



**AGENDA
CITY COUNCIL REGULAR MEETING
COUNCIL CHAMBERS
MARCH 16, 2023
6:30 PM**

The Joshua City Council will hold a Work Session at 6:30 pm. A Regular Meeting will be held immediately following the Work Session in the Council Chambers at the Joshua City Hall, located at 101 S. Main St., Joshua, Texas, on March 16, 2023. This meeting is subject to the open meeting laws of the State of Texas.

Individuals may attend the meeting in person or access the meeting via videoconference or telephone conference call.

Join Zoom Meeting:

<https://us02web.zoom.us/j/85914543325?pwd=SlZLeVJ0cU8vdIJINTRtdWV3R3NVUT09>

Meeting ID: 85914543325 Passcode: 112458 or dial 346-248-7799

A member of the public who would like to submit a question on any item listed on this agenda may do so via the following options:

Online: An online speaker card is located on the City's website (cityofjoshuatx.us) on the Agenda/Minutes/Recordings page. Speaker cards received by 5:00 pm on or before the day of the meeting will be read during open session by the City Secretary.

By phone: Please call 817/558-7447 ext. 2003 by 5:00 pm on or before the day of the meeting and provide your name, address, and question. The City Secretary will read all questions in the order they are received.

A. CALL TO ORDER AND ANNOUNCE A QUORUM PRESENT

B. PLEDGE OF ALLEGIANCE

1. Texas Flag
2. United States of America

C. INVOCATION

D. WORK SESSION

1. Review and discuss questions related to the budget report and financial statement for February 2023. (Staff Resource: M. Peacock)
2. Discussion on possible amendments to the Joshua City Personnel Policy. (Staff Resource: B. Grounds)
3. Discussion and update on the trash billing transition to Waste Connections. (Staff Resource: A. Bransom)
4. Discuss and receive update on IT Infrastructure including broadband Connectivity. (Staff Resource: M. Peacock)

E. UPDATES FROM MAYOR AND COUNCIL MEMEBERS, UPDATES FROM CITY STAFF MEMBERS:

Pursuant to Texas Government Code Section 551.0415, the Mayor and Members of the City Council may report on the following items of community interest, including (1) expressions of thanks, congratulations, or condolences; (2) information about holiday schedules, (3) recognition of individuals; (4) reminders about upcoming City Council events; (5) information about community events; and (6) announcements involving any imminent threat to public health and safety. Staff Updates will address operational issues in various City departments. No deliberation is authorized under the Texas Open Meetings Act.

F. PUBLIC FORUM, PRESENTATION, AND RECOGNITION:

The City Council invites citizens to speak on any topic. However, unless the item is specifically noted on this agenda, the City Council is required under the Texas Open Meetings Act to limit its response to responding with a statement of specific factual information, reciting the City's existing policy, or directing the person making the inquiry to visit with City Staff about the issue. Therefore, no Council deliberation is permitted. Each person will have 3 minutes to speak.

G. CONSENT AGENDA

1. Discuss, consider, and possible action on meeting minutes of February 16, 2023 and March 7, 2023.
2. Discuss, consider, and possible action on acceptance of an application for Veteran's Memorial applicant, Lt. Col. William R. Horton.
3. Discuss, consider, and possible action on a resolution to designate authorized signatories for the Texas Community Development Block Grant program.
4. Discuss, consider, and possible action on a resolution authorizing the submission of a Texas Community Development Block Grant program application and adopting required CDBG Civil Rights policies.
5. Discuss, consider, and possible action on the resolution approving the submission of the grant application for the SRT/SWAT Team Gear Funding Grant Program. (Staff Resource: D. Gelsthorpe)

H. REGULAR AGENDA

1. Discuss, consider, and possible action on accepting the FY22 Annual Audit/Financial Report. (Staff Resource: M. Peacock)
2. Public hearing on a request to consider an Ordinance amending the Tree Preservation preferred tree list contained in Chapter 14, Article 8, of the Zoning Ordinance. (Staff Resource: A. Maldonado)
3. Discuss, consider, and possible action on an Ordinance amending the Tree Preservation preferred tree list contained in Chapter 14, Article 8 of the Zoning Ordinance. (Staff Resource: A. Maldonado)
4. Discuss, consider, and possible action on an Ordinance declaring unopposed candidates for Council Member Place 2 and Council Member Place 5 Elected to Office and cancelling the May 6, 2023 General Election. (Staff Resource: A. Holloway)
5. Discuss, consider, and possible action on amendments to the Joshua Personnel Policy. (Staff Resource: B. Grounds)
6. Discuss, consider, and possible action on approving development agreements signed by property owners and authorizing the City Manager to sign all necessary documents. (Staff Resource: A. Holloway)
7. Discuss, consider, and possible action on board appointment(s). (Staff Resource: A. Holloway)

I. STAFF REPORT

- [1.](#) Police Department
- [2.](#) Fire Department
- [3.](#) Municipal Court
- [4.](#) Public Works
- [5.](#) Parks Department
- [6.](#) Development Services
- [7.](#) Animal Services
- [8.](#) City Secretary's Office

J. EXECUTIVE SESSION

The City Council of the City of Joshua will recess into Executive Session (Closed Meeting) pursuant to the provisions of chapter 551, Subchapter D, Texas Government Code, to discuss the following:

1. In accordance with the Texas Government Code, Section 551.071, to consult with the City Attorney relating to pending litigation, to wit: ZL & SYK, LLC and Mountain Valley Country Club, Inc. vs. City of Joshua, Civil Action No. 3:22-cv-00182-E.
2. In accordance with the Texas Government Code, Section 551.074, to deliberate regarding the appointment, employment, and evaluation of a public officer or employee.
3. In accordance with the Texas Government Code, Section 551.076, to deliberate regarding security audits.

K. RECONVENE INTO REGULAR SESSION

In accordance with Texas Government Code, Section 551, the City Council will reconvene into regular session and consider action, if any, on matters discussed in executive session.

L. FUTURE AGENDA ITEMS/REQUESTS BY COUNCIL MEMBERS TO BE ON THE NEXT AGENDA

Councilmembers shall not comment upon, deliberate, or discuss any item that is not on the agenda. Councilmembers shall not make routine inquiries about operations or project status on an item that is not posted. However, any Councilmember may state an issue and request to place the item on a future agenda.

M. ADJOURNMENT

The City Council reserves the right to meet in Executive Session closed to the public at any time in the course of this meeting to discuss matters listed on the agenda, as authorized by the Texas Open Meetings Act, Texas Government Code, Chapter 551.071 for private consultation with the attorney for the City

Pursuant to Section 551.127, Texas Government Code, one or more Councilmembers may attend this meeting remotely using videoconferencing technology. The video and audio feed of the videoconferencing equipment can be viewed and heard by the public at the address posted above as the location of the meeting. A quorum will be physically present at the posted meeting location of City Hall.

In compliance with the Americans with Disabilities Act, the City of Joshua will provide reasonable

accommodations for disabled persons attending this meeting. Requests should be received at least 24 hours prior to the scheduled meeting by contacting the City Secretary's office at 817/558-7447.

CERTIFICATE:

I hereby certify that the above agenda was posted on or before the March 10, 2023 by 5:00 pm on the official bulletin board at Joshua City Hall, 101 S. Main, Joshua, Texas.

Alice Holloway
City Secretary

City of Joshua
Financial Statement (General Fund, Departmental Summary, Unaudited)
As of February 28, 2023

% OF YEAR COMPLETED: 41.65

	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
REVENUE SUMMARY							
Non-Departmental							
Tax Revenue	589,288.19	929,393.13	340,104.94	3,211,955.25	4,740,109.00	67.76%	1,528,153.75
Charges for Services	16,765.62	33,236.87	16,471.25	175,767.95	399,000.00	44.05%	223,232.05
Licenses, Permits & Fees	15,337.79	77,730.23	62,392.44	160,181.95	963,115.00	16.63%	802,933.05
Grants & Contributions	50.00	166.66	116.66	4,354.60	2,000.00	217.73%	(2,354.60)
Intergovernmental Revenues	17,447.41	103,179.80	85,732.39	82,447.41	1,238,585.00	6.66%	1,156,137.59
Investment Earnings	2,696.27	83.30	(2,612.97)	8,962.97	1,000.00	896.30%	(7,962.97)
Miscellaneous	987.30	4,165.00	3,177.70	14,725.68	50,000.00	29.45%	35,274.32
Transfers In	0.00	83,333.33	83,333.33	1,000,000.00	1,497,771.00	66.77%	497,771.00
TOTAL REVENUES	642,572.58	1,231,288.32	588,715.74	4,658,395.81	8,891,580.00	52.39%	4,233,184.19
EXPENDITURE SUMMARY							
Community Service							
Utilities	4,529.70	3,748.50	(781.20)	19,172.91	45,000.00	42.61%	25,827.09
Supplies	103.47	0.00	(103.47)	12,330.61	0.00	#DIV/0!	(12,330.61)
Holiday Events	0.00	0.00	0.00	6,880.08	60,000.00	11.47%	53,119.92
Contract & Professional Services	0.00	15,618.75	15,618.75	111,831.17	187,500.00	59.64%	75,668.83
Miscellaneous	2,853.93	3,107.09	253.16	31,032.26	56,945.00	54.50%	25,912.74
TOTAL Community Service	7,487.10	22,474.34	14,987.24	181,247.03	349,445.00	51.87%	168,197.97
Non-departmental							
Personnel	640.86	850.00	209.14	2,849.15	4,200.00	67.84%	1,350.85
Holiday Events	(79.99)	2,916.67	2,996.66	25,045.80	35,000.00	71.56%	9,954.20
Contract & Professional Services	4,515.74	8,193.39	3,677.65	43,384.70	150,285.00	28.87%	106,900.30
Debt Service	0.00	400.00	400.00	592.03	4,000.00	14.80%	3,407.97
Miscellaneous	13,703.43	8,414.96	(5,288.47)	936,104.83	177,435.00	527.58%	(758,669.83)
Transfers Out	0.00	5,642.75	5,642.75	0.00	67,713.00	0.00%	67,713.00
TOTAL Non-departmental	18,780.04	26,417.77	7,637.73	1,007,976.51	438,633.00	229.80%	(569,343.51)

City of Joshua
Financial Statement (General Fund, Departmental Summary, Unaudited)
As of February 28, 2023

% OF YEAR COMPLETED: 41.65

	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Mayor & Council							
Personnel	14,576.53	15,176.91	600.38	73,448.64	186,123.00	39.46%	112,674.36
Supplies	2,953.02	1,124.84	(1,828.18)	3,571.33	13,500.00	26.45%	9,928.67
Contract & Professional Services	0.00	416.66	416.66	6,000.00	5,000.00	120.00%	(1,000.00)
Miscellaneous	1,113.17	875.00	(238.17)	3,117.48	10,500.00	29.69%	7,382.52
TOTAL Mayor & Council	18,642.72	17,593.41	(1,049.31)	86,137.45	215,123.00	40.04%	128,985.55
Administration							
Personnel	57,353.86	55,750.25	(1,603.61)	323,299.23	727,595.00	44.43%	404,295.77
Supplies	2,540.91	1,772.20	(768.71)	7,958.67	21,275.00	37.41%	13,316.33
Repair & Maintenance	1,467.78	1,416.10	(51.68)	5,892.47	17,000.00	34.66%	11,107.53
Contract & Professional Services	2,158.05	8,434.62	6,276.57	44,953.35	82,730.00	54.34%	37,776.65
Utilities	1,697.48	2,713.17	1,015.69	8,424.90	32,570.00	25.87%	24,145.10
Debt Service	0.00	833.33	833.33	0.00	10,000.00	0.00%	10,000.00
Miscellaneous	225.54	541.45	315.91	255.23	6,500.00	3.93%	6,244.77
TOTAL Administration	65,443.62	71,461.12	6,017.50	390,783.85	897,670.00	43.53%	506,886.15
Police Department							
Personnel	107,157.23	122,379.06	15,221.83	635,927.14	1,612,296.00	39.44%	976,368.86
Supplies	3,899.98	3,465.28	(434.70)	16,014.63	41,600.00	38.50%	25,585.37
Repair & Maintenance	6,115.90	6,289.18	173.28	29,144.57	75,500.00	38.60%	46,355.43
Contract & Professional Services	16,658.59	1,189.52	(15,469.07)	85,923.56	132,640.00	64.78%	46,716.44
Utilities	1,522.59	1,999.20	476.61	6,367.49	24,000.00	26.53%	17,632.51
Capital Outlay	0.00	0.00	0.00	15,054.98	15,605.00	96.48%	550.02
Debt Service	(5,258.60)	11,151.78	16,410.38	50,224.29	133,875.00	37.52%	83,650.71
Miscellaneous	0.00	83.30	83.30	0.00	1,000.00	0.00%	1,000.00
TOTAL Police Department	130,095.69	146,557.32	16,461.63	838,656.66	2,036,516.00	41.18%	1,197,859.34

City of Joshua
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As of February 28, 2023

% OF YEAR COMPLETED: 41.65

	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Public Works							
Personnel	26,950.52	30,472.06	3,521.54	161,177.13	408,700.00	39.44%	247,522.87
Supplies	11,830.74	17,576.30	5,745.56	62,224.17	211,000.00	29.49%	148,775.83
Repair & Maintenance	4,428.74	7,563.66	3,134.92	29,859.11	90,800.00	32.88%	60,940.89
Contract & Professional Services	1,019.34	1,757.62	738.28	1,885.54	21,100.00	8.94%	19,214.46
Utilities	714.19	641.41	(72.78)	2,300.39	7,700.00	29.88%	5,399.61
Micellaneous	0.00	833.33	833.33	5,821.97	10,000.00	58.22%	4,178.03
Capital Outlay	0.00	547.08	547.08	103,466.05	139,895.00	73.96%	36,428.95
Debt Service	2,124.13	4,525.27	2,401.14	10,630.65	54,325.00	19.57%	43,694.35
TOTAL Public Works	<u>47,067.66</u>	<u>63,916.73</u>	<u>16,849.07</u>	<u>377,365.01</u>	<u>943,520.00</u>	<u>40.00%</u>	<u>566,154.99</u>
Municipal Court							
Personnel	5,094.31	5,756.40	662.09	35,841.41	77,075.00	46.50%	41,233.59
Supplies	0.00	154.10	154.10	648.58	1,850.00	35.06%	1,201.42
Contract & Professional Services	2,736.44	2,917.16	180.72	11,282.20	35,020.00	32.22%	23,737.80
Miscellaneous	0.00	83.30	83.30	349.70	1,000.00	34.97%	650.30
TOTAL Municipal Court	<u>7,830.75</u>	<u>8,910.96</u>	<u>1,080.21</u>	<u>48,121.89</u>	<u>114,945.00</u>	<u>41.87%</u>	<u>66,823.11</u>
Development Services							
Personnel	25,379.24	26,773.34	1,394.10	136,891.83	346,095.00	39.55%	209,203.17
Supplies	391.34	524.79	133.45	1,666.73	6,300.00	26.46%	4,633.27
Repair & Maintenance	639.78	1,024.59	384.81	5,181.26	12,300.00	42.12%	7,118.74
Contract & Professional Services	4,082.39	16,061.20	11,978.81	47,911.46	192,740.00	24.86%	144,828.54
Utilities	306.54	442.45	135.91	1,236.83	5,310.00	23.29%	4,073.17
Debt Service	1,279.44	3,136.24	1,856.80	6,397.20	37,650.00	16.99%	31,252.80
TOTAL Development Services	<u>32,078.73</u>	<u>47,962.61</u>	<u>15,883.88</u>	<u>199,285.31</u>	<u>600,395.00</u>	<u>33.19%</u>	<u>401,109.69</u>

City of Joshua
Financial Statement (General Fund, Departmental Summary, Unaudited)
As of February 28, 2023

% OF YEAR COMPLETED: 41.65

	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Animal Control							
Personnel	11,302.51	15,177.89	3,875.38	81,139.91	203,226.00	39.93%	122,086.09
Supplies	1,194.24	3,142.26	1,948.02	6,198.74	37,715.00	16.44%	31,516.26
Repair & Maintenance	341.65	4,673.96	4,332.31	7,995.43	56,110.00	14.25%	48,114.57
Contract & Professional Services	2,618.07	1,212.84	(1,405.23)	5,949.40	14,560.00	40.86%	8,610.60
Debt Service	2,431.31	867.92	(1,563.39)	2,431.31	10,415.00	23.34%	7,983.69
Utilities	1,371.68	1,377.78	6.10	6,677.31	16,540.00	40.37%	9,862.69
TOTAL Animal Control	<u>19,259.46</u>	<u>26,452.65</u>	<u>7,193.19</u>	<u>110,392.10</u>	<u>338,566.00</u>	<u>32.61%</u>	<u>228,173.90</u>
Fire Department							
Personnel	61,371.64	65,843.67	4,472.03	299,863.87	874,463.00	34.29%	574,599.13
Supplies	7,653.88	8,615.18	961.30	20,152.05	103,423.00	19.49%	83,270.95
Repair & Maintenance	7,027.01	8,381.22	1,354.21	37,905.24	100,615.00	37.67%	62,709.76
Contract & Professional Services	2,502.95	2,821.20	318.25	17,404.72	33,868.00	51.39%	16,463.28
Utilities	4,811.12	2,998.80	(1,812.32)	17,356.06	36,000.00	48.21%	18,643.94
Debt Service	1,580.03	1,827.18	247.15	14,343.64	21,935.00	65.39%	7,591.36
Capital Outlay	985.26	8,520.83	7,535.57	21,202.23	102,250.00	20.74%	81,047.77
Miscellaneous	220.53	1,291.15	1,070.62	11,267.61	15,500.00	72.69%	4,232.39
TOTAL Fire Department	<u>86,152.42</u>	<u>100,299.23</u>	<u>14,146.81</u>	<u>439,495.42</u>	<u>1,288,054.00</u>	<u>34.12%</u>	<u>848,558.58</u>
Park Maintenance							
Personnel	16,504.76	18,610.63	2,105.87	99,471.31	223,416.00	44.52%	123,944.69
Supplies	294.50	1,457.77	1,163.27	13,896.52	17,500.00	79.41%	3,603.48
Repair & Maintenance	1,018.33	1,645.22	626.89	5,810.12	19,750.00	29.42%	13,939.88
Contract & Professional Services	391.55	169.93	(221.62)	1,157.75	2,040.00	56.75%	882.25
Utilities	3,388.98	577.26	(2,811.72)	14,518.89	76,930.00	18.87%	62,411.11
Debt Service	1,352.97	3,210.83	1,857.86	6,764.85	38,530.00	17.56%	31,765.15
Capital Outlay	0.00	1,276.75	1,276.75	3,705.00	15,325.00	24.18%	11,620.00
TOTAL Park Maintenance	<u>22,951.09</u>	<u>26,948.39</u>	<u>3,997.30</u>	<u>145,324.44</u>	<u>393,491.00</u>	<u>36.93%</u>	<u>248,166.56</u>

**City of Joshua
Financial Statement (General Fund, Departmental Summary, Unaudited)
As of February 28, 2023**

% OF YEAR COMPLETED: 41.65

	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Fire Marshal							
Personnel	9,587.73	12,941.69	3,353.96	43,555.45	155,362.00	28.03%	111,806.55
Supplies	460.85	1,049.65	588.80	1,051.28	12,600.00	8.34%	11,548.72
Contract & Professional Services	0.00	479.90	479.90	2,838.94	5,760.00	49.29%	2,921.06
Utilities	0.00	83.30	83.30	11.54	1,000.00	1.15%	988.46
Miscellaneous	0.00	41.67	41.67	0.00	500.00	0.00%	500.00
TOTAL Fire Marshal	<u>10,048.58</u>	<u>14,596.21</u>	<u>4,547.63</u>	<u>47,457.21</u>	<u>175,222.00</u>	<u>27.08%</u>	<u>127,764.79</u>
TOTAL EXPENDITURES	<u>465,837.86</u>	<u>573,590.74</u>	<u>107,752.88</u>	<u>3,872,242.88</u>	<u>7,791,580.00</u>	<u>49.70%</u>	<u>3,919,337.12</u>
TOTAL REVENUES OVER/UNDER EXPENDITURES	<u><u>176,734.72</u></u>	<u><u>657,697.58</u></u>	<u><u>480,962.86</u></u>	<u><u>786,152.93</u></u>	<u><u>1,100,000.00</u></u>		<u><u>313,847.07</u></u>



**Council Meeting Agenda
March 16, 2023**

Minutes Resolution

Discussion Item

Agenda Description:

Discussion and update on the trash billing transition to Waste Connections.

Background Information:

The City began transitioning trash billing over to Waste Connections in December of 2022. As of January 2023, billing has been fully transitioned. An incident did occur where Fundview (billing software) auto-populated February’s bill. Fortunately, Angela caught it before the paper bills were sent out. Unfortunately, we did have a few that had accounts that were in arrears that ended up overpaying by one month. These credits have been issued back to the customers.

On March 7th, Fundview managed to populate yet another bill file even after promising it would not happen again. The bill file is being reversed and the online payment system (for trash collection only) has been disabled.

Financial Information:

Angela continues to collect payments on those accounts that were past due prior to the transition. At some point in the near future, the City will need to decide when to write off the loss. Having two entities collecting for the same service is creating confusion.

Amount Collected since 01/01/2023: \$27,880.51

Amount Outstanding as of 02/28/2023: \$7,174.49

We did receive an updated list from Waste Connections containing the names of 287 residents that have had their trash service suspended due to nonpayment. Until Waste Connections receives payment they will not have trash service. Per the City ordinance, all residents must have trash service and will be cited if they do not. Code Enforcement has been working diligently with Angela to get these accounts current.

City Contact and Recommendations:

Amber Bransom

Attachments: N/A



**MINUTES
CITY COUNCIL SPECIAL MEETING
COUNCIL CHAMBERS
MARCH 07, 2023
7:30 PM**

PRESENT

Mayor Scott Kimble
Councilmember Johnny Waldrip
Councilmember Mike Kidd
Councilmember Angela Nichols
Councilmember Merle Breitenstein
Councilmember Shelly Anderson

STAFF

City Manager Mike Peacock
City Secretary Alice Holloway
City Attorney Terry Welch

ABSENT

Councilmember Robert Fleming

The Joshua City Council held a Special Meeting in the Council Chambers at the Joshua City Hall, located at 101 S. Main St., Joshua, Texas, on March 07, 2023. This meeting is subject to the open meeting laws of the State of Texas.

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<https://us02web.zoom.us/j/82376891063?pwd=YnpUTkVITGdqeklzdXJUTnhsU3EyUT09>

Meeting ID: 82376891063 Passcode: 359714 or dial 346-248-7799

A member of the public who would like to submit a question on any item listed on this agenda may do so via the following options:

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By phone: Please call 817/558-7447 ext. 2003 by 5:00 pm on or before the day of the meeting and provide your name, address, and question. The City Secretary will read all questions in the order they are received.

A. CALL TO ORDER AND ANNOUNCE A QUORUM PRESENT

Mayor Kimble announced a quorum and called the meeting to order at 7:30 pm.

B. EXECUTIVE SESSION

The City Council of the City of Joshua will recess into Executive Session (Closed Meeting) pursuant to the provisions of chapter 551, Subchapter D, Texas Government Code, to discuss the following:

1. In accordance with the Texas Government Code Section 551.071 and 551.074, consultation with the City Attorney regarding personnel matters and all matters incident and related thereto.

- 2. In accordance with the Texas Government Code, Section 551.074, to deliberate regarding the appointment, employment, and evaluation of a public officer or employee.

Mayor Kimble announced that the City Council will convene into Executive Session at 7:30 pm

C. RECONVENE INTO REGULAR SESSION

In accordance with Texas Government Code, Section 551, the City Council will reconvene into regular session and consider action, if any, on matters discussed in executive session.

Mayor Kimble reconvened into Regular Session at 8:05 pm.

D. FUTURE AGENDA ITEMS/REQUESTS BY COUNCIL MEMBERS TO BE ON THE NEXT AGENDA

Councilmembers shall not comment upon, deliberate, or discuss any item that is not on the agenda. Councilmembers shall not make routine inquiries about operations or project status on an item that is not posted. However, any Councilmember may state an issue and request to place the item on a future agenda.

NA

E. ADJOURNMENT

Mayor Kimble adjourned the meeting at 8:05 pm.

Scott Kimble, Mayor

Alice Holloway
City Secretary

Approved: March 16, 2023



MINUTES
CITY COUNCIL REGULAR MEETING
COUNCIL CHAMBERS
FEBRUARY 16, 2023
6:30 PM

PRESENT

Mayor Scott Kimble
 Councilmember Johnny Waldrip
 Councilmember Mike Kidd
 Councilmember Angela Nichols
 Councilmember Merle Breitenstein
 Councilmember Shelly Anderson

STAFF

City Manager Mike Peacock
 City Secretary Alice Holloway
 City Attorney Terry Welch
 Asst. City Manager Amber Bransom
 Dev. Services Director Aaron Maldonado
 Police Chief David Gelsthorpe

ABSENT

Councilmember Robert Fleming

The Joshua City Council held a Work Session at 6:30 pm. A Regular Meeting will be held immediately following the Work Session in the Council Chambers at the Joshua City Hall, located at 101 S. Main St., Joshua, Texas, on February 16, 2023. This meeting is subject to the open meeting laws of the State of Texas.

Individuals may attend the meeting in person or access the meeting via videoconference or telephone conference call.

Join Zoom Meeting:

<https://us02web.zoom.us/j/86306996061?pwd=Rk15KzU2Z0xsS3poTExGaUFTclNlUT09>

Meeting ID: 863 0699 6061 Passcode: 557335 or dial 346-248-7799

A. CALL TO ORDER AND ANNOUNCE A QUORUM PRESENT

Mayor Kimble announced a quorum and called the meeting to order at 6:30 pm.

B. PLEDGE OF ALLEGIANCE

1. United States of America
2. Texas Flag

Councilmember Anderson led the Pledge of Allegiance.

C. INVOCATION

Pastor Patrick Joyner gave the invocation.

D. WORK SESSION

1. Discussion on the potential of a bond election to be held in May 2023 for a municipal center. (Staff Resource: M. Peacock)

Debbie Fulwiler, Luis Galnares, and John Rohrer, representatives of Elements of Architecture, Inc., gave a presentation regarding the proposed Joshua Municipal Building. The presentation included the following:

A conceptual exterior showing city hall would be on the first floor and the police department would be downstairs. Parking for citizens would be in front of the building, and employees and city vehicles would be in the back of the building. In addition, a draft layout of offices for city hall and the police department was shown.

- 2. Review and discuss questions related to the budget report and financial statement for January 2023. (Staff Resource: M. Peacock)

City Manager Peacock stated that the city is well within budget.

- 3. Discuss and review the 2022 Joshua Police Department Racial Profiling Analysis. (Staff Resource: D. Gelsthorpe)

Chief Gelsthorpe stated that the report is favorable.

- 4. Update on current City Streetlights and future requests for a Streetlight. (Staff Resource: M. Peacock)

City Manager Peacock stated that city staff is working on an online form for citizens to fill out to request a new streetlight. In addition, he stated citizens can currently report a light out on the city website. City Manager Peacock noted that he had staff drive the city at night and they reported over 40 lights out which have been reported.

- 5. Discussion on the Mountain Valley Fiber Project. (Staff Resource: M. Peacock)

City Manager Peacock stated that he has been working with Pathway to provide 320 residents in Mountain Valley with fiber optic internet. City Manager Peacock asked if City Council would be interested in pursuing more information for an agreement with Pathway. City Council agreed they would like more information.

- 6. Discussion on restricted funds policy. (Staff Resource: M. Peacock)

City Manager Peacock stated that he is asking for direction regarding restricted funds. City Manager Peacock stated that when donations are given, they go into a donation fund, but at the end of the year, it goes into the general fund and does not carry over. In addition, he asked for direction on allowing these funds to be carried over at the end of each year so the donations may be used as intended. City Council agreed with the funds carrying over each year.

- 7. Discussion on parkland and the Park Masterplan. (Staff Resource: M. Peacock)

City Manager Peacock stated that City Secretary Holloway is working with GrantWorks on an updated Park Master Plan. In addition, he stated that he was impressed with the draft that is currently being reviewed.

- 8. Discussion on traffic issues at Henderson St. and Cooper Valley. (Staff Resource: M. Peacock)

City Manager Peacock stated that the city would be required to obtain approximately 1.6 acres of right of way. In addition, he asked for direction from the council. City Council gave staff direction to move forward.

E. UPDATES FROM MAYOR AND COUNCIL MEMBERS, UPDATES FROM CITY STAFF MEMBERS:

Pursuant to Texas Government Code Section 551.0415, the Mayor and Members of the City Council may report on the following items of community interest, including (1) expressions of thanks, congratulations, or condolences; (2) information about holiday schedules, (3) recognition of individuals; (4) reminders about upcoming City Council events; (5) information about community events; and (6) announcements involving any imminent threat to public health and safety. Staff Updates will address operational issues in various City departments. No deliberation is authorized under the Texas Open Meetings Act.

Councilmember Anderson congratulated Glen Walden on his election with JCSUD.

F. PUBLIC FORUM, PRESENTATION, AND RECOGNITION:

The City Council invites citizens to speak on any topic. However, unless the item is specifically noted on this agenda, the City Council is required under the Texas Open Meetings Act to limit its response to responding with a statement of specific factual information, reciting the City's existing policy, or directing the person making the inquiry to visit with City Staff about the issue. Therefore, no Council deliberation is permitted. Each person will have 3 minutes to speak.

Mr. Bruce Orr stated that he had questions about whether the city was planning on annexing properties that did not renew their development agreement. City Secretary Holloway stated that she met with Mr. Orr, and he had several questions. She stated that she explained that she could not answer legal questions and advised him that she would discuss it with the city attorney after the meeting. City Attorney gave his business card to Mr. Orr and invited him to call the following day.

G. CONSENT AGENDA

- 1. Discuss, consider, and possible action on the meeting minutes of January 19, 2023. (Staff Resource: A. Holloway)

Motion made by Councilmember Breitenstein to approve the meeting minutes of January 19, 2023.
Seconded by Councilmember Kidd.
Voting Yea: Mayor Kimble, Councilmember Waldrip, Councilmember Kidd, Councilmember Nichols, Councilmember Breitenstein, Councilmember Anderson

H. REGULAR AGENDA

- 1. Discuss, consider, and possible action on an Ordinance calling a Bond Election to be held in the City of Joshua, Texas; making provisions for the conduct of an election; and resolving other matters incident and related to such election.

Motion made by Councilmember Anderson to approve an Ordinance calling a Bond Election to be held in the City of Joshua, Texas; making provisions for the conduct of an election; and resolving other matters incident and related to such election. Seconded by Councilmember Breitenstein.

Voting Yea: Mayor Kimble, Councilmember Waldrip, Councilmember Kidd, Councilmember Nichols, Councilmember Breitenstein, Councilmember Anderson

- 2. Public hearing regarding amendments to Tree Preservation State Requirement Ordinance contained in Ch. 14 Zoning Ordinance, Article 8, and Ch. 10 Subdivision Ordinance, Article 10. (Staff Resource: A. Maldonado)

Mayor Kimble opened the public hearing at 7:52 pm regarding amendments to Tree Preservation State Requirement Ordinance contained in Ch. 14 Zoning Ordinance, Article 8, and Ch. 10 Subdivision Ordinance, Article 10. After no public comments, Mayor Kimble closed the public hearing at 7:52 pm.

- 3. Discuss, consider, and possible action on an Ordinance amending the Tree Preservation section in Chapter 14 of the Zoning Ordinance, Article 8, and Chapter 10 of the Subdivision Ordinance, Article 10. (Staff Resource: D. Maldonado)

Motion made by Councilmember Kidd to approve an Ordinance amending the Tree Preservation section in Chapter 14 of the Zoning Ordinance, Article 8, and Chapter 10 of the Subdivision Ordinance, Article 10. Seconded by Councilmember Waldrip.

Voting Yea: Mayor Kimble, Councilmember Waldrip, Councilmember Kidd, Councilmember Nichols, Councilmember Breitenstein, Councilmember Anderson

- 4. Discuss, consider, and possible action on the resolution approving the submission of the grant application for the Rifle-Resistant Body Armor Grant Program. (Staff Resource: D. Gelsthorpe)

Motion made by Councilmember Waldrip to approve a resolution approving the submission of the grant application. Seconded by Councilmember Nichols.

Voting Yea: Mayor Kimble, Councilmember Waldrip, Councilmember Kidd, Councilmember Nichols, Councilmember Breitenstein, Councilmember Anderson

- 5. Discuss, consider, and possible action on approving development agreements signed by property owners and authorizing the City Manager to sign all necessary documents. (Staff Resource: A Holloway)

Motion made by Councilmember Kidd to approve the development agreements. Seconded by Councilmember Breitenstein.

Voting Yea: Mayor Kimble, Councilmember Waldrip, Councilmember Kidd, Councilmember Nichols, Councilmember Breitenstein, Councilmember Anderson

I. STAFF REPORT-January 2023

- 1. Public Works
- 2. Municipal Court
- 3. Police Department
- 4. Parks Department
- 5. Animal Services
- 6. Development Services
- 7. City Secretary

J. EXECUTIVE SESSION

The City Council of the City of Joshua will recess into Executive Session (Closed Meeting) pursuant to the provisions of chapter 551, Subchapter D, Texas Government Code, to discuss the following:

- 1. Pursuant to Section 551.071 of the Texas Government Code to consult with the City Attorney relating to pending litigation, to wit: ZL & SYK, LLC, and Mountain Valley Country Club, Inc. vs. City of Joshua, Civil Action No. 3:22-cv-00182-E.

Mayor Kimble announced there would be no meeting on this item.

K. RECONVENE INTO REGULAR SESSION

In accordance with Texas Government Code, Section 551, the City Council will reconvene into regular session and consider action, if any, on matters discussed in executive session.

NA

L. FUTURE AGENDA ITEMS/REQUESTS BY COUNCIL MEMBERS TO BE ON THE NEXT AGENDA

Councilmembers shall not comment upon, deliberate, or discuss any item that is not on the agenda. Councilmembers shall not make routine inquiries about operations or project status on an item that is not posted. However, any Councilmember may state an issue and request to place the item on a future agenda.

Councilmember Anderson - Facade Grant, Utility Billing Update

Councilmember Nichols - Update on street repairs that the city council previously approved and Trailwood area that is very dangerous.

M. ADJOURNMENT

Mayor Kimble adjourned the meeting at 8:19 pm.



**City Council Agenda
February 16, 2023**

Minutes Resolution

Action Item

Agenda Description:

Discuss, consider, and possible action on acceptance of an application for Veteran’s Memorial applicant, Lt. Col. William R. Horton.

Background Information:

The Veteran’s Memorial was erected in 2014 by Braeden Lewis in remembrance of the sacrifices made by those in the military. Mr. Horton’s son wishes to see his father honored at the City Park Memorial.

Financial Information:

N/A

City Contact and Recommendations:

Amber Bransom, Staff recommends the approval of the application.

Attachments:

- Application and supporting documents.



Veterans Memorial

Angela Bradsher
 101 South Main Street Joshua,
 TX 76058
 (817) 558-7447
 abradsher@cityofjoshuatx.us

Item 2.

The City of Joshua is accepting applications for name spaces for the Joshua Veterans Memorial walls to honor our Veterans. Each name space will have three lines of information available. The veteran's name and information will be engraved into a customized plaque and set on granite below the corresponding branch of service.

Requirements for submittal:

- * Veterans must have an Honorable or General-Under Honorable Conditions Discharge
- * A copy of the service members DD214 or other official paperwork
- * Service member's dedicatory information
- * A payment of \$100.00 (waived)
- * Completed application form

Incomplete applications will not be accepted. All submissions are contingent upon City Council approval. Applications will be collected and approved on an annual basis. Engraving will be scheduled, and a ceremony will be scheduled on Memorial Day.

Section 1 - Veteran's Information			
Rank <i>Lt. Col.</i>	First Name <i>William "Bill"</i>	Middle Initial <i>R.</i>	Last Name <i>Horton</i>
Military Branch - Chose One <input checked="" type="radio"/> Army <input type="radio"/> Navy <input type="radio"/> Marine <input type="radio"/> Air Force <input type="radio"/> Coast Guard		Please circle if applicable <i>family member</i> <input checked="" type="radio"/> KIA <input type="radio"/> POW <input type="radio"/> MIA	
Dates of Active Service <i>6/1/59 - 5/26/76</i>		Is this veteran receptive to a phone call for information regarding their dedicatory information? <input checked="" type="radio"/> Yes <input type="radio"/> No	
Wars and Campaigns Served <i>1 tour in Germany (36 mo.) 2 tours in Vietnam (34 mo. total) Vietnam War</i>		Medals, Awards and Honors: <i>see attached (page 2)</i>	

Section 2 - Veteran's Dedicatory Information as it will appear on the wall
<p>Fill out the template below to indicate how you request the veteran's dedicatory information to be displayed on the wall.</p> <p>Line 1 Rank abbreviation - First & Last Name (initial permitted if spacing allows)</p> <p>Line 2 Dates of Service</p> <p>Line 3 Wars/campaigns served/medals & honors received. There will be one space used between each abbreviation of military honors. *Please note that the official military abbreviations will be used for consistency. See example</p> <p>Example: COL John A Doe 1968-1988 Vietnam NDSM VCM</p>
Line 1 <i>Lt. Col. William "Bill" Horton</i>
Line 2 <i>6/1/59 - 5/26/76</i>
Line 3 <i>Test pilot for U.S. Army (both fixed-wing & rotary)</i>

Section 3 - Purchaser's Information			
Name <i>Ray Horton</i>	Address [Redacted]		Phone Number [Redacted]
City <i>Joshua</i>	State <i>TX</i>	Zip <i>76058</i>	
Email [Redacted]	Alternate Phone Number [Redacted]		
Signature of Purchaser <i>Ray Horton</i>	Date <i>1/6/23</i>		

Awards & Decoration:



Parachute Badge	Army Aviator Badge	National Defense Service Medal	Vietnamese Service Medal
Air Medal (24)	Air Medal w/V	Bronze Star w/2 clusters	Army Commendation Medal
Distinguished Flying Cross	† Senior Army Aviator Badge	Combat Infantry Badge	Master Army Aviator Badge
Distinguished Flying Cross			Meritorious Service Medal
Vietnamese Cross of Gallantry w/Silver Palm			Vietnamese Cross of Gallantry w/Silver Star

LTC William Ray Horton

LTC Horton was born in Abilene, Texas, December 16, 1936. He graduated from Hardin-Simmons University in Abilene in 1959, having majored in mathematics and chemistry. He was named an ROTC Distinguished Military Graduate and was commissioned in the Field Artillery June 1, 1959. He earned a Master of Science Degree in Aerospace Operations Management from the University of Southern California in 1971.

He served a three-year tour in Germany and two tours in Vietnam, totaling thirty-four months. In Germany, his assignments included that of a Field Artillery Battery Commander and in Vietnam, he was commander of general support aviation with the Fifth Special Force Group and First Cavalry Division and commander of a CH-47 Chinook Company. He also served as an aviation battalion executive officer in Vietnam. Other assignments were that of an Assistant Secretary of the General's Staff and Chief Protocol Officer at Fort Rucker, Alabama.

"Bill" was rated in January, 1961. He was a Senior Army Aviator with over 4,000 flight hours, equally divided between fixed-wing and rotary aircraft and was an instrument flight examiner. He graduated from the US Naval Test Pilot School in November 1970, class 56, and was assigned to the US Army Aviation Engineering Flight Activity at Edwards AFB from February 1972 until his death May 26, 1976. At the time of his death, he was Test Director of the UTTAS (Utility Tactical Transport Aircraft System) Program. (Boeing Vertol's YUH-61A and Sikorsky's YUH-60A.) It was the largest contract that had ever been awarded the Army. In addition to the Army Test Team, a Navy Test Team was also assigned to him. He served on the Evaluation Board to select a new attack helicopter for the Army, spending ten months in St. Louis, the US Army Aviation Systems Command. He also was Test Director for Bell's (Fort Worth) 214 Evaluation and tested the Blackhawk gun ship, world's fastest helicopter. His final flight was in a T-42A Beech twin engine aircraft which lost an engine and crashed in the Sierra Mountains fifteen miles southwest of Bishop, California. With him were Captain Michael Hawley, a West Point graduate engineer and Private Alan Sehardijn. He was a member of the Society of Experimental Test Pilots..

United States of America
Redstone Test Center 

Aviation Flight Test Directorate
FALLEN TESTERS MEMORIAL
Reindication Ceremony
Building 4880
Redstone Army Airfield
Redstone Arsenal, Alabama
01 October 2019



TECHNICAL TEST

Item 2.

THIS MEMORIAL IS
DEDICATED TO HONOR
THE MEMORY OF ALL
U.S. ARMY FLIGHT TEST
CREWMEMBERS WHO
LOST THEIR LIVES IN
SUPPORT OF
EXPERIMENTAL
FLIGHT TESTING

11 AUGUST 1970
MAJ RICHARD
LTC AUSTIN
22 FEBRUARY 1970
MAJ FREDERIC
CPT KENNETH F
26 MAY 1970
CPT MICHAEL
LTC WILLIAM A
PV2 ALAN C
12 JUNE 1970
MAJ DOUGLAS
19 AUGUST 1970
MAJ JAMES W

11 AUGUST 1969
MAJ RICHARD D JOHNSON
LTC AUSTIN K VEATCH JR

22 FEBRUARY 1974 OV-1
MAJ FREDERICK D DANILOFF
CPT KENNETH F SCHRANTZ JR

26 MAY 1976 T-42
CPT MICHAEL A HAWLEY
LTC WILLIAM R HORTON
PV2 ALAN C SCHARDIJN

12 JUNE 1981 AH-1
MAJ DOUGLAS L DOWD

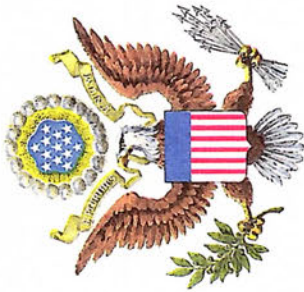
19 AUGUST 1983 AH-1
MAJ JAMES M O'BRIEN

24 APRIL 1986 L-13
CW3 PETER G PETERSEN

16 JULY 1992 C-23
DAC WILLIAM Y ABBOTT
MAJ MICHAEL B FARMER
DAC ROBERT D ROBBINS

20 JULY 1992 V-22
CW4 (RET) PATRICK J SULLIVAN

Honorable Service



in the Armed Forces of the United States of America

In grateful Memory of

LIEUTENANT COLONEL WILLIAM RAY HORTON

*Who Died while in the Service of our Country
as a Member of the*

United States Army

on the 26TH day of MAY 1976 This certificate is awarded
as a testimonial of Honest and Faithful Service

Martin R. Hoffman
Secretary of the Army



**City Council Agenda
March 16, 2023**

Resolution

Action Item

Agenda Description:

Discuss, consider, and adopt a resolution to designate authorized signatories for the Texas Community Development Block Grant program.

Background Information:

The City of Joshua is in the process of applying for a Texas Community Development Block Grant program with the hopes of repairing Thomas Street.

Financial Information:

N/A

City Contact and Recommendations:

Amber Bransom, Staff recommends approval of the resolution.

Attachments:

- Signatory Resolution

CITY OF JOSHUA
RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS AUTHORIZING CITY REPRESENTATIVES IN MATTERS PERTAINING TO THE CITY’S PARTICIPATION IN THE TEXAS COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM.

WHEREAS, the City Council of the City of Joshua desires to develop a viable community, including decent housing and a suitable living environment and expanding economic opportunities, principally for persons of low-to-moderate income; and

WHEREAS, it is necessary and in the best interests of the City to participate in the Texas Community Development Block Grant Program; and

WHEREAS, the City Council of City is committed to compliance with federal, state, and program rules, including the current TxCDBG Project Implementation Manual; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS:

That the City Council directs and designates the following to act in all matters in connection with any grant application and the City’s participation in the Texas Community Development Block Grant Program:

Section 1. That the City Council directs and designates the following to act in all matters in connection with any grant application and the City’s participation in the Texas Community Development Block Grant Program:

- The City Manager and Assistant City Manager shall serve as the City's Chief Executive Officer and Authorized Representative to:
 - execute a grant application and any subsequent contractual documents,
 - certify environmental review documents between the Texas Department of Agriculture and the City, and
 - certify the Payment Request form and/or other forms required for requesting funds to reimburse project costs, and
 - be assigned the role of Authorized Official in the TDA-GO grant management system.

Section 2.

- In addition to the above-designated officials, should any grant be funded the Finance Manager and Finance Assistant are authorized to:
 - certify the Payment Request form and/or other forms required for requesting funds to reimburse project costs,
 - prepare and submit other financial documentation, and
 - be assigned the role of Project Director or Payment Processor in the TDA-GO grant management system.

PASSED, APPROVED, AND ADOPTED, by the affirmative vote of the City Council of the City of Joshua, Texas, this the 16th day of March 2023.

APPROVED:

Scott Kimble, Mayor

ATTEST:

Alice Holloway/City Secretary

APPROVED AS TO LEGAL FORM

Terry Welch, City Attorney



**City Council Agenda
November 17, 2022**

Resolution

Action Item

Agenda Description:

Discuss, consider, and adopt a resolution authorizing the submission of a Texas Community Development Block Grant program application and adopting required CDBG Civil Rights policies.

Background Information:

The City of Joshua is in pursuit of a Community Development Block Grant for 2022-2023 for improvements to Cobb Street.

Financial Information:

N/A

City Contact and Recommendations:

Amber Bransom, Staff recommends approval of the resolution.

Attachments:

- Application Resolution with Civil Rights

CITY OF JOSHUA
RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF CITY OF JOSHUA, TEXAS, AUTHORIZING THE SUBMISSION OF A 2023/2024 TEXAS COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM APPLICATION TO THE TEXAS DEPARTMENT OF AGRICULTURE FOR THE COMMUNITY DEVELOPMENT FUND.

WHEREAS, the City Council of the City of Joshua desires to develop a viable community, including decent housing and a suitable living environment and expanding economic opportunities, principally for persons of low-to-moderate income; and

WHEREAS, it is necessary and in the best interests of the City of Joshua to apply for funding under the Texas Community Development Block Grant Program;

WHEREAS, the City of Joshua, in consideration for the receipt and acceptance of federal funding if awarded, agrees to comply with all federal rules and regulations including those rules and regulations governing citizen participation and civil rights protections as follows:

- in accordance with Section 109 of the Title I of the Housing and Community Development Act (24 CFR 6); the Age Discrimination Act of 1975 (42 U.S.C. 6101-6107); and Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794) and for construction contracts greater than \$10,000, to take actions to ensure that no person or group is denied benefits such as employment, training, housing, and contracts generated by the CDBG activity, on the basis of race, color, religion, sex, national origin, age, or disability;
- in accordance with Section 3 of the Housing and Urban Development Act of 1968, as amended, and 24 CFR Part 75, to the greatest extent feasible, to provide training and employment opportunities to lower income residents and contract opportunities to businesses in the Section 3 Service Area;
- in accordance with Section 104(1) of the Housing and Community Development Act, as amended, and State's certification requirements at 24 CFR 91.325(b)(6), to adopt an excessive force policy that prohibits the use of excessive force against non-violent civil rights demonstrations;
- in accordance with Executive Order 13166, to take reasonable steps to ensure meaningful access to services in federally assisted programs and activities by persons with limited English proficiency (LEP) and must have an LEP plan in place specific to the locality and beneficiaries for each TxCDBG project;
- in accordance with Section 504 of the Rehabilitation Act of 1973, to not discriminate on the basis of disability and agrees to ensure that qualified individuals with disabilities have access to programs and activities that receive federal funds; and
- in accordance with Section 808(e)(5) of the Fair Housing Act (42 USC 3608(e)(5)) that requires HUD programs and activities be administered in a manner affirmatively to further the policies of the Fair Housing Act, to conduct at least one activity during the contract period of the TxCDBG contract, to affirmatively further fair housing; and

WHEREAS, the City of Joshua, agrees to maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award, and administration of contracts.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF CITY OF JOSHUA, TEXAS:

Section 1.

That a Texas Community Development Block Grant Program application for the Community Development Fund is hereby authorized to be filed on behalf of the City with the Texas Department of Agriculture.

- Section 2. That the City’s application be placed in competition for funding under the Community Development Fund.
- Section 3. That the application be for up to \$500,000.00 of grant funds to provide street improvements.
- Section 4. That all funds will be used in accordance with all applicable federal, state, local and programmatic requirements including but not limited to procurement, environmental review, labor standards, real property acquisition, and civil rights requirements.
- Section 5. That it further be stated that the City of Joshua is committing at minimum \$50,000 from its General Fund as a cash contribution toward the administration, engineering, and/or construction activities of this street improvement project.
- Section 6. The City of Joshua adopts the following policies:
 - a. Citizen Participation Plan and Grievance Procedures (Form A1013);
 - b. Excessive Force Policy (Form A1003);
 - c. Fair Housing Policy (Form A1015);
 - d. Section 504 Policy and Grievance Procedures (Form A1004); and
 - e. Code of Conduct Policy (Form A1002).
- Section 7. The City of Joshua affirms its commitment to conduct a project-specific analysis and take all appropriate action necessary to comply with program requirements for the following:
 - a. Section 3 economic opportunity;
 - b. Limited English Proficiency; and
 - c. Activity to affirmatively Further Fair Housing choice.

PASSED, APPROVED, AND ADOPTED, by the affirmative vote of the City Council of the City of Joshua, Texas, this the 16th day of March 2023.

APPROVED:

Scott Kimble, Mayor

ATTEST:

Alice Holloway/City Secretary

APPROVED AS TO LEGAL FORM

Terry Welch, City Attorney

**CITY OF JOSHUA
CITIZEN PARTICIPATION PLAN
TEXAS COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM**

Note to Grant Recipients regarding Limited English Proficiency (LEP) requirements:

In accordance with federal law, if there is a significant number of the population who are non-English speaking residents and are affected by the TxCDBG project, such citizens should have “meaningful access” to all aspects of the TxCDBG project. To provide ‘meaningful access’, Grant Recipients may need to provide interpreter services at public hearings or provide non-English written materials that are routinely provided in English. Examples of such vital documents include Citizen Participation notices (e.g. complaint procedures, hearing notices) civil rights notices, and any other published notice that may allow an eligible person with limited English proficiency to participate in discussing proposed CDBG activities.

For more information, see LEP.gov.

COMPLAINT PROCEDURES

These complaint procedures comply with the requirements of the Texas Department of Agriculture’s Texas Community Development Block Grant (TxCDBG) Program and Local Government Requirements found in 24 CFR §570.486 (Code of Federal Regulations). Citizens can obtain a copy of these procedures at the City of Joshua offices, 101 South Main Street, Joshua, TX 76958, 817-558-7447, during regular business hours.

Below are the formal complaint and grievance procedures regarding the services provided under the TxCDBG project.

1. A person who has a complaint or grievance about any services or activities with respect to the TxCDBG project, whether it is a proposed, ongoing, or completed TxCDBG project, may during regular business hours submit such complaint or grievance, in writing to the Mayor, at the City of Joshua at 101 South Main Street, Joshua, TX 76058, or may call (817) 558-7447.
2. A copy of the complaint or grievance shall be transmitted by the Mayor to the entity that is the subject of the complaint or grievance and to the City of Joshua’s Attorney within five (5) working days after the date of the complaint or grievance was received.
3. The Mayor shall complete an investigation of the complaint or grievance, if practicable, and provide a timely written answer to person who made the complaint or grievance within ten (10) days.
4. If the investigation cannot be completed within ten (10) working days per 3. above, the person who made the grievance or complaint shall be notified, in writing, within fifteen (15) days where practicable after receipt of the original complaint or grievance and shall detail when the investigation should be completed.
5. If necessary, the grievance and a written copy of the subsequent investigation shall be forwarded to the TxCDBG for their further review and comment.
6. If appropriate, provide copies of grievance procedures and responses to grievances in both English and Spanish, or other appropriate language.

TECHNICAL ASSISTANCE

When requested, the City of Joshua shall provide technical assistance to groups that are representative of persons of low- and moderate-income in developing proposals for the use of TxCDBG funds. The City of Joshua, based upon the specific needs of the community’s residents at the time of the request, shall determine the level and type of assistance.

PUBLIC HEARING PROVISIONS

For each public hearing scheduled and conducted by the City of Joshua, the following public hearing provisions shall be observed:

1. Public notice of all hearings must be published at least seventy-two (72) hours prior to the scheduled hearing. The public notice must be published in a local newspaper. Each public notice must include the date, time, location, and topics to be considered at the public hearing. A published newspaper article can also be used to meet this requirement so long as it meets all content and timing requirements. Notices should also be prominently posted in public buildings and distributed to local Public Housing Authorities and other interested community groups.

2. When a significant number of non-English speaking residents are a part of the potential service area of the TxCDBG project, vital documents such as notices should be published in the predominant language of these non-English speaking citizens.
3. Each public hearing shall be held at a time and location convenient to potential or actual beneficiaries and will include accommodation for persons with disabilities. Persons with disabilities must be able to attend the hearings and the City must make arrangements for individuals who require auxiliary aids or services if contacted at least two days prior to the hearing.
4. A public hearing held prior to the submission of a TxCDBG application must be held after 5:00 PM on a weekday or at a convenient time on a Saturday or Sunday.
5. When a significant number of non-English speaking residents can be reasonably expected to participate in a public hearing, an interpreter should be present to accommodate the needs of the non-English speaking residents.

The City of Joshua shall comply with the following citizen participation requirements for the preparation and submission of an application for a TxCDBG project:

1. At a minimum, the City of Joshua shall hold at least one (1) public hearing to prior to submitting the application to the Texas Department of Agriculture.
2. The City of Joshua shall retain documentation of the hearing notice(s), a listing of persons attending the hearing(s), minutes of the hearing(s), and any other records concerning the proposed use of funds for three (3) years from closeout of the grant to the state. Such records shall be made available to the public in accordance with Chapter 552, Texas Government Code.
3. The public hearing shall include a discussion with citizens as outlined in the applicable TxCDBG application manual to include, but is not limited to, the development of housing and community development needs, the amount of funding available, all eligible activities under the TxCDBG program, and the use of past TxCDBG contract funds, if applicable. Citizens, with particular emphasis on persons of low- and moderate-income who are residents of slum and blight areas, shall be encouraged to submit their views and proposals regarding community development and housing needs. Citizens shall be made aware of the location where they may submit their views and proposals should they be unable to attend the public hearing.
4. When a significant number of non-English speaking residents can be reasonably expected to participate in a public hearing, an interpreter should be present to accommodate the needs of the non-English speaking residents.

The City of Joshua must comply with the following citizen participation requirements in the event that the City of Joshua receives funds from the TxCDBG program:

1. The City of Joshua shall also hold a public hearing concerning any substantial change, as determined by TxCDBG, proposed to be made in the use of TxCDBG funds from one eligible activity to another again using the preceding notice requirements.
2. Upon completion of the TxCDBG project, the City of Joshua shall hold a public hearing and review its program performance including the actual use of the TxCDBG funds.
3. When a significant number of non-English speaking residents can be reasonably expected to participate in a public hearing, for either a public hearing concerning substantial change to the TxCDBG project or for the closeout of the TxCDBG project, publish notice in both English and Spanish, or other appropriate language and provide an interpreter at the hearing to accommodate the needs of the non-English speaking residents.
4. The City of Joshua shall retain documentation of the TxCDBG project, including hearing notice(s), a listing of persons attending the hearing(s), minutes of the hearing(s), and any other records concerning the actual use of funds for a period of three (3) years three (3) years from closeout of the grant to the state. Such records shall be made available to the public in accordance with Chapter 552, Texas Government Code.

Signature

Scott Kimble, Mayor

Date

**LA CIUDAD DE JOSHUA
PLAN DE PARTICIPACIÓN CIUDADANA
PROGRAMA DE TEXAS COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM**

Nota a los receptores de subvención en relación a requisitos de Dominio Limitado del inglés:

De acuerdo con la ley federal hay un número significativo de población que son residentes y que no hablan inglés y son afectados por el proyecto TxCDBG, estos ciudadanos deben tener "acceso significativo" a todos los aspectos del proyecto TxCDBG. Para proporcionar "acceso significativo", receptores de la subvención pueden ser utilizados para proporcionar servicios de interpretación en las audiencias públicas o proporcionar materiales no escritos en inglés que se proporcionan de manera rutinaria en inglés.

Para obtener más información, consulte LEP.gov.

PROCEDIMIENTOS DE QUEJA

Estos procedimientos de queja cumplen con los requisitos del Departamento de Programa de Agricultura de Texas Community Development Block Grant (TxCDBG) y los requisitos del gobierno local de Texas se encuentran en 24 CFR §570.486 (Código de Regulaciones Federales). Los ciudadanos pueden obtener una copia de estos procedimientos en La Ciudad de dirección postal, City of Joshua at 101 South Main Street, Joshua, TX 76058, en horario de oficina.

A continuación, se presentan los procedimientos formales de quejas y quejas relativas a los servicios prestados en el marco del proyecto TxCDBG.

1. Una persona que tiene una queja o reclamación sobre cualquiera de los servicios o actividades en relación con el proyecto TxCDBG, o si se trata de una propuesta, en curso o determinado proyecto TxCDBG, pueden durante las horas regulares presentar dicha queja o reclamo, por escrito a El Alcalde de la Ciudad en City of Joshua, 101 South Main Street, Joshua, TX 76058 o puede llamar a (817) 558-7447.
2. Una copia de la queja o reclamación se transmitirá por el alcalde/el juez a la entidad que es encargada de la queja o reclamación y al Abogado de La Ciudad dentro de los cinco (5) días hábiles siguientes a la fecha de la queja o día que la reclamación fue recibida.
3. El alcalde deberá cumplir una investigación de la queja o reclamación, si es posible, y dará una respuesta oportuna por escrito a la persona que hizo la denuncia o queja dentro de los diez (10) días.
4. Si la investigación no puede ser completada dentro de los diez (10) días hábiles anteriormente, la persona que hizo la queja o denuncia será notificada, por escrito, dentro de los quince (15) días cuando sea posible después de la entrega de la queja original o quejas y detallará cuando se deberá completar la investigación.
5. Si es necesario, la queja y una copia escrita de la investigación posterior se remitirán a la TxCDBG para su posterior revisión y comentarios.
6. Se proporcionará copias de los procedimientos de queja y las respuestas a las quejas, tanto en inglés y español, u otro lenguaje apropiado.

ASISTENCIA TÉCNICA

Cuando lo solicite, La Ciudad proporcionará asistencia técnica a los grupos que son representantes de las personas de bajos y moderados ingresos en el desarrollo de propuestas para el uso de los fondos TxCDBG. La Ciudad, en base a las necesidades específicas de los residentes de la comunidad en el momento de la solicitud, deberá determinar el nivel y tipo de asistencia.

DISPOSICIONES AUDIENCIA PÚBLICA

Para cada audiencia pública programada y llevada a cabo por La Ciudad, se observarán las disposiciones siguientes de audiencias públicas:

1. Aviso público de todas las audiencias deberá publicarse al menos setenta y dos (72) horas antes de la audiencia programada. El aviso público deberá publicarse en un periódico local. Cada aviso público debe incluir la fecha, hora, lugar y temas a considerar en la audiencia pública. Un artículo periodístico publicado también puede utilizarse para cumplir con este

requisito, siempre y cuando cumpla con todos los requisitos de contenido y temporización. Los avisos también deben ser un lugar prominente en los edificios públicos y se distribuyen a las autoridades locales de vivienda pública y otros grupos interesados de la comunidad.

2. Cuando se tenga un número significativo de residentes que no hablan inglés serán una parte de la zona de servicio potencial del proyecto TxCDBG, documentos vitales como las comunicaciones deben ser publicados en el idioma predominante de estos ciudadanos que no hablan inglés.
3. Cada audiencia pública se llevará a cabo en un momento y lugar conveniente para los beneficiarios potenciales o reales e incluirá alojamiento para personas con discapacidad. Las personas con discapacidad deben poder asistir a las audiencias y La Ciudad debe hacer los arreglos para las personas que requieren ayudas o servicios auxiliares en caso de necesitarlo por lo menos dos días antes de la audiencia pública.
4. Una audiencia pública celebrada antes de la presentación de una solicitud TxCDBG debe hacerse después de las 5:00 pm en un día de semana o en un momento conveniente en sábado o domingo.
5. Cuando un número significativo de residentes que no hablan inglés se registra para participar en una audiencia pública, un intérprete debe estar presente para dar cabida a las necesidades de los residentes que no hablan inglés.

La Ciudad deberá cumplir con los siguientes requisitos de participación ciudadana para la elaboración y presentación de una solicitud para un proyecto TxCDBG:

1. Como mínimo, La Ciudad deberá tener por lo menos un (1) audiencia pública antes de presentar la solicitud al Departamento de Agricultura de Texas.
2. La Ciudad conservará la documentación de la convocatoria(s) audiencia, un listado de las personas que asistieron a la audiencia(s), acta de la vista(s), y cualquier otra documentación relativa a la propuesta de utilizar los fondos para tres (3) años a partir de la liquidación de la subvención para el Estado. Dichos registros se pondrán a disposición del público, de conformidad con el Capítulo 552, Código de Gobierno de Texas.
3. La audiencia pública deberá incluir una discusión con los ciudadanos como se indica en el manual correspondiente de aplicación TxCDBG, pero no se limita a, el desarrollo de las necesidades de vivienda y desarrollo comunitario, la cantidad de fondos disponibles, todas las actividades elegibles bajo el programa TxCDBG y el uso de fondos últimos contratos TxCDBG, en su caso. Los ciudadanos, con especial énfasis en las personas de bajos y moderados ingresos que son residentes de las zonas de tugurios y tizón, se fomentará a presentar sus opiniones y propuestas sobre el desarrollo de la comunidad y las necesidades de vivienda. Los ciudadanos deben ser conscientes de la ubicación en la que podrán presentar sus puntos de vista y propuestas en caso de que no pueda asistir a la audiencia pública.
4. Cuando un número significativo de residentes que no hablan inglés se registra para participar en una audiencia pública, un intérprete debe estar presente para dar cabida a las necesidades de los residentes que no hablan inglés.

La Ciudad debe cumplir con los siguientes requisitos de participación ciudadana en el caso de que La Ciudad recibe fondos del programa TxCDBG:

1. La Ciudad celebrará una audiencia pública sobre cualquier cambio sustancial, según lo determinado por TxCDBG, se propuso que se hará con el uso de fondos TxCDBG de una actividad elegible a otro utilizando de nuevo los requisitos de notificación
2. Una vez finalizado el proyecto TxCDBG, La Ciudad celebrará una audiencia pública y revisará el desempeño del programa incluyendo el uso real de los fondos TxCDBG.
3. Cuando un número significativo de residentes que no hablan inglés se puede registra para participar en una audiencia pública, ya sea para una audiencia pública sobre el cambio sustancial del proyecto TxCDBG o para la liquidación del proyecto TxCDBG, publicará un aviso en inglés y español u otro idioma apropiado y se proporcionara un intérprete en la audiencia para dar cabida a las necesidades de los residentes.
4. La Ciudad conservará la documentación del proyecto TxCDBG, incluyendo aviso de audiencia(s), un listado de las personas que asistieron a la audiencia(s), acta de la vista(s), y cualquier otro registro concerniente al uso real de los fondos por un período de a tres (3) años a partir de la liquidación del proyecto al estado.

Dichos registros se pondrán a disposición del público, de conformidad con el Capítulo 552, Código de Gobierno de Texas.

Firma/Signature

Nombre, Título /Scott Kimble, Mayor

Fecha/Date

Excessive Force Policy

In accordance with 24 CFR 91.325(b)(6), the City of Joshua hereby adopts and will enforce the following policy with respect to the use of excessive force:

1. It is the policy of the City of Joshua to prohibit the use of excessive force by the law enforcement agencies within its jurisdiction against any individual engaged in non-violent civil rights demonstrations;
2. It is also the policy of the City of Joshua to enforce applicable State and local laws against physically barring entrance to or exit from a facility or location that is the subject of such non-violent civil rights demonstrations within its jurisdiction; and
3. The City of Joshua will introduce and pass a resolution adopting this policy.

As officers and representatives of City of Joshua, we the undersigned have read and fully agree to this plan, and become a party to the full implementation of this program.

Signature

Scott Kimble, Mayor

Date

Section 504 Policy Against Discrimination Based on Handicap and Grievance Procedures

In accordance with 24 CFR Section 8, Nondiscrimination based on Handicap in federally assisted programs and activities of the Department of Housing and Urban Development, Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. 794), and Section 109 of the Housing and Community Development Act of 1974, as amended (42 U.S.C. 5309), City of Joshua hereby adopts the following policy and grievance procedures:

1. Discrimination prohibited. No otherwise qualified individual with handicaps in the United States shall, solely by reason of his or her handicap, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance from the Department of Housing and Urban Development (HUD).
2. City of Joshua does not discriminate on the basis of handicap in admission or access to, or treatment or employment in, its federally assisted programs and activities.
3. City of Joshua recruitment materials or publications shall include a statement of this policy in 1. above.
4. City of Joshua shall take continuing steps to notify participants, beneficiaries, applicants and employees, including those with impaired vision or hearing, and unions or professional organizations holding collective bargaining or professional agreements with the recipients that it does not discriminate on the basis of handicap in violation of 24 CFR Part 8.
5. For hearing and visually impaired individuals eligible to be served or likely to be affected by the TxCDBG program, City of Joshua shall ensure that they are provided with the information necessary to understand and participate in the TxCDBG program.
6. Grievances and Complaints
 - a. Any person who believes she or he has been subjected to discrimination on the basis of disability may file a grievance under this procedure. It is against the law for City of Joshua to retaliate against anyone who files a grievance or cooperates in the investigation of a grievance.
 - b. Complaints should be addressed to the Mayor, City of Joshua (City of Joshua at 101 South Main Street, Joshua, TX 76058) or call (817) 558-7447, who has been designated to coordinate Section 504 compliance efforts.
 - c. A complaint should be filed in writing or verbally, contain the name and address of the person filing it, and briefly describe the alleged violation of the regulations.
 - d. A complaint should be filed within thirty (30) working days after the complainant becomes aware of the alleged violation.
 - e. An investigation, as may be appropriate, shall follow a filing of a complaint. The investigation will be conducted by the Mayor. Informal but thorough investigations will afford all interested persons and their representatives, if any, an opportunity to submit evidence relevant to a complaint.
 - f. A written determination as to the validity of the complaint and description of resolution, if any, shall be issued by the Mayor, and a copy forwarded to the complainant with fifteen (15) working days after the filing of the complaint where practicable.
 - g. The Section 504 coordinator shall maintain the files and records of the City of Joshua relating to the complaint files.
 - h. The complainant can request a reconsideration of the case in instances where he or she is dissatisfied with the determination/resolution as described in f. above. The request for reconsideration should be made to the City of Joshua within ten working days after the receipt of the written determination/resolution.
 - i. The right of a person to a prompt and equitable resolution of the complaint filed hereunder shall not be impaired by the person's pursuit of other remedies such as the filing of a Section 504 complaint with the U.S. Department of

Housing and Urban Development. Utilization of this grievance procedure is not a prerequisite to the pursuit of other remedies.

- j. These procedures shall be construed to protect the substantive rights of interested persons, to meet appropriate due process standards and assure that the City of Joshua complies with Section 504 and HUD regulations.

Signature

Scott Kimble, Mayor

Date

Code of Conduct Policy of The City of Joshua

As a Grant Recipient of a TxCDBG contract, City of Joshua shall avoid, neutralize or mitigate actual or potential conflicts of interest so as to prevent an unfair competitive advantage or the existence of conflicting roles that might impair the performance of the TxCDBG contract or impact the integrity of the procurement process.

For procurement of goods and services, no employee, officer, or agent of the City of Joshua shall participate in the selection, award, or administration of a contract supported by TxCDBG funds if he or she has a real or apparent conflict of interest. Such a conflict could arise if the employee, officer or agent; any member of his/her immediate family; his/her partner; or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

No officer, employee, or agent of the City of Joshua shall solicit or accept gratuities, favors or anything of monetary value from contractors or firms, potential contractors or firms, or parties to sub-agreements, except where the financial interest is not substantial or the gift is an unsolicited item of nominal intrinsic value.

Contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements.

For all other cases, no employee, agent, consultant, officer, or elected or appointed official of the state, or of a unit of general local government, or of any designated public agencies, or subrecipients which are receiving TxCDBG funds, that has any CDBG function/responsibility, or is in a position to participate in a decision-making process or gain inside information, may obtain a financial interest or benefit from the TxCDBG activity.

The conflict-of-interest restrictions and procurement requirements identified herein shall apply to a benefitting business, utility provider, or other third-party entity that is receiving assistance, directly or indirectly, under a TxCDBG contract or award, or that is required to complete some or all work under the TxCDBG contract in order to meet the National Program Objective.

Any person or entity including any benefitting business, utility provider, or other third-party entity that is receiving assistance, directly or indirectly, under a TxCDBG contract or award, or that is required to complete some or all work under the TxCDBG contract in order to meet a National Program Objective, that might potentially receive benefits from TxCDBG awards may not participate in the selection, award, or administration of a contract supported by CDBG funding.

Any alleged violations of these standards of conduct shall be referred to the City of Joshua’s Attorney. Where violations appear to have occurred, the offending employee, officer or agent shall be subject to disciplinary action, including but not limited to dismissal or transfer; where violations or infractions appear to be substantial in nature, the matter may be referred to the appropriate officials for criminal investigation and possible prosecution.

Signature

Scott Kimble, Mayor

Date

These procedures are intended to serve as guidelines for the procurement of supplies, equipment, construction services and professional services for the Texas Community Development Block Grant (TxCDBG) Program. The regulations related to conflict of interest and nepotism may be found at the Texas Government Code Chapter 573, Texas Local Government Code Chapter 171, Uniform Grant Management Standards by Texas Comptroller, 24 CFR 570.489(g) &(h), and 2 CFR 200.318

Fair Housing Policy

In accordance with Fair Housing Act, the City of Joshua hereby adopts the following policy with respect to the Affirmatively Furthering Fair Housing:

1. City of Joshua agrees to affirmatively further fair housing choice for all seven protected classes (race, color, religion, sex, disability, familial status, and national origin).
2. City of Joshua agrees to plan at least one activity during the contract term to affirmatively further fair housing.
3. City of Joshua will introduce and pass a resolution adopting this policy.

As officers and representatives of City of Joshua, we the undersigned have read and fully agree to this plan and become a party to the full implementation of this program.

Signature

Scott Kimble, Mayor

Date

CITY OF JOSHUA, TEXAS

RESOLUTION NO.

WHEREAS, The City of Joshua finds it in the best interest of the citizens of Joshua, that the SRT/SWAT Team Gear Funding be operated for fiscal year 2024; and

WHEREAS, the City of Joshua agrees to provide applicable matching funds for the said project as required by the Office of the Governor, Public Safety Office, Criminal Justice Division grant application; and

WHEREAS, the City of Joshua agrees that in the event of loss or misuse of the Office of the Governor funds, the City of Joshua assures that the funds will be returned to the Office of the Governor in full.

WHEREAS, the City of Joshua designates the Chief of Police as the grantee’s authorized official. The authorized official is given the power to apply for, accept, reject, alter, or terminate the grant on behalf of the applicant agency.

NOW THEREFORE, BE IT RESOLVED that the City of Joshua approves submission of the grant application for the SRT/SWAT Team Gear Funding to the Office of the Governor.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS, THIS 16TH DAY OF MARCH, 2023

Scott Kimble, Mayor

ATTEST:

Alice Holloway, City Secretary

APPROVED AS TO FORM:

Terrence S. Welch, City Attorney



**Council Meeting Agenda
March 16, 2023**

Resolution

Action Item

Agenda Description:

Discuss, consider, and possible action on the resolution approving the submission of the grant application for the SRT/SWAT Team Gear Funding Grant Program.

Background Information:

The Joshua Police Department is applying for a grant from the Office of the Governor, Public Safety Office, Criminal Justice Division to provide funding for advanced training and equipment for select officers to better respond to critical incidents.

Financial Information:

N/A

City Contact and Recommendations:

David Gelsthorpe, Chief of Police

Recommends approval of the resolution supporting the grant application.

Attachments:

Resolution

CITY OF JOSHUA, TEXAS

TENTATIVE DRAFT

**Annual Financial Report
For the Fiscal Year Ended September 30, 2022**

City of Joshua, Texas
Annual Financial Report
For the Fiscal Year Ended September 30, 2022

Table of Contents

	<u>Page</u>
Principal Officials.....	1
FINANCIAL SECTION	
Independent Auditor's Report.....	3
Management's Discussion and Analysis.....	6
<u>Basic Financial Statements</u>	
Government-wide Financial Statements:	
Statement of Net Position.....	14
Statement of Activities.....	15
Fund Financial Statements:	
Balance Sheet - Governmental Funds.....	16
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	17
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Change in Net Position of Governmental Activities in the Statement of Activities.....	18
Notes to Financial Statements.....	19
REQUIRED SUPPLEMENTARY INFORMATION	
TENTATIVE DRAFT	
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
General Fund.....	45
Debt Service Fund.....	46
Capital Improvement Fund.....	47
Type A Economic Development Corporation Fund.....	48
Schedule of Changes in the Net Pension Liability and Related Ratios.....	49
Schedule of Employer Pension Contributions and Related Ratios.....	50
Schedule of Changes in the Total OPEB Liability and Related Ratios.....	51
Schedule of OPEB Contributions and Related Ratios.....	52
SUPPLEMENTARY INFORMATION	
Combining Balance Sheet - Nonmajor Governmental Funds.....	54
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds.....	55
OVERALL COMPLIANCE AND INTERNAL CONTROLS SECTION	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	57
Schedule of Findings and Responses.....	59

**City of Joshua, Texas
Principal Officials**

2022 City Council

Scott Kimble, Mayor

Johnny Waldrip

Mike Kidd

Angela Nichols

Merle Breitenstein

Robert Fleming

Shelly Anderson

City Manager

Mike Peacock

HR/Finance Manager

Joanna McClenny

TENTATIVE DRAFT

FINANCIAL SECTION
TENTATIVE DRAFT

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council
City of Joshua, Texas

Report on the Audit of Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Joshua, Texas, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Joshua, Texas, as of September 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 12, the City restated net position in the governmental activities and fund balance in the General Fund and Capital Improvement Fund for the year ended September 30, 2022 to correct errors in previously issued financial statements. Our opinion was not modified with respect to this matter.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Joshua, Texas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Joshua, Texas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Joshua, Texas' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Joshua, Texas' ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, the schedule of changes in the City's net pension liability and related ratios, the schedule of employer pension contributions and related ratios, the schedule of changes in the total OPEB liability and related ratios, and the schedule of OPEB contributions and related ratios on pages 6-13 and 45-52 be presented to supplement the basic financial statements. Such information, is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Joshua, Texas' basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated **March XX, 2023**, on our consideration of the City of Joshua, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Joshua, Texas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Joshua, Texas' internal control over financial reporting and compliance.

Snow Garrett Williams
March XX, 2023

City of Joshua, Texas
Management's Discussion and Analysis

As management of the City of Joshua (the City), we offer readers of the City's financial statements this narrative overview and analysis of the City's financial activities for the fiscal year ended September 30, 2022. We encourage readers to consider the information presented here in conjunction with the City's financial statements which follow this section.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources for the City of Joshua exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$14,578,638. Of this amount, \$5,900,746 (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors.
- The City of Joshua's net position increased by \$997,107. This increase is due to increases in property and sales taxes revenues.
- As of the close of the current fiscal year, the City of Joshua's governmental funds reported combined ending fund balances of \$9,693,715, an increase of \$1,067,619 in comparison with the prior year. Approximately 58% of this amount, \$5,622,595 is available for spending at the City's discretion (unassigned fund balance).
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$5,864,832 or 83% of total General Fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis is intended to serve as an introduction to the City of Joshua, Texas' basic financial statements. City of Joshua's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City of Joshua's finances, in a manner similar to a private sector business.

The statement of net position presents information on all of the City of Joshua's assets, liabilities, and deferred inflows/outflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Joshua is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in these statements for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). Both the statement of net position and the statement of activities are prepared utilizing the full accrual basis of accounting.

The government-wide financial statements of the City include the governmental activities. Most of the City's basic services are included here, such as administration, police and fire, municipal courts, and public works. Property taxes, sales taxes, charges for services, and grants finance most of these activities.

City of Joshua, Texas
Management's Discussion and Analysis

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. City of Joshua, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Joshua can be divided into one category: governmental funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Joshua maintains eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Debt Service Fund, Capital Improvement Fund, and Type A Economic Development Corporation Fund, which are considered to be major funds. Data from the other four governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City of Joshua adopts an annual appropriated budget for its General Fund, Debt Service Fund, Type A Economic Development Corporation Fund, and Type B Community Development Corporation Fund. Budgetary comparison statements have been provided for these funds to demonstrate compliance with the budget except for the Type B Community Development Corporation Fund, which is not presented since it is not considered to be a major fund.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page 19 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information including budgetary comparison information and information concerning pension and OPEB benefits. The required supplementary information can be found beginning on page 45 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. This other supplementary information can be found beginning on page 54 of this report.

City of Joshua, Texas
Management's Discussion and Analysis

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, over time net position may serve as a useful indicator of a government's financial position. In the case of the City of Joshua, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$14,578,635 at the close of the most recent fiscal year. The City's net investment in capital assets (\$4,606,769 or 32%) reflects its investment in capital assets (e.g. land, building, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities	
	2022	2021
Current and other assets	\$ 12,404,263	\$ 10,061,106
Capital assets, net of depreciation	17,948,442	18,227,419
Total assets	30,352,705	28,288,525
Deferred outflows of resources	8,428	104,606
Long-term liabilities	13,597,919	12,380,934
Other liabilities	1,892,714	1,501,946
Total liabilities	15,490,633	13,882,880
Deferred inflows of resources	291,865	195,150
Net position:		
Net Investment in capital assets	4,606,769	4,814,469
Restricted	4,071,120	3,425,452
Unrestricted	5,900,746	6,075,180
Total Net Position	\$ 14,578,635	\$ 14,315,101

An additional portion of the City of Joshua's net position (\$4,071,120 or 28%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$5,900,746 or 40%) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City reported a positive balance in all three categories of net position.

City of Joshua, Texas
Management's Discussion and Analysis

City of Joshua's Changes in Net Position

	Governmental activities	
	2022	2021
Revenues:		
Program revenues:		
Charges for services	\$ 1,371,420	\$ 1,355,012
Operating grants and contributions	647,875	1,357,020
Capital grants and contributions	-	187,320
General revenues:		
Property taxes	3,538,260	3,325,312
Sales tax	2,751,066	2,076,937
Other taxes	212,224	204,421
Franchise fees	382,055	346,471
Interest	-	959
Other	1,889	118,962
	8,904,789	8,972,414
Expenses:		
General government	1,408,241	1,008,011
Public safety	1,548,304	1,178,237
Public works	2,183,868	1,270,944
Municipal court	102,921	101,873
Development services	957,225	844,981
Animal control	230,713	166,606
Fire department	871,908	608,190
Fire Marshall	95,367	-
Economic development	105,511	78,390
Interest and fiscal charges	403,624	300,781
Loss on sale of assets	-	426,983
	7,907,682	5,984,996
Change in net position	997,107	2,987,418
Net position, beginning of year	14,315,101	11,327,683
Restatement	(733,573)	-
	13,581,528	11,327,683
Net position, beginning of year, as restated	13,581,528	11,327,683
Net position, end of year	\$ 14,578,635	\$ 14,315,101

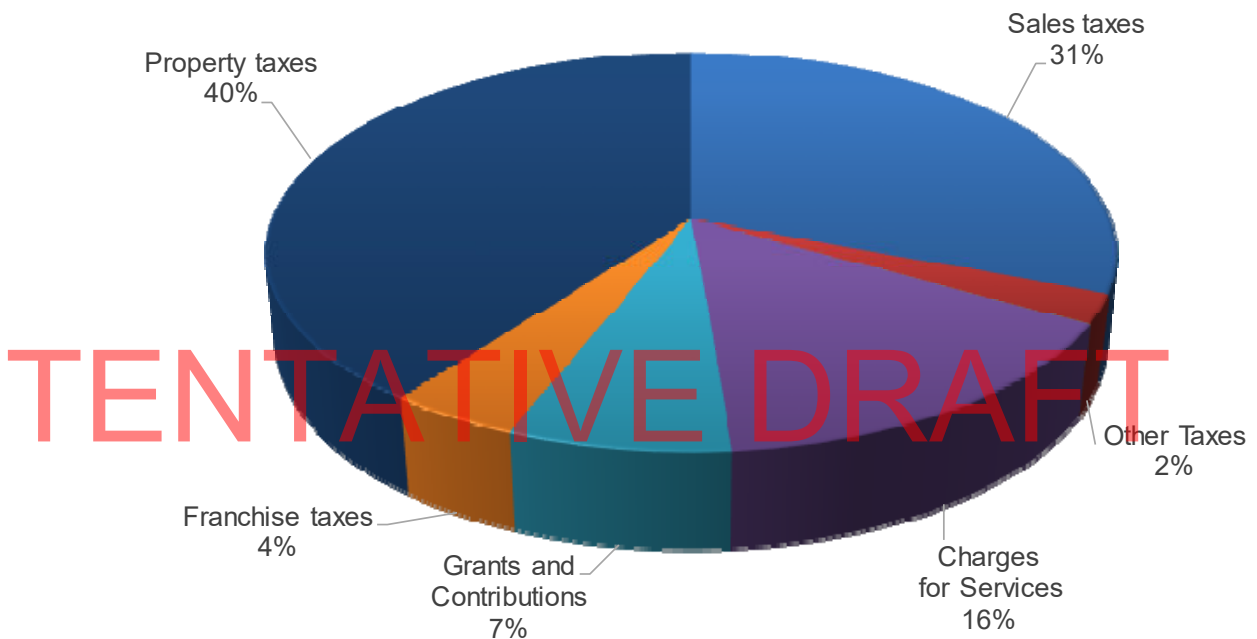
TENTATIVE DRAFT

**City of Joshua, Texas
Management's Discussion and Analysis**

During the current fiscal year, the City's net position increased by \$997,107. This increase represents the degree to which increases in ongoing revenues have outpaced similar increases in ongoing expenses. Key elements of this increase are as follows:

- An approximate increase of 6% in property tax revenues due to increased valuations and;
- An increase of 32% in sales tax revenues due to increased commerce in the City.

Revenues by Source - Governmental Activities



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

Governmental Funds – The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balances may serve as a useful measure of a government's net resources at the end of the fiscal year.

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$9,693,715. \$4,071,120 is restricted to indicate constraints placed on the use of the resources either externally imposed by creditors, by laws or regulations of other governments imposed or imposed by law through constitutional provisions or enabling legislation. The remaining balance of \$5,622,595 constitutes unassigned fund balance.

Of the \$9,693,715 ending fund balance, \$974,012 is accounted for in nonmajor governmental funds. The General Fund balance is \$6,793,072 at year-end, an increase of \$377,307 primarily due to an increase in property tax revenues.

City of Joshua, Texas
Management's Discussion and Analysis

The Debt Service Fund balance increased \$93,442 to \$598,217 at year-end. This increase is primarily the result of increased property tax revenues for debt service and the issuance of refunding bonds. The Capital Improvement Fund balance decreased \$49,137 to a year-end total of (\$242,237). This decrease was caused by spending more on capital improvements than revenues related to transfers in from other funds and debt proceeds. The Type A Economic Development Corporation Fund balance increased \$483,792 to a year-end total of \$1,570,651. This increase is due to the sale of property in Joshua Station.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual general fund expenditures for the year were \$7,048,261, which was \$226,378 under budget. Actual general fund revenues for the year were \$6,611,369, which was \$666,604 over budget due to spending funds received through the American Rescue Fund Act as well as sales tax revenue in excess of budgeted amounts. During the year, expenditures increased \$634,274 from the original budget to the final budget in the general government, public safety, and public works departments.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. The City's investment in capital assets for its governmental activities as of September 30, 2022, amounts to \$17,948,442 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, furniture and equipment, vehicles, and infrastructure. Major capital asset events during the current fiscal year include the following:

- Completion of Joshua Station project that had been previously recorded as construction in progress;
- Purchase of a new fire truck; and
- Completion of a downtown parking lot project funded by the Type A Community Development Corporation Fund.

City of Joshua's Capital Assets
(net of depreciation/amortization)

	Governmental Activities	
	2022	2021
Land	\$ 2,762,961	\$ 3,184,386
Construction in progress	933,726	1,287,850
Buildings and improvements	8,656,211	8,867,093
Furniture and equipment	111,396	111,310
Streets and improvements	4,245,744	3,782,906
Vehicles and work equipment	1,027,261	710,800
Right of use leased asset	211,143	-
Total	\$ 17,948,442	\$ 17,944,345

Additional information on the City's capital assets can be found in Note 4 on page 26 of this report.

**City of Joshua, Texas
Management's Discussion and Analysis**

Long-Term Debt. At the end of the current fiscal year, the City had total debt outstanding of:

City of Joshua's Outstanding Debt

	Governmental Activities
Certificates of obligation	\$ 3,200,000
General obligation bonds	5,575,000
Direct placement - general obligation bonds	1,385,000
Sales tax revenue bonds	1,680,000
Direct placement - tax notes	860,000
Unamortized debt premium	315,235
Net pension liability (asset)	(698,988)
Total OPEB liability	80,621
Financed purchase liability	112,935
Compensated absences	213,503
Total OPEB liability	175,625
Total	\$ 12,898,931

The City's total long-term debt decreased by a net amount of \$130,556 during the current fiscal year primarily as a result of regularly scheduled principal payments as well as an increase in the City's net pension asset. Additionally, the City issued a refunding bond to refund debt that was previously outstanding which will result in future savings on debt service costs.

Additional information on the City's long-term debt can be found in Note 5 on pages 27-30 of this report.

ECONOMIC FACTORS AND THE NEXT YEAR'S BUDGETS AND RATES

The annual operating budget for the City has been developed to assure that operating expenses for the budget year are financially sustainable and reflect the priorities established by the City Council. Recurring revenue sources and expenses, as well as projected revenue sources and expenses, have been considered in order to achieve the fundamental purpose of the City, which is to provide for the safety and security of the community, maintain and improve existing infrastructure, plan for orderly and responsible growth and sustainability, and provide responsible fiscal policy. In considering the City budget for fiscal year 2023, the City Council and administration considered the following factors:

Property tax revenue in the General Fund and Debt Service Fund is budgeted to increase to reflect the current growth pattern in the region primarily due to residential development and increases in appraised values. In fiscal year 2023, this growth is expected to increase at a higher rate than experienced during the last fiscal year. Residential development will continue to increase with the development of new subdivisions and additional phases in existing subdivisions and commercial development in Joshua Station and downtown will continue to increase at a steady rate.

City of Joshua, Texas
Management's Discussion and Analysis

Revenue generated from sales tax is based on a \$0.01 tax rate. Sales tax is the second largest source of revenue for the General Fund. Sales tax for fiscal year 2023 is projected to be \$1,250,000, an increase of \$250,000 or 25% from fiscal year 2022.

Expenditures are budgeted to increase 11% from fiscal year 2022 due to increasing costs as well as increased staffing in the police and fire departments to keep up with increasing demand due to population growth within the City.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our 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 funds it receives. If you have questions about this report, or need additional financial information, please contact the City Manager at City Hall, 101 S. Main Street, Joshua, Texas 76058.

TENTATIVE DRAFT

City of Joshua, Texas
Statement of Net Position
September 30, 2022

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 7,059,301
Receivables, net	205,472
Due from other governments	476,869
Restricted cash and cash equivalents	3,963,633
Total current assets	11,705,275
Noncurrent assets:	
Net pension asset	698,988
Capital assets:	
Nondepreciable assets	3,696,687
Depreciable assets, net	14,251,755
Total noncurrent assets	18,647,430
Total assets	30,352,705
Deferred outflows of resources	
Deferred outflows related to OPEB	8,428
Total deferred outflows of resources	8,428
Liabilities	
Current liabilities	
Accounts payable	261,837
Intergovernmental payables	5,698
Accrued payroll liabilities	134,577
Accrued interest payable	51,379
Unearned grant revenues	1,439,223
Current portion of long-term debt	1,167,657
Total OPEB liability	80,621
Total current liabilities	3,140,992
Noncurrent liabilities	
Long-term debt, due in more than one year	12,174,016
Compensated absences	175,625
Total noncurrent liabilities	12,349,641
Total liabilities	15,490,633
Deferred inflows of resources	
Deferred inflows related to pension	291,865
Total deferred inflows of resources	291,865
Net position	
Net investment in capital assets	4,606,769
Restricted for:	
TIF	928,240
Debt service	598,217
Economic Development	2,271,627
Court Security	35,708
Court Technology	10,812
Tourism	226,516
Unrestricted	5,900,746
Total net position	\$ 14,578,635

The accompanying notes are an integral part of these financial statements.

City of Joshua, Texas
Statement of Activities
For the Fiscal Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes In Net Position
				Total Governmental Activities
Government Activities				
General government	\$ 1,408,241	\$ 13,999	\$ 491,639	\$ (902,603)
Public safety	1,548,304	26,600	400	(1,521,304)
Public works	2,183,868	875,261	-	(1,308,607)
Municipal court	102,921	224,504	-	121,583
Development services	957,225	198,859	-	(758,366)
Animal control	230,713	1,890	3,153	(225,670)
Fire department	871,908	30,307	152,683	(688,918)
Fire Marshall	95,367	-	-	(95,367)
Economic development	105,511	-	-	(105,511)
Interest and fiscal charges	403,624	-	-	(403,624)
Total governmental activities	\$ 7,907,682	\$ 1,371,420	\$ 647,875	\$ (5,888,387)

General revenues and transfers:	
Taxes:	
Property, levied for general purposes	2,663,844
Property, levied for debt service	874,416
Sales	2,751,066
Other	212,224
Franchise Fees	382,055
Other	1,889
Total general revenues	6,885,494
Change in net position	997,107
Net position, beginning of year	14,315,101
Restatement	(733,573)
Net position, beginning of year, as restated	13,581,528
Net position, end of year	\$ 14,578,635

The accompanying notes are an integral part of these financial statements.

**City of Joshua, Texas
Balance Sheet
Governmental Funds
September 30, 2022**

	General Fund	Debt Service Fund	Capital Improvement Fund	Type A Economic Development Corporation	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 7,059,301	\$ -	\$ -	\$ -	\$ -	\$ 7,059,301
Accounts receivable, net	159,030	41,988	-	-	4,454	205,472
Due from other governments	238,435	-	-	119,217	119,217	476,869
Due from other funds	241,227	438,625	7,096	3,638	3,412	693,998
Restricted:						
Cash and cash equivalents	928,240	283,163	-	1,453,326	1,298,904	3,963,633
Total assets	\$ 8,626,233	\$ 763,776	\$ 7,096	\$ 1,576,181	\$ 1,425,987	\$ 12,399,273
Liabilities						
Accounts payable	118,374	-	135,512	1,951	\$ 6,000	\$ 261,837
Intergovernmental payables	5,698	-	-	-	-	5,698
Accrued payroll liabilities	134,577	-	-	-	-	134,577
Unearned grant revenue	1,439,223	-	-	-	-	1,439,223
Due to other funds	7,052	123,571	113,821	3,579	445,975	693,998
Total liabilities	1,704,924	123,571	249,333	5,530	451,975	2,535,333
Deferred inflows of resources						
Unavailable revenue - property taxes	128,237	41,988	-	-	-	170,225
Total deferred inflows of resources	128,237	41,988	-	-	-	170,225
Fund balances						
Restricted for:						
TIF	928,240	-	-	-	-	928,240
Debt service	-	598,217	-	-	-	598,217
Economic development	-	-	-	1,570,651	700,976	2,271,627
Court security	-	-	-	-	35,708	35,708
Court technology	-	-	-	-	10,812	10,812
Tourism	-	-	-	-	226,516	226,516
Unassigned	5,864,832	-	(242,237)	-	-	5,622,595
Total fund balances	6,793,072	598,217	(242,237)	1,570,651	974,012	9,693,715
Total liabilities, deferred inflows of resources, and fund balances	\$ 8,626,233	\$ 763,776	\$ 7,096	\$ 1,576,181	\$ 1,425,987	
Amounts reported for governmental activities in the statement of net position are different because						
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.						17,948,442
Revenues earned but not available within 60 days of the year-end are not recognized as revenue on the fund financial statements.						170,225
Deferred outflows of resources are not financial resources and, therefore, are not reported in the funds.						8,428
Deferred inflows of resources are not financial resources and, therefore, are not reported in the funds.						(291,865)
Some long-term liabilities, including bonds payable, accrued interest payable, premiums on debt, net pension liability, total OPEB liability, and compensated absences are not due and payable in the current period and, therefore, are not reported in the fund financial statements.						(12,950,310)
Net position of governmental activities						\$ 14,578,635

City of Joshua, Texas
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
September 30, 2022

	General Fund	Debt Service Fund	Capital Improvement Fund	Type A Economic Development Corporation	Other Governmental Funds	Total Governmental Funds
Revenues						
Property taxes	\$ 2,654,341	\$ 871,645	\$ -	\$ -	\$ -	\$ 3,525,986
Sales taxes	1,379,266	-	-	685,900	685,900	2,751,066
Hotel occupancy taxes	-	-	-	-	44,891	44,891
Alcoholic beverage taxes	11,333	-	-	-	-	11,333
Fire district fees	156,000	-	-	-	-	156,000
Franchise fees	382,055	-	-	-	-	382,055
Fines and fees	244,694	-	-	-	16,495	261,189
Grants and contributions	647,875	-	-	-	-	647,875
Charges for services	1,134,462	-	-	-	-	1,134,462
Investment earnings	1,343	-	3,251	1,289	864	6,747
Miscellaneous	-	-	-	-	14,017	14,017
Total revenues	<u>6,611,369</u>	<u>871,645</u>	<u>3,251</u>	<u>687,189</u>	<u>762,167</u>	<u>8,935,621</u>
Expenditures						
General government	1,297,342	-	-	-	-	1,297,342
Public safety	1,531,751	-	-	-	-	1,531,751
Public works	1,565,702	-	-	-	-	1,565,702
Municipal court	102,227	-	-	-	3,532	105,759
Developmental services	972,071	-	-	-	-	972,071
Animal control	229,577	-	-	-	-	229,577
Fire department	726,140	-	-	-	-	726,140
Fire Marshall	103,965	-	-	-	-	103,965
Economic development	-	-	-	81,675	23,836	105,511
Debt service:						
Principal	143,505	670,000	-	70,000	-	883,505
Interest	18,269	228,581	-	70,159	-	317,009
Issuance costs	-	54,610	40,000	-	-	94,610
Capital outlay	357,712	-	1,003,093	196,610	34,208	1,591,623
Total expenditures	<u>7,048,261</u>	<u>953,191</u>	<u>1,043,093</u>	<u>418,444</u>	<u>61,576</u>	<u>9,524,565</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(436,892)</u>	<u>(81,546)</u>	<u>(1,039,842)</u>	<u>268,745</u>	<u>700,591</u>	<u>(588,944)</u>
Other financing sources (uses)						
Proceeds from the sale of assets	137,855	-	-	400,752	-	538,607
Transfers in	438,338	155,038	130,705	-	-	724,081
Transfers out	-	-	-	(185,705)	(538,376)	(724,081)
Proceeds from issuance of refunding bonds	-	1,385,000	-	-	-	1,385,000
Proceeds from issuance of notes payable	-	-	860,000	-	-	860,000
Lease financing	238,006	-	-	-	-	238,006
Payment to refunded bond escrow agent	-	(1,365,050)	-	-	-	(1,365,050)
Total other financing sources (uses)	<u>814,199</u>	<u>174,988</u>	<u>990,705</u>	<u>215,047</u>	<u>(538,376)</u>	<u>1,656,563</u>
Net change in fund balances	377,307	93,442	(49,137)	483,792	162,215	1,067,619
Fund balances, beginning of year	7,279,967	504,775	(323,729)	1,086,859	811,797	9,359,669
Restatement	(864,202)	-	130,629	-	-	(733,573)
Fund balances, beginning of year, as restated	<u>6,415,765</u>	<u>504,775</u>	<u>(193,100)</u>	<u>1,086,859</u>	<u>811,797</u>	<u>8,626,096</u>
Fund balances, end of year	<u>\$ 6,793,072</u>	<u>\$ 598,217</u>	<u>\$ (242,237)</u>	<u>\$ 1,570,651</u>	<u>\$ 974,012</u>	<u>\$ 9,693,715</u>

City of Joshua, Texas
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of the Governmental Funds to the Change in
Net Position of Governmental Activities in the Statement of Activities
For the Fiscal Year Ended September 30, 2022

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	1,067,619
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of capital assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital outlay	\$ 1,591,623	
Depreciation expense	<u>(1,042,499)</u>	549,124
<p>All proceeds from the sale of capital assets are reported as revenue in the funds. However, in the statement of activities, only the gain or loss on disposal is reported.</p>		
		(545,028)
<p>The change in property tax receivable, net of allowance, is reported as revenue in the statement of activities; however, this change does not provide current financial resources and is, therefore, not reported as revenue in the funds.</p>		
		12,275
<p>Certain revenues in the government-wide statement of activities that do not provide current financial resources are not reported as revenue in the governmental funds.</p>		
		(36,685)
<p>Pension expense in the funds is recorded as contributions when made to the TMRS plan. Pension expense in governmental activities is recorded as the TMRS plan's pension expense for the measurement period. This is the effect of the difference between the two statements.</p>		
		(136,913)
<p>OPEB expense in the funds is recorded as contributions when made to the TMRS plan. OPEB expense in governmental activities is recorded as the TMRS plan's OPEB expense for the measurement period. This is the effect of the difference between the two statements.</p>		
		(5,980)
<p>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 the funds.</p>		
Compensated absences	\$ (38,657)	
Accrued interest	12,171	
Net pension liability	415,914	
Total OPEB liability	<u>(8,106)</u>	381,322
<p>The issuance of long-term debt (e.g. bonds, 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. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>		
Principal repayments	\$ 740,000	
Payments on financed purchase liability	119,081	
Payments on lease liability	24,503	
Proceeds		
Bonds	(1,385,000)	
Tax notes	(860,000)	
Lease liability	(238,006)	
Payments to refunding bond escrow agent	1,340,000	
Amortization of premium on issuance of debt	<u>20,795</u>	<u>(238,627)</u>
Change in net position of governmental activities - statement of activities	\$	<u>997,107</u>

The accompanying notes are an integral part of these financial statements.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 1. Summary of Significant Accounting Policies

The City of Joshua, Texas (the City) is a Home Rule city in which citizens elect the mayor and six Council members at large. The City operates under the Council-City Manager form of government and provides such services as are authorized by its charter to advance the welfare, health, comfort, safety, and convenience of the City and its inhabitants.

Financial Reporting Entity

The financial statements of the City are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The City's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. The more significant accounting and reporting policies and practices used by the City are described below.

As required by GAAP, these financial statements present the City and its component units, entities for which the City is considered to be financially accountable. The blended component units, although legally separate entities, are, in substance, part of the City's operations and so data from these units are combined with the data of the primary government.

Blended Component Units

Joshua Economic Development Corporation Type A (JEDC) is a blended component unit and is reported within the City's primary government. The JEDC was formed to promote economic development within the City and the state of Texas in order to eliminate unemployment and underemployment, and to promote and encourage employment and the public welfare of, and on behalf of, the City by developing, implementing, providing and financing projects under the Development Corporation Act of 1979 as defined in Section 4A of the Act. A Board of Directors, whose members are appointed by and serve the City's governing body, makes all decisions regarding use of local revenue in undertaking projects, though the City retains oversight authority and must approve all programs and expenditures of the Corporation.

Joshua Community Development Corporation Type B (JCDC) is a blended component unit and is reported within the City's primary government. The JCDC was formed exclusively for the purposes of benefiting and accomplishing public purposes of, and acting on behalf of, the City in promotion and development of public projects, approved by the voters at an election held, including, but not limited to, tourism facilities, civic center, downtown/main street renovation and/or development, drainage and related improvements, demolition of existing structures and landscaping, parks, youth center, sports facilities, public safety facilities, municipal facilities, library facilities, water, sewer and street extensions, any other project authorized under Section 4B of the Development Act of 1979, and maintenance and operation costs associated with such projects. A Board of Directors, whose members are appointed by and serve the City's governing body, makes all decisions regarding use of local revenue in undertaking projects, though the City retains oversight authority and must approve all programs and expenditures of the Corporation.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 1. Summary of Significant Accounting Policies (Continued)

Government-wide Statements

The two government-wide financial statements, the Statement of Net Position and the Statement of Activities, report information on all of the non-fiduciary activities of the City.

Governmental activities, which include those activities primarily supported by taxes or intergovernmental revenue, are reported separately from business-type activities, which generally rely on fees and charges for support. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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 revenues not categorized as program revenues are reported as general revenues.

Fund Financial Statements

The City segregates transactions related to certain functions or activities in separate funds to aid financial management activities and to demonstrate legal compliance. Separate financial statements are provided for governmental activities and proprietary activities. These statements present each major fund as a separate column on the fund financial statements, while all nonmajor funds are aggregated and presented in a single column. Detailed statements for nonmajor funds are presented within the Supplementary Information section.

Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses, and balance of current financial resources while modified accrual is used for the basis of accounting. The City reports the following major governmental funds:

General Fund is the main operating fund of the City. The fund is used to account for all the financial resources that are not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid from the General Fund.

Debt Service Fund accounts for the accumulation of financial resources for the payment of principal, interest, and related costs on long-term obligations paid primarily from taxes levied by the City. The fund balance of the Debt Service Fund is reserved to signify the amounts that are restricted exclusively for debt service expenditures.

Capital Improvement Fund accounts for the proceeds of certificates of obligation used for the acquisition or construction of major capital improvements as established in bond documents.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 1. Summary of Significant Accounting Policies (Continued)

Joshua Economic Development Corporation Type A (JEDC) was established to account for sales tax revenues collected for the purposes set forth by the Joshua Economic Development Corporation.

In addition to the major funds listed above, the City reports the following nonmajor governmental funds: Joshua Community Development Corporation 4B, Court Security, Court Technology, and Hotel Occupancy.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available when it is collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenue to be available if collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, sales taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

Budgets and Budgetary Accounting

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. On or before the first day of September of each year and at least thirty days prior to adoption of a tax rate for the current fiscal year, the City Manager submits to the City Council a balanced budget for the ensuing fiscal year.
2. The City Council holds one or more public hearings on the proposed budget prior to the final adoption.
3. The City Council adopts the proposed budget, with or without amendment, after public hearings and before the first day of the ensuing fiscal year.
4. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, Debt Service Fund, and Enterprise Fund.
5. Annual budgets for the General Fund, Special Revenue Funds, and Debt Service Fund, are adopted on a basis consistent with GAAP.
6. Unused appropriations of the above annually budgeted funds lapse at the end of each fiscal year.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 1. Summary of Significant Accounting Policies (Continued)

- 7. The City Council may authorize additional appropriations during the year.
- 8. During the fiscal year, the Council authorizes and approves amendments to the budget which provides for and approves all expenditures and transfers.

Cash and Cash Equivalents

For purposes of the statement of net position, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. streets, bridges, sidewalks, curbs, and drainage systems) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial individual cost of \$5,000 or more and an estimated useful life of at least two years following the acquisition date. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

	TENTATIVE DRAFT
Buildings and improvements	20-50 years
Furniture and equipment	3-15 years
Streets and improvements	15-30 years
Vehicles and work equipment	5-10 years

Compensated Absences

Compensated absences are reported as accrued in the government-wide financial statements. In the fund level financial statements, only matured compensated absences payable to currently terminated employees are reported.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed during the period of issuance.

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. Debt issuance premium are reported as other financing sources while discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 1. Summary of Significant Accounting Policies (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and balance sheet 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 and/or fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City currently has deferred outflows of resources related to the other post-employment benefits (OPEB) plan reported in the Statement of Net Position. See additional information in Note 9 related to the OPEB plan.

In addition to liabilities, the statement of net position and balance sheet include a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City currently has deferred inflows of resources related to unavailable revenue from property taxes reported in the Governmental Balance Sheet and deferred inflows of resources related to the pension plan reported in the Statement of Net Position. See additional information in Note 8 related to the pension plan.

Pension

For purposes of measuring the Net Pension Liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits (OPEB)

The total OPEB liability has been determined using the economic resources measurement focus and full accrual basis of accounting. This includes, for purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits; OPEB expense; and information about assets, liabilities, and additions to/deductions from these amounts.

Net Position

In the government-wide financial statements, net position is classified in the following categories:

Net investment in capital assets – This category consists of all capital assets net of accumulated depreciation and reduced by outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets.

Restricted net position – This category consists of external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, enabling legislation, and constitutional provisions.

Unrestricted net position – This category represents net position not restricted for any project or other purpose.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 1. Summary of Significant Accounting Policies (Continued)

When both restricted and unrestricted net position is available for use, it is the City's policy to use restricted resources first, then unrestricted resources as needed.

Fund Balance

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent.

The classifications used in the governmental fund financial statements are as follows:

Governmental fund balances classified as restricted are balances with constraints placed on the use of resources by creditors, grantors, contributors, or laws and regulations of other governments. Non-spendable fund balance includes amounts that are not in spendable form, or legally or contractually required to be maintained intact. Fund balances classified as committed can only be used for specific purposes pursuant to constraints imposed by the City Council through a resolution. Assigned fund balances are constrained by an intent to be used for specific purposes but are neither restricted nor committed. Assignments are made the City Council or City Manager. Unassigned fund balance is the amount in excess of what can be classified in one of the other four categories of fund balance. Unassigned amounts are technically available for any purpose.

Except when expenditures are specifically budgeted and when multiple categories of fund balance are available for expenditure, the City will first spend the most restricted funds before moving down to the next most restrictive category with available funds but will have the option to spend budgeted funds first.

TENTATIVE DRAFT

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual amounts could differ from those estimates.

Implementation of New Accounting Standard

For the year ended September 30, 2022, the City implemented Governmental Accounting Standards Board Statement No. 87, *Leases*. This statement establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and deferred inflow of resources. This statement was adopted by the City as of October 1, 2021. There was no effect on beginning net position or fund balances due to the implementation of this standard.

Reclassifications

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net position.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 2. Deposits and Investments

Chapter 2256 of the Texas Government Code (the Public Funds Investment Act) authorizes the City to invest its funds under a written investment policy (the Investment Policy) that primarily emphasizes safety of principal, availability of liquidity to meet the City's obligations, and market rate of return. The Investment Policy defines what constitutes the legal list of investments allowed under the policy. The City's deposits and investments are invested pursuant to the Investment Policy.

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, certain U.S. Agencies, and the state of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds.

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 yearend, the City was not exposed to a significant amount of credit risk.

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

Concentration of Credit Risk: This 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 concentration of credit risk.

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.

Note 3. Property Taxes Receivable and Unavailable Revenue

Property taxes are assessed and remitted to the City by the Tarrant County Tax Assessor's office. Taxes, levied annually on October 1, are due by January 31. Major tax payments are received December through March. Lien dates for real property are in July.

Allowances for uncollectible tax receivables reported in the General Fund and Debt Service Fund are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off when deemed uncollectible; however, state statutes prohibit writing off real property taxes without specific authority from the Texas Legislature.

In the governmental fund level financial statements, property taxes receivable are recorded in the General Fund and Debt Service Fund when assessed (October 1). At fiscal year-end, property tax receivables represent delinquent taxes. If delinquent taxes are not paid within 60 days of fiscal year-end, they are recorded as unavailable revenue.

In the government-wide financial statements, property tax receivables and related revenues include all amounts due the City regardless of when cash is received.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 4. Capital Assets

Capital asset activity for the year ended September 30, 2022, was as follows:

	Balance 10/1/2021	Additions	Deletions	Balance 9/30/2022
Capital assets not being depreciated/amortized				
Construction in progress	\$ 1,287,850	\$ 164,258	\$ 518,382	\$ 933,726
Land	3,184,386	-	421,425	2,762,961
Total capital assets not being depreciated/amortized	4,472,236	164,258	939,807	3,696,687
Capital assets being depreciated/amortized				
Buildings and improvements	12,547,728	47,230	-	12,594,958
Furniture and equipment	2,269,112	64,598	1,968,723	364,987
Streets and improvements	7,747,999	879,906	41,173	8,586,732
Vehicles and work equipment	2,801,583	716,007	370,640	3,146,950
Right of use lease asset	-	238,006	-	238,006
Total capital assets being depreciated/amortized	25,366,422	1,945,747	2,380,536	24,931,633
Less accumulated depreciation/amortization for:				
Buildings and improvements	3,680,635	258,112	-	3,938,747
Furniture and equipment	2,157,802	59,057	1,963,268	253,591
Streets and improvements	3,965,093	417,068	41,173	4,340,988
Vehicles and work equipment	2,090,783	281,399	252,493	2,119,689
Right of use lease asset	-	26,863	-	26,863
Total accumulated depreciation/amortization	11,894,313	1,042,499	2,256,934	10,679,878
Total capital assets being depreciated/amortized, net	13,472,109	903,248	123,602	14,251,755
Governmental activities capital assets, net	\$ 17,944,345	\$ 1,067,506	\$ 1,063,409	\$ 17,948,442

At September 30, 2022, depreciation was charged to functions as follows:

Governmental activities:

General government	\$ 140,410
Public safety	79,745
Public works	573,844
Animal control	8,272
Fire department	171,558
Parks and recreation	68,606
Municipal court	64
Total governmental activities	\$ 1,042,499

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 5. Long-Term Obligations

Long-term debt of the City consists of general obligation bonds, certificates of obligation, and sales tax revenue bonds. At September 30, 2022, the City's long-term debt consisted of the following:

General Obligation Bonds

General Obligation Refunding Bonds, Series 2019

- Original balance of \$2,500,000
- Payable in semi-annual installments through 2030
- Bearing interest at a rate of 1.84%
- Outstanding balance of \$2,000,000 at September 30, 2022

General Obligation Bonds, Series 2020

- Original balance of \$3,755,000
- Payable in annual installments through 2040
- Bearing interest at a rate of 1.50 – 4.00%
- Outstanding balance of \$3,575,000 at September 30, 2022

General Obligation Refunding Bonds, Series 2021 – Direct Placement

- Original balance of \$1,385,000
- Payable in annual installments through 2032
- Bearing interest at a rate of 1.58%
- Outstanding balance of 1,385,000 at September 30, 2022

Certificates of Obligation

Combination Tax and Revenue Certificates of Obligation, Series 2012

- Original balance of \$5,000,000
- Payable in annual installments through 2033
- Bearing interest at a rate of 2.00 – 2.75%
- Outstanding balance of \$3,200,000 at September 30, 2022

Sales Tax Revenue Bonds

Sales Tax Revenue Bonds, Series 2018

- Original balance of \$1,945,000
- Payable in annual installments through 2039
- Bearing interest at a rate of 3.22 – 4.33%
- Outstanding balance of \$1,680,000 at September 30, 2022

Tax Notes

Tax Notes, Series 2021 – Direct Placement

- Original balance of \$860,000
- Payable in annual installments through 2029
- Bearing interest at a rate of 0.65 – 1.95%
- Outstanding balance of \$860,000 at September 30, 2022

TENTATIVE DRAFT

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 5. Long-Term Obligations (Continued)

Changes in long-term obligations for the year ended September 30, 2022 are as follows:

	Balance 10/1/2021	Additions	Retirements	Balance 9/30/2022	Due Within One Year
<u>Governmental activities</u>					
Certificates of Obligation	\$ 3,430,000	\$ -	\$ 230,000	\$ 3,200,000	\$ 240,000
General Obligation Bonds	7,355,000	-	1,780,000	5,575,000	365,000
Direct placement - General Obligation Bonds	-	1,385,000	-	1,385,000	130,000
Sales Tax Revenue Bonds	1,750,000	-	70,000	1,680,000	70,000
Direct placement - Tax Notes	-	860,000	-	860,000	170,000
Unamortized debt premium	336,062	-	20,827	315,235	20,827
Net pension liability (asset)	(283,074)	(504,557)	(88,643)	(698,988)	-
Total OPEB liability	72,515	14,948	6,842	80,621	80,621
Financed purchase liability	232,016	-	119,081	112,935	112,935
Lease liability	-	238,006	24,503	213,503	58,895
Compensated absences	136,968	38,657	-	175,625	-
Total governmental activities	\$ 13,029,487	\$ 2,032,054	\$ 2,162,610	\$ 12,898,931	\$ 1,248,278

Advance Refunding

The City issued Series 2021 General Obligation Refunding Bonds in the amount of \$1,385,000 to provide resources that were placed in an irrevocable trust for the purpose of making all future debt service payments of the Series 2012 General Obligation Bonds with an outstanding principal balance at the time of refunding of \$1,340,000. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the government-wide financial statements. This advance refunding was undertaken to reduce total debt service payments by \$157,264 and resulted in a net present value savings of \$111,268.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 5. Long-Term Obligations (Continued)

Debt service requirements on long-term debt at September 30, 2022, are as follows:

Year Ending	General Obligation Bonds		Direct Placement General Obligation Bonds	
	Principal	Interest	Principal	Interest
2023	\$ 365,000	\$ 122,484	\$ 130,000	\$ 20,857
2024	400,000	112,260	130,000	18,803
2025	405,000	101,398	135,000	16,709
2026	415,000	90,344	135,000	14,576
2027	425,000	78,944	135,000	12,443
2028-2032	1,745,000	241,956	720,000	28,914
2033-2037	1,100,000	125,864	-	-
2038-2042	720,000	21,800	-	-
Total	\$ 5,575,000	\$ 895,050	\$ 1,385,000	\$ 112,302

Year Ending	Certificates of Obligation		Sales Tax Revenue Bonds	
	Principal	Interest	Principal	Interest
2023	\$ 240,000	\$ 75,476	\$ 70,000	\$ 67,870
2024	250,000	70,676	75,000	65,407
2025	260,000	65,676	75,000	62,748
2026	270,000	60,476	80,000	59,894
2027	280,000	54,400	80,000	56,866
2028-2032	1,560,000	169,528	460,000	230,839
2033-2037	340,000	9,352	575,000	121,715
2038-2042	-	-	265,000	11,583
Total	\$ 3,200,000	\$ 505,584	\$ 1,680,000	\$ 676,922

Year Ending	Direct Placement - Tax Notes		Financed Purchase Liability	
	Principal	Interest	Principal	Interest
2023	\$ 170,000	\$ 15,630	\$ 112,935	\$ 4,896
2024	110,000	9,303	-	-
2025	115,000	8,119	-	-
2026	115,000	6,739	-	-
2027	115,000	5,186	-	-
2028-2032	235,000	4,516	-	-
Total	\$ 860,000	\$ 49,493	\$ 112,935	\$ 4,896

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 5. Long-Term Obligations (Continued)

Lease Liability

General information related to leases payable is summarized below:

<u>Asset</u>	<u>Term, Including Renewals</u>	<u>Interest Rate</u>	<u>Payment Amount</u>	<u>Lease Liability 9/30/2022</u>
Copiers/Printers	60 months	5.59%	\$ 1,569	\$ 77,164
Postage meters	60 months	5.59%	199	9,789
Police vehicles	36-48 months	5.41%-5.95%	4,010	126,550

There were no variable payments, residual value guarantees, or penalties not included in the measurement of the leases. The City did not have any commitments under leases not yet commenced at year-end, components of losses associated with asset impairments, or sublease transactions for fiscal year 2022.

Annual requirements to amortize long-term obligations and related interest are as follows:

<u>Year Ending</u>	<u>Lease Liability</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 58,895	\$ 10,441
2024	62,273	7,063
2025	49,640	3,674
2026	29,052	1,539
2027	13,643	292
Total	<u>\$ 213,503</u>	<u>\$ 23,009</u>

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 6. Interfund Balances and Activity

Balances due to and due from other funds at September 30, 2022 consisted of the following:

Receivable Fund	Payable Fund	Amount
JEDC	General Fund	\$ 3,638
Court Technology	General Fund	3,412
Debt Service	JCDC	438,625
Capital Improvement	JEDC	3,579
Capital Improvement	JCDC	3,517
General Fund	JCDC	351
General Fund	Court Technology	3,110
General Fund	Hotel Occupancy	374
General Fund	Debt Service	123,571
General Fund	Capital Improvement	113,821
		\$ 693,998
Total		\$ 693,998

All amounts due are scheduled to be repaid within one year.

Transfers to and from other funds at September 30, 2022 consisted of the following:

TENTATIVE DRAFT

<u>Transfers Out</u>	
JEDC	\$ 185,705
JCDC	538,376
	\$ 724,081

<u>Transfers In</u>	
General Fund	\$ 438,338
Debt Service Fund	155,038
Capital Improvement Fund	130,705
	\$ 724,081

Transfers from JEDC to the General Fund were to pay for a portion of the Economic Development Coordinator position. Transfers from JCDC to the General Fund were for park operations and repair and maintenance expenses. Transfers from JCDC to the Debt Service Fund are for the fund's 50% share of the YMCA payment. Transfers from the JEDC and General Fund to the Capital Improvements Fund were for the Joshua Station Development.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 7. Risk Management

The City is exposed to various risks of loss related to torts, theft, damage, or destruction of assets, error and omissions, injuries to employees, and natural disasters. The City obtains general liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the state as a member of the Texas Municipal League Intergovernmental Risk Pool (TML). TML is a self-funded pool operating as a common risk management and insurance program. The City pays an annual premium to TML for its above insurance coverage. The agreement for the formation of TML provides that TML will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance. The City continues to carry commercial insurance for other risks of loss. There were no significant reductions in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded coverage in any of the past three fiscal years.

Note 8. Defined Benefit Pension Plan

Plan Description

The City participates as one of 901 plans in the defined benefit cash-balance plan administered by the Texas Municipal Retirement System (TMRS). TMRS is a statewide public retirement plan created by the State of Texas and administered in accordance with the Texas Government Code, Title 8, Subtitle G (TMRS Act) as an agent multiple-employer retirement system for employees of Texas participating cities. The TMRS Act places the general administration and management of TMRS with a six-member, Governor-appointed Board of Trustees; however, TMRS does not receive any funding from the State of Texas. TMRS issues a publicly available Annual Comprehensive Financial Report (Annual Report) that can be obtained at tmrs.com.

All eligible employees of the City are required to participate in TMRS.

Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

At retirement, the member's benefit is calculated based on the sum of the member's contributions with interest, the City-financed monetary credits with interest, and their age at retirement and other actuarial factors. The retiring member may select one of seven monthly benefit payment options. Members may also choose to receive a portion of their benefit as a lump sum distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the total member contributions and interest.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 8. Defined Benefit Pension Plan (Continued)

Employee deposit rate	7%
Matching rate (city to employee)	2 to 1
Years required for vesting	5
Retirement eligibility (expressed age/years of service)	60/5, 0/20
Updated service credit	0%
Annuity increase (to retirees)	0% of CPI

Employees Covered by Benefit Terms

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	11
Inactive employees entitled to but not yet receiving benefits	52
Active employees	46
Total	109

Contributions

TENTATIVE DRAFT

Member contribution rates in TMRS are either 5%, 6%, or 7% of the member's total compensation, and the City matching ratios are either 1:1 (1 to 1), 1.5:1 (1 ½ to 1) or 2:1 (2 to 1), both as adopted by the governing body of the city. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The city's contribution rate is based on the liabilities created from the benefit plan options selected by the city and any changes in benefits or actual experience over time.

Employees for the City were required to contribute 7% of their annual compensation during the fiscal year. The contribution rates for the City were 5.76% and 5.19% in calendar years 2021 and 2022, respectively. The City's contributions to TMRS for the year ended September 30, 2022 were \$164,692 and were equal to the required contributions.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 8. Defined Benefit Pension Plan (Continued)

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2021, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall Payroll Growth	2.75% per year, adjusted down for population declines, if any
Investment Rate of Return	6.75%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees are used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rate (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 8. Defined Benefit Pension Plan (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	35.00%	7.55%
Core Fixed Income	6.00%	2.00%
Non-Core Fixed Income	20.00%	5.68%
Other Public and Private Markets	12.00%	7.22%
Real Estate	12.00%	6.85%
Absolute Return	5.00%	5.35%
Private Equity	10.00%	10.00%
Total	100.00%	

TENTATIVE DRAFT

Discount Rate

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 8. Defined Benefit Pension Plan (Continued)

Changes in Net Pension Liability

Changes in the NPL	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/2020	\$ 4,123,182	\$ 4,406,255	\$ (283,073)
Changes for the year:			
Service cost	282,108	-	282,108
Interest	281,958	-	281,958
Difference between expected and actual experience	(136,768)	-	(136,768)
Contributions - employer	-	122,359	(122,359)
Contributions - employee	-	148,701	(148,701)
Net investment income	-	574,792	(574,792)
Benefit payments, including refunds of employee contributions	(174,167)	(174,167)	-
Administrative expense	-	(2,658)	2,658
Other changes	-	19	(19)
Net changes	<u>253,131</u>	<u>669,046</u>	<u>(415,915)</u>
Balance at 12/31/2021	<u>\$ 4,376,313</u>	<u>\$ 5,075,301</u>	<u>\$ (698,988)</u>

TENTATIVE DRAFT

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.75%) or 1 percentage point higher (7.75%) than the current rate:

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's NPL	\$ (73,286)	\$ (698,988)	\$ (1,212,941)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in the Schedule of Changes in Fiduciary Net Position, by Participating City. That report may be obtained at www.tnrs.com.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 8. Defined Benefit Pension Plan (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2022, the City recognized pension expense (income) of (\$68,672). At September 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ (120,902)	\$ -
Changes in actuarial assumptions	776	-
Difference between projected and actual investment earnings	-	294,224
Contributions subsequent to the measurement date	122,485	-
Total	\$ 2,359	\$ 294,224

\$122,485 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability for the year ending September 30, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended
December 31:

2022	\$ (124,082)
2023	(171,095)
2024	(63,699)
2025	(55,474)
Total	\$ (414,350)

Note 9. Other Postemployment Benefits

Plan Description

The City participates in a defined benefit group-term life insurance plan known as the Supplemental Death Benefits Fund (SDBF) administered by the Texas Municipal Retirement System (TMRS). The City has elected, by ordinance, to participate in this program and provide group-term life insurance coverage for both active and retired employees. As the SDBF covers both active and retiree participants, with no segregation of assets, the SDBF is considered to be a single-employer unfunded other postemployment benefit (OPEB) plan. Since only the retiree participants qualifies as an OPEB, the SDBF is administered through a non-qualifying trust per paragraph 4, item (b), of the Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 9. Other Postemployment Benefits (Continued)

Benefits Provided

The death benefit for active members 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). The death benefit for retirees is considered an OPEB and is a fixed amount of \$7,500.

Employees Covered by Benefit Terms

At the December 31, 2021 actuarial valuation and measurement date, the following employees were covered by benefit terms:

Inactive employees currently receiving benefits	9
Inactive employees entitled to but not yet receiving benefits	2
Active employees	<u>46</u>
 Total	 <u><u>57</u></u>

Contributions

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is based on the mortality and service experience of all employees covered by the SDBF and the demographics specific to the workforce of the City. 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. As such, contributions fund the covered active member and retiree deaths on a pay-as-you-go basis.

The City's contributions to the TMRS SDBF for the year ended September 30, 2022 were \$823, which equaled the required contributions.

Total OPEB Liability

The City's Total OPEB Liability (TOL) was measured as of December 31, 2021 and was determined by an actuarial valuation as of that date.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 9. Other Postemployment Benefits (Continued)

Actuarial assumptions

The TOL in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5%
Salary increases	3.5% to 11.5% including inflation
Discount rate	1.84%
Retirees' share of benefit-related costs	\$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements of GASB Statement No. 68.
Mortality rates – service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality rates – disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

TENTATIVE DRAFT

The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2021.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study for the period December 31, 2014 through December 31, 2018.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 9. Other Postemployment Benefits (Continued)

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at 12/31/2020	\$ 72,515
Changes for the year:	
Service cost	10,622
Interest on Total OPEB Liability	1,550
Changes of benefit terms including TMRS plan participation	-
Differences between expected and actual experience	(6,205)
Changes in assumptions or other inputs	2,776
Benefit payments	(637)
Net changes	8,106
Balance at 12/31/2021	\$ 80,621

TENTATIVE DRAFT

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the Total OPEB Liability of the City, calculated using the discount rate of 1.84%, as well as what the City's Total OPEB Liability would be if it were calculated using a discount rate that is 1-percentage-point lower (0.84%) or 1-percentage-point higher (2.84%) than the current rate:

	1% Decrease in Discount Rate (0.84%)	Discount Rate (1.84%)	1% Increase in Discount Rate (2.84%)
City's Total OPEB Liability	\$ 101,140	\$ 80,621	\$ 64,983

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 9. Other Postemployment Benefits (Continued)

OPEB Expense and Deferred Outflows or Resources and Deferred Inflows of Resources Related to TMRS OPEB

For the year ended September 30, 2022, the City recognized OPEB expense of \$14,043.

At September 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 8,509
Changes in actuarial assumptions or other inputs	16,321	-
Difference between projected and actual investment earnings	-	-
Contributions subsequent to the measurement date	616	-
Total	\$ 16,937	\$ 8,509

The City reported \$616 as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the total OPEB liability for the year ending September 30, 2022. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

TENTATIVE DRAFT

Year ended
December 31:

2023	\$ 1,871
2024	1,871
2025	1,704
2026	1,585
2027	958
Thereafter	(177)
Total	\$ 7,812

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 10. Commitments and Contingencies

Contingencies

The City participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the city has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable may be impaired. In the opinion of the City, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for contingencies.

Litigation

The City is subject to certain legal proceedings in the normal course of operations. In the opinion of management, the aggregate liability, if any, with respect to potential legal actions will not materially adversely affect the City's financial position, results of operations, or cash flows.

Note 11. Economic Development Program Agreement

The City is party to Economic Development Program Agreements structured in accordance with Chapter 380 of the Texas Local Government Code.

The City entered into such an agreement with Rumfield Properties during fiscal year 2021. Under the terms of this agreement, Rumfield is to construct a parking lot on property owned by JEDC. The parking lot will become the property of the City once complete. Upon acceptance of the parking lot, the City will make quarterly payments to Rumfield Properties based on sales tax revenues from the City's downtown until all costs are reimbursed. During fiscal year 2022, the parking lot was completed and accepted by the City. The City made total payments of \$230,818 to fully satisfy their obligation under this agreement.

The City entered into another agreement with The Retail Connection (TRC) in fiscal year 2019 to construct a local shopping center including a Starbucks. The terms of the agreement specify that the City will reimburse TRC for any costs and expenses billed to or otherwise incurred by TRC with respect to the construction of the improvements based on a budget approved by the City. Additionally, for a period of 10 years once the first occupant opens for business in the development, the City will pay TRC 100% of any sales tax revenue generated from the development property allocable to the City and 100% of the incremental increase in ad valorem tax revenue generated from the development property allocable to the City above the base year of 2019. The aggregate maximum amount of these payments is \$400,000. The City completed paying the reimbursement portion of this program during fiscal year 2022. The City also began paying the sales tax refunds due under this program during fiscal year 2022 by making total payments of \$25,339.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2022

Note 12. Prior Period Adjustments

The City has determined that certain transactions were recorded incorrectly in a prior year. The causes for and amounts of these corrections are as follows:

General Fund:	
Overstatement of grant revenue in the prior year	<u>\$ (864,202)</u>
Net effect on beginning fund balance	<u><u>\$ (864,202)</u></u>
Capital Projects Fund:	
Overstatement of retainage payable in the prior year	<u>\$ 130,629</u>
Net effect on beginning fund balance	<u><u>\$ 130,629</u></u>
Governmental Activities:	
Overstatement of grant revenue in the prior year	\$ (864,202)
Overstatement of retainage payable in the prior year	<u>130,629</u>
Net effect on beginning net position	<u><u>\$ (733,573)</u></u>

TENTATIVE DRAFT

Note 13. Subsequent Events

The City evaluated subsequent events through March, XX, 2023, the date the financial statements were available to be issued, noting no events requiring disclosure.

TENTATIVE DRAFT
OVERALL COMPLIANCE AND
INTERNAL CONTROLS SECTION

City of Joshua, Texas
Statement of Revenues, Expenditures, and Changes in Fund Balance
- Budget and Actual -
General Fund
For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Property taxes	\$ 2,893,080	\$ 2,893,080	\$ 2,654,341	\$ (238,739)
Sales taxes	1,000,000	1,000,000	1,379,266	379,266
Alcoholic beverage taxes	10,400	10,400	11,333	933
Fire district fees	156,000	156,000	156,000	-
Franchise fees	391,500	391,500	382,055	(9,445)
Fines and fees	131,000	216,000	244,694	28,694
Grants and contributions	166,870	168,470	647,875	479,405
Charges for services	1,054,815	1,054,815	1,134,462	79,647
Investment earnings	3,000	3,000	1,343	(1,657)
Miscellaneous	51,500	51,500	-	(51,500)
Total revenues	5,858,165	5,944,765	6,611,369	666,604
Expenditures				
General government	1,184,085	1,261,044	1,297,342	(36,298)
Public safety	1,600,605	1,766,180	1,531,751	234,429
Public works	1,341,760	1,636,510	1,565,702	70,808
Municipal court	107,550	111,316	102,227	9,089
Developmental services	933,590	981,090	972,071	9,019
Animal control	300,525	307,749	229,577	78,172
Fire department	814,135	849,635	726,140	123,495
Fire Marshall	196,930	199,930	103,965	95,965
Debt service:				
Principal	103,900	103,900	143,505	(39,605)
Interest	9,585	9,585	18,269	(8,684)
Capital outlay	47,700	47,700	357,712	(310,012)
Total expenditures	6,640,365	7,274,639	7,048,261	226,378
Excess (deficiency) of revenues over (under) expenditures	(782,200)	(1,329,874)	(436,892)	892,982
Other financing sources (uses)				
Proceeds from the sale of assets	-	-	137,855	137,855
Transfers in	782,200	782,200	438,338	(343,862)
Lease financing	-	-	238,006	238,006
Total other financing sources (uses)	782,200	782,200	814,199	31,999
Change in fund balance	<u>\$ -</u>	<u>\$ (547,674)</u>	<u>377,307</u>	<u>\$ 924,981</u>
Fund balance - beginning of year, as restated			6,415,765	
Fund balance - end of year			<u>\$ 6,793,072</u>	

City of Joshua, Texas
Statement of Revenues, Expenditures, and Changes in Fund Balance
- Budget and Actual -
Debt Service Fund
For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Property taxes	\$ 806,300	\$ 806,300	\$ 871,645	\$ 65,345
Total revenues	806,300	806,300	871,645	65,345
Expenditures				
Debt service:				
Principal	670,000	670,000	670,000	-
Interest	263,241	263,241	228,581	34,660
Capital outlay	-	-	54,610	(54,610)
Total expenditures:	933,241	933,241	953,191	(19,950)
Excess (deficiency) of revenues over (under) expenditure:	(126,941)	(126,941)	(81,546)	45,395
Other financing sources (uses)				
Transfers in	155,038	155,038	155,038	-
Proceeds from issuance of refunding bond	-	-	1,385,000	1,385,000
Payment to refunded bond escrow agent	-	-	(1,365,050)	(1,365,050)
Total other financing sources (uses)	155,038	155,038	174,988	19,950
Change in fund balance	\$ 28,097	\$ 28,097	93,442	\$ 65,345
Fund balance - beginning of year			504,775	
Fund balance - end of year			\$ 598,217	

City of Joshua, Texas
Statement of Revenues, Expenditures, and Changes in Fund Balance
- Budget and Actual -
Capital Improvement Fund
For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Investment earnings	\$ 2,000	\$ 2,000	\$ 3,251	\$ 1,251
Grant revenue	1,191,688	1,191,688	-	1,191,688
Total revenues	1,193,688	1,193,688	3,251	1,251
Expenditures				
Issuance Costs	-	-	40,000	(40,000)
Capital outlay	3,436,245	3,436,245	1,003,093	2,433,152
Total expenditures	3,436,245	3,436,245	1,043,093	2,393,152
Excess (deficiency) of revenues over (under) expenditures	(2,242,557)	(2,242,557)	(1,039,842)	1,202,715
Other financing sources (uses)				
Transfers in	-	-	130,705	130,705
Proceeds from issuance of notes payable	-	-	860,000	860,000
Total other financing sources (uses)	-	-	990,705	990,705
Change in fund balance	\$ (2,242,557)	\$ (2,242,557)	(49,137)	\$ 2,193,420
Fund balance - beginning of year			(193,100)	
Fund balance - end of year			\$ (242,237)	

City of Joshua, Texas
Statement of Revenues, Expenditures, and Changes in Fund Balance
- Budget and Actual -
Type A Economic Development Corporation Fund
For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Sales taxes	\$ 500,000	\$ 500,000	\$ 685,900	\$ 185,900
Investment earnings	1,000	1,000	1,289	289
Total revenues	501,000	501,000	687,189	186,189
Expenditures				
Economic Development	294,601	402,071	81,675	320,396
Debt service:				
Principal	70,159	70,159	70,000	159
Interest	70,000	70,000	70,159	(159)
Capital outlay	-	-	196,610	(196,610)
Total expenditures	434,760	542,230	418,444	123,786
Excess (deficiency) of revenues over (under) expenditure:	66,240	(41,230)	268,745	309,975
Other financing sources (uses)				
Proceeds from the sale of asset:				
Transfers out	(205,000)	(205,000)	(185,705)	19,295
Total other financing sources (uses)	(205,000)	(205,000)	215,047	420,047
Change in fund balance	\$ (138,760)	\$ (246,230)	483,792	\$ 730,022
Fund balance - beginning of year			1,086,859	
Fund balance - end of year			\$ 1,570,651	

City of Joshua, Texas
Schedule of Changes in the Net Pension Liability and Related Ratios
Last Seven Fiscal Years**

Texas Municipal Retirement System (TMRS)

Measurement Date - December 31st*:	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability							
Service cost	282,108	223,786	229,881	217,867	207,242	222,255	207,231
Interest	281,958	260,770	237,463	224,113	203,201	186,581	164,060
Difference between expected and actual experience	(136,768)	(55,945)	(9,980)	(126,923)	18,030	(61,172)	(4,751)
Changes of assumptions	-	-	3,425	-	-	-	105,326
Benefit payments, including refunds of employee contributions	(174,167)	(113,595)	(111,310)	(135,258)	(112,687)	(75,189)	(42,673)
Net change in total pension liability	253,131	315,016	349,479	179,799	315,786	272,475	429,193
Total pension liability, beginning	4,123,182	3,808,166	3,458,687	3,278,888	2,963,102	2,690,627	2,261,434
Total pension liability, ending (a)	<u>\$ 4,376,313</u>	<u>\$ 4,123,182</u>	<u>\$ 3,808,166</u>	<u>\$ 3,458,687</u>	<u>\$ 3,278,888</u>	<u>\$ 2,963,102</u>	<u>\$ 2,690,627</u>
Plan Fiduciary Net Position							
Contributions - employer	122,359	98,509	105,812	100,554	89,253	87,382	75,539
Contributions - employee	148,701	120,965	124,068	118,498	112,370	120,885	116,985
Net investment income	574,792	304,236	521,071	(101,524)	401,837	174,931	3,595
Benefit payments, including refunds of employee contributions	(174,167)	(113,595)	(111,310)	(135,258)	(112,687)	(75,189)	(42,673)
Administrative expense	(2,658)	(1,964)	(2,936)	(1,958)	(2,078)	(1,974)	(2,189)
Other changes	19	(77)	(88)	(103)	(104)	(106)	(109)
Net change in plan fiduciary net position	669,046	408,074	636,617	(19,791)	488,591	305,929	151,148
Plan fiduciary net position, beginning	4,406,255	3,998,181	3,361,564	3,381,355	2,892,764	2,586,835	2,435,687
Plan fiduciary net position, ending (b)	<u>\$ 5,075,301</u>	<u>\$ 4,406,255</u>	<u>\$ 3,998,181</u>	<u>\$ 3,361,564</u>	<u>\$ 3,381,355</u>	<u>\$ 2,892,764</u>	<u>\$ 2,586,835</u>
Net Pension Liability/(Asset) (a) - (b)	<u>\$ (698,988)</u>	<u>\$ (283,073)</u>	<u>\$ (190,015)</u>	<u>\$ 97,123</u>	<u>\$ (102,467)</u>	<u>\$ 70,338</u>	<u>\$ 103,792</u>
Plan's fiduciary net position as a percentage of the total pension liability	115.97%	106.87%	82.08%	97.19%	103.13%	97.63%	96.14%
Covered payroll	\$ 2,124,306	\$ 1,728,076	\$ 1,772,403	\$ 1,692,826	\$ 1,605,284	\$ 1,726,924	\$ 1,671,215
Net pension liability as a percentage of covered payroll	-32.90%	-16.38%	-10.72%	5.74%	-6.38%	4.07%	6.21%

* The amounts presented above are as of the measurement date of the collective net pension liability/(asset).

** Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

City of Joshua, Texas
Schedule of Employer Pension Contributions and Related Ratios
Last Eight Fiscal Years**

Texas Municipal Retirement System (TMRS)

Year Ended September 30th*:	2022	2021	2020	2019	2018	2017	2016	2015
The City's actuarially determined contribution	\$ 164,692	\$ 112,687	\$ 81,307	\$ 107,693	\$ 96,073	\$ 86,697	\$ 79,966	\$ 70,288
The amount of contributions recognized by the plan in relation to the actuarially determined contribution	<u>164,692</u>	<u>112,687</u>	<u>81,307</u>	<u>107,693</u>	<u>96,073</u>	<u>86,697</u>	<u>79,966</u>	<u>70,288</u>
The difference between the City's actuarially determined contribution and the amount of contributions recognized by the plan in relation to the City's actuarially determined contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 2,743,961	\$ 1,955,376	\$ 1,744,589	\$ 1,743,429	\$ 1,662,081	\$ 1,726,924	\$ 1,652,285	\$ 1,657,468
The amount of contributions recognized by the plan in relation to the City's actuarially determined contribution as a percentage of covered payroll	6.00%	5.76%	4.66%	6.18%	5.78%	5.02%	4.84%	4.24%

Notes to Schedule of Contributions

Valuation Date: Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	N/A
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.50%
Salary Increases	3.50% to 11.50% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014-2018.
Mortality	Post-retirements: 2019 Municipal Retirees of Texas Mortality Table. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Other information: There were no benefit changes during the year.

* The amounts presented above are as of the City's fiscal year-end.

** Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

City of Joshua, Texas
Schedule of Changes in the Total OPEB Liability and Related Ratios
Last Five Fiscal Years**

Texas Municipal Retirement System (TMRS)					
Measurement Date - December 31st*:	2021	2020	2019	2018	2017
Service cost	\$ 10,622	\$ 5,184	\$ 3,545	\$ 4,401	\$ 3,692
Interest on total OPEB liability	1,550	1,690	1,633	1,452	1,315
Changes in benefit terms including TMRS plan participation	-	-	-	-	-
Difference between expected and actual experience	(6,205)	(3,807)	216	(1,545)	-
Changes in assumptions or other inputs	2,776	10,688	11,395	(3,564)	3,873
Benefit payments	(637)	(173)	(177)	(169)	(161)
Net change in Total OPEB Liability	<u>8,106</u>	<u>13,582</u>	<u>16,612</u>	<u>575</u>	<u>8,719</u>
Total OPEB Liability - beginning	<u>72,515</u>	<u>58,933</u>	<u>42,321</u>	<u>41,746</u>	<u>33,027</u>
Total OPEB Liability - ending	<u>\$ 80,621</u>	<u>\$ 72,515</u>	<u>\$ 58,933</u>	<u>\$ 42,321</u>	<u>\$ 41,746</u>
Covered payroll	\$ 2,124,306	\$ 1,728,076	\$ 1,772,403	\$ 1,692,826	\$ 1,605,284
Total OPEB liability as a percentage of covered payroll	3.80%	4.20%	3.33%	2.50%	2.60%

* The amounts presented above are as of the measurement date of the collective total OPEB asset (liability).

** Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

TENTATIVE DRAFT

City of Joshua, Texas
Schedule of OPEB Contributions and Related Ratios
Last Five Fiscal Years**

Texas Municipal Retirement System (TMRS)

Year Ended September 30th*:	2022	2021	2020	2019	2018
The City's actuarially determined contribution	\$ 823	\$ 580	\$ 174	\$ 174	\$ 166
The amount of contributions recognized by the plan in relation to the actuarially determined contribution	823	580	174	174	166
The difference between the City's actuarially determined contribution and the amount of contributions recognized by the plan in relation to the City's actuarially determined contribution	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 2,743,961	\$ 1,933,285	\$ 1,744,589	\$ 1,743,429	\$ 1,662,081
The amount of contributions recognized by the plan in relation to the City's actuarially determined contribution as a percentage of covered payroll	0.03%	0.03%	0.01%	0.01%	0.01%

Notes to Schedule of Contributions

Valuation Date:

Actuarially determined contribution rates are calculated as of December 31 and become effective in January - 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Asset Valuation Method	For purposes of calculating the Total OPEB Liability, the plan is considered to be unfunded and therefore no assets are accumulated for OPEB.
Inflation	2.50%
Salary Increases	3.50% to 11.50% including inflation
Discount Rate***	1.84%
Retirees' share of benefit-related costs	\$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68.
Mortality rates - service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality rates - disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

TENTATIVE DRAFT

* The amounts presented above are as of the City's fiscal year-end.

** Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

*** The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2021.

TENTATIVE DRAFT
**REQUIRED SUPPLEMENTARY
INFORMATION**

City of Joshua, Texas
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2022

	Type B Community Development Corporation	Court Security	Court Technology	Hotel Occupancy	Total Nonmajor Governmental Funds
Assets					
Restricted cash and cash equivalents	\$ 1,024,252	\$ 41,708	\$ 9,976	\$ 222,968	\$ 1,298,904
Accounts receivables, net	-	-	532	3,922	4,454
Due from other governments	119,217	-	-	-	119,217
Due from other funds	-	-	3,412	-	3,412
Total assets	\$ 1,143,469	\$ 41,708	\$ 13,920	\$ 226,890	\$ 1,425,987
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ -	\$ 6,000	\$ -	\$ -	\$ 6,000
Accrued liabilities	-	-	-	-	-
Due to other funds	442,493	-	3,108	374	445,975
Total liabilities	442,493	6,000	3,108	374	451,975
Fund balances:					
Restricted for:					
Economic development	700,976	-	-	-	700,976
Court security	-	35,708	-	-	35,708
Court techonology	-	-	10,812	-	10,812
Tourism	-	-	-	226,516	226,516
Total fund balances	700,976	35,708	10,812	226,516	974,012
Total liabilities and fund balances	\$ 1,143,469	\$ 41,708	\$ 13,920	\$ 226,890	\$ 1,425,987

TENTATIVE DRAFT

City of Lake Worth, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended September 30, 2022

	Type B Community Development Corporation	Court Security	Court Technology	Hotel Occupancy	Total Nonmajor Governmental Funds
Revenues					
Sales tax	\$ 685,900	\$ -	\$ -	\$ -	\$ 685,900
Hotel occupancy tax	-	-	-	44,891	44,891
Fines and fees	-	9,020	7,475	-	16,495
Investment earnings	768	-	-	96	864
Miscellaneous	14,017	-	-	-	14,017
Total revenues	<u>700,685</u>	<u>9,020</u>	<u>7,475</u>	<u>44,987</u>	<u>762,167</u>
Expenditures					
Municipal court	-	-	3,532	-	3,532
Economic development	23,836	-	-	-	23,836
Capital outlay	34,208	-	-	-	34,208
Total expenditures	<u>58,044</u>	<u>-</u>	<u>3,532</u>	<u>-</u>	<u>61,576</u>
Excess of revenues over expenditures	<u>642,641</u>	<u>9,020</u>	<u>3,943</u>	<u>44,987</u>	<u>700,591</u>
Other financing sources (uses)					
Transfers out	<u>(538,376)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(538,376)</u>
Total other financing sources (uses)	<u>(538,376)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(538,376)</u>
Changes in fund balances	104,265	9,020	3,943	44,987	162,215
Fund balances - beginning of year	<u>596,711</u>	<u>26,688</u>	<u>6,869</u>	<u>181,529</u>	<u>811,797</u>
Fund balances - end of year	<u>\$ 700,976</u>	<u>\$ 35,708</u>	<u>\$ 10,812</u>	<u>\$ 226,516</u>	<u>\$ 974,012</u>

TENTATIVE DRAFT
SUPPLEMENTARY INFORMATION

INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Mayor and City Council
City of Joshua, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Joshua, Texas, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Joshua, Texas’ basic financial statements, and have issued our report thereon dated March XX, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Joshua, Texas’ internal control over financial reporting (internal control) as a basis for the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Joshua, Texas’ internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Joshua, Texas’ internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2022-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Joshua, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Joshua, Texas' Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of Joshua, Texas' response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The City of Joshua, Texas' response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Snow Garrett Williams

March XX, 2023

**City of Joshua, Texas
Schedule of Findings and Responses
September 30, 2022**

The following finding is required to be reported in accordance with *Government Auditing Standards*:

Finding 2022-001 – Internal Controls Over Financial Reporting – Significant Deficiency

Condition:

Material adjusting journal entries were necessary to correct and adjust balances in order to prepare accurate financial statements.

Effect:

The financial statements were materially misstated prior to the City recording entries to adjust deferred grant revenue and retainage payable and record the issuance of refunding bonds. As a result, financial reports prepared throughout the fiscal year may have been relied upon in error.

Cause:

Management did not identify the adjustments above in the current year or prior years due to oversight.

Criteria:

Timely and accurate financial reports are essential to perform analysis of financial condition, review data for accuracy and completeness, monitor compliance with budgeted amounts, prepare long-range financial plans, and to safeguard assets.

Auditor's Recommendation:

We recommend that City management and finance personnel continue to increase their awareness and knowledge of all procedures and processes involved in recording transactions and develop internal control policies to ensure proper recording of these items.

Management's Response and Planned Corrective Action:

We will continue to implement new policies and procedures as necessary to maintain strong internal controls related to financial reporting and monitoring. Many of the adjusting journal entries were the result of unusual situations that are not expected to occur again in the near future; however, the City will continue to work closely with the auditors to reduce the number of adjusting journal entries in the future.



**City Council Agenda
March 16, 2023**

Minutes Resolution

Action Item

Agenda Description:

Public hearing on a request to consider approval on Ordinance of Tree Preservation preferred tree list contained in Ch. 14 Zoning Ordinance, Article 8.

- A. Staff Presentation
- B. Owner’s Presentation
- C. Those in Favor
- D. Those Against
- E. Owner’s Rebuttal

Background Information:

The subdivision and zoning ordinance was adopted in 2020.

Financial Information:

Only cost associated with the amendment request is the publication expense for the public hearing notice.

City Contact and Recommendations:

Aaron Maldonado, Development Services Director

Staff recommends approval.

Attachments:

Notice of Public Hearing

The City of Joshua's Planning and Zoning Commission and City Council will conduct public hearings to consider amendments to Tree Preservation, preferred tree list contained in Ch.14 Zoning Ordinance, Article 8.

The Planning & Zoning Commission will conduct its public hearing on March 6, 2023, at 6:30 PM and the City Council will conduct its public hearing and consideration on March 16, 2023.

Both meetings will be held in the City Council chambers at Joshua City Hall, 101 South Main Street, Joshua, Texas 76058.



**City Council Agenda
March 16, 2023**

Minutes Resolution

Action Item

Agenda Description:

Discuss, consider, and possible action on approving Ordinance of Tree Preservation preferred tree list contained in Ch.14 Zoning Ordinance, Article 8.

Background Information:

The subdivision and zoning ordinance was adopted in 2020.

Financial Information:

Only cost associated with the amendment request is the publication expense for the public hearing notice.

**City Contact and
Recommendations:**

Aaron Maldonado

Director of Development Services

Attachments:

1.Ordinance

CITY OF JOSHUA, TEXAS

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS, AMENDING SECTION 8.7, "PREFERRED TREE LIST," OF ARTICLE 8, "LANDSCAPE, OPEN SPACE AND TREE PRESERVATION," OF THE ZONING ORDINANCE, CONTAINED IN CHAPTER 14, "ZONING," OF THE CODE OF ORDINANCES OF THE CITY OF JOSHUA, TEXAS, BY ALLOWING ALL SPECIES OF OAK TREES (QUERCUS SPECIES) AS A LARGE TREE (SHADE TREE) ON THE CITY'S PREFERRED TREE LIST; MAKING FINDINGS RELATIVE THERETO; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR PUBLICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council wishes to amend certain provisions contained in its current tree preference regulations in the City's Zoning Ordinance relative to Texas red oaks, bur oaks and Shumard oaks as preferred trees, as referenced herein; and

WHEREAS, the City Council has determined that such amendment would be in the best interests of the City, its residents and those who develop property in the City; and

WHEREAS, the Planning and Zoning Commission of the City of Joshua and the City Council of the City of Joshua, in compliance with the laws of the State of Texas, have given the requisite notices and after public hearings that were held before both the Planning and Zoning Commission and the City Council, the City Council has concluded that the amendments referenced in the text of this Ordinance will promote the public health, safety and welfare of the citizens of the City.

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

SECTION 1

All of the above premises are hereby found to be true and correct and are hereby approved and incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2

From and after the effective date of this Ordinance, Section 8.7, "Preferred Tree List," of Article 8, "Landscape, Open Space and Tree Preservation," of the City's Zoning Ordinance, found in Chapter 14, "Zoning," of the Code of Ordinances of the City of Joshua, Texas, is hereby amended as follows: Replace "Chinkapin Oak," "Live Oak," "Red Oak," and "Pin Oak" with "All Oak Trees (Quercus Species)" on the City's Preferred Tree List under Large Trees (Shade Trees) on the City's Preferred Tree List.

SECTION 3

If any word, section, article, phrase, paragraph, sentence, clause, or portion of this Ordinance or application thereto to any person or circumstance is held to be invalid or unconstitutional by a court of competent jurisdiction, such holding shall not affect the validity of the remaining portion of this Ordinance; and the City Council hereby declares it would have passed such remaining portions of this Ordinance despite such invalidity which remaining portions shall remain in full force and effect.

SECTION 4

All provisions of any ordinance in conflict with this Ordinance are hereby repealed to the extent they are in conflict; but such repeal shall not abate any pending prosecution for violation of the repealed ordinance, nor shall the repeal prevent a prosecution from being commenced for any violation if occurring prior to the repeal of the ordinance. Any remaining portion of conflicting ordinances shall remain in full force and effect.

SECTION 5

Any person, firm or corporation violating any of the provisions or terms of this Ordinance shall be deemed guilty of a misdemeanor and, upon conviction, shall be punished by fine not to exceed the sum of two thousand dollars (\$2,000.00) for each offense.

SECTION 6

This Ordinance shall take effect and be in full force from and after its passage and publication, as provided by the laws of the State of Texas.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS, THIS THE 16TH DAY OF MARCH, 2023.

Scott Kimble, Mayor

ATTEST:

Alice Holloway, City Secretary

APPROVED AS TO FORM:

Terrence S. Welch, City Attorney



**City Council Agenda
March 16, 2023**

Ordinance

Action Item

Agenda Description:

Discuss, consider, and possible action on an Ordinance declaring unopposed candidates for Council Member Place 2 and Council Member Place 5 Elected to Office and cancelling the May 6, 2023 General Election;

Background Information:

A governing body may cancel an election upon receiving and accepting the certification of unopposed candidates by the authority responsible for preparing the ballot under Chapter 2 of the Election Code.

Certificates for the unopposed candidates will be prepared and issued on the date of the Official Canvass. Copies of this ordinance and the Certificate of Unopposed Candidates will be posted at the election polling places as required by law.

.Financial Information:

NA

City Contact and Recommendations:

Alice Holloway, City Secretary

Motion to approve an ordinance accepting the Certification of Unopposed Candidates by the City Secretary and declaring that all candidates are unopposed in the May 6, 2023, General Election and are hereby elected to their respective office and authorizing the cancellation of the May 6, 2023 general election.

Attachments:

1. Ordinance
2. Certification of Unopposed Candidates

**CITY OF JOSHUA
ORDINANCE NO.**

Item 4.

AN ORDINANCE OF THE CITY OF JOSHUA, TEXAS, DECLARING UNOPPOSED CANDIDATES FOR COUNCIL MEMBER PLACE 2 AND COUNCIL MEMBER PLACE 5 ELECTED TO OFFICE; CANCELLING THE MAY 6, 2023, GENERAL ELECTION; REQUIRING ISSUANCE OF A CERTIFICATE OF ELECTION TO THE UNOPPOSED CANDIDATES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, a general election was called for May 6, 2023, to elect a Council Member Place 2 and Council Member Place 5, and

WHEREAS no proposition or opposed at-large race appears on the ballot and City Secretary has certified that there is only one candidate for Council Member Place 6 and that, therefore, the candidate is unopposed, and

WHEREAS no candidate's name has been placed on a list of write-in candidates for any office under applicable law, and

WHEREAS the City Secretary has delivered a Certification of Unopposed Candidates (Exhibit "A" attached) to the City Council,

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS:

SECTION 1. The City Council finds that the above-stated premises are true and correct.

SECTION 2. The unopposed candidate for City Council Member Place 2 and City Council Member Place 5 listed below is hereby declared elected, to wit:

**Council Member Place 2 – Mike Kidd
Council Member Place 5 – Dakota Marshall**

SECTION 3. The City Secretary is directed to issue a Certificate of Election to the above-named members of the City Council in the manner and at the same time as provided for a candidate elected to office at the election. The person elected must qualify for the office in the manner provided by the Texas Constitution.

SECTION 4. The May 6, 2023, General Election is canceled.

SECTION 5. This ordinance shall take effect immediately from and after its passage, as the law and Charter in such cases provide.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS, ON THE 17TH DAY OF MARCH 2022.

APPROVED:

Scott Kimble, Mayor

Attest:

Alice Holloway, City Secretary

APPROVED AS TO FORM:

Terry Welch, City Attorney

**CERTIFICATION OF UNOPPOSED CANDIDATES FOR
OTHER POLITICAL SUBDIVISIONS (NOT COUNTY)
CERTIFICACIÓN DE CANDIDATOS ÚNICOS
PARA OTRAS SUBDIVISIONES POLITICAS (NO EL CONDADO)**

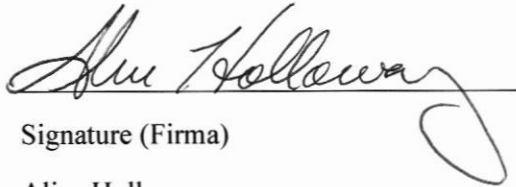
To: Presiding Officer of Governing Body
Al: Presidente de la entidad gobernante

As the authority responsible for having the official ballot prepared, I hereby certify that the following candidates are unopposed for election to office for the election scheduled to be held on May 06, 2023.

Como autoridad a cargo de la preparación de la boleta de votación oficial, por la presente certifico que los siguientes candidatos son candidatos únicos para elección para un cargo en la elección que se llevará a cabo el May 6, 2023.

List offices and names of candidates:
Lista de cargos y nombres de los candidatos:

Office(s) Cargo(s)	Candidate(s) Candidato(s)
Place 2	Mike Kidd
Place 5	Dakota Marshall



Signature (Firma)

Alice Holloway _____

Printed name (Nombre en letra de molde)

City Secretary _____

Title (Puesto)

February 22, 2023 _____

Date of Signing (Fecha de firma)





**City Council Agenda
March 16, 2023**

Minutes Resolution Action Item

Agenda Description:

Discuss, consider, and possible action on personnel policy revisions.

Background Information:

The City of Joshua Personnel Policy Manual underwent policy revisions in October 2021. Since that date some policies have been identified as needing additional updates. Periodic policy updates are common to ensure that we properly educate employees on what is expected during daily activities as well as to clearly define rules and procedures.

4.3 Inclement Weather and Emergency Closings: Changes provide a benefit to emergency services personnel (public works, parks, and animal services) who work during emergency or inclement weather events.

4.9 Longevity Pay & Service Recognition: Changes establish a minimum dollar amount for longevity pay. Changes also remove the 12-month service eligibility requirement as well as the 20-year (240-month) maximum and provided additional guidance regarding milestone awards.

5.1 Holiday Leave: Changes provide a specific number of hours associated with holiday leave. Changes also create a holiday leave bank for shift fire and police personnel.

5.2 Vacation Leave: Changes clarify exempt employees vacation accruals and increase the annual allowed amount for vacation sell back for all employees.

Financial Information:

Some of the polices proposed do have minor financial impacts. All other revisions are reinforcing consistency amongst employees and departments.

City Contact and Recommendations:

Brittany Grounds, Human Resources Manager

Attachments:

Item 5.

- 4.3 Inclement Weather and Emergency Closings – DRAFT
- 4.3 Inclement Weather and Emergency Closings – REDLINE
- 4.3 Inclement Weather and Emergency Closings – ORIGINAL
- 4.9 Longevity Pay & Service Recognition – DRAFT
- 4.9 Longevity Pay & Service Recognition – REDLINE
- 4.9 Longevity Pay & Service Recognition – ORIGINAL
- 5.1 Holiday Leave – DRAFT
- 5.1 Holiday Leave – REDLINE
- 5.1 Holiday Leave – ORIGINAL
- 5.2 Vacation Leave – DRAFT
- 5.2 Vacation Leave – REDLINE
- 5.2 Vacation Leave – ORIGINAL

City of Joshua Personnel Policies and Procedures

Section 4: Compensation

4.3 INCLEMENT WEATHER AND EMERGENCY CLOSING

Origination December 20, 2018

Revised October 21, 2021

Revised March 7, 2023

In certain conditions, the City Manager or designee may determine that the City should close due to emergency or severe weather conditions. An emergency closing will be considered when the health, safety and welfare of the public or City employees may be at risk, or conditions do not allow the conduct of normal City operations. Under some circumstances, the City may remain open but with limited essential personnel only. Department heads are required to identify essential personnel and communicate attendance expectations.

A. COMMUNICATION

In the event the City Manager or designee determines that City offices must be closed due to inclement weather or other disaster, the City Manager, or designee will notify all department heads. Department heads will in turn notify their respective staff.

This information will also be communicated on the City's website and social media pages.

B. UNABLE TO REPORT TO WORK WHEN OFFICES ARE OPEN

Personnel who are unable to report to work when directed or when normal city operations commence must contact their supervisor in accordance with personnel policies and departmental procedures. In this circumstance the employee may use vacation or unpaid leave for those hours absent. An employee who fails to report or contact their supervisor may be subject to disciplinary action, up to and including termination.

C. COMPENSATION FOR INCLEMENT WEATHER ABSENCES

Non-essential staff shall receive paid leave for their normally scheduled hours during which the City is closed and they did not work. These hours shall not count as hours worked toward overtime eligibility.

In the event of a delayed opening or early closure employees will be paid for the hours scheduled to work that day.

D. EMERGENCY SERVICES PERSONNEL

Certain emergency services personnel will be required to work even when City offices are declared closed. Emergency services personnel are non-exempt personnel who are needed in order to provide basic services during inclement weather or other declared disasters. The responsibility for designating emergency service personnel rests with each department head and may include certain public works, parks, and animal services employees.

Emergency services personnel who work when City offices are closed due to emergency or severe weather conditions will be provided with a replacement day-off within 90 days from the declared closure day. It will be the responsibility of the department head to coordinate such replacement days off.

If an employee works a partial workday, they will receive a replacement day off equal to hours worked when City offices were closed.

Emergency services personnel does not include public safety personnel.

E. PUBLIC SAFETY PERSONNEL

Due to the nature of positions with the Police and Fire Departments, employees who support 24/7 operations within both departments are expected to report to work as scheduled, regardless of inclement weather or other disaster and are not eligible for the replacement day off.

If extenuating circumstances are present, employees must contact their supervisor prior to the start of their shift to discuss further. The employee's supervisor will be responsible for determining the appropriate action.

F. USE OF OFFICIAL CLOSURE DAY

1. **Personal Illness:** Employees who would have used a sick day due to illness may use the Closure Day in lieu of taking a sick day
2. **Out on Family Medical Leave:** If an employee is out on Family Medical Leave (FMLA), the Closure Day will not be counted as a Family Medical Leave day
3. **While on Vacation:** Employees who scheduled vacation that fell on the Closure Day may use the Closure Day in lieu of taking a vacation day
4. **While on Unpaid Leave of Absence:** Employees on approved personal leave of absence without pay will not be granted the Closure Day

City of Joshua Personnel Policies and Procedures

Section 4: Compensation

4.3 INCLEMENT WEATHER AND EMERGENCY CLOSING

Origination December 20, 2018

Revised October 21, 2021

Revised March 7, 2023

In certain conditions, the City Manager or designee may determine that the City should close due to emergency or severe weather conditions. An emergency closing will be considered when the health, safety and welfare of the public or City employees may be at risk, or conditions do not allow the conduct of normal City operations. Under some circumstances, the City may remain open but with limited essential personnel only. In inclement weather or disaster, it may be necessary to limit City services. In these situations, the City Manager will make the determination and issue a declaration. Personnel essential to services that must be carried out during inclement weather or disasters may be required to report to work at these times. Department heads are required to identify essential personnel as needed in their department and communicate attendance expectations.

A. COMMUNICATION

In the event the City Manager or designee determines that City offices must be closed due to inclement weather or other disaster, the City Manager, or designee will notify all department heads. Department heads will in turn notify their respective staff.

This information will also be communicated on the City's website and social media pages.

A.B. UNABLE TO REPORT TO WORK WHEN OFFICES ARE OPEN

Personnel who are unable to report to work when directed or when normal city operations commence If the City has not been officially closed, employees who are unable to report to work due to inclement weather must contact their supervisor in accordance with personnel policies and departmental procedures. In this circumstance the employee may use vacation or unpaid leave for those hours absent. An employee who fails to report or contact ~~his~~their supervisor may be subject to disciplinary action, up to and including termination.

~~An employee must use accrued compensatory and vacation leave. If an employee has no paid leave available, the employee may be granted authorized leave without pay or holiday time. If an employee has no paid leave available, the employee may be granted authorized leave without pay.~~

B.C. COMPENSATION FOR INCLEMENT WEATHER ABSENCES

Non-essential staff shall receive paid leave for their normally scheduled hours during which the City is closed and they did not work. These hours shall not count as hours worked toward overtime eligibility.

~~If the City Manager closes a facility due to inclement weather, an employee scheduled to work at the facility will be paid his normal shift pay during the hours the facility is officially closed.~~

~~In the event of a delayed opening or early closure designated by the City Manager, full-time non-exempt employees will be paid for the hours scheduled to work that day.~~

C.D. EMERGENCY SERVICES PERSONNEL

Certain emergency services personnel will be required to work even when City offices are declared closed. Emergency services personnel are non-exempt personnel who are needed in order to provide basic services during inclement weather or other declared disasters. The responsibility for designating emergency service personnel rests with each department head and may include certain public works, parks, and animal services employees.

Emergency services personnel who work when City offices are closed due to emergency or severe weather conditions will be provided with a replacement day-off within 90 days from the declared closure day. It will be the responsibility of the department head to coordinate such replacement days off. Employees designated by their Department head to provide emergency services will report to work as provided by their department rules during an official weather or emergency closing of business. An emergency services employee, other than police and fire essential personnel, who work during business hours on an official weather or emergency closing will be paid time and one-half (1½) of his normal pay regardless of hours worked already during the week.

If an employee works a partial workday, they will receive a replacement day off equal to hours worked when City offices were closed.

Emergency services personnel does not include public safety personnel.

E. PUBLIC SAFETY PERSONNEL

Due to the nature of positions with the Police and Fire Departments, employees who support 24/7 operations within both departments are expected to report to work as scheduled, regardless of inclement weather or other disaster and are not eligible for the replacement day off.

If extenuating circumstances are present, employees must contact their supervisor prior to the start

of their shift to discuss further. The employee's supervisor will be responsible for determining the appropriate action.

F. USE OF OFFICIAL CLOSURE DAY

D. COMMUNICATION

~~Employees are responsible for checking for inclement weather closures on the city's website and Facebook page.~~

1. Personal Illness: Employees who would have used a sick day due to illness may use the Closure Day in lieu of taking a sick day
2. Out on Family Medical Leave: If an employee is out on Family Medical Leave (FMLA), the Closure Day will not be counted as a Family Medical Leave day
3. While on Vacation: Employees who scheduled vacation that fell on the Closure Day may use the Closure Day in lieu of taking a vacation day
4. While on Unpaid Leave of Absence: Employees on approved personal leave of absence without pay will not be granted the Closure Day

City of Joshua Personnel Policies and Procedures

Section 4: Compensation

4.3 INCLEMENT WEATHER AND EMERGENCY CLOSING

Origination December 20, 2018
Revised October 21, 2021

In inclement weather or disaster, it may be necessary to limit City services. In these situations, the City Manager will make the determination and issue a declaration. Personnel essential to services that must be carried out during inclement weather or disasters may be required to report to work at these times. Departments are required to identify essential personnel as needed in their department.

A. UNABLE TO REPORT TO WORK WHEN OFFICES ARE OPEN

If the City has not been officially closed, employees who are unable to report to work due to inclement weather must contact their supervisor in accordance with personnel policies and departmental procedures. An employee who fails to report or contact his supervisor may be subject to disciplinary action, up to and including termination.

An employee must use accrued compensatory and vacation leave. If an employee has no paid leave available, the employee may be granted authorized leave without pay or holiday time. If an employee has no paid leave available, the employee may be granted authorized leave without pay.

B. COMPENSATION FOR INCLEMENT WEATHER ABSENCES

If the City Manager closes a facility due to inclement weather, an employee scheduled to work at the facility will be paid his normal shift pay during the hours the facility is officially closed.

In the event of a delayed opening or early closure designated by the City Manager, full-time non-exempt employees will be paid for the hours scheduled to work that day.

C. EMERGENCY SERVICES

Employees designated by their Department head to provide emergency services will report to work as provided by their department rules during an official weather or emergency closing of business. An emergency services employee, other than police and fire essential personnel, who work during business hours on an official weather or emergency closing will be paid time and one-half (1½) of his normal pay regardless of hours worked already during the week.

D. COMMUNICATION

Employees are responsible for checking for inclement weather closures on the city's website and Facebook page.

City of Joshua Personnel Policies and Procedures

Section 4: Compensation

4.9 LONGEVITY PAY & SERVICE RECOGNITION PROGRAM

Origination December 20, 2018

Revised October 21, 2021

Revised March 6, 2023

The purpose of this policy is to recognize employees' years of service and career commitment to the City of Joshua.

A. LONGEVITY PAY

Eligibility

All regular, full-time employees are eligible to receive longevity pay.

Longevity pay is based on months of continuous service with the City of Joshua. If a break in service occurs, longevity will be calculated from the latest hire date or reinstatement date and will not include prior service.

Amount

Longevity pay is earned for each month of continuous service. The amount of longevity pay shall not fall below four dollars (\$4) per month and is determined by the City Council through the budget process each fiscal year.

Longevity pay will be paid in a lump sum and processed on the second payroll in November.

B. SERVICE RECOGNITION PROGRAM

Eligibility

All regular, full-time employees who reach five, ten, fifteen, twenty, twenty-five, and thirty years of continuous service will receive the items listed below. Service awards are presented to employees in December. Human Resources will be responsible for managing the Service Recognition Program.

Five-Year Award

Five-year service logoed item

A gift to be determined (valued at \$100)

Ten-Year Award

Ten-year service logoed item

A gift to be determined (valued at \$200)

Fifteen-Year Award

Fifteen-year service logoed item

A gift to be determined (valued at \$300)

Twenty-Year Award

Twenty-year service logoed item

A gift to be determined (valued at \$400)

Twenty-Five Year Award

Twenty-five-year service logoed item

Acknowledgment by Mayor at City Council meeting

Letter from City Manager

A gift to be determined (valued at \$500)

Thirty-Year Award

Thirty-year service logoed item

Acknowledgment by Mayor at City Council meeting

Letter from City Manager

A gift to be determined (valued at \$600)

City of Joshua Personnel Policies and Procedures

Section 4: Compensation

4.9 LONGEVITY PAY & SERVICE RECOGNITION PROGRAM & LONGEVITY

Origination December 20, 2018

Revised October 21, 2021

Revised March 6, 2023

~~The purpose of this policy is to recognize employees' years of service and career commitment to the City of Joshua. This policy applies to all regular, full-time employees.~~

A. LONGEVITY PAY

~~Purpose & Scope~~

~~To recognize employees' years of service and career commitment to the City of Joshua. This policy applies to all regular, full-time employees.~~

Eligibility

All regular, full-time employees ~~who have completed twelve (12) full calendar months of full-time service as of October 1st of each year~~ are eligible to receive longevity pay ~~in November of that year on the second pay period of that month.~~

Longevity pay is based on ~~the number of years~~months of continuous service with the City of Joshua. If a break in service occurs, longevity will ~~be accumulate~~calculated from the ~~new~~latest hire date or reinstatement date and will not include prior service.

~~Longevity will not accrue during periods of unpaid leave, including unpaid FMLA.~~

Amount

Longevity pay is earned for each month of continuous service ~~as of October 1, up to twenty (20) years with a maximum of \$1,200.~~ The amount of longevity pay shall not fall below four dollars (\$4) per month and is determined by the City Council through the budget process each fiscal year ~~and is subject to change with each budget year.~~

Longevity pay will be paid in a lump sum and processed on the second payroll in November.

B. MILESTONE AWARDS~~SSERVICE RECOGNITION PROGRAM~~

Eligibility

All regular, full-time employees who reach five, ten, fifteen, twenty, twenty-five, and thirty years of continuous service will receive the items listed below. Service awards are presented to employees in December. Human Resources will be responsible for managing the Service Recognition

~~Program. The City offers the following to each full-time employee's milestone recognition.~~

Five-Year Award

Five-year service ~~pin or~~ logoed item

A gift to be determined (valued at \$100)

Ten-Year Award

Ten-year service ~~pin or a~~ logoed item

A gift to be determined (valued at \$200)

Fifteen-Year Award

Fifteen-year service ~~pin or a~~ logoed item

~~Acknowledgment by City Manager at Executive team meeting~~

A gift to be determined (valued at \$300)

Twenty-Year Award

Twenty-year service ~~pin or a~~ logoed item

~~Listing on the City website~~

A gift to be determined (valued at \$400)

Twenty-Five Year Award

Twenty-five-year service ~~pin or a~~ logoed item

~~Acknowledgment by Mayor at City Council meeting (Department Head coordinates with City Manager's office per employee's request)~~

~~Listing on the City website~~

Letter from City Manager

A gift to be determined (valued at \$500)

Thirty-Year Award

Thirty-year service ~~pin or a~~ logoed item

~~Acknowledgment by Mayor at City Council meeting (Department head coordinates with City~~

~~Manager's office per employee's request)~~

~~Listing on the City website~~

~~Letter from City Manager~~

~~Thirty-year portrait~~

~~A gift to be determined (valued at \$600)~~

~~C. IMPLEMENTATION~~

~~On the first of each month, Human Resources will provide department heads with a list of milestone eligible employees. Department heads are then responsible for coordinating all recognition activities noted above. Thirty-year employees may choose to have a portrait taken that will be hung in City Hall. The employee will receive their portrait when they retire.~~

~~A paid leave day will consist of one (1) eight (8) hour shift, excluding Fire and Police shift personnel. A paid leave day for Fire and Police shift personnel will consist of twelve (12) hours of paid leave.~~

~~Employees must use all awarded paid leave within one year of his/her anniversary date. The supervisor must approve scheduling. Paid leave will be shown as Administrative Leave with Pay.~~

City of Joshua Personnel Policies and Procedures

Section 4: Compensation

4.9 SERVICE RECOGNITION PROGRAM & LONGEVITY

Origination December 20, 2018
Revised October 21, 2021

A. LONGEVITY PAY

Purpose & Scope

To recognize employees' years of service and career commitment to the City of Joshua. This policy applies to all regular, full-time employees.

Eligibility

All regular, full-time employees who have completed twelve (12) full calendar months of full-time service as of October 1st of each year are eligible to receive longevity pay in November of that year on the second pay period of that month.

Longevity pay is based on the number of years of continuous service with the City of Joshua. If a break in service occurs, longevity will accumulate from the new hire date or reinstatement date and will not include prior service.

Longevity will not accrue during periods of unpaid leave, including unpaid FMLA.

Amount

Longevity pay is for each month of service as of October 1, up to twenty (20) years with a maximum of \$1,200. The amount of longevity pay is determined by the City Council through the budget process each fiscal year and is subject to change with each budget year.

B. MILESTONE AWARDS

The City offers the following to each full-time employee's milestone recognition.

Five-Year Award

Five-year service pin or logoed item

A gift to be determined

Ten-Year Award

Ten-year service pin or a logoed item

A gift to be determined

Fifteen-Year Award

Fifteen-year service pin or a logoed item

Acknowledgment by City Manager at Executive team meeting

A gift to be determined

Twenty-Year Award

Twenty-year service pin or a logoed item

Listing on the City website

A gift to be determined

Twenty-Five Year Award

Twenty-five-year service pin or a logoed item

Acknowledgment by Mayor at City Council meeting (Department Head coordinates with City Manager's office per employee's request)

Listing on the City website

Letter from City Manager

A gift to be determined

Thirty-Year Award

Thirty-year service pin or a logoed item

Acknowledgment by Mayor at City Council meeting (Department head coordinates with City Manager's office per employee's request)

Listing on the City website

Letter from City Manager

Thirty-year portrait

A gift to be determined

C. IMPLEMENTATION

On the first of each month, Human Resources will provide department heads with a list of milestone

eligible employees. Department heads are then responsible for coordinating all recognition activities noted above. Thirty-year employees may choose to have a portrait taken that will be hung in City Hall. The employee will receive their portrait when they retire.

A paid leave day will consist of one (1) eight (8) hour shift, excluding Fire and Police shift personnel. A paid leave day for Fire and Police shift personnel will consist of twelve (12) hours of paid leave.

Employees must use all awarded paid leave within one year of his/her anniversary date. The supervisor must approve scheduling. Paid leave will be shown as Administrative Leave with Pay.

City of Joshua Personnel Policies and Procedures

Section 5: Leave

5.1 HOLIDAY LEAVE

Origination December 20, 2018

Revised October 21, 2021

Revised February 8, 2023

The City recognizes a number of holidays, designated by City Council. Paid holidays are reviewed on an annual basis by the City Manager and City Council.

A. ELIGIBILITY

Paid holidays are extended to all regular, full-time employees. There is no waiting period for employees to receive holiday pay. However, new employees who begin employment on the day after a holiday do not receive pay for the holiday. Part-time, temporary, or seasonal employees are not eligible for paid holiday leave.

B. OFFICIAL CITY HOLIDAYS

The following holidays are observed by the city:

New Year's Day	Labor Day	Christmas Day
Martin Luther King Day	Veterans Day	Personal Holiday* (1)
Good Friday	Thanksgiving Day	
Memorial Day	Day After Thanksgiving	
Independence Day	Christmas Eve	

Shift Police and shift Fire personnel will have annual holidays loaded into a holiday bank in January each year. Holiday hours may be taken at any time during the calendar year with supervisor approval, when the workload permits and the leave does not interfere with normal department operations and the needs of the City. Holidays not taken at the end of the year will be forfeited. If an employee in this category leaves during the year and has taken, but not accrued, one or more holidays, it will be deducted from their vacation leave accrual. If the vacation leave accrual doesn't cover the taken holiday(s), the amount will be deducted from the employee's final paycheck.

Employee Type	Annual Accrual
Shift Police Personell	88 Hours (excludes personal holiday)
Shift Fire Personell	132 Hours (excludes personal holiday)

C. PROVISIONS

1. Holiday pay is not intended to match hour-for-hour of an employee's work shift. The hour value of a holiday is:
 - eight (8) hours for regular employees and sworn personnel;
 - twelve (12) hours for 24-hour fire personnel
2. A holiday shall not count as hours worked toward overtime eligibility.
3. An official holiday occurring while vacation, sick or FMLA leave is being taken will be reflected as a holiday on the payroll and no deduction from the vacation or sick leave balance will be made for the holiday.

D. HOLIDAYS ON WEEKENDS

When an official holiday falls on a weekend, the following alternative schedule applies:

1. A holiday which falls on a Saturday shall be taken on the Friday before the holiday.
2. A holiday which falls on a Sunday shall be taken on the Monday after the holiday

E. PERSONAL DAY

Employees are afforded one personal day per calendar year. The personal day may be taken on a workday of the employee's choice, subject to their supervisor's approval. The personal day shall not count as hours worked toward overtime eligibility. The personal day may not be carried over at the end of the calendar year. If it is not used on or before December 31st of each calendar year, it will be lost.

In compliance with the Texas Government Code Section 142.0013, covered firefighters shall receive a holiday designated as September 11 in lieu of the personal holiday.

F. RELIGIOUS HOLIDAYS

Employees may request an approved absence to celebrate a religious holiday that is not a

scheduled city holiday. If approved, the employee must use a personal day, vacation, or leave without pay.

G. LOSS OF HOLIDAY PAY

An employee shall not receive pay for a holiday if the employee:

1. Is absent without approved leave either the day before or the day following an official holiday.
2. Is absent without approved leave on a holiday on which the employee is scheduled to work.

H. PAYMENT UPON SEPARATION

Upon separation, an employee is not eligible for payment of any unused holiday time including their personal day.

Employees who designate their last day of employment on an official city holiday shall not receive holiday pay for that holiday.

City of Joshua Personnel Policies and Procedures

Section 5: Leave

5.1 HOLIDAY LEAVE

Origination December 20, 2018

Revised October 21, 2021

Revised February 8, 2023

~~The City recognizes a number of holidays, designated by City Council. Paid holidays are reviewed on an annual basis by the City Manager and City Council. Paid holidays are extended to every regular, full-time employee. All other employees are extended the official holiday, without pay. All holidays will be reviewed on an annual basis by the City Manager and City Council. The following holidays will be observed:~~

- ~~=New Year's Day~~ ~~=Labor Day~~ ~~=Christmas Day~~
- ~~=Martin Luther King Day~~ ~~=Veterans Day~~ ~~=Personal Holiday* (1)~~
- ~~=Good Friday~~ ~~=Thanksgiving Day~~
- ~~=Memorial Day~~ ~~=Day After Thanksgiving~~
- ~~=Independence Day~~ ~~=Christmas Eve~~

~~*In compliance with the Texas Government Code Section 142.0013, covered firefighters shall receive a holiday designated as September 11 in lieu of the personal holiday.~~

A. ELIGIBILITY

~~Paid holidays are extended to all regular, full-time employees. There is no waiting period for employees to receive holiday pay. However, new employees who begin employment on the day after a holiday do not receive pay for the holiday. Part-time, temporary, or seasonal employees are not eligible for paid holiday leave.~~

B. OFFICIAL CITY HOLIDAYS

~~The following holidays are observed by the city:~~

New Year's Day	Labor Day	Christmas Day
Martin Luther King Day	Veterans Day	Personal Holiday* (1)
Good Friday	Thanksgiving Day	
Memorial Day	Day After Thanksgiving	
Independence Day	Christmas Eve	

~~Shift Police and shift Fire personnel will have annual holidays loaded into a holiday bank in~~

January each year. Holiday hours may be taken at any time during the calendar year with supervisor approval, when the workload permits and the leave does not interfere with normal department operations and the needs of the City. Holidays not taken at the end of the year will be forfeited. If an employee in this category leaves during the year and has taken, but not accrued, one or more holidays, it will be deducted from their vacation leave accrual. If the vacation leave accrual doesn't cover the taken holiday(s), the amount will be deducted from the employee's final paycheck. *In compliance with the Texas Government Code Section 142.0013, covered firefighters shall receive a holiday designated as September 11 in lieu of the personal holiday.

<u>Employee Type</u>	<u>Annual Accrual</u>
<u>Shift Police Personell</u>	<u>88 Hours (excludes personal holiday)</u>
<u>Shift Fire Personell</u>	<u>132 Hours (excludes personal holiday)</u>

A. PROVISIONS

The following provisions shall apply to holiday use:

~~When a holiday falls on a Saturday, non-essential city offices are to be closed on the preceding Friday. When a holiday falls on a Sunday, non-essential city offices are to be closed on the following Monday. To maintain continuous service to the citizens of Joshua, employees may be scheduled to work on a holiday.~~

~~If an official holiday falls within a regular employee's scheduled vacation, the employee will be granted the holiday and not charged for a day of vacation.~~

~~1. Personal holiday. All personal holidays will be forfeited on December 31st each year if not used during the prior calendar year.~~

C. PROVISIONS

1. Holiday pay is not intended to match hour-for-hour of an employee's work shift. The hour value of a holiday is:

- eight (8) hours for regular employees and sworn personnel;
- twelve (12) hours for 24-hour fire personnel

2. A holiday shall not count as hours worked toward overtime eligibility.

3. An official holiday occurring while vacation, sick or FMLA leave is being taken will be reflected as a holiday on the payroll and no deduction from the vacation or sick leave balance will be made for the holiday.

~~**B. NON-EXEMPT FULL-TIME EMPLOYEES**~~

D. HOLIDAYS ON WEEKENDS

When an official holiday falls on a weekend, the following alternative schedule applies:

1. A holiday which falls on a Saturday shall be taken on the Friday before the holiday.
2. A holiday which falls on a Sunday shall be taken on the Monday after the holiday

E. PERSONAL DAY

Employees are afforded one personal day per calendar year. The personal day may be taken on a workday of the employee's choice, subject to their supervisor's approval. The personal day shall not count as hours worked toward overtime eligibility. The personal day may not be carried over at the end of the calendar year. If it is not used on or before December 31st of each calendar year, it will be lost.

In compliance with the Texas Government Code Section 142.0013, covered firefighters shall receive a holiday designated as September 11 in lieu of the personal holiday.

~~Non-exempt regular full-time employees who are required to work on an official city paid holiday will be paid normal wages for the hours worked on the holiday and straight time for holiday hours worked.~~

~~**C. FULL-TIME SWORN POLICE PERSONNEL**~~

~~All sworn full-time police personnel who are required to work on an official city paid holiday will be paid normal wages for the hours worked on the holiday and straight time for holiday hours worked.~~

~~**D. FULL-TIME FIRE SUPPRESSION PERSONNEL**~~

~~All sworn full-time fire personnel who are required to work on an official city paid holiday will be paid normal wages for the hours worked on the holiday and straight time for holiday hours worked.~~

~~**E. PART-TIME, TEMPORARY, AND SEASONAL EMPLOYEES**~~

~~Part time, temporary, and seasonal employees will be paid their regular rates if required to work on a holiday. No holiday pay is authorized for temporary, seasonal, or labor pool employees who do not work on the holiday.~~

~~F. EXEMPT EMPLOYEES~~

~~Exempt employees who observe (that is, do not work on) a holiday that falls on a regularly scheduled workday is paid straight time for those holiday hours.~~

G.F. RELIGIOUS HOLIDAYS

Employees may request an approved absence to celebrate a religious holiday that is not a scheduled city holiday. If approved, the employee must use a personal day, vacation, or leave without pay.

~~Employees desiring to observe religious, federal, or state holidays not coinciding with official holidays of the City may be granted time off without pay or may be authorized to use accrued vacation with the approval of their supervisor or Department Head.~~

H.G. LOSS OF HOLIDAY PAY

An employee shall not receive pay for a holiday if the employee:

1. Is absent without approved leave either the day before or the day following an official holiday.
- ~~1. Is absent without approved leave on a holiday on which the employee is scheduled to work. An employee will not receive pay for a holiday if the employee is:~~
 - 2.
 - ~~2. Terminating employment with the City, and the last day as a paid employee is the workday before a paid holiday;~~
 - ~~3. on leave of absence or absent, without pay, the workday before or following the paid holiday; or~~
 - ~~4. absent without approved leave on a holiday when the employee is scheduled to work. Unapproved absences on the day before or after an observed holiday should be handled through the City's disciplinary process if there is a pattern of such absences or there is a reason to believe that the unapproved absence was intentional.~~

~~I. FAILURE TO SCHEDULE AND USE HOLIDAYS~~

~~Holidays do not accumulate or carry over from year to year. Failure to use holidays will result in loss of the holiday benefit.~~

J.H. PAYMENT UPON SEPARATION

Upon separation, an employee is not eligible for payment of any unused holiday time including their personal day.

~~Employees who designate their last day of employment on an official city holiday shall not receive holiday pay for that holiday. Employees whose last day of work/date of termination is the day before an observed holiday do not receive pay for the holiday. New employees who begin employment on the day after a holiday do not receive pay for the holiday.~~

~~Unapproved absences on the day before or after an observed holiday should be handled through the City's disciplinary process if there is a pattern of such absences or there is a reason to believe that the unapproved absence was intentional.~~

City of Joshua Personnel Policies and Procedures

Section 5: Leave

5.1 HOLIDAY LEAVE

Origination December 20, 2018
Revised October 21, 2021

Paid holidays are extended to every regular, full-time employee. All other employees are extended the official holiday, without pay. All holidays will be reviewed on an annual basis by the City Manager and City Council. The following holidays will be observed:

- New Year's Day
- Martin Luther King Day
- Good Friday
- Memorial Day
- Independence Day
- Labor Day
- Veterans Day
- Thanksgiving Day
- Day After Thanksgiving
- Christmas Eve
- Christmas Day
- Personal Holiday* (1)

*In compliance with the Texas Government Code Section 142.0013, covered firefighters shall receive a holiday designated as September 11 in lieu of the personal holiday.

A. PROVISIONS

The following provisions shall apply to holiday use:

1. When a holiday falls on a Saturday, non-essential city offices are to be closed on the preceding Friday. When a holiday falls on a Sunday, non-essential city offices are to be closed on the following Monday.
2. To maintain continuous service to the citizens of Joshua, employees may be scheduled to work on a holiday.
3. If an official holiday falls within a regular employee's scheduled vacation, the employee will be granted the holiday and not charged for a day of vacation.
4. Personal holiday. All personal holidays will be forfeited on December 31st each year if not used during the prior calendar year.

B. NON-EXEMPT FULL-TIME EMPLOYEES

Non-exempt regular full-time employees who are required to work on an official city-paid holiday will be paid normal wages for the hours worked on the holiday and straight time for holiday hours worked.

C. FULL TIME SWORN POLICE PERSONNEL

All sworn full-time police personnel who are required to work on an official city-paid holiday will be paid normal wages for the hours worked on the holiday and straight time for holiday hours worked.

D. FULL-TIME FIRE SUPPRESSION PERSONNEL

All sworn full-time fire personnel who are required to work on an official city-paid holiday will be paid normal wages for the hours worked on the holiday and straight time for holiday hours worked.

E. PART-TIME, TEMPORARY, AND SEASONAL EMPLOYEES

Part-time, temporary, and seasonal employees will be paid their regular rates if required to work on a holiday. No holiday pay is authorized for temporary, seasonal, or labor pool employees who do not work on the holiday.

F. EXEMPT EMPLOYEES

Exempt employees who observe (that is, do not work on) a holiday that falls on a regularly scheduled workday is paid straight time for those holiday hours.

G. RELIGIOUS HOLIDAYS

Employees desiring to observe religious, federal, or state holidays not coinciding with official holidays of the City may be granted time off without pay or may be authorized to use accrued vacation with the approval of their supervisor or Department Head.

H. LOSS OF HOLIDAY PAY

An employee will not receive pay for a holiday if the employee is:

1. Terminating employment with the City, and the last day as a paid employee is the workday before a paid holiday;
2. on leave of absence or absent, without pay, the workday before or following the paid holiday; or
3. absent without approved leave on a holiday when the employee is scheduled to work.

I. FAILURE TO SCHEDULE AND USE HOLIDAYS

Holidays do not accumulate or carry over from year to year. Failure to use holidays will result in loss of the holiday benefit.

J. PAYMENT UPON SEPARATION

Upon separation, an employee is not eligible for payment of any unused holiday time.

Employees whose last day of work/date of termination is the day before an observed holiday do not receive pay for the holiday. New employees who begin employment on the day after a holiday do not receive pay for the holiday.

Unapproved absences on the day before or after an observed holiday should be handled through the City's disciplinary process if there is a pattern of such absences or there is a reason to believe that the unapproved absence was intentional.

City of Joshua Personnel Policies and Procedures

Section 5: Leave

5.2 VACATION LEAVE

Origination December 20, 2018

Revised October 21, 2021

Revised March 6, 2023

A. FULL-TIME EMPLOYEES

Eligibility

All regular full-time employees will accrue vacation leave beginning on their date of hire. The rate at which vacation is accrued will be based on years of service with the City. Part-time, temporary, and seasonal employees are not eligible to accrue vacation leave.

Employees are eligible to use vacation leave once they have completed their first six (6) month of employment. Exceptions to this policy must be approved in writing by the City Manager.

Accrual Rate

Regular employees and sworn personnel will accrue vacation based on 8-hour day. 24-hour fire suppression personnel will accrue vacation based on a 12-hour shift. The maximum allowable accrual of vacation leave will be two (2) times the annual accrual rate.

Vacation accruals will be distributed over twenty-six (26) pay periods each year. If an employee reaches the maximum accrual rate accruals will stop until their vacation leave balance is below the allowed maximum. Failure to use or sell back any hours over the allowable annual accrual will result in the loss of accrued vacation leave. This is generally referred to as the “use it or lose it” rule.

Non-Exempt Employees

Up to 60 months (0-5 years of service)	Days Per Year	Hours Per Pay Period	Maximum Vacation Accrual Hours/Days
40-Hour Employees	10 days	3.08 hours	160 hours/20 days
40-Hour Sworn Police	10 days	3.08 hours	160 hours/20 days
24-Hour Certified Fire	5 shifts	4.62 hours	240/10 shifts

61-108 months (6-9 years of service)	Days Per Year	Hours Per Pay Period	Maximum Vacation Accrual Hours/Days
40-Hour Employees	15 days	4.62 hours	240 hours/30 days
40-Hour Sworn Police	15 days	4.62 hours	240 hours/30 days
24-Hour Certified Fire	7 shifts	6.46 hours	336/14 shifts

120 + months (10+ years of service)	Days Per Year	Hours Per Pay Period	Maximum Vacation Accrual Hours/Days
40-Hour Employees	20 days	6.15 hours	320 hours/40 days
40-Hour Sworn Police	20 days	6.15 hours	320 hours/40 days
24-Hour Certified Fire	10 shifts	9.23 hours	480/20 shifts

Exempt Employees

Up to 120 months (0-10 years of service)	Days Per Year	Hours Per Pay Period	Maximum Vacation Accrual Hours/Days
40-Hour Employees	15 days	4.62 hours	240 hours/30 days
132 - Months (11 + years of service)	Days Per Year	Hours Per Pay Period	Maximum Vacation Accrual Hours/Days
40-Hour Employees	20 days	6.15 hours	320 hours/40 days

B. EMPLOYEES MOVING FROM A NON-EXEMPT TO AN EXEMPT POSITION OR VICE VERSA

Employees being transferred, promoted, or demoted to a different position shall retain their accrued vacation balance. The accrual rate will change if there is a change to the FLSA exemption for that position. If this change results in the employees leave balance being above the allowed maximum a resolution will be determined by the department head and Human Resources, with approval of the City Manager.

C. VACATION ACCRUAL - PARTIAL PAY PERIOD ACCRUAL

An employee will not accrue vacation if they work less than one-half ($\frac{1}{2}$) of the pay period. This would apply to new hires, separations, administrative leave without pay, or unpaid FMLA. This does not apply to employees utilizing approved paid leave.

D. VACATION ACCRUAL DURING UNPAID LEAVE OF ABSENCE

An employee will not accrue vacation during pay periods where unpaid leave is used for one-half ($\frac{1}{2}$) or more of the pay period, including unpaid FMLA. Vacation pay will not be authorized during a leave of absence without pay or a disciplinary suspension.

E. SCHEDULING OF VACATION

Leave Request Form- Requestor

Employees should submit a Leave Request Form to their supervisor or department head no less than thirty (30) days prior to their requested day off.

Employees can use vacation leave in quarter-hour ($\frac{1}{4}$) hour increments. Vacation days off will be limited to not more than ten (10) consecutive days (2-weeks) in a ninety (90) day period. 24-hour fire suppression employees shall take no more than five (5) shifts worth of vacation time in a (90) day period. (Exception: In an emergency situation or when used during FMLA).

Leave Request Form- Supervisor Review

When requests are reviewed due consideration should be given to the needs of the requesting employee. However, vacation leave should only be approved when the workload permits and the leave does not interfere with normal department operations and the needs of the City. The operational needs of the department may require supervisors to request that employees explain the circumstances of their requested leave, to aid in the decision-making process. If additional information is requested, failure to provide information or documents concerning the requested leave may result in the denial of the use of leave. Nevertheless, every effort shall be made to accommodate individual requests.

Supervisors may rescind previously approved vacation leave due to shift coverage. When doing so, the supervisor must consider the consequences to the employee of which the supervisor is aware (prepaid travel expenses, family issues, employee morale) compared to the operational needs of the department in deciding whether to rescind requested leave.

Employees cannot “borrow” from future leave accruals. Approved Leave Request forms should be submitted to the Human Resources Department.

F. HOLIDAYS DURING VACATION

Official City holidays occurring during an employee's vacation shall not be charged to vacation leave.

G. ILLNESS DURING VACATION

Employees who become hospitalized or incapacitated due to injury or illness during the period of their vacation leave may request that their vacation be temporarily terminated, and their time be charged to sick leave. Department Heads and supervisors may require satisfactory proof of illness. If approved, a revised Leave Request form should be submitted to the Human Resources Department reflecting the approved change.

H. VACATION SELL BACK

Regular full-time employees are eligible to sell back a maximum of eighty (80) hours accrued vacation leave per fiscal year. When selling back vacation leave an employee's vacation leave balance must not fall below forty (40) hours. Employees requesting to sell back vacation leave must submit a Sell Back Request form to Human Resources to confirm the request is in compliance with the stated policy.

I. SEPARATION PAY

Regular full-time employees who have completed their probationary period and are in good standing will be eligible to receive payment for accrued vacation leave, so long as they provide and complete a two (2) week notice.

Payment upon separation shall not exceed 160 hours for regular full-time employees and sworn police and 240 hours for 24-hour fire shift personnel.

If the employee is terminated or resigns without providing a two (2) week notice or fails to work the full two (2) weeks, no payment for accrued vacation leave shall be made. If an employee leaves the city for any reason during their probationary period, no payment will be made for vacation leave.

Department directors or city administration may choose to wave a two (2) week notice. In this case the employee would still be eligible for payout in accordance with this policy.

An employee may not extend their last date of active employment by taking vacation during a notice period for purposes to extend benefit coverage or use vacation overage that exceeds caps prior to policy change.

City of Joshua Personnel Policies and Procedures

Section 5: Leave

5.2 VACATION LEAVE

Origination December 20, 2018

Revised October 21, 2021

Revised March 6, 2023

A. FULL-TIME EMPLOYEES

Eligibility

All regular full-time employees ~~shall be entitled to~~ will accrue vacation leave beginning on their date of hire for each complete month of active service with the City. The accrual rate ~~The rate at which vacation is accrued~~ will be based on the length years of service with the City ~~and the number of hours worked per regular workweek~~. Part-time, temporary, and seasonal employees are not eligible to accrue vacation leave, or receive vacation leave benefits.

~~Employees are eligible to use v~~ Vacation leave will not be authorized during the ~~once they have completed their first~~ first six (6) months of employment for any employee of employment. All employees, including Police and Fire under a 12-month probationary period, are eligible to take a vacation after six (6) months of employment. Exceptions to this policy must be approved in writing by the City Manager.

Accrual Rate ~~This leave is earned in twenty-six (26) separate increments distributed equally over the twenty-six (26) pay periods each year.~~

Regular employees and sworn ~~personnel police will~~ accrue vacation based on 8-hour days. 24-hour fire suppression personnel and certified fire will ~~—~~ accrue vacation based on a 12-hour shift ~~day~~. The maximum allowable accrual of vacation leave will be two (2) times the annual accrual rate. The actual number of accrued vacation hours permitted will depend on the number of vacation hours each employee earns per year.

Vacation accruals will be distributed over twenty-six (26) pay periods each year. If an employee reaches the maximum accrual rate accruals will stop until their vacation leave balance is below the allowed maximum. Failure to use or sell back any hours over the allowable annual accrual will result in the loss of accrued vacation leave. This is generally referred to as the “use it or lose it” rule.

~~Employees being transferred, promoted, or demoted to a different position shall retain their accrued vacation balance. The accrual rate will change to the accrual rate of the new position.~~

Non-Exempt Employees

Up to 60 months (0-5 years of service)	Days Per Year	Hours Per Pay Period	Maximum -Vacation Accrual Hours/Days
40-Hour Employees	10 days	3.08 hours	160 hours/20 days
40-Hour Sworn Police	10 days	3.08 hours	160 hours/20 days
24-Hour Certified Fire	5 shifts	4.62 hours	240/10 shifts

61-108 months (6-9) years of service)	Days Per Year	Hours Per Pay Period	Maximum Vacation Accrual Hours/Days
40-Hour Employees	15 days	4.62 hours	240 hours/30 days
40-Hour Sworn Police	15 days	4.62 hours	240 hours/30 days
24-Hour Certified Fire	7 shifts	6.46 hours	336/14 shifts

120 + months (10+ years of service)	Days Per Year	Hours Per Pay Period	Maximum Vacation Accrual Hours/Days
40-Hour Employees	20 days	6.15 hours	320 hours/40 days
40-Hour Sworn Police	20 days	6.156 hours	320 hours/40 days
24-Hour Certified Fire	10 shifts	9.23 hours	480/20 shifts

Exempt Employees

<u>Up to 120 months (0-10 years of service)</u>	<u>Days Per Year</u>	<u>Hours Per Pay Period</u>	<u>Maximum Vacation Accrual Hours/Days</u>
<u>40-Hour Employees</u>	<u>15 days</u>	<u>4.62 hours</u>	<u>240 hours/30 days</u>

~~The maximum allowable accrual of vacation leave will be two (2) times the annual accrual. The actual number of accrued vacation hours permitted will depend on the number of vacation hours each employee earns per year.~~

<u>132 + months (11+ years of service)</u>	<u>Days Per Year</u>	<u>Hours Per Pay Period</u>	<u>Maximum Vacation Accrual Hours/Days</u>
<u>40-Hour Employees</u>	<u>20 days</u>	<u>6.15 hours</u>	<u>320 hours/40 days</u>

~~Failure to use any hours over the allowable annual accrual will result in the loss of accrued vacation leave. This is generally referred to as the “use it or lose it” rule.~~

B. FULL-TIME EXEMPT EMPLOYEES — EXEMPT LEAVE EMPLOYEES MOVING FROM A NON-EXEMPT TO AN EXEMPT POSITION OR VICE VERSA

~~In addition, exempt employees will be given forty (40) hours per year that may be used as personal time off. Hours will be added annually on January 1. For those hired after January 1, twenty (20) hours will be added on July 1. Exempt leave is not compensable upon the termination of employment and does not carry over annually. Any hours not utilized will be forfeited on December 31 each year. Exempt leave may not be utilized until all vacation leave has been exhausted.~~

~~Employees being transferred, promoted, or demoted to a different position shall retain their accrued vacation balance. The accrual rate will change if there is a change to the FLSA exemption for that position to the accrual rate of the new position. If this change results in the employees leave balance being above the allowed maximum a resolution will be determined by the department head and Human Resources, with approval of the City Manager.~~

C. VACATION ACCRUAL FOR PART-TIME, TEMPORARY, AND SEASONAL EMPLOYEES

~~Part-Time, temporary, and seasonal employees are not eligible to accrue vacation or receive vacation leave benefits.~~

D.C. VACATION ACCRUAL - PARTIAL PAY PERIOD ACCRUAL

An employee will not accrue vacation if they work less than one-half (½) of the pay period. This would apply to new hires, separations, administrative leave without pay, or unpaid FMLA. This does not apply to employees utilizing approved paid leave.

E.D. VACATION ACCRUAL DURING UNPAID LEAVE OF ABSENCE

~~An employee Vacation~~ will not accrue vacation during pay periods ~~where of~~ unpaid leave is used ~~leave that are for~~ one-half (1/2) or more of the standard number of paid days pay period, including unpaid FMLA. Vacation pay will not be authorized during a leave of absence without pay or a disciplinary suspension.

E. SCHEDULING OF VACATION

Leave Request Form- Requestor

~~F.~~—

Employees should submit a Leave Request Form to their supervisor or department head no less than thirty (30) days prior to their requested day off.

Employees can use vacation leave in quarter-hour (1/4) hour increments. Vacation days off will be limited to not more than ten (10) consecutive days (2-weeks) in a ninety (90) day period. 24-hour fire suppression employees shall take no more than five (5) shifts worth of vacation time in a (90) day period. (Exception: In an emergency situation or when used during FMLA).

Leave Request Form- Supervisor Review

When requests are reviewed due consideration should be given to the needs of the requesting employee. However, vacation leave should only be approved when the workload permits and the leave does not interfere with normal department operations and the needs of the City. The operational needs of the department may require supervisors to request that employees explain the circumstances of their requested leave, to aide in the decision-making process. If additional information is requested, failure to provide information or documents concerning the requested leave may result in the denial of the use of leave. Nevertheless, every effort shall be made to accommodate individual requests.

Employees cannot “borrow” from future leave accruals. At no time will vacation hours be advanced to employees.

~~Vacations must be scheduled in advance with supervisors or Department Heads~~ All employees must give at least ninety (90) days’ notice and must obtain written approval from their supervisor or Department Head. ~~who shall give due consideration to the needs of the requesting employee. Vacations can only be scheduled when the workload permits and the leave does not interfere with normal department operations and the needs of the City; however, every effort shall be made to accommodate individual requests.~~

The operational needs of the department may require supervisors to request that employees explain the circumstances of their requested leave, so the supervisor can decide whether to approve the leave request. If requested, failure to provide information or documents concerning the requested leave could result in the denial of the use of leave.

Supervisors may rescind previously approved vacation leave because of work issues with the

~~coverage of shifts~~ due to shift coverage. When doing so, ~~t~~The supervisor must consider the consequences to the employee of which the supervisor is aware (prepaid travel expenses, family issues, employee morale) compared to the operational needs of the department in deciding whether to deny or rescind requested leave.

Employees cannot “borrow” from future leave accruals. Approved Leave Request forms should be submitted to the Human Resources Department.

~~Vacation days off will be limited to ten (10) consecutive days (2 weeks). All employees must give at least ninety (90) days’ notice and must obtain written approval from their supervisor or Department Head. If the employee takes ten (10) consecutive days of vacation, said employee cannot take another five (5) or ten (10) day vacation for ninety (90) days after vacation has been completed. (Exception: In an emergency situation or when used during FMLA). Fire suppression employees shall take no more than five (5) shifts worth of vacation time and may not take another five (5) shifts worth of vacation for ninety (90) days after vacation has been completed.~~

~~Employees are required to submit a leave request to the Finance Department and the leave must be approved by the supervisor or Department Head before the time can be taken off. Employees shall be charged vacation time off in half (1/2) hour increments unless an employee is short hours for a 40-hour workweek. The employee can then request time be taken from their vacation hours in one (1) hour increments, but not less, in order to fulfill that 40-hour week. Vacation pay will not be authorized during a leave of absence without pay or a disciplinary suspension.~~

~~The operational needs of the department may require supervisors to request that employees explain the circumstances of their requested leave, so the supervisor can decide whether to approve the leave request. If requested, failure to provide information or documents concerning the requested leave could result in the denial of the use of leave. Supervisors may rescind previously approved vacation leave because of work issues with the coverage of shifts. The supervisor must consider the consequences to the employee of which the supervisor is aware (prepaid travel expenses, family issues, employee morale) compared to the operational needs of the department in deciding whether to deny or rescind requested leave.~~

~~Employees must have an adequate vacation leave balance available to use at the time of their requested time off. Employees cannot “borrow” from future leave accruals. When an employee is using vacation leave, all available leaves are accrued at the same rate as if the employee was at work.~~

~~At no time will vacation hours be advanced to employees.~~

~~G. VACATION DURING PROBATIONARY PERIOD~~

~~Vacation leave will not be authorized during the first six (6) months of employment for any employee. All employees, including Police and Fire under a 12-month probationary period, are eligible to take a vacation after six (6) months of employment. Exceptions to this policy must be approved in writing by the City Manager.~~

~~H. VACATION DURING EXTENDED PROBATIONARY PERIOD~~

~~Employees who are on extended initial probation may not use accrued vacation. Exceptions to this policy must be approved in advance by the City Manager.~~

~~I.F. HOLIDAYS DURING VACATION~~

Official City holidays occurring during an employee's vacation shall not be charged to vacation leave.

~~J.G. ILLNESS DURING VACATION~~

Employees who become hospitalized or incapacitated due to injury or illness during the period of their vacation leave may request that their vacation be temporarily terminated, and their time be charged to sick leave. Department Heads and supervisors may require satisfactory proof of illness. If approved, a revised Leave Request form should be submitted to the Human Resources Department reflecting the approved change.

~~K.H. VACATION PAYOUT/SELL BACK~~

~~Upon separation from City service, a full-time regular employee will be paid for no more than four (4) weeks of unused vacation leave. Payment shall be made for up to the allowable amount payable of unused vacation leave upon separation in good standing, retirement, or death of the employee, provided that the employee has completed their initial or extended probationary period with the City, has not been discharged as a result of criminal or civil misconduct involving City property, personnel, or official position, and has provided proper notice.~~

~~Terminating employees must leave in good standing, having given a two-week notice, in order to receive payment for any unused vacation time for which they may be eligible. Those that are involuntarily terminated will not be paid out any of their remaining vacation leave.~~

~~Regular full-time employees are eligible to sell back a maximum of forty-eighty (4080) hours of accrued vacation time/leave (this does not include exempt leave for exempt employees) once each calendar-per fiscal year. When selling back vacation leave an employee's vacation leave balance must not fall below -provided the employee will maintain at least forty (40) hours of accrued vacation time-. Employees requesting to sell back vacation leave must submit a Sell Back Request~~

form to Human Resources to confirm the request is in compliance with the stated policy. after selling forty (40) hours.

I. SEPARATION PAY

Regular full-time employees who have completed their probationary period and are in good standing will be eligible to receive payment for accrued vacation leave, so long as they provide and complete a two (2) week notice.

Payment upon separation shall not exceed 160 hours for regular full-time employees and sworn police and 240 hours for 24-hour fire shift personnel.

If the employee is terminated or resigns without providing a two (2) week notice or fails to work the full two (2) weeks, no payment for accrued vacation leave shall be made. If an employee leaves the city for any reason during their probationary period, no payment will be made for vacation leave.

Department directors or city administration may choose to wave a two (2) week notice. In this case the employee would still be eligible for payout in accordance with this policy.

An employee may not extend their last date of active employment by taking vacation during a notice period for purposes to extend benefit coverage or use vacation coverage that exceeds caps prior to policy change.

~~**Exempt employees who utilize any exempt leave time will be ineligible for vacation sell back for the calendar year that the exempt time was taken. All vacation sell-backs are subject to city manager approval.**~~

L. REHIRE

~~Individuals desiring re-employment in good standing (voluntary separation having given a two weeks' notice and are deemed admissible for rehire) may be rehired if a vacant position is available. If the individual decides to resign again after obtaining eligibility to receive vacation leave, the total amount of vacation payout regardless of the number of separations with the City shall not exceed forty (40) hours.~~

City of Joshua Personnel Policies and Procedures

Section 5: Leave

5.2 VACATION LEAVE

Origination December 20, 2018
Revised October 21, 2021

A. FULL-TIME EMPLOYEES

All regular full-time employees shall be entitled to accrue vacation leave for each complete month of active service with the City. The accrual rate will be based on the length of service with the City and the number of hours worked per regular workweek. This leave is earned in twenty-six (26) separate increments distributed equally over the twenty-six (26) pay periods each year.

Regular employees and sworn police accrue vacation based on 8 hour days and certified fire accrue vacation based on a 12-hour shift day. Employees being transferred, promoted, or demoted to a different position shall retain their accrued vacation balance. The accrual rate will change to the accrual rate of the new position.

Up to 60 months (0-5 years of service)	Days Per Year	Hours Per Pay Period	Maximum Vacation Accrual Hours/Days
40-Hour Employees	10 days	3.08 hours	160 hours/20 days
40-Hour Sworn Police	10 days	3.08 hours	160 hours/20 days
24-Hour Certified Fire	5 shifts	4.62 hours	240/10 shifts

61-108 months (6-9) years of service)	Days Per Year	Hours Per Pay Period	Maximum Vacation Accrual Hours/Days
40-Hour Employees	15 days	4.62 hours	240 hours/30 days
40-Hour Sworn Police	15 days	4.62 hours	240 hours/30 days
24-Hour Certified Fire	7 shifts	6.46 hours	336/14 shifts

120 + months (10+ years of service)	Days Per Year	Hours Per Pay Period	Maximum Vacation Accrual Hours/Days
40-Hour Employees	20 days	6.15 hours	320 hours/40 days
40-Hour Sworn Police	20 days	6.16 hours	320 hours/40 days
24-Hour Certified Fire	10 shifts	9.23 hours	480/20 shifts

The maximum allowable accrual of vacation leave will be two (2) times the annual accrual. The actual number of accrued vacation hours permitted will depend on the number of vacation hours each employee earns per year.

Failure to use any hours over the allowable annual accrual will result in the loss of accrued vacation leave. This is generally referred to as the “use it or lose it” rule.

B. FULL-TIME EXEMPT EMPLOYEES – EXEMPT LEAVE

In addition, exempt employees will be given forty (40) hours per year that may be used as personal time off. Hours will be added annually on January 1. For those hired after January 1, twenty (20) hours will be added on July 1. Exempt leave is not compensable upon the termination of employment and does not carry over annually. Any hours not utilized will be forfeited on December 31 each year. Exempt leave may not be utilized until all vacation leave has been exhausted.

C. VACATION ACCRUAL FOR PART-TIME, TEMPORARY, AND SEASONAL EMPLOYEES

Part-Time, temporary, and seasonal employees are not eligible to accrue vacation or receive vacation leave benefits.

D. VACATION ACCRUAL - PARTIAL PAY PERIOD ACCRUAL

An employee will not accrue vacation if they work less than one-half (½) of the pay period. This would apply to new hires, separations, administrative leave without pay, or unpaid FMLA.

E. VACATION ACCRUAL DURING UNPAID LEAVE OF ABSENCE

Vacation will not accrue during periods of unpaid leave that are for one half or more of the standard number of paid days, including unpaid FMLA.

F. SCHEDULING OF VACATION

Vacations must be scheduled in advance with supervisors or Department Heads who shall give due consideration to the needs of the requesting employee. Vacations can only be scheduled when the workload permits and the leave does not interfere with normal department operations and the needs of the City; however, every effort shall be made to accommodate individual requests.

Vacation days off will be limited to ten (10) consecutive days (2-weeks). All employees must give at least ninety (90) days’ notice and must obtain written approval from their supervisor or

Department Head. If the employee takes ten (10) consecutive days of vacation, said employee cannot take another five (5) or ten (10) day vacation for ninety (90) days after vacation has been completed. (Exception: In an emergency situation or when used during FMLA). Fire suppression employees shall take no more than five (5) shifts worth of vacation time and may not take another five (5) shifts worth of vacation for ninety (90) days after vacation has been completed.

Employees are required to submit a leave request to the Finance Department and the leave must be approved by the supervisor or Department Head before the time can be taken off. Employees shall be charged vacation time off in half (1/2) hour increments unless an employee is short hours for a 40-hour workweek. The employee can then request time be taken from their vacation hours in one (1) hour increments, but not less, in order to fulfill that 40-hour week. Vacation pay will not be authorized during a leave of absence without pay or a disciplinary suspension.

The operational needs of the department may require supervisors to request that employees explain the circumstances of their requested leave, so the supervisor can decide whether to approve the leave request. If requested, failure to provide information or documents concerning the requested leave could result in the denial of the use of leave. Supervisors may rescind previously approved vacation leave because of work issues with the coverage of shifts. The supervisor must consider the consequences to the employee of which the supervisor is aware (prepaid travel expenses, family issues, employee morale) compared to the operational needs of the department in deciding whether to deny or rescind requested leave.

Employees must have an adequate vacation leave balance available to use at the time of their requested time off. Employees cannot “borrow” from future leave accruals. When an employee is using vacation leave, all available leaves are accrued at the same rate as if the employee was at work.

At no time will vacation hours be advanced to employees.

G. VACATION DURING PROBATIONARY PERIOD

Vacation leave will not be authorized during the first six (6) months of employment for any employee. All employees, including Police and Fire under a 12-month probationary period, are eligible to take a vacation after six (6) months of employment. Exceptions to this policy must be approved in writing by the City Manager.

H. VACATION DURING EXTENDED PROBATIONARY PERIOD

Employees who are on extended initial probation may not use accrued vacation. Exceptions to this policy must be approved in advance by the City Manager.

I. HOLIDAYS DURING VACATION

Official City holidays occurring during an employee's vacation shall not be charged to vacation leave.

J. ILLNESS DURING VACATION

Employees who become hospitalized or incapacitated due to injury or illness during the period of their vacation leave may request that their vacation be temporarily terminated, and their time be charged to sick leave. Department Heads and supervisors may require satisfactory proof of illness.

K. VACATION PAYOUT

Upon separation from City service, a full-time regular employee will be paid for no more than four (4) weeks of unused vacation leave. Payment shall be made for up to the allowable amount payable of unused vacation leave upon separation in good standing, retirement, or death of the employee, provided that the employee has completed their initial or extended probationary period with the City, has not been discharged as a result of criminal or civil misconduct involving City property, personnel, or official position, and has provided proper notice.

Terminating employees must leave in good standing, having given a two-week notice, in order to receive payment for any unused vacation time for which they may be eligible. Those that are involuntarily terminated will not be paid out any of their remaining vacation leave.

Regular full-time employees are eligible to sell back a maximum of forty (40) hours of accrued vacation time (this does not include exempt leave for exempt employees) once each calendar year provided the employee will maintain at least forty (40) hours of accrued vacation time after selling forty (40) hours.

Exempt employees who utilize any exempt leave time will be ineligible for vacation sell back for the calendar year that the exempt time was taken. All vacation sell-backs are subject to city manager approval.

L. REHIRE

Individuals desiring re-employment in good standing (voluntary separation having given a two weeks' notice and are deemed admissible for rehire) may be rehired if a vacant position is available. If the individual decides to resign again after obtaining eligibility to receive vacation leave, the total amount of vacation payout regardless of the number of separations with the City shall not exceed forty (40) hours.



**City Council Agenda
March 16, 2023**

Minutes Resolution

Action Item

Agenda Description:

Discuss, consider, and possible action on development agreements and property owners replacing the agreements dated 2018 and authorizing the City Manager to sign all necessary documents.

Background Information:

In 2018, several property owners agreed to a development agreement that guarantees the continuation of the extraterritorial status of their property, its immunity from annexation by the City, and its immunity from City property taxes for the term of five (5) years.

As these agreements are set to expire soon, staff has been directed to offer the same agreement with a term of twenty (20) years. There is approximately 103 development agreements staff is working to renew.

The City Secretary's Office is currently working with property owners to sign new agreements.

Agreements will be placed on agenda for possible approval as they are signed by the property owner. Once City Council approves, they will be filed with Johnson County Clerks Office and a copy will kept for city records and a copy will be mailed to each property owner.

The following addresses have been approved by (8) property owners

1305 Cr 705

1317 Cr 705

812 Cr 910

1004 Cr 910

1008 Cr 910

332 Ranch Rd

1620 Dragon Rd

121 Wilson Ln

Financial Information:

Cost of notices and filing fees. Approximately \$55.00 per agreement.

City Contact and Recommendations:

Alice Holloway, City Secretary

Attachments:

1. Blank Agreement (same for all property owners)

STATE OF TEXAS §
 §
COUNTY OF JOHNSON §

DEVELOPMENT AGREEMENT

This Development Agreement (“Agreement”) is entered into this ____ day of _____, 2023, by and between the City of Joshua, Texas (“City”), and _____landowner,” whether singularly or collectively). Landowner and the City are sometimes referred herein together as the “Parties” and individually as a “Party.”

1. This Agreement is made pursuant to Section 43.016 and/or Subchapter G of Chapter 212 of the Texas Local Government Code, both as amended, to facilitate the continuation of the extraterritorial status of certain property (“Property”) owned by Landowner, which Property consists of ____acres, more or less, and which is shown and/or described in Exhibit A, attached hereto and incorporated by reference.

2. The City guarantees the continuation of the extraterritorial status of the Property, its immunity from annexation by the City, and its immunity from City property taxes for the Term (as hereinafter defined) of this Agreement, subject to the provisions of this Agreement. Except as provided in this Agreement, the City agrees not to annex the Property, agrees not to involuntarily institute proceedings to annex the Property, and further agrees not to include the Property in any annexation plan for the Term of this Agreement; however, in the event that the City annexes the Property for any reason authorized by this Agreement, the City shall provide those services to the Property required by Chapter 43 of the Texas Local Government Code, as amended.

3. For those properties subject to Chapter 23 of the Texas Tax Code, as amended, Landowner hereby covenants and agrees not to use the Property for any use other than for agriculture, wildlife management and/or timber land consistent with said Chapter 23. In the event Landowner develops, subdivides or plats the Property during the Term of this Agreement, Landowner agrees that the use and development of the Property pursuant to this Agreement shall conform to the uses, density, layout, permitting requirements (including but not limited to submittal of site plans and plats) and development standards (including but not limited to masonry requirements, parking standards and landscaping standards) set forth in the code of ordinances of the City (including but not limited to the City’s zoning ordinance and subdivision regulations), as they exist or may be amended. For those properties subject to Section 212.172 of the Texas Local Government Code, as amended, Landowner hereby covenants and agrees not to use the Property for any use except the currently existing use of the Property. Landowner further agrees that any future development of the Property pursuant to this Agreement shall conform to the uses, density, layout, permitting requirements (including but not limited to submittal of site plans and plats) and development standards (including but not limited to masonry requirements, parking standards and landscaping standards) set forth in the code of ordinances of the City (including but not limited to the City’s zoning ordinance and subdivision regulations), as they exist or may be amended. For purposes of building materials and masonry requirements, with respect to any and all structures to be constructed on the Property pursuant

to this any City requirements, Landowner hereby waives any right, requirement or enforcement of Texas Government Code §§ 3000.001-3000.005, as amended.

4. All structures on the Property as of the date of execution of this Agreement (“Pre-Existing Structures”) are found to be conforming structures, and the City shall take no action during the Term of this Agreement that, as a result, would make any Pre-Existing Structures nonconforming or illegal. Landowner shall have the right to rebuild or reconstruct any Pre-Existing Structures to its previous configuration; however, Landowner shall rebuild or reconstruct in accordance with the City’s then-existing building and construction codes.

5. Nothing in this Agreement prohibits the use of the Property as it currently is used as of the date of execution of this Agreement. Further, Landowner may construct any accessory structure(s) in compliance with applicable City ordinances and codes.

6. This Agreement shall be effective as of the date of execution of this Agreement for a period of twenty (20) years, with a termination date of July 1, 2042, unless agreed to otherwise by the Parties in writing (“Term”). On or before the expiration of the Term, the Parties may meet to agree on any mutually agreeable extension of this Agreement for an additional Term. In the event that there is no extension of this Agreement for an additional Term, after the termination date of this Agreement, the City may annex the Property during the five (5) year period following the date of termination of this Agreement. During a five (5) year period following the date of termination of this Agreement, the Property shall be subject to annexation at the sole discretion of the City and Landowner agrees that such annexation is and shall be deemed voluntary and Landowner hereby requests and irrevocably consents to such annexation.

7. The Parties agree that the City, in its sole discretion, shall determine whether Landowner is in compliance with this Agreement. The City and Landowner agree that the City, in its sole discretion, may initiate annexation proceedings for the Property if there is a violation of the terms of this Agreement or if Landowner requests annexation. In such event, Landowner agrees that such annexation is and shall be deemed voluntary and Landowner hereby requests and irrevocably consents to such annexation.

8. During the Term of this Agreement, in the event the Property is subdivided or Landowner files any development-related document for the Property with Johnson County or the City (except for the rebuilding or reconstruction of any Pre-Existing Structure, in accordance with Paragraph 4, above), this Agreement shall be rendered null and void and of no further effect, and the Property may be annexed by the City. Landowner agrees and acknowledges that if any plat or development-related document is filed in violation of this Agreement, or if Landowner commences development of the Property in violation of this Agreement, then in addition to the City’s other remedies, such act will constitute a petition for voluntary annexation by Landowner, and the Property will be subject to annexation at the discretion of the City. Landowner agrees that such annexation shall be voluntary and Landowner hereby requests and irrevocably consents to such annexation.

9. This Agreement is assignable. If all or any portion of the Property is sold, transferred or otherwise conveyed, Landowner shall give written notice to the City within five (5) business days thereof, and provide the City with the name, address, telephone number and contact person of the person or entity acquiring an interest in the Property. This Agreement shall run with the land, shall be filed in the property records of Johnson County, Texas, and shall be binding on and inure to the benefit of Landowner's successors and assigns. In conjunction with the City's approval of this Agreement, Landowner shall pay to the City applicable filing, administrative and recording fees in the amount of \$75.00.

10. Except as provided for in this Agreement, the Parties agree that Landowner shall be bound and subject to all development and subdivision ordinances of the City. Any construction on the Property shall be in accordance with applicable ordinances and regulations of the City, now existing or in the future arising, including any and all uniform building and construction codes, as adopted by the City.

11. LANDOWNER HEREBY RELEASES THE CITY, ITS COUNCIL MEMBERS, OFFICERS, AGENTS, REPRESENTATIVES AND EMPLOYEES, FROM AND AGAINST, AND WAIVES ANY AND ALL RIGHTS TO ANY AND ALL CLAIMS AND/OR OBJECTIONS, IT MAY HAVE WITH REGARD TO THE ANNEXATION AS DESCRIBED IN THIS AGREEMENT.

12. This Agreement and any dispute arising out of or relating to this Agreement shall be governed by and construed in accordance with the laws of the State of Texas, without reference to its conflict of law rules. In the event of any dispute or action under this Agreement, venue for any and all disputes or actions shall be instituted and maintained in Johnson County, Texas.

13. In the event any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect other provisions.

14. The rights and remedies provided by this Agreement are cumulative and the use of any one right or remedy by either Party shall not preclude or waive its right to use any or all other remedies. Said rights and remedies are given in addition to any other rights the Parties may have by law statute, ordinance, or otherwise. The failure by any Party to exercise any right, power, or option given to it by this Agreement, or to insist upon strict compliance with the terms of this Agreement, shall not constitute a waiver of the terms and conditions of this Agreement with respect to any other or subsequent breach thereof, nor a waiver by such Party of its rights at any time thereafter to require exact and strict compliance with all the terms hereof. Any rights and remedies any Party may have with respect to the other arising out of this Agreement shall survive the cancellation, expiration or termination of this Agreement, except as otherwise set forth herein.

15. All exhibits to this Agreement are incorporated herein by reference for all purposes wherever reference is made to the same.

16. The undersigned officers and/or agents of the Parties hereto are the properly authorized persons and have the necessary authority to execute this Agreement on behalf of the Parties hereto. In the event there are more landowners than those who are signatories to this Agreement, the Landowner(s) who execute this Agreement acknowledge that he/she/they are executing this Agreement with the consent and full authority of any other landowner(s).

17. This Agreement may be only amended or altered by written instrument signed by the Parties.

18. Any controversy or claim arising from or relating to this Agreement, or a breach thereof (excluding any claim by Landowner in any way related to Paragraph 7 herein) shall be subject to non-binding mediation, as a condition precedent to the institution of legal or equitable proceedings by any party unless the institution of such legal or equitable proceeding is necessary to avoid the running of an applicable statute of limitation. The parties shall endeavor to resolve their claims by mediation. Landowner and the City shall share the costs of mediation equally. The mediation shall be held in Joshua, Texas, unless another location is mutually agreed upon. Agreements reached in mediation shall be enforceable as settlement agreements in any court having jurisdiction thereof.

19. The individuals executing this Agreement on behalf of the respective parties below represent to each other and to others that all appropriate and necessary action has been taken to authorize the individual who is executing this Agreement to do so for and on behalf of the party for which his or her signature appears, that there are no other parties or entities required to execute this Agreement in order for the same to be an authorized and binding agreement on the party for whom the individual is signing this Agreement and that each individual affixing his or her signature hereto is authorized to do so, and such authorization is valid and effective on the date hereof.

20. Each party represents this Agreement has been read by such party and that such party has had an opportunity to confer with its counsel.

21. The parties agree that City has not waived its sovereign immunity by entering into and performing its obligations under this Agreement.

22. Nothing in this Agreement shall be construed to create any right in any third party not a signatory to this Agreement, and the parties do not intend to create any third-party beneficiaries by entering into this Agreement.

23. This Agreement is the entire agreement between the Parties with respect to the subject matters covered in this Agreement. There are no other collateral oral or written agreements between the Parties that in any manner relates to the subject matter of this Agreement, except as provided or referenced in this Agreement.

EXECUTED by the Parties on the dates set forth below, to be effective as of the date first written above.

CITY OF JOSHUA, TEXAS

By: _____
Mike Peacock, City Manager

Date: _____

STATE OF TEXAS)
)
COUNTY OF JOHNSON)

This instrument was acknowledged before me on the ____ day of _____, 2023, by Mike Peacock, City Manager of the City of Joshua, Texas, on behalf of the City of Joshua.

Notary Public, State of Texas

My Commission Expires:

Landowner

By: _____

Date: _____

STATE OF TEXAS)
)
COUNTY OF JOHNSON)

This instrument was acknowledged before me on the ____ day of _____, 2023, by _____.

Notary Public, State of Texas

My Commission Expires:

Landowner

By: _____

Date: _____

STATE OF TEXAS)
)
COUNTY OF JOHNSON)

This instrument was acknowledged before me on the ____ day of _____, 2023, by _____.

Notary Public, State of Texas

My Commission Expires:

EXHIBIT A

Description of the Property

JCAD #:

Address:

Lot Blk of the Addition
Being acre(s)



City of Joshua
101 S. Main Street, Joshua, TX 76058

City Secretary's Office
(817) 558-7447 / Fax (817) 641-7526

BOARD / COMMISSION APPLICATION FORM

Full Name: Kathy Sales

Address: 1064 Wildwood Dr, Joshua

Phone: [REDACTED]

Email: [REDACTED]

Resident of the City, if yes, how many years? Yes, almost 2 years

Occupation: retired-Education

Place of Employment: Retired

Employment Address: na

Voter Registration No.: 0

Date of Birth: [REDACTED]

Boards/Commission Chosen:

Planning & Zoning Commission

If you are interested in more than one board, What board is your preference:

na

Name:Kathy Sales

Date:03/09/2023



City of Joshua
101 S. Main Street, Joshua, TX 76058

City Secretary's Office
(817) 558-7447 / Fax (817) 641-7526

BOARD / COMMISSION APPLICATION FORM

Full Name: Elizabeth Webb

Address: 600 Briarwood Trail

Phone No. [REDACTED]

Email: [REDACTED]

Resident of the City, if yes, how many years? Yes

Occupation: Information Technology

Place of Employment: UTA

Employment Address: 701 S. Nedderman Dr, Arlington, Tx

Voter Registration No.: **Date of Birth:** [REDACTED]

Boards/Commission Chosen:

Planning & Zoning Commission

If you are interested in more than one board, What board is your preference:

None

Name:Elizabeth Webb

Date:03/09/2023



Joshua Police Department



Item 1.

February 2023

The police department for the month of February was primarily defined by the incident at the high school on February 14th. Joshua Police Officers heard radio traffic indicating the high school was on lockdown. Officers self-initiated a response and were able to ascertain a report of a possible gunshot was heard inside the building and a report of a student in possession of a handgun. Additional radio traffic at the high school prompted an immediate response by all on-duty JPD personnel with the assistance of Burleson PD and the Johnson County Sheriff’s Office. The incident was investigated, and it was determined the gunshot was the popping of a balloon in the hallway and the reported possession of a firearm by a student was false.

The incident at the high school provided a unique opportunity to take an introspective look at each agency’s response and planning. The results of these reviews will bring change and implementation of better cooperation and access to campuses throughout JISD. In addition, an outside assessor will review the incident and make recommendations for each entity involved.

The police department is continuing to train its members in active shooter response and began sending members to ballistic shield training. March will bring more advanced training and tactics for JPD.

Patrol

Category	February 2023	February 2022	2023 year to date
Dispatched Calls	194	212	428
Arrests	10	16	26
Crash Reports	2	2	9
Traffic Stops	296	517	674
Citations	87	181	181
Outside LE Agency Assist Reports	7	9	15
	24	58	78

K9

K9 Camo was not deployed in February. K9 Camo and Officer Tyler participated in 12 hours of training in February and are currently coordinating with the Tarrant County Narcotics Task Force to receive additional training and narcotics detection experience.

Investigations

Category	February 2023	February 2022	2023 year to date
Crimes Against Persons	1	6	6
Property Crime (Thefts, Damage)	10	11	25
Other (Drug or Alch/Missing/Deceased)	13	41	47



Joshua Police Department



Item 1.

Code Enforcement

Violation Description	Number of Violations Open/Closed
Unapproved Parking Surface	5
Sign Violation	26
RV Parking Regulation	1
Overgrown Vegetation & Weeds	1
Outside Storage	6
Junk/Inoperable Motor Vehicle	3
Junk & Debris Nuisance	12
Dilapidated Fence	3
Trash Ordinance Violation	5

Training

Officers began attending a ballistic shield class to prepare for the implementation of ballistic shields in patrol vehicles. Officer Cox attended an Intermediate Crime Scene class.

Community Outreach

Event	Date
Tarrant Food Bank	February 9 th
Crime Stoppers	February 14 th
Chamber of Commerce Luncheon	February 21 st
Johnson County School Safety Meeting	February 22 nd



Joshua Fire Department Monthly Activity Report

February 2023

PERSONNEL & RECENT ACTIVITIES

On February 22, the department hosted its inaugural Badge Pinning and Promotion Banquet. The event highlighted the accomplishments of the department’s members and recognized them for outstanding performance.



Firefighters Caruso, Briggs, Babbitt, Laney, and Ray prepare to receive their first fulltime fire department badges.

Aside from the newest fulltime firefighters being pinned by their family and friends, all volunteers were recognized for service to the department and community with Individual Citations, Esprit de Corps awards, and the Chief’s Award for outstanding personal progress.



Volunteer Firefighters Rogers, Deck, and Shotwell receiving Individual Citations for dedication and service hours exceeding the minimum.



Firefighters Miles Rumfield and Andrew Griffith prepare to receive their Esprit de Corps awards for dedication and contributions that have instilled a sense of pride and teamwork.



Interim Fire Marshal Gage Noblitt is the 2022 recipient of the Chief’s Award for his personal development that has improved services to the department and community.

EMERGENCY RESPONSE..

JOSHUA FIRE DEPARTMENT							
EMERGENCY RESPONSE STATISTICS							
YEAR:	2023	MONTH:	February				
EMERGENCY RESPONSES							
CITY INCIDENTS		February	YTD	COUNTY INCIDENTS		Feb	YTD
Building Fires		2	2	Building Fires		0	1
Trash/Rubbish Fire Contained		1	2	Outside Rubish Fire		1	1
Brush or brush-and -grass mixture fire		0	1	Grass Fires		0	1
Grass Fires		0	1	EMS-Exclude Vehicle acc W/Inj		11	29
Hazardous Condition, Other		2	2	MVA no Injuries		0	1
Outside Rubbish		1	1	Assist Invalid		1	3
EMS - Exclude vehicle acc W/Inj		58	98	Authorized controlled burning		0	1
MVA with Injuries		2	5	Dispatch & Cancelled Enroute		0	2
EMS call OTHER		1	1	TOTAL COUNTY		14	42
Animal Rescue		1	1				
MVA no Injuries		5	7	TOTAL INCIDENTS		121	213
Public service		0	1				
Assist Invalid		6	12				
Power Line Down		1	1				
Wrong Location		0	1				
Unauthorized Burn		1	1				
Good Intent		0	1				
Dispatched/Cancelled		17	18				
Wrong Location		0	1				
Gas leak (natural gas or LPG)		1	2				
Carbon Monoxide Incident		1	1				
Smoke Scare/Odor of Smoke		0	1				
System Malfunction		0	1				
Smoke detector activation due to malfunction		0	1				
Local Alarm System, Malicious False Alarm		1	1				
Direct Tie to FD, Malicious False Alarm		1	1				
Unintentional transmission of alarm, other		0	1				
Mutual Aid Given		5	16				
TOTAL CITY		107	197				
	February	YTD		JOSHUA	6:14	10:10	
MA RECEIVED	5	12		COUNTY	9:53	10:00	
AA RECEIVED	4	6					
					2022	YTD	
STAFFING	February	YTD		NO-RESP 2nd CALL	0	0	
INADEQUATE	0	0					
MISSED CALLS	0	0					

FIRE MARSHAL'S OFFICE.

Inspection Result for Inspection Type for Date Range

Inspection Type: All Types | Start Date: 02/01/2023 | End Date: 02/28/2023

ID	OCCUPANCY	DATE	INSPECTOR	INSP. RESULTS	NOTES
Inspection Type: Annual					
CE01	Chicken Express	02/06/2023	Noblitt, Gage	Correction Notice Issued	
SONI01	Sonic Drive In	02/07/2023	Noblitt, Gage	Correction Notice Issued	
	Cypress Creek Apartments	02/08/2023	Noblitt, Gage	Correction Notice Issued	
Mariposa 2017 - 1	Mariposa Apartment Complex	02/08/2023	Noblitt, Gage	Correction Notice Issued	
SU8	Motel 6	02/09/2023	Noblitt, Gage	Correction Notice Issued	
206 N. MAIN	Grace Learning Center	02/13/2023	Noblitt, Gage	Correction Notice Issued	
SD01	Star Donuts	02/16/2023	Noblitt, Gage	Correction Notice Issued	THIRD CORRECTION NOTICE
SU8	Motel 6	02/16/2023	Noblitt, Gage	Passed with Comments	
206 N. MAIN	Grace Learning Center	02/21/2023	Noblitt, Gage	Passed	
SONI01	Sonic Drive In	02/28/2023	Noblitt, Gage	Correction Notice Issued	
CE01	Chicken Express	02/28/2023	Noblitt, Gage	Correction Notice Issued	
DG01	Dollar General	02/28/2023	Noblitt, Gage	Correction Notice Issued	
SB2021	Starbucks	02/28/2023	Noblitt, Gage	Correction Notice Issued	
Total # Inspections for: Annual: 13					
Inspection Type: Certificate of Occupancy Inspection					
GS01	Joshua Food Store	02/07/2023	Noblitt, Gage	Passed	
	Becky's Bakery	02/07/2023	Noblitt, Gage	Correction Notice Issued	
HH01	Las Alazanas Restaurant	02/13/2023	Noblitt, Gage	Correction Notice Issued	
HH01	Las Alazanas Restaurant	02/14/2023	Noblitt, Gage	Passed with Comments	Temp CO until final items are finished.
	Becky's Bakery	02/16/2023	Noblitt, Gage	Correction Notice Issued	
	DFW Senior Care	02/21/2023	Noblitt, Gage	Correction Notice Issued	
	Becky's Bakery	02/27/2023	Noblitt, Gage	Passed	
Total # Inspections for: Certificate of Occupancy Inspection: 7					

FIRE INVESTIGATIONS

4709 Wagon Wheel Rd

02/01/2023 04:41:37 Structure Fire- This fire was a residential structure fire. upon arrival of the Fire Marshal's Office, there was heavy smoke and fire showing from the structure. Documentation of the scene began. The incident was investigated but due to the extent of the fire damage, no conclusions were able to be made and the fire was listed as undetermined.

1001 McMillain St

02/08/2023 04:20:43 Structure Fire- This was a residential structure fire. Upon arrival of the Fire Marshal's Office there was light smoke showing from the peak of the structure. Documentation of the scene began. This fire occurred during weather event. The residents stated a loud pop in the house woke them up and there was a smell of smoke. The investigation concluded that this fire was the result of a lightning strike.

114 Paula Dr

02/10/2023 09:50:01 Fire Alarm Activation- Jumps Pre-school fire alarm was activated, the Fire Marshal's Office responded with Joshua Fire Department. Upon arrival there was nothing showing. It was found through investigation that a manual pull station had been activated in the gym area. There was no hazard found and staff and students returned to the building. Staff management was advised that they are responsible for having the pull station and alarm reset. A follow up was conducted and the system was in a normal status.

109 Ramada Ave

02/12/2023 13:34:08 Outside Rubbish or Trash fire- an outside fire was dispatched in the area of 528 N Main st. With the Knowledge no permit was issued to burn, the Fire Marshal's Office responded. A small pit area was located in the back yard of 109 Ramada Ave, contact was made with the individual burning. The individual was advised that in order to burn inside the city limits a permit was required. The individual was required to extinguish the fire. The individual was also advised that the dimensional lumber he appeared to be burning was illegal to burn and he would not be able to burn those materials regardless of permit status.

413 W 14th St

02/21/2023 13:06:02 Trash or Rubbish fire- The Fire Marshal's Office received this call directly by a member of the fire department. No permit had been issued; the Fire Marshal's Office responded to this location. A small trash fire in a dug-out pit was located in the back yard of this location. The individual burning was advised of regulations and permit requirements. He was also advised that the materials he was burning were illegal and he could not burn those regardless of permit status.

TRAINING

DATE	TOPIC	HOURS	ATTENDANCE
02/05	Handline Fog Nozzle use	1	3
02/07	Forcible Entry	1	2
02/08	MayDay/Self rescue	1.5	7
02/11	2 and 4 cycle engines	.5	4
02/15	Large Area Search True Life Church	3	10
02/16	Pump Operations	1	2
02/20	Instructor I	48	1
02/26	Ropes and rigging	2	3
02/26	EMS CE's Carbon Monoxide	3	11

The Active Attack Integrated Response (AAIR) train-the trainer class, which will be taught by ALERRT instructors at the Joshua High School, is scheduled for March 13-17. The Joshua Fire Marshal's Office and members of the Joshua Police Department will be in attendance.

EMERGENCY MANAGEMENT

Installation of new siren upgrades should begin in early March. True Life Church, on S. Main St, has agreed to meet with the Red Cross to determine suitability of their building as an emergency shelter.

City of Joshua
Municipal Court Council Report
From 2/1/2023 to 2/28/2023

3/1/2023 11:00

Item 3.

Violations by Type

Traffic	Penal	City Ordinance	Parking	Other	Total
73	2	9	0	3	87

Financial

State Fees	Court Costs	Fines	Tech Fund	Building Security	Total
\$6,081.38	\$4,125.23	\$8,527.26	\$303.64	\$353.62	\$19,391.13

Warrants

Issued	Served	Closed	Total
0	0	6	6

FTAs/VPTAs

FTAs	VPTAs	Total
0	0	0

Dispositions

Paid	Non-Cash Credit	Dismissed	Driver Safety	Deferred	Total
53	0	18	9	21	101

Trials & Hearings

Jury	Bench	Appeal	Total
0	0	0	0

Omni/Scofflaw/Collection

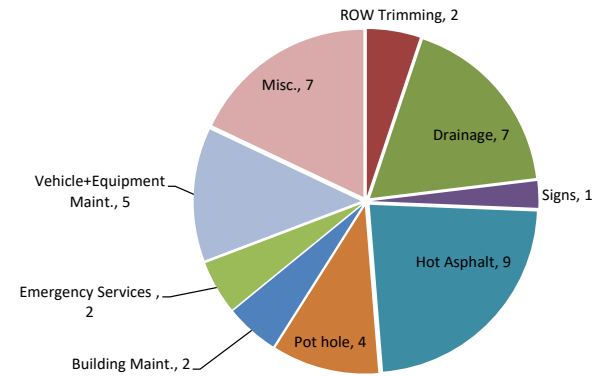
Omni	Scofflaw	Collections	Total
45	0	45	90

**City of Joshua
Public Works Monthly Activity Report
For the Month of February 2023**

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total	
Row Mowing																																	0
ROW Trimming		1	1																														2
Drainage								1	2	1												1	1					1					7
Signs															1																		1
Hot Asphalt													2			1	1			1				2			1	1				9	
Pot hole						1	1							1	1																		4
Building Maint.			1											1																			2
Concrete																																	0
Emergency Services	1	1																															2
Crack Seal																																	0
Safety Meeting																																	0
Supporting other Dept.																																	0
Vehicle+Equipment Maint.							1		1				1								1							1					5
Misc.																	1					1	2	1				1	1				7

Chart reflects one per daily occurrence

ROW Mowing	0
ROW Trimming	2
Drainage	7
Signs	1
Hot Asphalt	9
Pot hole	4
Building Maint.	2
Concrete	0
Emergency Services	2
Crack Seal	0
Safety Meeting/Classes	0
Supporting other Dept.	0
Vehicle+Equipment Maint.	5
Misc.	7



Public Works Monthly Team Status Report

For The Month Of February 2023

Completed Items

Date Received	Work Order	Finish Date	Notes
2/1/2023	City Wide	2/2/2023	Sand streets and assist with emergency services
2/2/2023	Santa Fe 600 Blk	2/2/2023	Remove tree from ROW
2/3/2023	CR 904	2/3/2023	Remove tree from ROW
2/6/2023	City Wide	2/15/2023	Repair potholes in city streets
2/7/2023	Service Center	2/9/2023	Repair the wood deck on water trailer
2/8/2023	City Wide	2/8/2023	Check drainage headwalls and culverts
2/9/2023	206 Little brook	2/9/2023	Recondition drainage easement
2/10/2023	621 Briarwood Trl	2/10/2023	Recondition drainage easement
2/13/2023	CR 1022	2/13/2023	Excavate and repair street with asphalt
2/13/2023	Bobcat Ft Worth	2/27/2022	Haul in unit #424 for repair
2/14/2023	Service Center	2/14/2023	Clean shop
2/16/2023	4th St and N Main St	2/20/2023	Excavate and repair street with asphalt
2/17/2023	Service Center	2/21/2023	Clean unit 403 for auction
2/22/2023	CR 904	2/22/2023	Clean drainage headwalls
2/23/2023	402 Willowood	2/23/2023	Recondition drainage easement
2/24/2023	1221 N Main St	2/24/2023	Excavate and repair street with asphalt
2/24/2023	Eddy Dr	3/3/2023	Set out traffic counter to gather data
2/27/2023	Arnold Crushed Stone	3/1/2023	Haul in rip rap stone for e 4th street
2/28/2023	Kleen Pipe/ City Wide	2/28/2023	Clean drainage culverts for residents

In Progress

Year Round	City Wide		Reconditioning drainage easements
Year Round	City Wide		Street sign repairs
Year Round	City Wide		Asphalt street repairs
Year Round	City Wide		Set out traffic counter and gather data
Year Round	Development		SW3P Inspections

Assigned But Not Yet Started

**City of Joshua
Parks & Recreation
Status Report
For the month of February 2023**

**City of Joshua
Parks & Recreation
Status Report
For the month of February 2023**

Grounds Maintenance	City Park	Baseball Complex	City Facilities	Entry Way Signs	Activity	Total
Mowing			60		Mowing	60
Weed Eating, Edging, Blowing			60		Weed Eating, Edging, Blowing	60
Hedge & Tree Trimming			40		Hedge & Tree Trimming	40
Flower Beds/Landscaping					Flower Beds/Landscaping	
Fertilizing/Over Seeding					Fertilizing/Over Seeding	
Irrigation			50		Irrigation	50
Trash Removal	60		15		Trash Removal	75
Field Maintenance	Field One	Field Two	Field Three		Field Mowing	30
Mowing	10	10	10		Field Weed Eating	24
Weed Eating	8	8	8		Infield Edging	6
Infield Edging	2	2	2		Striping	
Striping					Infield Draging	
Infield Draging					Infield Repair	35
Infield Repair	35				Fertilizing/Over Seeding	
Fertilizing/Over Seeding					Infield Watering	
Infield Watering					Trash Removal	30
Trash Removal	10	10	10		Custodail Duties	80
Building Maintenance	City Park	Baseball Complex	City Facilities		General Repairs	120
Custodail Duties	60		20		Toddler Playground	
General Repairs	40	40	40		Equipment Maintenance	30
Toddler Playground					Special Events	
Equipment Maintenance	10		20		Remodeling	
Special Events					Total Man Hours	640
Remodeling						

Building Inspection Report

February	2023	2022	YTD 2023	YTD 2022
Building	46	33	112	85
Electrical	32	27	83	50
Plumbing	35	18	89	42
Mechanical	16	5	36	11
Re-Inspections	27	0	65	0
Certificate of Occupancy	1	0	2	2
Certificate of Occupancy Re-Inspection	4	0	5	0
Total # of Inspections	161	83	392	190
Plan Review	12	0	23	6

Building Permit Report

February	2023	2022	YTD 2023	YTD 2022
Building	12	12	31	17
Electrical	5	7	16	17
Plumbing	10	6	21	11
Mechanical	3	3	15	9
Permanent Sign	2	0	2	2
Temporary Sign	1	1	7	3
Certificate of Occupancy	3	0	5	2
Swimming Pool	0	1	0	3
Sprinkler System	4	0	5	2
Solicitor	0	0	0	0
Contractor Registration	16	8	44	24
MHP Registration	1	0	1	0
Total # of Permits	57	38	149	90

New Businesses Report February 2023

New Businesses (Certificate of Occupancy Issued)	Address
DFW Senior Care Svcs, Inc.	205 N. Main "B" (Temp C/O)
Laz Alazanas Restaurant	317 N. Broadway
Kelly's Daiquiris & More	336 N. Broadway (Temp C/O) Extended
Joshua Food Store	401 N. Broadway
Leal Family Enterprises LLC (Becky's Café)	301 E 12 th Street (Temp C/O)
Future New Businesses (Applied for Certificate of Occupancy not completed)	Address
Premier Commercial Collision	619 N. Broadway
New CO Issued for existing Business (New Owner, New Location, Name change, etc)	Address
Crossroads Fellowship	311 Veatch

Montly Shelter Statistics 2022-2023

Stats (2023)	Live Release Rate*	Shelter Statistics						Medical Tests & Results			
		Visitors	Volunteer Hours	Community Service Hours	Phone Calls	Microchips Given	Owner Surrender	Total Heartworm Tests	Tested Heartworm Positive	Total FeLV Tests	Tested FeLV Positive
October	100%	31	0	60	165	15	11	0	0	0	0
November	100%	22	0	95	365	23	6	0	0	0	0
December	100%	72	2.5	70	467	24	5	0	0	0	0
January	100%	103	0	36	436	25	1	2	0	0	0
February	100%	100	0	36	498	22	7	0	0	0	0
March	#DIV/0!						0				
April	#DIV/0!						0				
May	#DIV/0!						0				
June	#DIV/0!						0				
July	#DIV/0!						0				
August	#DIV/0!						0				
September	#DIV/0!						0				
Annual Total		328	2.5	297	1931	109	30	2	0	0	0
Annual Average		65.6	0.5	59.4	386.2	21.8	2.5	0.4	0	0	0
2022											
October	100%						2				
November	100%						1				
December	100%						1				
January	100%						1				
February	100%						1				
March	100%						1				
April	100%						1				
May	100%						1				
June	100%						2				
July	100%						1				
August	100%						1				
September	100%						1				
Total							10				
Average							1				

*FOP - Receipt: Revenue > Advanced Tab > Item Type: Outcome-Return to Owner > Item: First Offense Program alternate ways to track FOP???

*Live Release = (Total intake - EU for space) / Total intake

citations

Calls & Citations

ACO Statistics	Field Cases by Officer					Actions Taken by Officer					Citation Breakdown													
	Total Calls (PetPoint)	Total Calls (Field Call Logs)	C. Hall	K. Smith	K. Gelsthorpe	Total Cases	Warnings Written	Citations Issued	Barking	RV Proof	RV Tag	No City Registration	Failure to Sterilize	At Large	Animal in Vehicle	Animal Sales	Cruelty	Over Limit	Food/H2O/Shelter/Vet	Quarantine	Dangerous Dog	Interference	Tethering	Defecation on Public/Private Property
October	0						0	4	0	0	1	1	1	1	0	0	0	0	0	0	0	0	0	0
November	0						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
December	23		0		7	16	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
January	17						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
February	20		0		2	18	20	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
March	0																							
April	0																							
May	0																							
June	0																							
July	0																							
August	0																							
September	0							4	0	0	1	1	1	1	0	0	0	0	0	0	0	0	0	0
Annual Total								4	0	0	1	1	1	1	0	0	0	0	0	0	0	0	0	0
Annual Average								0.80	0.00	0.00	0.20	0.20	0.20	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Year Prior (2022)																								
October						0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
November						0		20	0	10	0	2	8	0	0	0	0	0	0	0	0	0	0	0
December						0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
January						0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
February						0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
March						0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
April						0		26	0	12	1	0	11	1	0	0	0	0	0	0	0	0	0	1
May						0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
June						0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
July						0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
August						0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
September						0		5	0	0	4	0	0	0	0	0	0	0	0	0	1	0	0	0
Annual Total						0		51	0	22	5	2	19	1	0	0	0	0	0	1	0	0	1	
Annual Average								0.00	0.00	1.83	0.42	0.17	1.58	0.08	0.00	0.00	0.00	0.00	0.00	0.08	0.00	0.00	0.08	

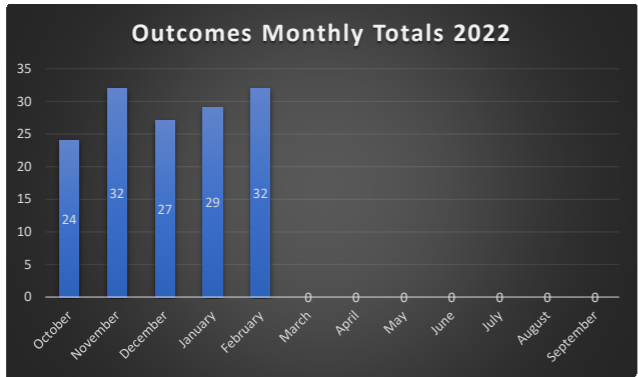
Patrol Hours

Patrol Hours	C. Hall	K. Smith	K. Gelsthorpe
October			
November	0	0	0
December	0	0	0
January	0	3	4
February	0	0	0
March			
April			
May			
June			
July			
August			
September			
Annual Total			
Annual Average			
Year Prior			
October			
November			
December			
January			
February			
March			
April			
May			
June			
July			
August			
September			
Annual Total			
Annual Average			

Outcome Statistics

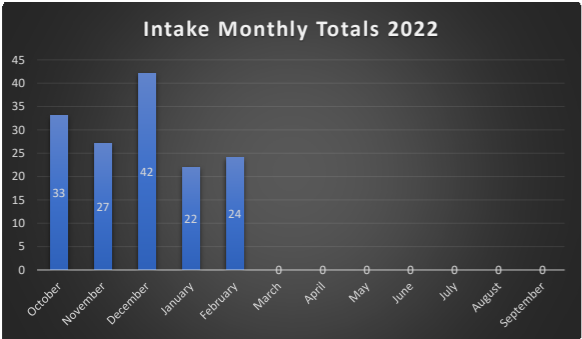
2023 Animal Outcome	Outcome by Species						Outcome by Type										Offsite Adoption Events		Transfer Out (Rescue) by Species				Adoptions by Species					
	Outcome Total	Cat	Dog	Feral Cat	Other	Wildlife	Total Intake	Adoption	Died/DOA	Euthanasia	Rerurn to Owner	Service Out	Transfer Out	Wildlife	Returned in the Field	Total Outcome by Type	Total Events	Total Adoptions	Cat	Dog	Other	Check (Transfer Out)	Barn Cat	Cat	Dog	Other	Total Adoptions	
October	24	10	14	0	0	0	24	15	0	2	5	0	2	0	0	24	1	3	0	2	0	2	0	9	6	0	15	
November	32	17	15	0	0	0	32	23	0	0	5	0	4	0	0	32	1	5	3	1	0	4	0	14	9	0	23	
December	27	9	18	0	0	0	27	23	0	1	9	0	4	0	0	37	1	5	2	2	0	4	0	11	26	0	37	
January	29	10	19	0	0	0	29	24	1	0	2	0	2	0	0	29	0	0	0	1	0	1	0	9	15	0	24	
February	32	12	20	0	0	0	32	26	0	1	4	0	1			32	0	0	0	0	0	0	0	12	14	0	26	
March	0						0									0	0	0	0	0	0	0					0	
April	0						0									0	0	0	0	0	0	0					0	
May	0						0									0	0	0	0	0	0	0					0	
June	0						0									0	0	0	0	0	0	0					0	
July	0						0									0	0	0	0	0	0	0					0	
August	0						0									0	1	0	0	0	0	0					0	
September	0						0									0		0	0	0	0	0					0	
Annual Total	144	58	86	0	0	0	144	111	1	4	25	0	13	0	0		4	13	5	6	0	11	0	55	70	0	125	
Annual Average	12	12	17	0	0	0	28.8	22.2	0	1	5	0	3	0	0		0	1	0	1	0	1	0	11	14	0	10	
2022 Year Prior																												0
October	43	30	13	0	0	0	43	25	0	2	5	0	11	0	0	43								19	6	0	25	
November	24	10	14	0	0	0	24	16	1	3	0	0	4	0	0	24								5	11	0	16	
December	29	19	10	0	0	0	29	13	0	0	3	0	13	0	0	29								9	4	0	13	
January	16	4	12	0	0	0	16	3	0	1	5	0	7	0	0	16								0	3	0	3	
February	16	5	11	0	0	0	16	8	0	1	4	0	3	0	0	16								2	6	0	8	
March	37	18	19	0	0	0	37	13	1	5	4	0	14	0	0	37								4	9	0	13	
April	16	5	11	0	0	0	16	7	0	1	1	0	7	0	0	16								2	5	0	7	
May	31	15	16	0	0	0	31	17	5	1	4	0	4	0	0	31								10	7	0	17	
June	65	46	19	0	0	0	65	20	2	14	5	0	24	0	0	65								9	11	0	20	
July	45	16	29	0	0	0	45	29	0	2	10	0	4	0	0	45								11	18	0	29	
August	36	10	26	0	0	0	36	15	0	0	4	0	0	0	0	36								7	17	0	24	
September	36	14	22	0	0	0	36	20	0	1	6	0	9	0	0	36								11	9	0	20	
Annual Total	394	192	202	0	0	0	394	186	9	31	51	0	100	0	0									89	106	0	195	
Annual Average	33	16	17	0	0	0	33	16	1	3	4	0	8	0	0									7	9	0	16.25	

RTO in field is located on Officer



Intake Statistics

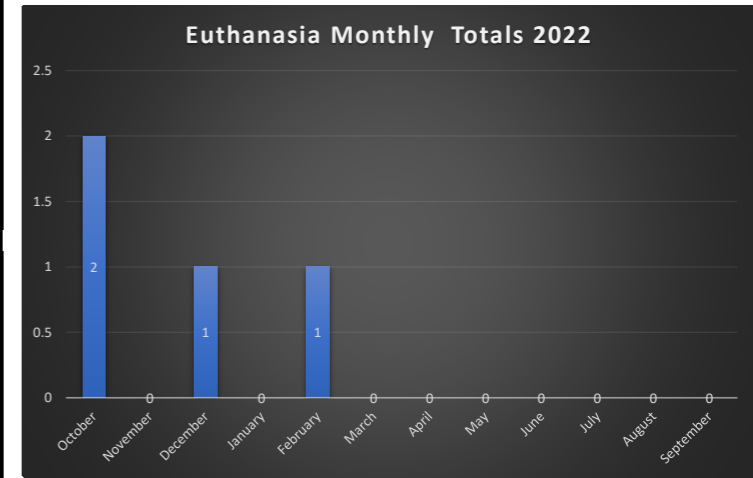
2023 Animal Intake	Intake by Species							Intake by Type													Adoption Return by Species						
	Total Intake	Cat	Dog	Feral Cat	Other	Wildlife	Intake Total	Deceased on Arrival (DOA)	Owner Surrender	Return (Adoption)	Public Drop Off	Coalition Partner	ACO/Pickup / Drop Off	Police Pickup / Drop Off	Seized/Custody	Born in Care	Service In (Shelter Quarantine)	Home/Vet Quarantine	Stray	Transfer In (rescue/Shelter)	Wildlife	Total Quarantined	Total Intake	Cat	Dog	Total Returned	
October	33	18	15	0	0	0	33	0	11	1	0	0	0	0	0	0	0	0	21	0	0	0	33	1	0	1	
November	27	7	20	0	0	0	27	0	6	1	0	0	0	0	0	0	0	0	20	0	0	0	27	0	1	1	
December	42	8	34	0	0	0	42	0	5	1	0	0	13	7	0	10	0	0	6	0	0	0	42	0	2	2	
January	22	9	13	0	0	0	22	0	1	2	0	0	0	0	0	0	0	0	19	0	0	0	22	1	1	2	
February	24	11	13	0	0	0	24	0	7	4	0	0	0	0	0	0	0	0	13	0	0	0	24	0	4	4	
March	0						0																0			0	
April	0						0																0			0	
May	0						0																0			0	
June	0						0																0			0	
July	0						0																0			0	
August	0						0																0			0	
September	0						0																0			0	
Annual Total	148	53	95	0	0	0	148	0	30	9	0	0	13	7	0	10	0	0	79	0	0	0	148	2	8	10	
Annual Average	29.6	11	19	0	0	0	12	0	6	2	0	0	3	1	0	2	0	0	16	0	0	0	30	0	2	2	
2022 Year Prior																											
October	42	24	14	0	0	0	42	0	21	0	0	0	0	0	0	0	0	0	16	0	0	0	37	28	14	42	
November	28	15	13	0	0	0	28	0	12	0	0	0	0	0	0	0	0	0	15	1	0	0	28	15	13	28	
December	13	3	10	0	0	0	13	0	4	0	0	0	0	0	0	0	0	0	9	0	0	0	13	3	10	13	
January	15	6	9	0	0	0	15	0	5	0	0	0	0	0	0	0	0	0	10	0	0	0	15	6	9	15	
February	17	5	12	0	0	0	17	0	5	0	0	0	0	0	0	0	1	0	11	0	0	1	17	5	12	17	
March	36	17	19	0	0	0	36	0	8	2	0	0	0	0	1	0	0	0	25	0	0	0	36	17	19	36	
April	13	6	7	0	0	0	13	0	3	1	0	0	0	0	0	0	0	0	9	0	0	0	13	6	7	13	
May	60	37	23	0	0	0	60	0	17	1	0	0	0	0	0	0	0	0	37	2	0	0	60	37	23	60	
June	68	44	24	0	0	0	68	0	25	2	0	0	0	0	0	0	0	0	41	0	0	0	68	44	24	68	
July	35	8	27	0	0	0	35	0	8	6	0	0	0	0	0	0	0	0	19	2	0	0	35	8	27	35	
August	34	10	24	0	0	0	34	0	5	1	0	0	0	0	0	0	0	0	26	0	0	0	34	10	24	34	
September	30	13	17	0	0	0	30	0	4	2	0	0	0	0	0	0	0	0	19	5	0	0	30	13	17	30	
Annual Total	391	192	199	0	0	0	391	0	117	20	0	0	0	1	0	0	1	0	237	10	0	1	386	192	199		
Annual Average	33	16	17	0	0	0	33	0	10	2	0	0	0	0	0	0	0	0	20	1	0	0	32	16	17		



Euthanasia Statistics

2023 Outcome Euthanasia	Euthanasia by Species							Euthanasia Reason										
	Total Euthanized	Cat	Dog	Feral Cat	Other	Wildlife	Total	Age	Aggression	Behav	Feral	Injured	Medical	Rabies Suspect	Sick	Space	Wildlife	Total
October	2	1	1	0	0	0	2	0	0	1	1	0	0	0	0	0	0	2
November	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
December	1	1	0	0	0	0	1	0	0	0	0	0	0	0	1	0	0	1
January	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
February	1	0	1	0	0	0	1	0	1	0	0	0	0	0	0	0	0	1
March	0						0											0
April	0						0											0
May	0						0											0
June	0						0											0
July	0						0											0
August	0						0											0
September	0						0											0
Annual Total	4	2	2	0	0	0	4	0	1	0	0	0	0	0	1	0	0	2
Annual Average	0.33333333	0.4	0.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2022 Year Prior																		
October	2	2	0	0	0	0	2	0	0	0	2	0	0	0	0	0	0	2
November	3	2	1	0	0	0	3	0	2	0	1	0	0	0	0	0	0	3
December	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
January	1	1	0	0	0	0	1	0	0	0	0	1	0	0	0	0	0	1
February	1	1	0	0	0	0	1	0	0	0	0	1	0	0	0	0	0	1
March	5	4	1	0	0	0	5	0	1	0	1	0	0	0	0	0	0	2
April	1	1	0	0	0	0	1	0	0	0	0	1	0	0	0	0	0	1
May	1	1	0	0	0	0	1	0	0	0	0	1	0	0	0	0	0	1
June	14	12	2	0	0	0	14	0	2	0	7	2	3	0	0	0	0	14
July	2	2	0	0	0	0	2	0	0	0	2	0	0	0	0	0	0	2
August	2	2	0	0	0	0	2	0	0	0	2	0	0	0	0	0	0	2
September	1	1	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	1
Annual Total	33	29	4	0	0	0		1	5	0	15	6	3	0	0	0	0	
Annual Average	3	2	0	0	0	0		0	0	0	1	1	0	0	0	0	0	

OUTCOME
 Animal: Outcome
 Crosstab
 Dates
 Outcome Type:
 Euthanasia
 X1: Outcome Subtype
 Y1: Species
 Y2: Outcome Subtype



Revenue

2023 Revenue	Revenue Breakdown																		Donation - Sponsorship Breakdown			
	Total Revenue	Adoptions	City Licenses	Surrenders	Microchips	Reclaim Fees	Quarantine Fees	Rabies Vouchers	Vaccinations	Impound Fees	Donations/ Other	Permit Applications	Permit Fees	Sterilization Vouchers	Scientific Research	Trap Rentals	Trap Service	Refunds	Sponsorship Total	Adoption Sponsor	Cat Cage	Dog Kennel
October	\$ 1,042.00	\$ 195.00	\$ -	\$ 40.00	\$ 300.00	\$ 135.00	\$ -	\$ 60.00	\$ -	\$ -	\$ 312.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
November	\$ 1,115.00	\$ 380.00	\$ -	\$ -	\$ 450.00	\$ -	\$ -	\$ 160.00	\$ -	\$ -	\$ 125.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
December	\$ 1,330.00	\$ 645.00	\$ -	\$ -	\$ 440.00	\$ 60.00	\$ -	\$ 80.00	\$ -	\$ -	\$ 105.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
January	\$ 2,085.00	\$ 650.00	\$ -	\$ 20.00	\$ 360.00	\$ 25.00	\$ -	\$ 100.00	\$ 830.00	\$ -	\$ 25.00	\$ -	\$ -	\$ 75.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
February	\$ 1,450.00	\$ 285.00	\$ -	\$ 55.00	\$ 320.00	\$ 15.00	\$ -	\$ 90.00	\$ 585.00	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
March	\$ -																					
April	\$ -																					
May	\$ -																					
June	\$ -																					
July	\$ -																					
August	\$ -																					
September	\$ -																					
Annual Total	\$ 7,022.00	\$ 2,155.00	\$ -	\$ 115.00	\$ 1,870.00	\$ 235.00	\$ -	\$ 490.00	\$ 1,415.00	\$ -	\$ 667.00	\$ -	\$ -	\$ 75.00		\$ -	\$ -	\$ -				
Annual Average	\$ 585.17	\$ 431.00	\$ -	\$ 23.00	\$ 374.00	\$ 47.00	\$ -	\$ 98.00	\$ 283.00	\$ -	\$ 133.40	\$ -	\$ -	\$ 15.00		\$ -	\$ -	\$ -				
2022 Year Prior																						
October	\$ 1,585.00	\$ 430.00	\$ 25.00	\$ 110.00	\$ 725.00	\$ 30.00	\$ -	\$ 240.00	\$ -	\$ -	\$ 25.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
November	\$ 795.00	\$ 325.00	\$ 10.00	\$ -	\$ 340.00	\$ -	\$ -	\$ 120.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
December	\$ 1,870.00	\$ 280.00	\$ 5.00	\$ 40.00	\$ 340.00	\$ -	\$ -	\$ 110.00	\$ -	\$ -	\$ 1,095.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
January	\$ 225.00	\$ 50.00	\$ 15.00	\$ 40.00	\$ 80.00	\$ -	\$ -	\$ 40.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
February	\$ 515.00	\$ 145.00	\$ 10.00	\$ -	\$ 140.00	\$ -	\$ 140.00	\$ 80.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
March	\$ 670.00	\$ 260.00	\$ 45.00	\$ -	\$ 220.00	\$ 30.00	\$ -	\$ 115.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
April	\$ 660.00	\$ 165.00	\$ 35.00	\$ 20.00	\$ 160.00	\$ -	\$ -	\$ 60.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ 120.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May	\$ 1,010.00	\$ 315.00	\$ 20.00	\$ 120.00	\$ 320.00	\$ 75.00	\$ -	\$ 160.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
June	\$ 1,475.00	\$ 345.00	\$ 80.00	\$ 215.00	\$ 380.00	\$ 25.00	\$ 150.00	\$ 180.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
July	\$ 1,190.00	\$ 420.00	\$ 55.00	\$ 80.00	\$ 400.00	\$ 45.00	\$ -	\$ 190.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
August	\$ 1,751.72	\$ 515.00	\$ 5.00	\$ 40.00	\$ 460.00	\$ 120.00	\$ 200.00	\$ 130.00	\$ -	\$ -	\$ 281.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
September	\$ 525.00	\$ 140.00	\$ -	\$ 40.00	\$ 140.00	\$ 90.00	\$ -	\$ 40.00	\$ -	\$ -	\$ 75.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total	\$ 12,271.72	\$ 3,390.00	\$ 305.00	\$ 705.00	\$ 3,705.00	\$ 415.00	\$ 490.00	\$ 1,465.00	\$ -	\$ -	\$ 1,576.72	\$ -	\$ -	\$ -	\$ 120.00	\$ 100.00	\$ -	\$ -				
Annual Average	\$ 1,022.64	\$ 282.50	\$ 25.42	\$ 58.75	\$ 308.75	\$ 34.58	\$ 44.55	\$ 122.08	\$ -	\$ -	\$ 131.39	\$ -	\$ -	\$ -	\$ 10.00	\$ 8.33	\$ -	\$ -				



City Secretary's Office

Monthly Report

February 2023

The City Secretary, or Municipal Clerk, is the oldest public servant role in recorded history. The earliest Clerks appeared around 5,000 B.C. with the invention of writing. Biblical reference to the Town Clerk is found in the Book of Acts chapter 19, verse 35. In ancient Greece, the Town Clerk read official documents publicly at the opening of each meeting and pronounced a curse upon anyone who sought to deceive the people. Although City Secretaries no longer pronounce curses at meetings (well, most of us don't), we are still the Keepers of the Archives as we record, maintain, and safeguard the history of our City government. Every city in Texas is required to have a City Secretary as soon as it is formed. Although the duties are different for every city, there are core duties that all City Secretaries perform, some of which are required by the Texas Local Government Code. These duties include administering elections, managing records, coordinating public information requests, preparing agendas, recording minutes, facilitating City Council meetings, swearing-in municipal officers, and codifying ordinances approved by City Council.

Agenda Summary:

City Council Meeting Agenda Summary Items: prepared, certified, published, and processed.

The Mayor and City Council approved the following items in February 2023 and they were processed immediately following the meeting:

- Approval of meeting minutes of January 19, 2023.
- Approval of an Ordinance calling a Bond Election.
- Approval of an Ordinance amending the Tree Preservation section in Chapter 14 of the Zoning Ordinance, Article 8, and Chapter 10 of the Subdivision Ordinance, Article 10.
- Approval a resolution approving the submission of the grant application.
- Approval of development agreements signed by property owners

City Secretary attended the following meetings: Meeting Minutes prepared and approved:

February 06, 2023	Planning & Zoning Commission	• Planning & Zoning - January 06, 2023
February 16, 2023	City Council Meeting	• City Council – January 19, 2023
February 15, 2023	NTMCA Meeting	

Election

City of Joshua- General Election Day- May 6, 2023, for the following places:

- Mike Kidd, Place 2
- Robert Fleming, Place 5

City of Joshua- Special Election Day- May 6, 2023:

Charter Amendments

Texas Constitutional Amendment election- November 7, 2023

Special Projects:

Website Update-

The new website is active. Each department updates their page. This will help keep the site current.

Development Agreements- City Secretary is currently working on another round of development agreements. There is only a few other areas that needs to be completed. Each month, the City Secretary makes contact with property owners, set's up an appointment to explain the agreement. Once the agreement is signed, it goes to city council for approval and then an deannexation ordinance is presented for approval. Each document is filed with the county and then a copy of agreement is mailed to the property owner for their records. This is an ongoing project until completed.

The City Secretary's Office has started the process of renewing 103 Development Agreements that was approved in 2018. After each property owner signs the agreement, they will be taken to the City Council for approval.

Annual Records Destruction annual process is completed. A total of 30 banker boxes of records have been destroyed.

City Park-

City Secretary's Office is working with a park designer/owner of park equipment business. Working with him, he has designed three different designs to totally revamp the park. The designs was presented to the parks board in November. The board directed Mrs. Holloway to send out a survey to get the opinions from citizens.

On March 13, 2023, the City Secretary reported the results of the survey to the Type B Parks Board. In addition, the company who designed the layout was present by zoom and answered all questions the board had.

The playground structures included:

- Three different structures. Age up 23 months, 2-5 year olds, and 5-12 year olds.
- Artificial Turf Safety Surfacing
- Radical Rotator
- Whizzy Dizzy
- Swings
- Shading for around the park, playground structures, and splashpad
- New flooring for the splashpad
- New water features for the splashpad
- Frisbee Golf

The City Secretary is also working with GrantWorks to update the City Park Masters Plan. This is normally a six month process. The survey is completed and the results will be presented with the park plan.

Code of Ordinance

The Code of Ordinance Vault is updated as scheduled All ordinances as of December 15, 2022 have been codified.

The Code of Ordinances page has been updated to the General Code's online code portal, eCode360®. The new code will have many new and robust features, below is just a few:

1. **New Laws:** New ordinances are posted in 24 hours, showing what section of the code is amended. The new ordinance is linked to the amended section and is fully searchable with the rest of the online code
2. **PubDocs™:** A self-managed, secure way to publish documents like meeting minutes or agendas online. Give quick, convenient access to all the city's information you want to make available to the public. This is also fully searchable simultaneously with your eCode.
3. **Admin Dashboard:** This informational dashboard shows you how many views your eCode is getting as well as commonly searched topics.
4. **Enhanced Graphics:** High resolution charts, maps, and illustrations, as well as large complex tables, are integrated into your eCode.
5. **Custom Banner:** Custom colors and banner can be created to emulate the city's existing website, for a seamless transition for your constituents

Public Information Request

Below are the Public Information Request for the month of February.

Item 8.

Requested Date	Requestor	Documents	Date Released	AG Letter	Cost	Notes
2/1/2023	Ian Mercado	Code Enforcement	2/6/2023	NA	-	emailed
2/2/2023	Lovleen Punia	Permit Report	2/6/2023	NA	-	emailed
2/6/2023	Ian Mercado	Code Enforcement	2/6/2023	NA	-	emailed
2/6/2023	Angelica Mathis	Police Report	2/7/2023	NA		emailed
2/6/2023	Liz LoCurto	Compensation Report	2/10/2023	NA		emailed
2/6/2023	Mark Evans Johnson	Report/Video	2/7-2/13/2023	2/13/2023		Picked up copies/Video sent to AG
2/7/2023	LexisNexis	Report	NA	NA	-	No Report found
2/8/2023	Sammy Rangwala	Fire Report	2/14/2023	NA		emailed
2/8/2023	Sammy Rangwala	Tall Grass Violations	2/14/2023	NA		emailed
2/8/2023	Jimmy Barber	Police Report	2/13/2023	NA		emailed
2/12/2023	Jaime Reeves	Police Report	2/21/2023	NA		emailed
2/13/2023	Apollo Managing General Agency	Accident Report	2/13/2023	NA		No Report found
2/13/2023	LexisNexis	Accident Report	2/13/2023	NA		No Report found
2/13/2023	LexisNexis	Accident Report	2/13/2023	NA		No Report found
2/13/2023	LexisNexis	Accident Report	2/13/2023	NA		No Report found
2/13/2023	LexisNexis	Accident Report	2/13/2023	NA		No Report found
2/13/2023	Arlington Police Department	Police reports	2/15/2023	NA		No Information Found
2/13/2023	Judy A. Gallegos	Fire Report	2/15/2023	NA	0.6	Printed Copy
2/14/2023	Amanda Goodwill	911 Call Report	2/15/2023	NA		Referred to JCISO/emailed
2/15/2023	William Day	Reports on Address	3/2/2023	NA		sent clarification email 2/28/2023
2/16/2023	Nathan Whittlesey	Fire Report	2/28/2023	NA		emailed
2/16/2023	Lisa Spieldenner	Police Report	2/23/2023	NA		emailed
2/16/2023	LexisNexis	Accident Report	2/16/2023	NA		No Report Found
2/16/2023	LexisNexis	Accident Report	2/16/2023	NA		No Report Found
2/16/2023	LexisNexis	Accident Report	2/16/2023	NA		No Report Found
2/16/2023	LexisNexis	Accident Report	2/16/2023	NA		No Report Found
2/17/2023	Kaylin Husband	Police Report	2/20/2023	NA		emailed
2/17/2023	Diann Brotzman	Police Reports	2/24/2023	NA		emailed
2/17/2023	Diann Brotzman	Police Reports	2/27/2023	NA		emailed
2/22/2023	Andrew Clogg	Solid Waste Contract	2/27/2023	NA		emailed
2/26/2023	Terry Wood	Building Permit	2/27/2023	NA		emailed
2/27/2023	Janine Rugas	Bldg Permit Report	2/28/2023	NA		emailed
2/28/2023	LexisNexis	Accident Report	2/28/2023	NA		Mailed
2/28/2023	LexisNexis	Accident Report	2/28/2023	NA		Mailed
2/28/2023	LexisNexis	Accident Report	2/28/2023	NA		Mailed
2/28/2023	Sammy Rangwala	Tall Grass Violations	3/2/2023	NA		emailed
2/28/2023	Sammy Rangwala	Fire Report	2/28/2023	NA		emailed
2/28/2023	Samantha Sullivan	Photos of incident on	11/14/22			Sent clarification email 2/28/2023

Liens

The list below are active liens held by the City of Joshua as of the end of January 2023.-No change

CITY OF JOSHUA		
OUTSTANDING PROPERTY LIENS		
AS OF		
12/30/2022		
Property Address	Original Date of Lien	Total (w/o Interest)
Bentley, 203	12/11/2017	\$ 192.56
Broadway, 1525 S.	10/8/2014	\$ 18,550.00
Caddo Road (126.0827.00730)	1/20/2017	\$ 407.74
Caddo Road (126.0827.01990)	8/1/2018	\$ 934.50
Conveyor, 115	6/10/2013	\$ 175.75
CR 909, 801	10/14/2016	\$ 632.74
CR 913 (126.827.00740)	1/20/2017	\$ 232.74
Lakewood Dr. (126.3505.00360)	11/21/2016	\$ 282.74
Main, 200 N.	7/26/2016	\$ 192.74
Stadium Dr (126.0636.01640)	1/20/2017	\$ 682.74
Yvonne Dr, 1004	8/1/2018	\$ 482.79
4th Street, 523	2/12/2013	\$ 275.75
6th Street (126.0029.03440)	10/14/2016	\$ 232.74
6th Street & Santa Fe	10/14/2016	\$ 337.74
TOTAL OUTSTANDING PROPERTY LIENS		\$ 23,613.27

Training / Certifications

City Secretary currently holds the following certifications:

Item 8.

- Texas Municipal Clerk Association: Texas Registered Municipal Clerk
- International Institute of Municipal Clerk: Certified Municipal Clerk
- International Institute of Municipal Clerk: Master Municipal Clerk
- International Institute of Municipal Clerk: Athenian Leadership Fellow
- University of North Texas: Paralegal

The recertification program (every five years) for the TMCA requires the City Secretary to maintain continuous membership throughout the recertification process, attend several seminars hosted by TMCCP and accumulate a minimum of 60 points of educational training.

City Secretary re-certified January 2023.

City Secretary Memberships

1. President of the North Texas Municipal Clerks Association
2. Texas Municipal Clerks Association
3. YMCA Board and Fundraiser Committee Leader
4. International Municipal Clerks Association
5. Clerks for Christ

City Event

The City Secretary's Office as partnered with the Joshua United local group on behalf of the City to host an event for the Joshua Citizens.

- The following items are planned:
- Live Music
- Bounce Houses
- Petting Zoo
- Vendors
- Pet Adoption
- and more

The event will be held on April 22, 2023 from 11:00 am to 3:00 pm.



PRESENTING

JOSHUA UNITED

A FREE EVENT UNITING OUR COMMUNITY!
APRIL 22, 2023 11AM - 3PM

FOR MORE INFORMATION: WWW.CITYOFJOSHUA.TX.US

- LIVE MUSIC
- BOUNCE HOUSES
- PETTING ZOO
- VENDORS
- FOOD TRUCK
- PET ADOPTIONS
- AND MORE

JOSHUA CITY PARK
831 N. MAIN STREET,
JOSHUA, TX 76058

  JOSHUA UNITED

One God, One City, Joshua United

LIVE MUSIC • BOUNCE HOUSES • PETTING ZOO • VENDORS • FOOD TRUCK • PET ADOPTIONS • AND MORE
FUN FOR THE WHOLE FAMILY!