partnership General Meeting

- General discussion of legislative session – Mayors will be making a trip to Austin to discuss issues – Meeting to discuss topics and trip on January 22nd.
- Approval of a resolution by NEP for legislation to manage development encroachment within clear zones, accident potential zones and high noise zones around Randolph Air Force Base (see attached)
- Discussion of distracted driving and cell phone bans – no action taken

Northeast Partnership Legislative Trip Issues Discussion Meeting

- Overview of proposed legislation (military bases, taxes, etc.)
- Potential trip to Austin
- Process for impacting legislation

Greater Bexar County Council of Cities

- MPO
 - Discussion of MPO Metropolitan Transportation Plan – items approved at last meeting
 - Call for 2021-22 projects timeline – submit projects by end of 2015
 - Concern about majority of MPO monies going to projects supported/sponsored by Bexar County, VIA and San Antonio and suburban cities not getting their appropriate share
- VIA
 - Discussion of new point system for location of bus shelters
 - Discussion of new VIA Board chair selection process
 - Discussion of role/impact of suburban cities on VIA decisions
- Introduction of Dwayne Robinson, Constituent Services Director for Judge Nelson Wolff
- Request from City of San Antonio relative to updating their land use master plan



Northeast Partnership for Economic Development

RESOLUTION # NEP 2015-R-01

IN SUPPORT OF JBSA-RANDOLPH BY ADDITIONAL PROPERTY SALE AND LEASE NOTICE AND LIMITED EXPANSION OF LOCAL GOVERNMENT CODE CHAPTERS 397 AND 397A TO THE AREA SURROUNDING JBSA-RANDOLPH

WHEREAS, The San Antonio Region including the Northeast Partnership Communities that surround JBSA-Randolph have experienced significant growth and development; and

WHEREAS, The 12th Flying Training Wing Flight Operations may not be compatible with future development of property in the Runway Clear Zones (CZ), Accident Potential Zones (APZ), and High Noise Areas (65 decibels or greater), and these safety zones and noise areas (CZ) and (APZ) are subject to increased risk and/or high levels of aircraft noise on a daily basis; and

WHEREAS, High Density Trainer Operations flown by the 12th Flying Training Wing 145 T-38, T-6, and T-1 aircraft are not compatible with high density urban development; and

WHEREAS, the Northeast Partnership Communities wish to protect both the Community and the JBSA-Randolph training missions; and

WHEREAS, the Northeast Partnership Communities do not wish the Air Education and Training Command (AETC) to ever consider a need to move the 12th Flying Training Wing out of the San Antonio Metropolitan Area or the State of Texas should future incompatible developments occur within the Runway Clear Zones, Accident Potential Zones, or High Noise Zones of JBSA-Randolph; and

WHEREAS, the Northeast Partnership Communities, including Bexar, Guadalupe, and Comal Counties, are not fully able to consider an installation's recommendations regarding development in order to ensure compatibility with Mission Requirements; and

WHEREAS, there is currently no statute or other regulatory mechanism to compel property owners to notify purchasers that the property is located in a High Noise Zone and/or Accident Potential Zone; and

WHEREAS, the State of Arizona has adopted measures to address the safety, quality of life, and compatibility issues referenced above for development in those areas adjacent to or near Military Installations; and

WHEREAS, the provisions of the Texas Government Code Chapters 397 and 397A are not available to JBSA-Randolph or Municipalities or Bexar, Guadalupe and Comal Counties due to the limited application set forth in those Statutes;

NOW THEREFORE, BE IT RESOLVED, The Northeast Partnership Cities, Texas hereby requests that the Texas Legislature approve and submit to the Governor for passage of Legislation two amendments to address greater property owner awareness and future development compatibility in the area around Joint Base San Antonio – Randolph, including:

- A. Incorporating certain portions of Arizona Statute A.R.S. 28-8481 related to potential property ownership or lease notification such that any property owner whose property is located within a clear zone, accident potential zone or high noise area (65 decibels or greater) shall notify potential purchasers of the property and potential leases or renters that the property is located in one of these zones; and
- B. Sections 397.005 (b) and 397.006 of the Texas Local Government Code be amended to apply to the area around Joint Base San Antonio - Randolph.

PASSED AND APPROVED on the 8th day of **January 2015**,

Michael Carpenter, Mayor City of Schertz

Lisa Jackson, Mayor City of Cibolo

Nadine Knaus, Mayor Pro-Tem City of Garden Ridge

Al Suarez, Mayor City of Converse

Timothy Wilson, Mayor City of Kirby

Mary Dennis, Mayor City of Live Oak

Tom Daly, Mayor City of Selma

John Williams, Mayor City of Universal City