



**AGENDA
CITY COUNCIL REGULAR MEETING
COUNCIL CHAMBERS
FEBRUARY 15, 2024
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 Joshua City Hall, located at 101 S. Main St., Joshua, Texas, on February 15, 2024. 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/87478086837?pwd=Ylo1dEFLbmtyeWpVNUxGaVAzZUtdUT09>

Meeting ID: 87478086837 Passcode: 352993

A. CALL TO ORDER AND ANNOUNCE A QUORUM PRESENT

B. PLEDGE OF ALLEGIANCE

1. United States of America
2. Texas Flag

C. INVOCATION

D. WORK SESSION

1. Review and discuss questions related to the budget report and financial statement for January 2024.
(Staff Resource: M. Peacock)
2. Police Department Presentation by Chief David Gelsthorpe
3. 2023 Joshua Police Department Racial Profiling Report
4. Discuss and receive updates regarding the following City Board Meetings:

Type A EDC

Type B EDC

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.

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.

1. Joshua Police Department 2023 Re-Accreditation
2. Proclamation recognizing the 50th Year Anniversary of the Assembly of God.

G. CONSENT AGENDA

- [1.](#) Discuss, consider, and possible action on January 18, 2024, meeting minutes.
- [2.](#) Discuss, consider, and possible action on a resolution approving the City of Joshua Investment Report for the Quarter Ending December 31, 2023.
- [3.](#) Discuss, consider, and possible action on a development agreement between John & Mary Maldonado and the City of Joshua.

H. REGULAR AGENDA

- [1.](#) Discuss, consider, and possible action on accepting the FY23 Annual Audit/Financial Report.
- [2.](#) Discuss, consider, and possible action on an Ordinance calling a Bond Election to be held in the city of Joshua, Texas; Making Provision for the Conduct of an Election; and Resolving Other Matters Incident and Related to such Election, Including Authorizing the Execution of any Necessary Engagement Agreements with the City's Financial Advisors and/or Bond Counsel
- [3.](#) Discuss, consider, and possible action on an Ordinance establishing a 25-mph speed limit on E. 8th Street, between Veatch St, and SH 174.
- [4.](#) Discuss, consider, and possible action on an Ordinance amending article 1.09 "Authority of City Manager to Execute Certain Agreements and Contracts" in the Code of Ordinances.
- [5.](#) Discuss, consider, and possible action on awarding a bid for roof repair and replacement services to Jimmy Prescher's Roofing in the amount of \$111,096.17.
- [6.](#) Discuss, consider, and possible action on the Facility Use Agreement between Joshua Youth Football & Cheer Association and the City of Joshua.

I. STAFF REPORT-JANUARY 2024

- [1.](#) Police Department
- [2.](#) Fire Department
- [3.](#) Municipal Court
- [4.](#) Public Works

- [5.](#) Animal Services
- [6.](#) Parks Department
- [7.](#) Development 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) Pursuant to Section 551.071, to consult with the City Attorney regarding legal issues associated with development agreements, and all matters incident and related thereto.
- 2) Pursuant to Section 551.074 of the Texas Government Code: to discuss and consider personnel matters, and all matters incident and related thereto.
- 3) Pursuant to Section 551.072 of the Texas Government Code: to discuss or deliberate the purchase, exchange, lease, or value of real property.
- 4) Pursuant to Section 551.087 of the Texas Government Code: to discuss or deliberate regarding commercial or financial information received from or the offer of a financial or other incentive made to a business prospect seeking to locate, stay, or expand in or near the territory of the City and with which the City is conducting economic development negotiations.

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 February 9, 2024, by 12:00 pm on the official bulletin board at Joshua City Hall, 101 S. Main, Joshua, Texas.

Alice Holloway
City Secretary

City of Joshua
Financial Statement
As of January 31, 2024

2/7/2024 1 Item 1.

100 - General Fund	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Tax Revenue	2,052,217.84	1,583,810.59	468,407.25	3,075,545.59	4,858,307.00	63.30%	1,782,761.41
Charges for Services	20,421.08	19,030.46	1,390.62	80,224.32	228,453.00	35.12%	148,228.68
Licenses, Permits & Fees	38,983.39	63,697.85	(24,714.46)	89,758.79	814,600.00	11.02%	724,841.21
Fines & Forfeitures	15,231.70	17,285.00	(2,053.30)	71,206.70	207,500.00	34.32%	136,293.30
Grants & Contributions	(236.00)	166.66	(402.66)	0.00	2,000.00	0.00%	2,000.00
Intergovernmental Revenues	16,250.00	92,850.64	(76,600.64)	65,000.00	1,114,645.00	5.83%	1,049,645.00
Investment Earnings	8,481.00	3,332.00	5,149.00	27,042.99	40,000.00	67.61%	12,957.01
Miscellaneous	1,236.58	4,165.00	(2,928.42)	113,125.15	50,000.00	226.25%	(63,125.15)
Transfers In	0.00	32,333.33	(32,333.33)	0.00	973,955.00	0.00%	973,955.00
Sale of Assets	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00%	(10,000.00)
Revenue Totals	<u>2,162,585.59</u>	<u>1,816,671.53</u>	<u>345,914.06</u>	<u>3,531,903.54</u>	<u>8,289,460.00</u>	<u>42.61%</u>	<u>4,757,556.46</u>
Expense Summary							
Utilities	17,219.20	15,071.69	2,147.51	49,944.84	250,930.00	19.90%	200,985.16
Special Events	936.46	2,916.67	(1,980.21)	18,833.57	70,000.00	26.91%	51,166.43
Supplies	30,637.35	44,482.97	(13,845.62)	117,592.44	529,996.00	22.19%	412,403.56
Miscellaneous	65,281.06	47,478.63	17,802.43	145,155.32	397,247.00	36.54%	252,091.68
Personnel	426,717.39	569,752.24	(143,034.85)	1,611,709.82	5,291,717.00	30.46%	3,680,007.18
Contract & Professional Services	43,055.25	48,731.78	(5,676.53)	230,642.18	660,066.00	34.94%	429,423.82
Debt Service	600.00	20,565.99	(19,965.99)	62,442.84	246,085.00	25.37%	183,642.16
Transfers Out	0.00	5,831.00	(5,831.00)	0.00	70,000.00	0.00%	70,000.00
Repair & Maintenance	60,805.61	31,277.58	29,528.03	126,589.74	375,480.00	33.71%	248,890.26
Capital Outlay	120,001.78	18,372.54	101,629.24	179,592.62	325,558.00	55.16%	145,965.38
Expense Totals	<u>765,254.10</u>	<u>804,481.09</u>	<u>(39,226.99)</u>	<u>2,542,503.37</u>	<u>8,217,079.00</u>	<u>30.94%</u>	<u>5,674,575.63</u>

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100 - General Fund Community Services	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Miscellaneous	3,550.00	3,107.09	442.91	20,358.02	61,603.00	33.05%	41,244.98
Special Events	300.00	0.00	300.00	5,476.82	35,000.00	15.65%	29,523.18
Supplies	1,204.61	416.67	787.94	1,818.68	5,000.00	36.37%	3,181.32
Utilities	5,324.45	4,748.10	576.35	14,655.45	57,000.00	25.71%	42,344.55
Community Services Totals	<u>10,379.06</u>	<u>8,271.86</u>	<u>2,107.20</u>	<u>42,308.97</u>	<u>158,603.00</u>	<u>26.68%</u>	<u>116,294.03</u>

100 - General Fund General Non-Departmental	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Contract & Professional Services	5,699.92	6,681.50	(981.58)	41,142.03	132,135.00	31.14%	90,992.97
Debt Service	600.00	400.00	200.00	600.00	4,000.00	15.00%	3,400.00
Miscellaneous	59,498.38	40,437.66	19,060.72	108,705.06	288,424.00	37.69%	179,718.94
Personnel	746.43	0.00	746.43	2,885.43	3,000.00	96.18%	114.57
Special Events	636.46	2,916.67	(2,280.21)	13,356.75	35,000.00	38.16%	21,643.25
Transfers Out	0.00	5,831.00	(5,831.00)	0.00	70,000.00	0.00%	70,000.00
General Non-Departmental Totals	<u>67,181.19</u>	<u>56,266.83</u>	<u>10,914.36</u>	<u>166,689.27</u>	<u>532,559.00</u>	<u>31.30%</u>	<u>365,869.73</u>

100 - General Fund Mayor/Council/City Secretary	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Contract & Professional Services	320.00	4,209.58	(3,889.58)	25,710.19	50,520.00	50.89%	24,809.81
Miscellaneous	0.00	1,166.23	(1,166.23)	528.86	14,000.00	3.78%	13,471.14
Personnel	16,722.52	16,397.36	325.16	67,093.83	204,047.00	32.88%	136,953.17
Supplies	1,278.87	2,565.64	(1,286.77)	1,837.14	30,800.00	5.96%	28,962.86
Mayor/Council/City Secretary Totals	<u>18,321.39</u>	<u>24,338.81</u>	<u>(6,017.42)</u>	<u>95,170.02</u>	<u>299,367.00</u>	<u>31.79%</u>	<u>204,196.98</u>

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100 - General Fund Administration	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Contract & Professional Services	7,835.57	12,614.75	(4,779.18)	18,882.28	27,380.00	68.96%	8,497.72
Miscellaneous	110.50	124.95	(14.45)	324.98	1,500.00	21.67%	1,175.02
Personnel	41,115.78	60,477.00	(19,361.22)	179,386.34	538,519.00	33.31%	359,132.66
Repair & Maintenance	2,128.51	1,416.10	712.41	7,287.77	17,000.00	42.87%	9,712.23
Supplies	1,105.67	874.65	231.02	2,520.13	10,500.00	24.00%	7,979.87
Utilities	1,506.29	2,296.67	(790.38)	5,482.13	27,570.00	19.88%	22,087.87
Administration Totals	<u>53,802.32</u>	<u>77,804.12</u>	<u>(24,001.80)</u>	<u>213,883.63</u>	<u>622,469.00</u>	<u>34.36%</u>	<u>408,585.37</u>

100 - General Fund Police Department	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital Outlay	0.00	5,729.58	(5,729.58)	4,782.70	77,755.00	6.15%	72,972.30
Contract & Professional Services	3,586.31	1,700.35	1,885.96	75,363.24	173,410.00	43.46%	98,046.76
Debt Service	0.00	11,693.23	(11,693.23)	39,833.11	140,375.00	28.38%	100,541.89
Miscellaneous	0.00	124.97	(124.97)	0.00	1,500.00	0.00%	1,500.00
Personnel	141,856.87	208,206.35	(66,349.48)	532,921.38	1,808,860.00	29.46%	1,275,938.62
Repair & Maintenance	7,864.00	6,830.60	1,033.40	18,910.73	82,000.00	23.06%	63,089.27
Supplies	2,685.40	4,302.57	(1,617.17)	7,734.88	51,650.00	14.98%	43,915.12
Utilities	2,384.02	2,249.10	134.92	5,031.19	27,000.00	18.63%	21,968.81
Police Department Totals	<u>158,376.60</u>	<u>240,836.75</u>	<u>(82,460.15)</u>	<u>684,577.23</u>	<u>2,362,550.00</u>	<u>28.98%</u>	<u>1,677,972.77</u>

100 - General Fund Public Works	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital Outlay	66,607.61	2,665.60	63,942.01	78,806.01	128,054.00	61.54%	49,247.99
Contract & Professional Services	3,752.97	1,757.62	1,995.35	4,855.33	21,100.00	23.01%	16,244.67
Debt Service	0.00	2,495.50	(2,495.50)	6,471.71	29,958.00	21.60%	23,486.29

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Miscellaneous	1,800.00	833.33	966.67	4,053.60	10,000.00	40.54%	5,946.40
Personnel	34,304.11	49,757.16	(15,453.05)	122,472.21	429,402.00	28.52%	306,929.79
Repair & Maintenance	8,957.68	7,563.66	1,394.02	27,203.31	90,800.00	29.96%	63,596.69
Supplies	15,154.34	17,992.80	(2,838.46)	59,120.79	216,000.00	27.37%	156,879.21
Utilities	262.97	641.41	(378.44)	851.74	7,700.00	11.06%	6,848.26
Public Works Totals	<u>130,839.68</u>	<u>83,707.08</u>	<u>47,132.60</u>	<u>303,834.70</u>	<u>933,014.00</u>	<u>32.56%</u>	<u>629,179.30</u>

100 - General Fund Municipal Court	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Contract & Professional Services	3,168.44	2,917.16	251.28	6,637.76	35,020.00	18.95%	28,382.24
Miscellaneous	69.94	83.30	(13.36)	279.76	1,000.00	27.98%	720.24
Personnel	5,908.73	8,516.12	(2,607.39)	28,047.23	79,854.00	35.12%	51,806.77
Repair & Maintenance	0.00	0.00	0.00	349.99	0.00	0.00%	(349.99)
Supplies	0.00	154.10	(154.10)	991.24	1,850.00	53.58%	858.76
Municipal Court Totals	<u>9,147.11</u>	<u>11,670.68</u>	<u>(2,523.57)</u>	<u>36,305.98</u>	<u>117,724.00</u>	<u>30.84%</u>	<u>81,418.02</u>

100 - General Fund Development Services	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Contract & Professional Services	2,456.39	8,057.94	(5,601.55)	11,726.30	96,722.00	12.12%	84,995.70
Debt Service	0.00	666.48	(666.48)	2,837.34	8,001.00	35.46%	5,163.66
Personnel	19,584.46	28,942.69	(9,358.23)	80,956.83	259,968.00	31.14%	179,011.17
Repair & Maintenance	63.46	1,024.59	(961.13)	257.49	12,300.00	2.09%	12,042.51
Supplies	46.09	1,066.24	(1,020.15)	3,051.15	12,800.00	23.84%	9,748.85
Utilities	204.01	442.45	(238.44)	446.86	5,310.00	8.42%	4,863.14
Development Services Totals	<u>22,354.41</u>	<u>40,200.39</u>	<u>(17,845.98)</u>	<u>99,275.97</u>	<u>395,101.00</u>	<u>25.13%</u>	<u>295,825.03</u>

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100 - General Fund Animal Services	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Contract & Professional Services	1,449.38	1,212.84	236.54	3,869.60	14,560.00	26.58%	10,690.40
Debt Service	0.00	1,226.59	(1,226.59)	3,681.21	14,725.00	25.00%	11,043.79
Personnel	17,259.21	24,307.36	(7,048.15)	64,509.09	212,830.00	30.31%	148,320.91
Repair & Maintenance	4,337.84	4,948.85	(611.01)	7,219.34	59,410.00	12.15%	52,190.66
Supplies	1,349.60	3,840.39	(2,490.79)	6,159.28	46,102.00	13.36%	39,942.72
Utilities	1,440.66	1,377.78	62.88	3,879.27	16,540.00	23.45%	12,660.73
Animal Services Totals	<u>25,836.69</u>	<u>36,913.81</u>	<u>(11,077.12)</u>	<u>89,317.79</u>	<u>364,167.00</u>	<u>24.53%</u>	<u>274,849.21</u>

100 - General Fund Fire Department	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital Outlay	51,093.30	6,103.34	44,989.96	51,093.30	73,249.00	69.75%	22,155.70
Contract & Professional Services	3,063.95	3,408.63	(344.68)	14,451.79	40,920.00	35.32%	26,468.21
Debt Service	0.00	1,576.53	(1,576.53)	3,207.88	18,926.00	16.95%	15,718.12
Miscellaneous	157.12	1,434.42	(1,277.30)	10,407.28	17,220.00	60.44%	6,812.72
Personnel	86,065.93	103,264.07	(17,198.14)	295,668.84	916,474.00	32.26%	620,805.16
Repair & Maintenance	8,645.77	7,765.22	880.55	24,550.65	93,220.00	26.34%	68,669.35
Supplies	6,153.40	9,816.76	(3,663.36)	21,969.64	117,844.00	18.64%	95,874.36
Utilities	3,383.18	2,615.62	767.56	9,925.78	31,400.00	31.61%	21,474.22
Fire Department Totals	<u>158,562.65</u>	<u>135,984.59</u>	<u>22,578.06</u>	<u>431,275.16</u>	<u>1,309,253.00</u>	<u>32.94%</u>	<u>877,977.84</u>

100 - General Fund Parks & Recreation	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital Outlay	490.87	2,457.35	(1,966.48)	43,100.61	29,500.00	146.10%	(13,600.61)
Contract & Professional Services	1,966.55	159.93	1,806.62	3,770.98	1,920.00	196.41%	(1,850.98)
Debt Service	0.00	1,674.33	(1,674.33)	5,811.59	20,100.00	28.91%	14,288.41

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Personnel	20,960.51	24,571.03	(3,610.52)	67,727.59	294,969.00	22.96%	227,241.41
Repair & Maintenance	28,808.35	1,645.22	27,163.13	40,810.46	19,750.00	206.64%	(21,060.46)
Supplies	1,316.93	1,457.77	(140.84)	11,935.87	17,500.00	68.20%	5,564.13
Utilities	2,713.62	577.26	2,136.36	9,591.62	76,930.00	12.47%	67,338.38
Parks & Recreation Totals	<u>56,256.83</u>	<u>32,542.89</u>	<u>23,713.94</u>	<u>182,748.72</u>	<u>460,669.00</u>	<u>39.67%</u>	<u>277,920.28</u>

100 - General Fund Fire Marshal	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital Outlay	1,810.00	1,416.67	393.33	1,810.00	17,000.00	10.65%	15,190.00
Contract & Professional Services	0.00	479.90	(479.90)	0.00	0.00	0.00%	0.00
Debt Service	0.00	833.33	(833.33)	0.00	10,000.00	0.00%	10,000.00
Miscellaneous	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
Personnel	7,099.03	7,754.44	(655.41)	27,952.51	93,090.00	30.03%	65,137.49
Supplies	0.00	1,124.55	(1,124.55)	0.00	9,500.00	0.00%	9,500.00
Utilities	0.00	83.30	(83.30)	80.80	1,000.00	8.08%	919.20
Fire Marshal Totals	<u>8,909.03</u>	<u>11,733.86</u>	<u>(2,824.83)</u>	<u>29,843.31</u>	<u>131,090.00</u>	<u>22.77%</u>	<u>101,246.69</u>

100 - General Fund Human Resources	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Contract & Professional Services	1,400.77	1,719.75	(318.98)	2,908.88	20,637.00	14.10%	17,728.12
Miscellaneous	0.00	83.34	(83.34)	0.00	1,000.00	0.00%	1,000.00
Personnel	9,202.04	10,850.65	(1,648.61)	37,290.29	130,208.00	28.64%	92,917.71
Repair & Maintenance	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
Supplies	98.66	195.83	(97.17)	98.66	2,350.00	4.20%	2,251.34
Utilities	0.00	40.00	(40.00)	0.00	480.00	0.00%	480.00
Human Resources Totals	<u>10,701.47</u>	<u>12,931.24</u>	<u>(2,229.77)</u>	<u>40,297.83</u>	<u>155,175.00</u>	<u>25.97%</u>	<u>114,877.17</u>

City of Joshua
Financial Statement
As of January 31, 2024

2/7/2024 1:53:

Item 1.

100 - General Fund Finance Department	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Contract & Professional Services	8,355.00	3,811.83	4,543.17	21,323.80	45,742.00	46.62%	24,418.20
Miscellaneous	95.12	41.67	53.45	497.76	500.00	99.55%	2.24
Personnel	25,891.77	26,708.01	(816.24)	104,798.25	320,496.00	32.70%	215,697.75
Repair & Maintenance	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
Supplies	243.78	675.00	(431.22)	354.98	8,100.00	4.38%	7,745.02
Finance Department Totals	<u>34,585.67</u>	<u>31,278.18</u>	<u>3,307.49</u>	<u>126,974.79</u>	<u>375,338.00</u>	<u>33.83%</u>	<u>248,363.21</u>
Expense Total	<u><u>765,254.10</u></u>	<u><u>804,481.09</u></u>	<u><u>(39,226.99)</u></u>	<u><u>2,542,503.37</u></u>	<u><u>8,217,079.00</u></u>	<u><u>30.94%</u></u>	<u><u>5,674,575.63</u></u>



Joshua Police Department



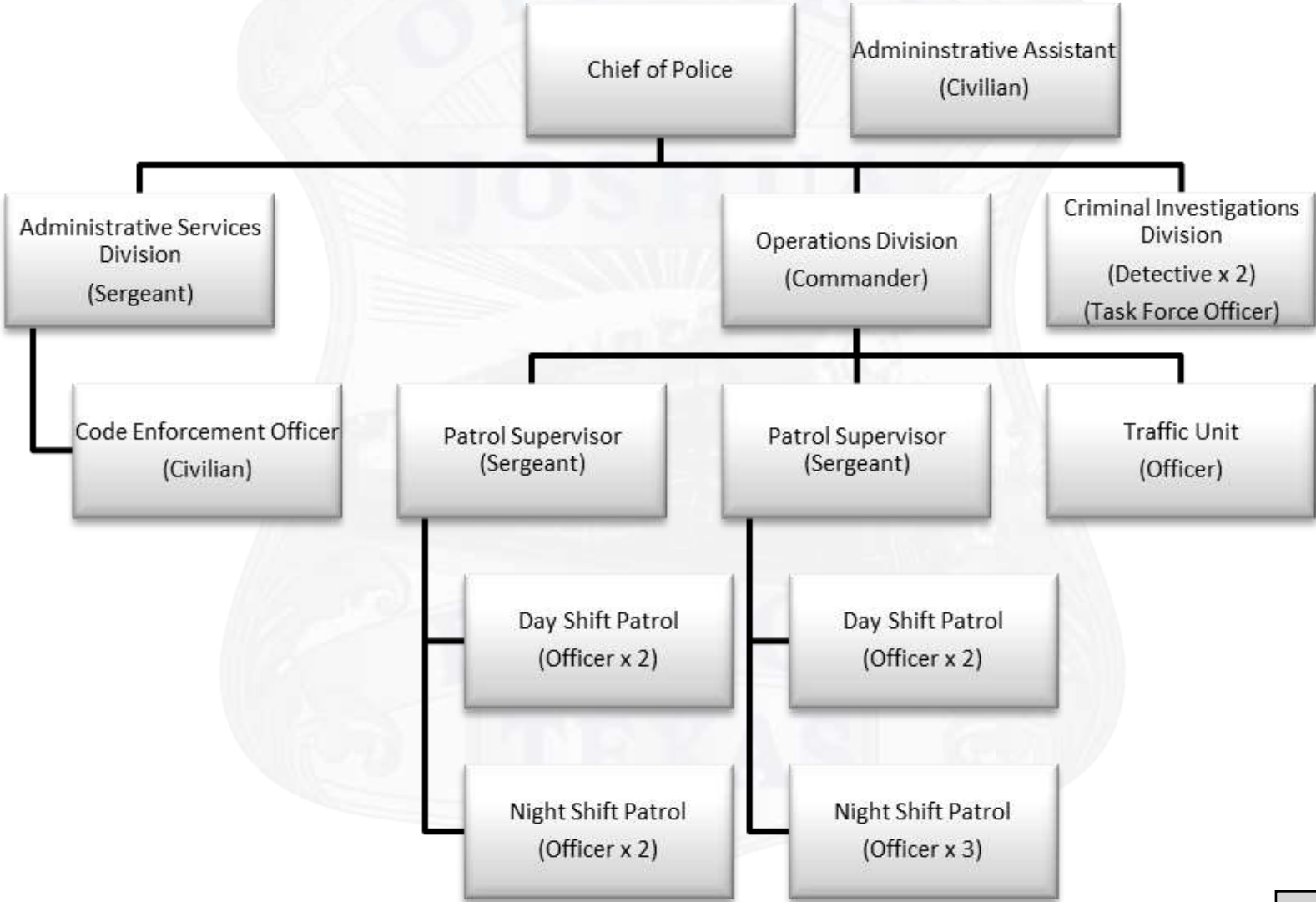
The Joshua Police Department is Texas Police Chief Association Accredited Law Enforcement Agency

- Compliant with 170 Best Practices
- Initial Accreditation in November 2019
- Re-Accreditation in November 2023
- 2,777 law enforcement agencies in Texas
 - 180 agencies are accredited

Current Authorization

- Total Authorized Personnel
 - 18 Sworn
 - Chief of Police
 - Operations Commander
 - Administrative Sergeant
 - Two Patrol Sergeants
 - Two Detectives
 - One Traffic Officer
 - 10 Patrol Officers
 - 1 Code Enforcement Officer
 - 1 Administrative Assistant

Organizational Chart



Education & Certification

- One Master's Degree
- Five Bachelor's Degrees
- Seven Master Peace Officers
- Two Advanced Peace Officers
- Four Intermediate Peace Officers
- Six Mental Health Peace Officers
- Six TCOLE Instructors
- Ten ALERRT Instructors
- Field Training Officers

2023 Statistics

- 16,954 Calls for Service
 - 14,125 Self Initiated
 - 2,824 Dispatched Calls
 - 6,007 Traffic Stops
 - 3,298 Citations Issued
 - 4,008 Neighborhood Checks
 - 1,994 Close Patrols
 - 902 Business Checks
 - 172 Vehicle Crashes
 - 52 Crash Reports
 - 119 Criminal Arrests
 - 226 Cases Assigned to CID

Fleet

- Nine Marked Vehicles
 - One 2019 Ford Explorer - Patrol
 - Two 2020 Chevy Tahoes - Patrol
 - Two 2021 Ford Explorers - Patrol
 - Two 2022 Ford Explorers - Patrol
 - One 2023 Ford F-150 Responder - Patrol
 - One 2023 Ford Maverick – Code Enforcement
- Six Unmarked Vehicles
 - One 2007 Chevy Trailblazer - Admin
 - One 2016 Ford Explorer – Admin
 - One 2017 Ford Explorer – Admin
 - Two 2023 Chevy Malibus – CID
 - One 2023 Ford F-150 – Admin

Fleet Enhancements

- Upgrades to current and future fleet
 - Current fleet
 - Cradle Points to replace wireless routers installed a decade ago
 - Future fleet
 - Radar
 - MDC's
 - Radios
 - Patrol rifles

Facility

- Current facility
 - 4, 656 square feet
 - Allows for only six covered parking spaces
 - Space is limited for existing personnel/services
 - Inadequate number of offices
 - Training room is too small
 - No conference room
 - Not enough storage lockers for sworn personnel
 - Coed locker room
 - No showers
 - No workout room
 - Ad hoc interview room for suspects
 - No interview room for witnesses/complainants
 - Inadequate records storage
 - No dedicated juvenile room
 - Inadequate lobby
 - Evidence processing/storage is small, not segmented, and not ventilated
- HVAC is outdated and inefficient
- Water damage throughout
- Building does not meet current code
- Not ADA compliant
- Server closet does not contain sufficient space or cooling capabilities
- Facility security is marginal

New Facility/Facility Enhancements

- Space for growth of agency
 - Dedicated and gender specific locker rooms, restroom facilities and showers
 - Washer/Dryer
 - Adequate training facility all city employees
 - Workout room
 - Adequate office space for current and projected personnel
 - Expand evidence processing/storage to include dedicated space for firearms, narcotics, biological, temperature/humidity sensitive items
 - Proper ventilation of evidence
 - Adequate records storage
 - Dedicated soft/hard interview rooms
 - Dedicated juvenile room
 - Dedicated report writing
 - Patrol briefing room
 - Adequate break room
 - Adequate storage for uniforms/equipment and firearms

Three Year Plan

Joshua Police Department 3-Year Plan

2023-2024

- 2 Patrol Sergeants
 - Supervision for all four patrol shifts.
 - Total sworn: 20
- Increase fleet
 - 8 marked
 - Two 2023 Dodge Durangos (Patrol)
 - Two 2021 Ford Explorers (Patrol)
 - Two 2022 Ford Explorers (Patrol)
 - One 2023 Ford F-150 (Patrol Sgt)
 - One 2019 Ford Explorer (K9)
 - One 2022 Ford Maverick (Code Enforcement)
 - ~~One 2023 Ford Ranger (Code Enforcement)~~
 - 6 unmarked
 - One 2007 Chevy Trailblazer (Pool Vehicle)
 - One 2023 Ford F-150 (Chief)
 - Two 2023 Chevy Impalas (CID)
 - One 2016 Ford Explorer (Operations Commander)
 - One 2017 Ford Explorer (Admin)
 - ~~Three 2023 Chevy Impalas (Admin/Detectives)~~
 - ~~One 2023 Ford Escape (Operations Commander)~~
- 2 New Laptops for vehicles
- Officer assigned to STOP Task Force
- ~~Certification/Education Incentives~~
- ~~Replace Portable Radios for Patrol (15)~~
- Upfit marked units with Cradlepoints
- Replace four desktop computers
- Replace BWC's
- Implement new CAD/RMS
 - Additional Sworn Position
 - Drone capabilities
 - Additional marked unit

Three Year Plan

2024-2025

- Support Services Commander (Lieutenant)
- CID Sergeant
 - Total Sworn: 22
- Additional Code Enforcement Officer
- Increase fleet
 - 11 marked vehicles
 - Two 2021 Ford Explorers (Patrol)
 - Two 2022 Ford Explorers (Patrol)
 - Two 2023 Dodge Durangos (Patrol)
 - One 2023 Ford F-150 (Patrol Sgt)
 - One 2024 Ford F-150 (Patrol Sgt)
 - One 2024 Dodge Durango (K9)
 - Two 2024 Ford Rangers (Code Enforcement)
 - 8 unmarked
 - One 2007 Trailblazer (Pool Vehicle)
 - One 2023 F-150 (Chief)
 - Three 2023 Impalas (Admin/Detectives)
 - One 2024 Escape (Operations Commander)
 - Two 2024 Impalas (Support Services Commander/CID Sgt)
- Laptops for vehicles
- Radios for vehicles
- Replace three desktop computers
- Implement new CAD/RMS – Moved to FY 2024
- Replace Body Worn Cameras – Moved to FY 2024
- Implement drone program
- Replace duty pistols with RDS compatible pistols
- Replace Portable Radios

Three Year Plan

2025-2026

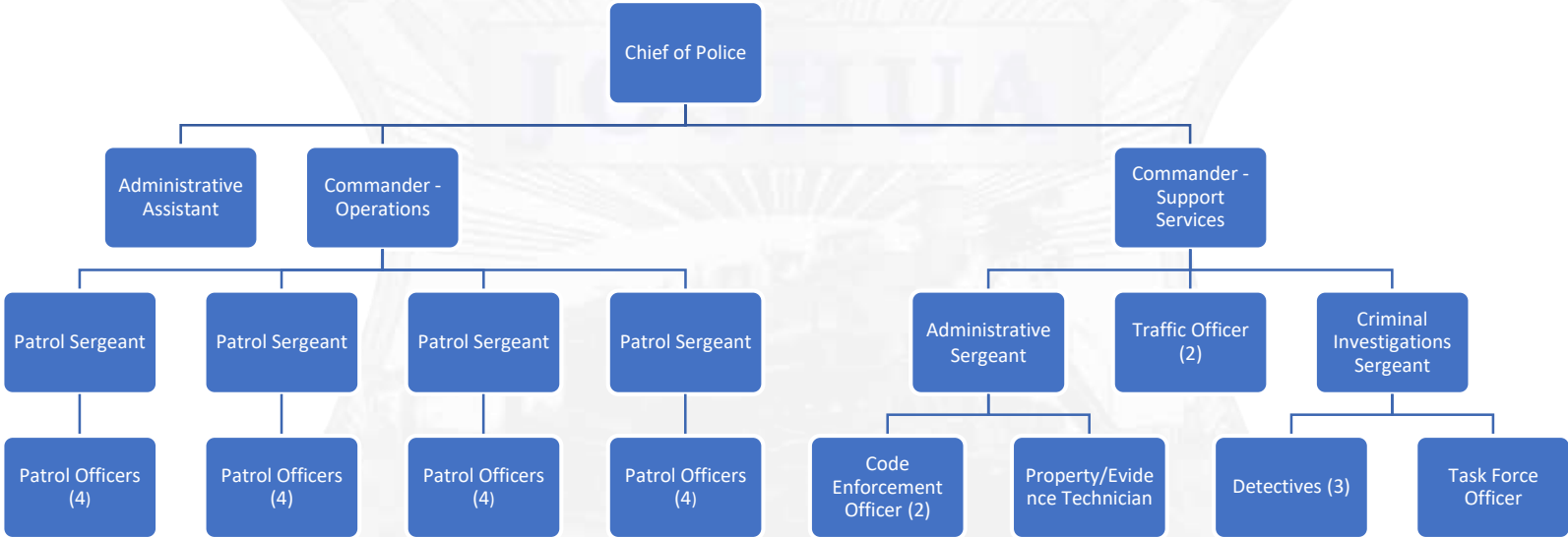
- 2 officer positions
 - Traffic/Patrol/CID
 - Total Sworn: 24
- Increase fleet
 - 12 marked
 - Two 2025 Dodge Durangos (Patrol)
 - One 2024 Dodge Durango (Patrol)
 - Two 2023 Dodge Durangos (Patrol)
 - Two 2022 Ford Explorers (Patrol)
 - One 2024 Ford F-150 (Patrol Supervisors)
 - One 2023 Ford F-150 (Patrol Supervisors)
 - One 2024 Dodge Durango (K9)
 - Two 2024 Ford Ranger (Code Enforcement)
 - 8 unmarked
 - One 2025 Ford F-150 (Jefte)
 - Two 2025 Impalas (CID)
 - Two 2024 Impalas (Support Services Commander/CID Sgt)
 - One 2024 Escape (Operations Commander)
- Laptops for vehicles
- Radios for vehicles
- Replace three desktop computers
- Move into new PD Facility
- Replace Tasers

2024 and Beyond...

Item 2.

- Increase staffing to effectively provide professional police services to the City of Joshua
 - Add second Commander position to provide effective leadership to Support Services
 - Provide 24 Hour Supervision
 - Increase to four Patrol Sergeants
 - Increase CID to include additional Detective and Supervisor
 - Increase traffic enforcement efforts with second traffic officer
 - Add second Code Enforcement Officer
 - Add part time property/evidence clerk
- Increase fleet size to ensure vehicles are operated no more than 12 hours per day
- Ensure adequate inventory of equipment and replace at user life intervals
- Ensure all personnel are adequately trained and equipped

2024 and Beyond...



JOSHUA POLICE DEPARTMENT

2023

RACIAL PROFILING ANALYSIS

PREPARED BY:

Eric J. Fritsch, Ph.D.
Chad R. Trulson, Ph.D.
Justice Research Consultants, LLC



Executive Summary

Article 2.132-2.134 of the Texas Code of Criminal Procedure (CCP) requires the annual reporting to the local governing body of data collected on motor vehicle stops in which a ticket, citation, or warning was issued and to arrests made as a result of those stops, in addition to data collection and reporting requirements. Article 2.134 of the CCP directs that “a comparative analysis of the information compiled under 2.133” be conducted, with specific attention to the below areas:

1. evaluate and compare the number of motor vehicle stops, within the applicable jurisdiction, of persons who are recognized as racial or ethnic minorities and persons who are not recognized as racial or ethnic minorities;
2. examine the disposition of motor vehicle stops made by officers employed by the agency, categorized according to the race or ethnicity of affected persons, as appropriate, including any searches resulting from stops within the applicable jurisdiction;
3. evaluate and compare the number of searches resulting from motor vehicle stops within the applicable jurisdiction and whether contraband or other evidence was discovered in the course of those searches; and
4. information relating to each complaint filed with the agency alleging that a peace officer employed by the agency has engaged in racial profiling.

The analysis of material and data from the Joshua Police Department revealed the following:

- **A COMPREHENSIVE REVIEW OF THE JOSHUA POLICE DEPARTMENT REGULATIONS, SPECIFICALLY GENERAL DIRECTIVE 2.2 (BIASED BASED POLICING) OUTLINING THE DEPARTMENT’S POLICY CONCERNING BIAS-BASED PROFILING, SHOWS THAT THE JOSHUA POLICE DEPARTMENT IS FULLY IN COMPLIANCE WITH ARTICLE 2.132 OF THE TEXAS CODE OF CRIMINAL PROCEDURE.**
- **A REVIEW OF THE INFORMATION PRESENTED AND SUPPORTING DOCUMENTATION REVEALS THAT THE JOSHUA POLICE DEPARTMENT IS FULLY IN COMPLIANCE WITH TEXAS LAW ON TRAINING AND EDUCATION REGARDING RACIAL PROFILING.**
- **A REVIEW OF THE DOCUMENTATION PRODUCED BY THE DEPARTMENT IN BOTH PRINT AND ELECTRONIC FORM REVEALS THAT THE DEPARTMENT IS FULLY IN COMPLIANCE WITH APPLICABLE TEXAS LAW ON THE RACIAL PROFILING COMPLAINT PROCESS AND PUBLIC EDUCATION ABOUT THE COMPLAINT PROCESS.**
- **ANALYSIS OF THE DATA REVEALS THAT THE DEPARTMENT IS FULLY IN COMPLIANCE WITH APPLICABLE TEXAS LAW ON THE COLLECTION OF RACIAL PROFILING DATA.**
- **THE JOSHUA POLICE DEPARTMENT IS FULLY IN COMPLIANCE WITH APPLICABLE TEXAS LAW CONCERNING THE REPORTING OF INFORMATION TO TCOLE.**

- **THE JOSHUA POLICE DEPARTMENT IS FULLY IN COMPLIANCE WITH APPLICABLE TEXAS LAW REGARDING CCP ARTICLES 2.132-2.134.**

Introduction

This report details an analysis of the Joshua Police Department's policies, training, and statistical information on racial profiling for the year 2023. This report has been prepared to specifically comply with Article 2.132, 2.133, and 2.134 of the Texas Code of Criminal Procedure (CCP) regarding the compilation and analysis of traffic stop data. Specifically, the analysis will address Articles 2.131 – 2.134 of the CCP and make a determination of the level of compliance with those articles by the Joshua Police Department in 2023. The full copies of the applicable laws pertaining to this report are contained in Appendix A.

This report is divided into six sections: (1) Joshua Police Department's policy on racial profiling; (2) Joshua Police Department's training and education on racial profiling; (3) Joshua Police Department's complaint process and public education on racial profiling; (4) analysis of Joshua Police Department's traffic stop data; (5) additional traffic stop data to be reported to TCOLE; and (6) Joshua Police Department's compliance with applicable laws on racial profiling.

For the purposes of this report and analysis, the following definition of racial profiling is used: racial profiling means a law enforcement-initiated action based on an individual's race, ethnicity, or national origin rather than on the individual's behavior or on information identifying the individual as having engaged in criminal activity (Texas CCP Article 3.05).

Joshua Police Department Policy on Racial Profiling

A review of Joshua Police Department General Directive 2.2 (Biased Based Policing) revealed that the department has adopted policies to be in compliance with Article 2.132 of the Texas CCP (see Appendix B). There are seven specific requirements mandated by Article 2.132 that a law enforcement agency must address. All seven are covered in Directive 2.2. Joshua Police Department regulations provide clear direction that any form of bias-based profiling is prohibited and that officers found engaging in inappropriate profiling will face corrective action as required by the Code of Criminal Procedure. The regulations also provide a very clear statement of the agency's philosophy regarding equal treatment of all persons regardless of race or ethnicity. Appendix C lists the applicable statute and corresponding Joshua Police Department regulation.

A COMPREHENSIVE REVIEW OF JOSHUA POLICE DEPARTMENT GENERAL DIRECTIVE 2.2 SHOWS THAT THE JOSHUA POLICE DEPARTMENT IS FULLY IN COMPLIANCE WITH ARTICLE 2.132 OF THE TEXAS CODE OF CRIMINAL PROCEDURE.

Joshua Police Department Training and Education on Racial Profiling

Texas Occupation Code § 1701.253 and § 1701.402 require that curriculum be established and training certificates issued on racial profiling for all Texas Peace officers. Documentation provided by Joshua Police Department reveals that all officers have received bias-based/racial profiling training.

A REVIEW OF THE INFORMATION PRESENTED AND SUPPORTING DOCUMENTATION REVEALS THAT THE JOSHUA POLICE DEPARTMENT IS FULLY IN COMPLIANCE WITH TEXAS LAW ON TRAINING AND EDUCATION REGARDING RACIAL PROFILING.

Joshua Police Department Complaint Process and Public Education on Racial Profiling

Article 2.132 §(b)3-4 of the Texas Code of Criminal Procedure requires that law enforcement agencies implement a complaint process on racial profiling and that the agency provide public education on the complaint process. Joshua Police Department General Directive 2.2 Section IV (F) covers this requirement. In addition, Joshua Police Department has information regarding how to file a complaint on their website, (<https://www.cityofjoshuatx.us/police/pages/commendations-and-complaints>). The department has also prepared a brochure on the complaint process.

A REVIEW OF THE DOCUMENTATION PRODUCED BY THE DEPARTMENT IN BOTH PRINT AND ELECTRONIC FORM REVEALS THAT THE DEPARTMENT IS FULLY IN COMPLIANCE WITH APPLICABLE TEXAS LAW ON THE RACIAL PROFILING COMPLAINT PROCESS AND PUBLIC EDUCATION ABOUT THE COMPLAINT PROCESS.

Joshua Police Department Statistical Data on Racial Profiling

Article 2.132(b) 6 and Article 2.133 requires that law enforcement agencies collect statistical information on motor vehicle stops in which a ticket, citation, or warning was issued and to arrests made as a result of those stops, in addition to other information noted previously. Joshua Police Department submitted statistical information on all motor vehicle stops in 2023 and accompanying information on the race/ethnicity of the person stopped. Accompanying this data was the relevant information required to be collected and reported by law.

ANALYSIS OF THE DATA REVEALS THAT THE DEPARTMENT IS FULLY IN COMPLIANCE WITH APPLICABLE TEXAS LAW ON THE COLLECTION OF RACIAL PROFILING DATA.

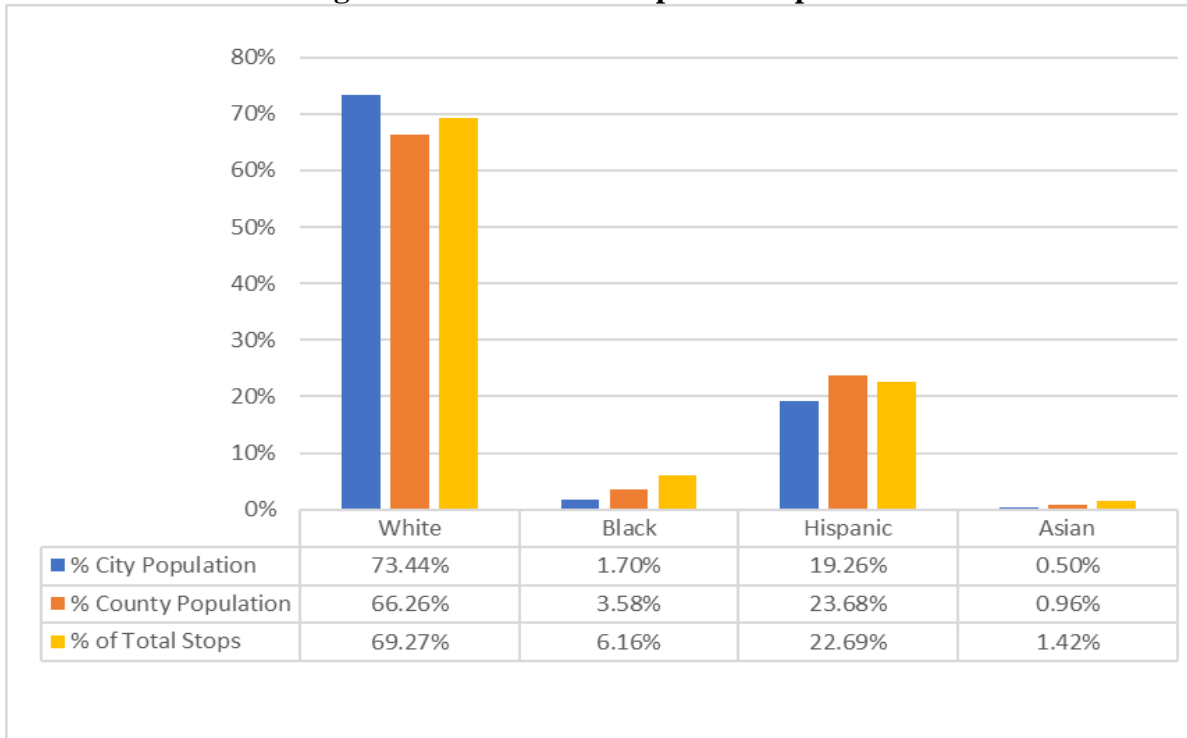
Analysis of the Data

Comparative Analysis #1:

Evaluate and compare the number of motor vehicle stops, within the applicable jurisdiction, of persons who are recognized as racial or ethnic minorities and persons who are not recognized as racial or ethnic minorities. Texas Code of Criminal Procedure Article 2.134(c)(1)(A)

The first chart depicts the percentages of people stopped by race/ethnicity among the total 6,072 motor vehicle stops in which a ticket, citation, or warning was issued, including arrests made, in 2023.¹

¹ There were 28 motor vehicle stops of drivers considered Alaska Native/American Indian. These motor vehicle stops were not charted in the first figure of this report due to the small number of cases relative to the population in Joshua and relative to the total number of motor vehicle stops among all drivers (6,072).

Chart 1: Percentage of Motor Vehicle Stops in Comparison to Benchmarks

White drivers constituted 69.27 percent of all drivers stopped, whereas Whites constitute 73.44 percent of the city population and 66.26 percent of the county population.²

Black drivers constituted 6.16 percent of all drivers stopped, whereas Blacks constitute 1.70 percent of the city population and 3.58 percent of the county population.

Hispanic drivers constituted 22.69 percent of all drivers stopped, whereas Hispanics constitute 19.26 percent of the city population and 23.68 percent of the county population.

Asian drivers constituted 1.42 percent of all drivers stopped, whereas Asians constitute 0.50 percent of the city population and 0.96 percent of the county population.

The chart shows that White drivers are stopped at rates lower than the percentage of Whites found in the city population but higher than the percentage of Whites in the county population. Black drivers are stopped at rates higher than the percentage of Blacks found in the city and county population. Hispanic drivers are stopped at rates higher than the percentage of Hispanics found in the city population but lower than the percentage of Hispanics in the county population. Asian drivers are stopped at rates higher than the percentage of Asians found in the city and county population.

² City and County populations were derived from 2020 Decennial Census Redistricting Data (DEC) of the U.S. Census Bureau. City and County populations by gender noted later in this report are based on 2019 American Community Survey estimates.

Methodological Issues

Upon examination of the data, it is important to note that differences in overall stop rates of a particular racial or ethnic group, compared to that racial or ethnic group's proportion of the population, cannot be used to make determinations that officers have or have not racially profiled any given individual motorist. Claims asserting racial profiling of an individual motorist from the aggregate data utilized in this report are erroneous.

For example, concluding that a particular driver of a specific race/ethnicity was racially profiled simply because members of that particular racial/ethnic group as a whole were stopped at a higher rate than their proportion of the population—are as erroneous as claims that a particular driver of a specific race/ethnicity could NOT have been racially profiled simply because the percentage of stops among members of a particular racial/ethnic group as a whole were stopped at a lower frequency than that group's proportion of the particular population base (e.g., city or county population). In short, aggregate data as required by law and presented in this report cannot be used to prove or disprove that a member of a particular racial/ethnic group was racially profiled. Next, we discuss the reasons why using aggregate data—as currently required by the state racial profiling law—are inappropriate to use in making claims that any individual motorist was racially profiled.

Issue #1: Using Group-Level Data to Explain Individual Officer Decisions

The law dictates that police agencies compile aggregate-level data regarding the *rates* at which agencies *collectively* stop motorists in terms of their race/ethnicity. These aggregated data are to be subsequently analyzed in order to determine whether or not *individual* officers are “racially profiling” motorists. This methodological error, commonly referred to as the “ecological fallacy,” defines the dangers involved in making assertions about individual officer decisions based on the examination of aggregate stop data. **In short, one cannot prove that an individual officer has racially profiled any individual motorist based on the rate at which a department stops any given group of motorists.** In sum, aggregate level data cannot be used to assess individual officer decisions, but the state racial profiling law requires this assessment.

Issue #2: Problems Associated with Population Base-Rates

There has been considerable debate as to what the most appropriate population “base-rate” is in determining whether or not racial/ethnic disparities exist. The base-rate serves as the benchmark for comparison purposes. The outcome of analyses designed to determine whether or not disparities exist is dependent on which base-rate is used. While this report utilized the most recent 2020 Census as a population base-rate, this population measure can become quickly outdated, can be inaccurate, and may not keep pace with changes experienced in city and county population measures.

In addition, the validity of the benchmark base-rate becomes even more problematic if analyses fail to distinguish between residents and non-residents who are stopped. This is because the existence of significant proportions of non-resident stops will lead to invalid conclusions if racial/ethnic comparisons are made exclusively to resident population figures. **In sum, a valid measure of the driving population does not exist. As a proxy, census data is used which is problematic as an indicator of the driving population.** In addition, stopped motorists who are

not residents of the city or county where the motor vehicle stop occurred are not included in the benchmark base-rate.

Issue #3: Officers Do Not Know the Race/Ethnicity of the Motorist Prior to the Stop

As illustrated in Table 3 near the end of this report, of the 6,072 motor vehicle stops in 2023, the officer knew the race/ethnicity of the motorist prior to the stop in 0.36% of the stops (22/6,072). This percentage is fairly consistent across law enforcement agencies throughout Texas. An analysis of all annual racial profiling reports submitted to the Texas Commission on Law Enforcement, as required by the Texas racial profiling law, found that in 2.9% of the traffic stops in Texas, the officer knew the race/ethnicity of the motorist prior to the stop.³ The analysis included 1,186 Texas law enforcement agencies and more than 3.25 million traffic stops.

As noted, the legal definition of racial profiling in the Texas Code of Criminal Procedure Article 3.05 is “a law enforcement-initiated action based on an individual's race, ethnicity, or national origin rather than on the individual's behavior or on information identifying the individual as having engaged in criminal activity.”

In 2023, Joshua PD officers rarely knew the race/ethnicity of any motorist prior to the stop. This factor further invalidates any conclusions drawn from the stop data presented in Chart 1. If an officer does not know the race/ethnicity of the motorist prior to the stop, then the officer cannot, by legal definition, be racial profiling. Racial profiling is a law-enforcement action based on the race/ethnicity of an individual. If the officer does not know the person's race/ethnicity before the action (in this case, stopping a vehicle), then racial profiling cannot occur.

Based on this factor, post-stop outcomes are more relevant for a racial profiling assessment, as presented later in this report, in comparison to initial motor vehicle stop data disaggregated by race/ethnicity. Once the officer has contacted the motorist after the stop, the officer has identified the person's race/ethnicity and all subsequent actions are more relevant to a racial profiling assessment than the initial stop data.

In short, the methodological problems outlined above point to the limited utility of using aggregate level comparisons of the rates at which different racial/ethnic groups are stopped in order to determine whether or not racial profiling exists within a given jurisdiction.

Table 1 reports the summaries for the total number of motor vehicle stops in which a ticket, citation, or warning was issued, and to arrests made as a result of those stops, by the Joshua Police Department in 2023. Table 1 and associated analyses are utilized to satisfy the comparative analyses as required by Texas law, and in specific, Article 2.134 of the CCP.

³ Winkler, Jordan M. (2016). *Racial Disparity in Traffic Stops: An Analysis of Racial Profiling Data in Texas*. Master's Thesis. University of North Texas.

Comparative Analysis #2:

Examine the disposition of motor vehicle stops made by officers employed by the agency, categorized according to the race or ethnicity of affected persons, as appropriate, including any searches resulting from stops within the applicable jurisdiction. Texas Code of Criminal Procedure Article 2.134(c)(1)(B)

As shown in Table 1, there were a total of 6,072 motor vehicle stops in 2023 in which a ticket, citation, or warning was issued. The table also shows arrests made as a result of those stops. Roughly 58 percent of stops resulted in a written warning (3,545/6,072) and roughly 41 percent resulted in a citation. These actions accounted for roughly 99 percent of all stop actions and will be the focus of the below discussion.

Specific to **written warnings**, White motorists received a written warning in roughly 61 percent of stops involving White motorists (2,545/4,206), Black motorists received a written warning in roughly 64 percent of stops of Black motorists, Hispanic motorists received a written warning in roughly 50 percent of stops of Hispanic motorists, and Asian motorists received a written warning in roughly 66 percent of stops of Asian motorists.

White motorists received a **citation** in roughly 39 percent of stops involving White motorists (1,638/4,206), Black motorists received a citation in roughly 35 percent of stops of Black motorists, Hispanic motorists received a citation in roughly 49 percent of stops of Hispanic motorists, and Asian motorists received a citation in roughly 34 percent of stops of Asian motorists.

Finally, **arrests** were rare in 2023. Of the 6,072 total stops, only 40 arrests [written warning and arrest (15) and citation and arrest (25)] were made in 2023. An arrest occurred in 0.66 percent of all stops.

As illustrated in Table 1, the 40 arrests were typically based on a **violation of the penal code** (62.5%; 25/40) or an **outstanding warrant** (27.5%; 11/40).

Finally, as presented in Table 1, **physical force resulting in bodily injury** occurred during 8 stops in 2023. In each instance, the suspect was injured. Because Table 1 reflects the race/ethnicity of the suspect, and not officers, it should be noted that in 2 stops an officer only was injured, and then in 2 other stops both the suspect and officer were injured.

Table 1: Traffic Stops and Outcomes by Race/Ethnicity

Stop Table	White	Black	Hispanic /Latino	Asian /Pacific Islander	Alaska Native /American Indian	Total
Number of Stops	4,206	374	1,378	86	28	6,072
Gender						
Female	1,956	133	540	26	9	2,664
Male	2,250	241	838	60	19	3,408
Reason for Stop						
Violation of Law	108	13	36	2	1	160
Preexisting Knowledge	29	7	15	0	0	51
Moving Traffic Violation	2,423	205	775	48	16	3,467
Vehicle Traffic Violation	1,646	149	552	36	11	2,394
Result of Stop						
Verbal Warning	0	0	0	0	0	0
Written Warning	2,545	241	685	57	17	3,545
Citation	1,638	131	679	29	10	2,487
Written Warning and Arrest	8	1	6	0	0	15
Citation and Arrest	15	1	8	0	1	25
Arrest	0	0	0	0	0	0
Arrest Based On						
Violation of Penal Code	17	0	7	0	1	25
Violation of Traffic Law	2	0	2	0	0	4
Violation of City Ordinance	0	0	0	0	0	0
Outstanding Warrant	4	2	5	0	0	11
Physical Force Resulting in Bodily Injury Used?						
No	4,200	374	1,376	86	28	6,064
Yes	6	0	2	0	0	8

Comparative Analysis #3:

Evaluate and compare the number of searches resulting from motor vehicle stops within the applicable jurisdiction and whether contraband or other evidence was discovered in the course of those searches. Texas Code of Criminal Procedure Article 2.134(c)(1)(C)

In 2023, a total of 176 **searches** of motorists were conducted, or roughly 3 percent of all stops (176/6,072) resulted in a search (see Table 2). Among searches within each racial/ethnic group, White motorists were searched in 2.5 percent of all stops of White motorists (104/4,206), Black motorists were searched in 4.5 percent of all stops of Black motorists, Hispanic motorists were searched in 3.7 percent of all stops of Hispanic motorists, and Asian motorists were searched in 3.5 percent of all stops of Asian motorists (3 total searches).

As illustrated in Table 2, the most common searches were **probable cause** (111), **consent** (41), and **incident to arrest** (19). These three search categories accounted for 97.2 percent of all searches conducted pursuant to a motor vehicle stop (171/176 total searches).

Regarding searches, it should be further noted that only 41 searches (see Table 2) were based on consent, which are regarded as discretionary as opposed to non-discretionary searches. Relative to the total number of stops (6,072), discretionary consent searches occurred in 0.68 percent of stops.

Of the searches that occurred in 2023, and as shown in Table 2, contraband was discovered in 95 or roughly 54 percent of all searches (95/176 total searches). Most of the contraband discovered in searches was drugs.⁴ Finally, as illustrated in Table 2, when contraband was discovered, motorists were arrested 8.4 percent of the time (8/95 contraband discoveries).

⁴ Note in Table 2 the number of searches where contraband was found was 95, yet under “Description of Contraband”, the total equals 103. This occurs because more than one form of contraband can be discovered in a single search.

Table 2: Searches and Outcomes by Race/Ethnicity

Search Table	White	Black	Hispanic /Latino	Asian /Pacific Islander	Alaska Native /American Indian	Total
Search Conducted						
Yes	104	17	51	3	1	176
No	4,102	357	1,327	83	27	5,896
Reason for Search						
Consent	33	1	6	0	1	41
Contraband in Plain View	1	0	0	0	0	1
Probable Cause	57	15	36	3	0	111
Inventory	2	0	2	0	0	4
Incident to Arrest	11	1	7	0	0	19
Was Contraband Discovered						
Yes	55	8	30	2	0	95
No	49	9	21	1	1	81
Description of Contraband						
Drugs	45	8	23	2	0	78
Weapons	1	0	3	0	0	4
Currency	0	0	1	0	0	1
Alcohol	6	1	8	0	0	15
Stolen Property	2	0	0	0	0	2
Other	1	0	2	0	0	3
Did Discovery of Contraband Result in Arrest?						
Yes	5	1	2	0	0	8
No	50	7	28	2	0	87

Comparative Analysis #4:

Information relating to each complaint filed with the agency alleging that a peace officer employed by the agency has engaged in racial profiling. Texas Code of Criminal Procedure Article 2.134(c)(2)

In 2023, internal records indicate that the Joshua Police Department received no complaints alleging that a peace officer employed by the agency engaged in racial profiling.

Additional Analysis:

Statistical analysis of motor vehicle stops relative to the gender population of the agency's reporting area. This analysis is presented in the report based on a December 2020 email sent from TCOLE to law enforcement executives in Texas.

In 2023, 6,072 motor vehicle stops were made by the Joshua Police Department. Of these stops, 2,664 or roughly 44 percent were female drivers (2,664/6,072), and roughly 56 percent were male drivers (see Table 1).

According to 2019 American Community Survey (ACS) city and county population estimates of the U.S. Census Bureau, the City of Joshua was composed of 51.6 percent females and 48.4 percent males. County population 2019 ACS estimates indicate that females accounted for 49.9 percent of the county population and males accounted for 50.1 percent of the county population.

Overall, in 2023, males were stopped at rates higher than their proportion of the city and county populations.

Additional Information Required to be Reported to TCOLE

Table 3 below provides additional information relative to motor vehicle stops in 2023 by the Joshua Police Department. The data are required to be collected by the Joshua Police Department under the Texas Code of Criminal Procedure Article 2.133.

As previously noted, the Joshua Police Department received no complaints alleging that a peace officer employed by the agency engaged in racial profiling in 2023. Furthermore, as previously discussed, of the 6,072 motor vehicle stops in 2023, the officer knew the race/ethnicity of the motorist prior to the stop in less than 1% of the stops (22/6,072).

Table 3: Additional Information

Additional Information	Total
Was Race/Ethnicity Known Prior to Stop	
Yes	22
No	6,050
Approximate Location of Stop	
City Street	1,178
US Highway	0
County Road	200
State Highway	4,614
Private Property/Other	80
Number of Complaints of Racial Profiling	0
Resulted in Disciplinary Action	0
Did Not Result in Disciplinary Action	0

Analysis of Racial Profiling Compliance by Joshua Police Department

The foregoing analysis shows that the Joshua Police Department is fully in compliance with all relevant Texas laws concerning racial profiling, including the existence of a formal policy prohibiting racial profiling by its officers, officer training and educational programs, a formalized complaint process, and the collection and reporting of data in compliance with the law.

In addition to providing summary reports and analysis of the data collected by the Joshua Police Department in 2023, this report also included an extensive presentation of some of the limitations involved in the level of data collection currently required by law and the methodological problems associated with analyzing such data for the Joshua Police Department as well as police agencies across Texas.

Appendix A: Racial Profiling Statutes and Laws

Texas Racial Profiling Statutes

Art. 3.05. RACIAL PROFILING.

In this code, "racial profiling" means a law enforcement-initiated action based on an individual's race, ethnicity, or national origin rather than on the individual's behavior or on information identifying the individual as having engaged in criminal activity.

Added by Acts 2001, 77th Leg., ch. 947, Sec. 2, eff. Sept. 1, 2001.

Art. 2.131. RACIAL PROFILING PROHIBITED.

A peace officer may not engage in racial profiling.

Added by Acts 2001, 77th Leg., ch. 947, Sec. 1, eff. Sept. 1, 2001.

Art. 2.132. LAW ENFORCEMENT POLICY ON RACIAL PROFILING.

(a) In this article:

(1) "Law enforcement agency" means an agency of the state, or of a county, municipality, or other political subdivision of the state, that employs peace officers who make motor vehicle stops in the routine performance of the officers' official duties.

(2) "Motor vehicle stop" means an occasion in which a peace officer stops a motor vehicle for an alleged violation of a law or ordinance.

(3) "Race or ethnicity" means the following categories:

- (A) Alaska native or American Indian;
- (B) Asian or Pacific Islander;
- (C) black;
- (D) white; and
- (E) Hispanic or Latino.

(b) Each law enforcement agency in this state shall adopt a detailed written policy on racial profiling. The policy must:

- (1) clearly define acts constituting racial profiling;
- (2) strictly prohibit peace officers employed by the agency from engaging in racial profiling;

(3) implement a process by which an individual may file a complaint with the agency if the individual believes that a peace officer employed by the agency has engaged in racial profiling with respect to the individual;

(4) provide public education relating to the agency's compliment and complaint process, including providing the telephone number, mailing address, and e-mail address to make a compliment or complaint with respect to each ticket, citation, or warning issued by a peace officer;

(5) require appropriate corrective action to be taken against a peace officer employed by the agency who, after an investigation, is shown to have engaged in racial profiling in violation of the agency's policy adopted under this article;

(6) require collection of information relating to motor vehicle stops in which a ticket, citation, or warning is issued and to arrests made as a result of those stops, including information relating to:

(A) the race or ethnicity of the individual detained;

(B) whether a search was conducted and, if so, whether the individual detained consented to the search;

(C) whether the peace officer knew the race or ethnicity of the individual detained before detaining that individual;

(D) whether the peace officer used physical force that resulted in bodily injury, as that term is defined by Section 1.07, Penal Code, during the stop;

(E) the location of the stop; and

(F) the reason for the stop; and

(7) require the chief administrator of the agency, regardless of whether the administrator is elected, employed, or appointed, to submit an annual report of the information collected under Subdivision (6) to:

(A) the Texas Commission on Law Enforcement; and

(B) the governing body of each county or municipality served by the agency, if the agency is an agency of a county, municipality, or other political subdivision of the state.

(c) The data collected as a result of the reporting requirements of this article shall not constitute prima facie evidence of racial profiling.

(d) On adoption of a policy under Subsection (b), a law enforcement agency shall examine the feasibility of installing video camera and transmitter-activated equipment in each agency law enforcement motor vehicle regularly used to make motor vehicle stops and transmitter-activated equipment in each agency law enforcement motorcycle regularly used to make motor vehicle stops. The agency also shall examine the feasibility of equipping each peace officer who regularly detains or stops motor vehicles with a body worn camera, as that term is defined by Section 1701.651, Occupations Code. If a law enforcement agency installs video or audio equipment or equips peace officers with body worn cameras as provided by this subsection, the policy adopted by the agency under Subsection (b) must include standards for reviewing video and audio documentation.

(e) A report required under Subsection (b)(7) may not include identifying information about a peace officer who makes a motor vehicle stop or about an individual who is stopped or arrested by a peace officer. This subsection does not affect the collection of information as required by a policy under Subsection (b)(6).

(f) On the commencement of an investigation by a law enforcement agency of a complaint described by Subsection (b)(3) in which a video or audio recording of the occurrence on which the complaint is based was made, the agency shall promptly provide a copy of the recording to the peace officer who is the subject of the complaint on written request by the officer.

(g) On a finding by the Texas Commission on Law Enforcement that the chief administrator of a law enforcement agency intentionally failed to submit a report required under Subsection (b)(7), the commission shall begin disciplinary procedures against the chief administrator.

(h) A law enforcement agency shall review the data collected under Subsection (b)(6) to identify any improvements the agency could make in its practices and policies regarding motor vehicle stops.

Added by Acts 2001, 77th Leg., ch. 947, Sec. 1, eff. Sept. 1, 2001.

Amended by:

Acts 2009, 81st Leg., R.S., Ch. 1172 (H.B. 3389), Sec. 25, eff. September 1, 2009.

Acts 2013, 83rd Leg., R.S., Ch. 93 (S.B. 686), Sec. 2.05, eff. May 18, 2013.

Acts 2017, 85th Leg., R.S., Ch. 173 (H.B. 3051), Sec. 1, eff. September 1, 2017.

Acts 2017, 85th Leg., R.S., Ch. 950 (S.B. 1849), Sec. 5.01, eff. September 1, 2017.

Art. 2.133. REPORTS REQUIRED FOR MOTOR VEHICLE STOPS.

(a) In this article, "race or ethnicity" has the meaning assigned by Article 2.132(a).

(b) A peace officer who stops a motor vehicle for an alleged violation of a law or ordinance shall report to the law enforcement agency that employs the officer information relating to the stop, including:

(1) a physical description of any person operating the motor vehicle who is detained as a result of the stop, including:

(A) the person's gender; and

(B) the person's race or ethnicity, as stated by the person or, if the person does not state the person's race or ethnicity, as determined by the officer to the best of the officer's ability;

(2) the initial reason for the stop;

(3) whether the officer conducted a search as a result of the stop and, if so, whether the person detained consented to the search;

(4) whether any contraband or other evidence was discovered in the course of the search and a description of the contraband or evidence;

(5) the reason for the search, including whether:

(A) any contraband or other evidence was in plain view;

(B) any probable cause or reasonable suspicion existed to perform the search; or

(C) the search was performed as a result of the towing of the motor vehicle or the arrest of any person in the motor vehicle;

(6) whether the officer made an arrest as a result of the stop or the search, including a statement of whether the arrest was based on a violation of the Penal Code, a violation of a traffic law or ordinance, or an outstanding warrant and a statement of the offense charged;

(7) the street address or approximate location of the stop;

(8) whether the officer issued a verbal or written warning or a ticket or citation as a result of the stop; and

(9) whether the officer used physical force that resulted in bodily injury, as that term is defined by Section 1.07, Penal Code, during the stop.

(c) The chief administrator of a law enforcement agency, regardless of whether the administrator is elected, employed, or appointed, is responsible for auditing reports under Subsection (b) to ensure that the race or ethnicity of the person operating the motor vehicle is being reported.

Added by Acts 2001, 77th Leg., ch. 947, Sec. 1, eff. Sept. 1, 2001.

Amended by:

Acts 2009, 81st Leg., R.S., Ch. 1172 (H.B. 3389), Sec. 26, eff. September 1, 2009.

Acts 2017, 85th Leg., R.S., Ch. 950 (S.B. 1849), Sec. 5.02, eff. September 1, 2017.

Art. 2.134. COMPILATION AND ANALYSIS OF INFORMATION COLLECTED.

(a) In this article:

(1) "Motor vehicle stop" has the meaning assigned by Article 2.132(a).

(2) "Race or ethnicity" has the meaning assigned by Article 2.132(a).

(b) A law enforcement agency shall compile and analyze the information contained in each report received by the agency under Article 2.133. Not later than March 1 of each year, each law enforcement agency shall submit a report containing the incident-based data compiled during the previous calendar year to the Texas Commission on Law Enforcement and, if the law enforcement agency is a local law enforcement agency, to the governing body of each county or municipality served by the agency.

(c) A report required under Subsection (b) must be submitted by the chief administrator of the law enforcement agency, regardless of whether the administrator is elected, employed, or appointed, and must include:

(1) a comparative analysis of the information compiled under Article 2.133 to:

(A) evaluate and compare the number of motor vehicle stops, within the applicable jurisdiction, of persons who are recognized as racial or ethnic minorities and persons who are not recognized as racial or ethnic minorities;

(B) examine the disposition of motor vehicle stops made by officers employed by the agency,

categorized according to the race or ethnicity of the affected persons, as appropriate, including any searches resulting from stops within the applicable jurisdiction; and

(C) evaluate and compare the number of searches resulting from motor vehicle stops within the applicable jurisdiction and whether contraband or other evidence was discovered in the course of those searches; and

(2) information relating to each complaint filed with the agency alleging that a peace officer employed by the agency has engaged in racial profiling.

(d) A report required under Subsection (b) may not include identifying information about a peace officer who makes a motor vehicle stop or about an individual who is stopped or arrested by a peace officer. This subsection does not affect the reporting of information required under Article 2.133(b)(1).

(e) The Texas Commission on Law Enforcement, in accordance with Section 1701.162, Occupations Code, shall develop guidelines for compiling and reporting information as required by this article.

(f) The data collected as a result of the reporting requirements of this article shall not constitute prima facie evidence of racial profiling.

(g) On a finding by the Texas Commission on Law Enforcement that the chief administrator of a law enforcement agency intentionally failed to submit a report required under Subsection (b), the commission shall begin disciplinary procedures against the chief administrator.

Added by Acts 2001, 77th Leg., ch. 947, Sec. 1, eff. Sept. 1, 2001.

Amended by:

Acts 2009, 81st Leg., R.S., Ch. 1172 (H.B. 3389), Sec. 27, eff. September 1, 2009.

Acts 2013, 83rd Leg., R.S., Ch. 93 (S.B. 686), Sec. 2.06, eff. May 18, 2013.

Acts 2017, 85th Leg., R.S., Ch. 950 (S.B. 1849), Sec. 5.03, eff. September 1, 2017.

Art. 2.136. LIABILITY.

A peace officer is not liable for damages arising from an act relating to the collection or reporting of information as required by Article 2.133 or under a policy adopted under Article 2.132.

Added by Acts 2001, 77th Leg., ch. 947, Sec. 1, eff. Sept. 1, 2001.

Art. 2.137. PROVISION OF FUNDING OR EQUIPMENT.

(a) The Department of Public Safety shall adopt rules for providing funds or video and audio equipment to law enforcement agencies for the purpose of installing video and audio equipment in law enforcement motor vehicles and motorcycles or equipping peace officers with body worn cameras, including specifying criteria to prioritize funding or equipment provided to law enforcement agencies. The criteria may include consideration of tax effort, financial hardship, available revenue, and budget surpluses. The criteria must give priority to:

- (1) law enforcement agencies that employ peace officers whose primary duty is traffic enforcement;
- (2) smaller jurisdictions; and
- (3) municipal and county law enforcement agencies.

(b) The Department of Public Safety shall collaborate with an institution of higher education to identify law enforcement agencies that need funds or video and audio equipment for the purpose of installing video and audio equipment in law enforcement motor vehicles and motorcycles or equipping peace officers with body worn cameras. The collaboration may include the use of a survey to assist in developing criteria to prioritize funding or equipment provided to law enforcement agencies.

(c) To receive funds or video and audio equipment from the state for the purpose of installing video and audio equipment in law enforcement motor vehicles and motorcycles or equipping peace officers with body worn cameras, the governing body of a county or municipality, in conjunction with the law enforcement agency serving the county or municipality, shall certify to the Department of Public Safety that the law enforcement agency needs funds or video and audio equipment for that purpose.

(d) On receipt of funds or video and audio equipment from the state for the purpose of installing video and audio equipment in law enforcement motor vehicles and motorcycles or equipping peace officers with body worn cameras, the governing body of a county or municipality, in conjunction with the law enforcement agency serving the county or municipality, shall certify to the Department of Public Safety that the law enforcement agency has taken the necessary actions to use and is using video and audio equipment and body worn cameras for those purposes.

Added by Acts 2001, 77th Leg., ch. 947, Sec. 1, eff. Sept. 1, 2001.

Amended by:

Acts 2017, 85th Leg., R.S., Ch. 950 (S.B. 1849), Sec. 5.04, eff. September 1, 2017.

Art. 2.138. RULES.

The Department of Public Safety may adopt rules to implement Articles 2.131-2.137.

Added by Acts 2001, 77th Leg., ch. 947, Sec. 1, eff. Sept. 1, 2001.

Art. 2.1385. CIVIL PENALTY.

(a) If the chief administrator of a local law enforcement agency intentionally fails to submit the incident-based data as required by Article 2.134, the agency is liable to the state for a civil penalty in an amount not to exceed \$5,000 for each violation. The attorney general may sue to collect a civil penalty under this subsection.

(b) From money appropriated to the agency for the administration of the agency, the executive director of a state law enforcement agency that intentionally fails to submit the incident-based data as required by Article 2.134 shall remit to the comptroller the amount of \$1,000 for each violation.

(c) Money collected under this article shall be deposited in the state treasury to the credit of the general revenue fund.

Added by Acts 2009, 81st Leg., R.S., Ch. 1172 (H.B. 3389), Sec. 29, eff. September 1, 2009.

Amended by:

Acts 2017, 85th Leg., R.S., Ch. 950 (S.B. 1849), Sec. 5.05, eff. September 1, 2017.

Appendix B: Agency Policy



General Directive

Item 3.

2.2 Biased Based Policing

Effective Date: October 1, 2022

Approved:

A blue ink signature of the Chief of Police.

Chief of Police

I. PURPOSE

The purpose of this order is to provide general guidance on reducing the presence of bias in law enforcement actions, to identify key contexts in which bias may influence these actions, and emphasize the importance of the constitutional guidelines within which we operate

II. DEFINITIONS

- A. Biased policing: Stopping, detaining, searching, or attempting to search, or using force against a person based upon his or her race, ethnic background, gender, sexual orientation, religion, economic status, age, cultural group, or any other identifiable group.
- B. Ethnicity: A cluster of characteristics that may include race but also cultural characteristics or traits that are shared by a group with a common experience or history.
- C. Race: A category of people of a particular decent, including Caucasian, African, Hispanic, Asian, Middle Eastern, or Native American descent. As distinct from ethnicity, race refers only to physical characteristics sufficiently distinctive to group people under a classification.
- D. Racial profiling: A law-enforcement initiated action based on an individual's race, ethnicity, or national origin rather than on the individual's behavior or on information identifying the individual as having engaged in criminal activity.

III. POLICY

- A. Respect for diversity and equitable enforcement of the law are essential to our mission. Employees shall exercise sworn duties, responsibilities, and obligations in a manner that does not discriminate on the basis of race, sex, gender, sexual orientation, national origin, ethnicity, age, or religion.
- B. Officers are prohibited from engaging in bias-based profiling or stopping, detaining, searching, arresting, or taking any enforcement action including seizure or forfeiture activities, against any person based solely on the person's race, ethnic background, gender, sexual orientation, religion, economic status, age, cultural group, or any other identifiable group. These characteristics may form part of reasonable suspicion or probable cause when officers are seeking a suspect with one or more of these attributes. (TBP: 2.01)

Bias Based Policing

- C. All enforcement detentions or searches shall be based on the standards of reasonable suspicion or probable cause.
- D. Officers shall complete all training required by state law regarding bias- based profiling. (TBP: 2.01)

IV. PROCEDURES

- A. Individuals shall be subjected to stops, seizures, or detentions only upon reasonable suspicion or probable cause that they have committed, are committing, or are about to commit an offense. Officers shall document the elements of reasonable suspicion and probable cause in appropriate reports.
- B. Officers shall not consider race/ethnicity in establishing either reasonable suspicion or probable cause except as provided below.
- C. Officers shall not consider race/ethnicity in deciding to initiate nonconsensual encounters that do not amount to legal detentions or to request consent to search except as provided below.
- D. Officers may take into account the reported race or ethnicity of a specific suspect or suspects based on trustworthy, locally relevant information that links a person or persons of a specific race/ethnicity to a particular unlawful incident(s). Race/ethnicity can never be used as the sole basis for probable cause or reasonable suspicion.
- E. Officers shall not use the refusal or lack of cooperation to justify a search of the person or vehicle or a prolonged detention once reasonable suspicion has been dispelled.
- F. Complaints
 - 1. The department shall publish written documents concerning the complaint process and policy regarding racial profiling and make those available at the police department. The department's complaint process and its bias-based profiling policy will be posted on the city website and be available in the police department lobby.
 - 2. Supervisors and officers shall provide information on the complaint's process anytime it is requested or when circumstances make it seem appropriate.
 - 3. Supervisors shall facilitate the filing of any complaints about law-enforcement service including racial profiling.
 - 4. Complaints alleging incidents of bias-based profiling will be fully investigated.
 - 5. Complainants will be notified of the results of the investigations when the investigation is completed.
 - 6. Supervisors shall identify and correct instances of bias in the work of their subordinates.
 - 7. Corrective action will be taken as required by the Code of Criminal Procedure should an investigation conclude an officer has engaged in racial profiling.
- G. Records and Reporting
 - 1. Officers will on each occasion when a ticket, citation or warning is issued or an arrest made document to the best of their ability:
 - a. The race or ethnicity of the individual detained,

- b. Whether a search was conducted and if the person detained consented to the search and
 - c. Whether he/she knew the race or ethnicity of the person detained before detaining the individual.
- 2. When a person suffers bodily injury as defined by the penal code as a result of physical force used by the officer and the use of force is not otherwise reportable by policy, the reason for the stop, description of the force used and a description of the bodily injury evident or reported will be documented by in an arrest or incident report.
- 3. The department will maintain records on traffic stops in accordance with state law.
 - a. Each vehicle traffic stop shall be documented by with a citation or written warning.
 - b. Traffic stops recordings will be maintained for 90 days unless it is submitted as evidence in a criminal or internal disciplinary case.
 - c. An annual report and analysis will be conducted as required by the Code of Criminal Procedure. The report will be submitted to the city council and TCOLE on or before March 1of each year.

USE COMPLAINTS

Sometimes people make false complaints against police department members for variety of reasons. Making a false complaint against a department member, however, is a violation under Texas Penal Code, Section 37.02, which states that a person commits an offense if the person "...makes a false statement under oath or swears to the truth of a false statement previously made; and the statement is required or authorized by law to be made under oath."

A person convicted under this Section can be punished by a fine of up to \$4,000, confinement in jail for up to one year, or both.

A falsely-accused member may also have civil recourse against a person making a false complaint.

COMPLAINANT NOT SATISFIED WITH INVESTIGATION OR ITS FINDINGS

If a complainant is not satisfied with the investigation, with its findings, or with the results, the complainant may appeal to the police chief, to the city manager, or may pursue the matter in court.

Service

Teamwork

Accountability

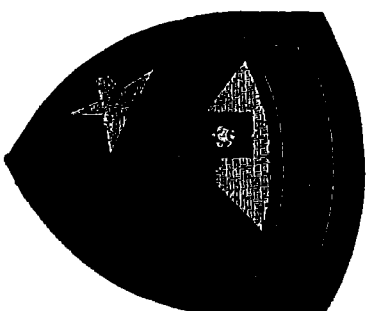
Integrity

Respect

Citizen Complaints
Against

Joshua Police
Department
Members

Joshua Police Department
102 S. Main St.
Joshua, TX 76058
817-558-3197
817-645-1874 (fax)



Item 3.
Form Statement

The Joshua Police Department is dedicated to providing the most competent and professional service possible to all the citizens of Joshua. Police Department members are carefully selected and trained in order to provide the level of service that is expected.

At times, a customer may be displeased with the level of service that was provided or with the conduct of a Joshua Police Department member and will file a complaint. In order to be responsive to the complaint, the police department is providing the following information about how complaints are filed, investigated, and resolved.

HOW ARE COMPLAINTS MADE?

Time Limits to File Complaint. Barring extenuating circumstances, complains against police department members must be made within 30 days of the alleged misconduct.

Processing Complaint. Any person in the police department may receive a complaint from a customer. The complaint will be forwarded to the police department administration. The administration will classify the complaint into one or both of the following categories: "administrative", if the alleged misconduct is not a criminal act, or "criminal", if the alleged misconduct includes a criminal act.

Form of Complaint. Under Texas state law, a complaint against a police officer must be made under oath, be in writing, and be signed by the complainant before the investigation can be proceed. The police department will not investigate any complaint against any member of the department unless the complaint is in writing, is signed, and is sworn to under oath by the complainant.

INVESTIGATION OF COMPLAINT

Assignment of Complaint. Administrative investigations (noncriminal) will be assigned to either the accused member's supervisor or to an internal affairs investigator, depending on the allegation. Allegations involving a criminal act will be assigned to the Criminal Investigations Division.

Member's Rights During Investigation. The member against whom the complaint is being lodged:

- will receive a copy of the complaint and will be given an opportunity to respond to the complaint.
- will be accorded all federal and state Constitutional and statutory rights and privileges.
- may not be required to submit to a polygraph examination unless the complainant submits to and passes a polygraph examination.

FINDINGS OF COMPLAINT

55

A complaint finding will be classified into one of the following general categories:

- **Sustained** - the evidence is sufficient to support the allegation.
- **Unfounded** - the alleged misconduct, if committed, did not constitute a violation of policy or law.
- **Exonerated**-the evidence indicates the member's conduct was justified by policy, by law, or by the circumstances that were present at the time of the alleged conduct.
- **Policy failure**- the member committed the alleged misconduct, but a policy did not adequately address the conduct.
- **False or untrue**-the alleged misconduct never occurred. (See false complaints, below.)

VALID COMPLAINTS

When the investigation of the complaint reveals that the allegation is valid and the complaint should be sustained, the accused member may be assessed any of the following forms of disciplinary action:

- Remedial training
- Counseling
- Reprimand
- Suspension
- Demotion
- Termination

The City of Joshua Personnel Manual and the Joshua Police Department Operations Manual provide for an appeal process if the member is adversely affected by the findings of the investigation.

Appendix C: Racial Profiling Laws and Corresponding Standard Operating Procedures

Texas CCP Article	JOSHUA POLICE DEPARTMENT General Directive 2.2 (Biased Based Policing)
2.132(b)1	Definitions Section (II)
2.132(b)2	Policy Section (III)
2.132(b)3	Complaints Section (IV F)
2.132(b)4	Complaints Section (IV F) & Website & Agency Brochure
2.132(b)5	Complaints Section (IV F)
2.132(b)6	Records and Reporting (IV G)
2.132(b)7	Records and Reporting (IV G)



MINUTES
TYPE A ECONOMIC DEVELOPMENT CORPORATION BOARD
COUNCIL CHAMBERS
FEBRUARY 12, 2024
6:00 PM

PRESENT

President Shelly Anderson
 Director Johnny Waldrip
 Director Linda Childers
 Director Esley Henderson
 Alternate 2 Glen Walden

STAFF PRESENT

City Manager Mike Peacock
 EDC Director Molly Martin
 City Secretary Alice Holloway

ABSENT

Director David Morgan
 Director Josh Burns
 Director Roger Farley
 Alternate 1 Carl Keating

The Joshua Type A Economic Development Corporation will hold a Regular Meeting in the City Hall Council Chambers, located at 101 S. Main St., Joshua, Texas, on February 12, 2024. This meeting is subject to the open meeting laws of the State of Texas.

Individuals may attend the Joshua Type A EDC meeting in person or access the meeting via videoconference or telephone conference call.

Join Zoom Meeting:

<https://us02web.zoom.us/j/82949045909?pwd=a2hRb0RhOEY4OFZ0cTZMQmVKb0VCUT09>

Meeting ID: 829 4904 5909 Passcode: 838090

A. CALL TO ORDER AND ANNOUNCE A QUORUM PRESENT

Director Anderson announced a quorum and called the meeting to order at 6:02 pm.

B. CITIZENS FORUM

The Economic Development Corporation invites citizens to speak on any topic. However, unless the item is specifically noted on this agenda, the Economic Development Corporation 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. No Corporation deliberation is permitted. Each person will have 3 minutes to speak.

NA

C. REGULAR AGENDA

1. Discuss, consider, and possible action on the January 08, 2024, meeting minutes.

Motion made by Director Waldrip to approve the meeting minutes as presented. Seconded by Director Childers.

Voting Yea: President Anderson, Director Waldrip, Director Childers, Director Henderson, Alternate 2 Walden

2. Review and discuss questions related to the budget report and financial statement for January 2024. (Staff Resource: M. Peacock)

City Manager Peacock stated that regarding the investment earnings, we anticipated \$20,000 for the year and have collected \$27,000 years to date. In addition, he noted that there is 1.9 Million in the fund balance.

D. EXECUTIVE SESSION

The Type A Economic Development Corporation 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 551.072 of the Texas Government Code: to discuss or deliberate the purchase, exchange, lease, or value of real property.
2. Pursuant to Section 551.087 of the Texas Government Code: to discuss or deliberate regarding commercial or financial information received from or the offer of a financial or other incentive made to a business prospect seeking to locate, stay, or expand in or near the territory of the City and with which the City is conducting economic development negotiations.

Director Anderson announced that the Type A Economic Development Corporation will recess into an Executive Session at 6:04 pm.

E. RECONVENE INTO EXECUTIVE SESSION

In accordance with Texas Government Code, Section 551, the Type A Economic Development Corporation will reconvene into regular session and consider action, if any, on matters discussed in executive session.

Director Anderson announced the Regular Session is reconvened at 6:26 pm.

F. FUTURE AGENDA ITEMS/REQUESTS BY DIRECTORS TO BE ON THE NEXT AGENDA

(Members shall not comment upon, deliberate, or discuss any item that is not on the agenda. Members shall not make routine inquiries about operations or project status on an item that is not posted. However, any Members may state an issue and a request that this issue is placed on a future agenda.)

NA

G. ADJOURN

Director Anderson adjourned the meeting at 6:26 pm.

Shelly Anderson, President

Alice Holloway, City Secretary

Approved: March 11, 2024



MINUTES
TYPE B ECONOMIC DEVELOPMENT CORPORATION & PARKS BOARD
COUNCIL CHAMBERS
FEBRUARY 12, 2024
7:15 PM

The Joshua Type B Economic Development Corporation & Parks Board will hold a Regular Meeting in the City Hall Council Chambers, located at 101 S. Main St., Joshua, Texas, on February 12, 2024. 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.

PRESENT

Director Glen Walden
 Director Merle Breitenstein
 Director Bill Funderburk
 Director Kim Carter
 Director Kim Henderson

STAFF PRESENT

City Manager Mike Peacock
 EDC Director Molly Martin
 Park Manager Steven Gill
 City Secretary Alice Holloway

ABSENT

President Dustin Dees
 Director Brittany Lawson
 Alternate 1 Sara Watts
 Alternate 2 Shelly Anderson

Join Zoom Meeting:

<https://us02web.zoom.us/j/87398752261?pwd=K2V4NGNNcm9LSHovaHVleW1QaGFiUT09>

Meeting ID: 873 9875 2261 Passcode: 830091

A. CALL TO ORDER AND ANNOUNCE A QUORUM PRESENT

Director Breitenstein called the meeting to order at 7:17 pm.

B. CITIZENS FORUM

The Economic Development Corporation - Parks Board invites citizens to speak on any topic. However, unless the item is specifically noted on this agenda, the Economic Development Corporation - Parks Board 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. No Corporation deliberation is permitted. Each person will have 3 minutes to speak.

NA

C. REGULAR AGENDA

1. Discuss, consider, and possible action on the December 11, 2023 meeting minutes.

Motion made by Director Walden to approve the meeting minutes as presented. Seconded by Director Funderburk.

Voting Yea: Director Walden, Director Breitenstein, Director Funderburk, Director Carter, Director Henderson

2. Review and discuss questions related to the budget report and financial statement for January 2024.

City Manager Peacock reported that the expenditures were within the budget and there was an increase in investment. The fund balance was \$1,165,020.

3. Discuss, consider, and possible action on the Facility Use Agreement between Joshua Youth Football & Cheer Association and the City of Joshua.

Park Manager Steven Gill stated that the association merged with the football and cheer association this year, so a new agreement is needed. Steven explained several changes to the agreement.

Motion made by Director Henderson to approve the agreement. Seconded by Director Carter.

Voting Yea: Director Walden, Director Breitenstein, Director Funderburk, Director Carter, Director Henderson

4. Discuss and receive update on the City Park.

- Park Manager Steven Gill gave the following update:
- The new park equipment has arrived and is to be installed next week.
- The splash pad is almost complete, except for the flooring.
- Several different flower seeds have been planted.
- The memorial border and flowers will be upgraded.

5. Discuss, consider, and possible action on changing the time of meetings for the Type B EDC.

Motion made by Director Walden to move the future meeting time to 4:00 pm. Seconded by Director Henderson.

Voting Yea: Director Walden, Director Breitenstein, Director Funderburk, Director Carter, Director Henderson

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

(Members shall not comment upon, deliberate, or discuss any item that is not on the agenda. Members shall not make routine inquiries about operations or project status on an item that is not posted. However, any Members may state an issue and a request that this issue is placed on a future agenda.)

NA

E. Adjourn

Director Breitenstein adjourned the meeting at 7:30 pm

Dustin Dees, President

Alice Holloway, City Secretary

Approved: March 11, 2024

Type B Economic Development Corporation & Parks Board

February 12, 2024



**MINUTES
CITY COUNCIL REGULAR MEETING
COUNCIL CHAMBERS
JANUARY 18, 2024
6:30 PM**

PRESENT

Councilmember Mike Kidd
Councilmember Johnny Waldrip
Councilmember Angela Nichols
Councilmember Merle Breitenstein
Councilmember Dakota Marshall
Councilmember Shelly Anderson

STAFF

City Manager Mike Peacock
City Secretary Alice Holloway
City Attorney Terry Welch
Asst. City Manager Amber Bransom

ABSENT

Mayor Scott Kimble

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 Joshua City Hall, located at 101 S. Main St., Joshua, Texas, on January 18, 2024. 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/84986998741?pwd=NjRsUS96ZTFaeTJ2U3kxektlcXJBUT09>

Meeting ID: 849 8699 8741 Passcode: 536280

A. CALL TO ORDER AND ANNOUNCE A QUORUM PRESENT

Mayor Pro Tem Kidd 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

The Pledge of Allegiance was led by Mayor Pro-Tem Kidd and the City Council.

C. INVOCATION

The invocation was given by Mayor Pro Tem Kidd.

D. WORK SESSION

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

City Manager Peacock presented the budget report and financial statement. City Manager Peacock stated that we are in the first quarter of the budget, and we are at 22% in expenditure.

Item 1.

2. Discussion on calling a Bond Election to be held on May 4, 2024.

The City Council gave directions for staff to bring an ordinance calling the election to the next regular meeting.

3. Discuss and receive updates regarding the following city board meeting:

- Type A EDC

Councilmember Anderson stated that all the items in the Type A EDC Meeting were in Executive Session.

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.

NA

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.

1. Proclamation recognizing Glazewold's Family Christmas

Mayor Pro Tem Kidd read out loud a proclamation recognizing January 18, 2024, as Glazewold's Family Day.

G. CONSENT AGENDA

1. Discuss, consider, and possible action on the December 21, 2023, meeting minutes.

Motion made by Councilmember Anderson to approve the minutes as presented. Seconded by Councilmember Waldrup.

Voting Yea: Councilmember Waldrup, Councilmember Kidd, Councilmember Nichols, Councilmember Breitenstein, Councilmember Marshall, Councilmember Anderson

H. REGULAR AGENDA

1. Discuss, consider, and possible action on an Ordinance ordering a General Election to be held on Saturday, May 4, 2024, for the purpose of electing a Council Member Place 4 and a Council Member Place 6 for a Three (3) Year Term. (Staff Resource: A. Holloway)

Motion made by Councilmember Marshall to approve an Ordinance ordering a General Election to be held on Saturday, May 4, 2024. Seconded by Councilmember Nichols.

Voting Yea: Councilmember Waldrip, Councilmember Kidd, Councilmember Nichols, Councilmember Breitenstein, Councilmember Marshall, Councilmember Anderson

2. Discuss, consider, and possible action on the Joint Election Agreement with Joshua Independent School District for the May 4, 2024, Election. (Staff Resource: A. Holloway)

Motion made by Councilmember Nichols to approve the Joint Election Agreement with Joshua ISD. Seconded by Councilmember Breitenstein.

Voting Yea: Councilmember Waldrip, Councilmember Kidd, Councilmember Nichols, Councilmember Breitenstein, Councilmember Marshall, Councilmember Anderson

3. Discuss, consider, and possible action on approving an Ordinance amending Appendix A, "Fee Schedule," to the City's Code of Ordinance by adding a new section A5.002, "Engineering Fees," to article A5.000, "Land Use/Development Fees." (Staff Resource: A. Maldonado)

Motion made by Councilmember Nichols to approve an Ordinance amending Appendix A, "Fee Schedule," to the City's Code of Ordinance by adding a new section A5.002, "Engineering Fees," to article A5.000, "Land Use/Development Fees." Seconded by Councilmember Marshall.

Voting Yea: Councilmember Waldrip, Councilmember Kidd, Councilmember Nichols, Councilmember Breitenstein, Councilmember Marshall, Councilmember Anderson

4. Discuss, consider, and possible action regarding the placement of the speed hump(s) on Bentley Street, East 4th Street, and Stadium Drive. (Staff Resource: M. Peacock)

Motion made by Councilmember Waldrip to authorize the placement of a speed hump on Bentley Street. Seconded by Councilmember Anderson.

Voting Yea: Councilmember Waldrip, Councilmember Kidd, Councilmember Nichols, Councilmember Breitenstein, Councilmember Marshall, Councilmember Anderson

I. STAFF REPORT

1. Police Department
2. Fire Department
3. Municipal Court
4. Development Services
5. Public Works
6. 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. Pursuant to Section 551.071 of the Texas Government Code to consult with the City Attorney relating to pending litigation, to wit: ZL & Sky LLC, and Mountain Valley Country Club INC., vs. City of Joshua et. al., Civil Action No. 3:22-CV-00182-E.

Mayor Pro Tem Kidd announced that the City Council will convene in Executive Session at 6:54 pm.

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.

Mayor Pro Tem Kidd announced the regular meeting is reconvened at 7:08 PM.

Item 1.

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 Nichols- Traffic light near Napoli's.

M. ADJOURNMENT

Mayor Pro-Tem adjourned the meeting at 7:10 PM.

Scott Kimble, Mayor

ATTEST:

Alice Holloway, City Secretary

Approved: February 15, 2024



**City Council Agenda
February 15, 2024**

Resolution

Action Item

Agenda Description:

Discuss, consider, and possible action on a resolution approving the City of Joshua Investment Report for the Quarter Ending December 31, 2023.

Background Information:

Chapter 2256.023 of the Texas Government Code states a written quarterly investment report must be prepared by the investment officer and submitted to the governing body. For the quarter ending December 31, 2023, the City invested funds in Local Government Investment Pool(LGIP), TexSTAR in addition to funds held in interest-bearing accounts at the depository bank. Included with the investment report is the newsletter from TexSTAR, providing information on the average yield, net asset value, weighted average maturity, and portfolio composition at the end of the reporting quarter. As of December 31, 2023, there was \$9,520,047.02 invested, with total quarterly interest income of \$97,885.62.

Financial Information:

N/A

City Contact and Recommendations:

Marcie Freelen, Finance Director

Staff recommends approval of resolution.

Attachments:

1. Investment Report
2. TexSTAR newsletter
3. Resolution



Investment Report

For the Quarter Ending

December 31, 2023

This report is in compliance with the strategies as approved in the City of Joshua's Investment Policy and the Public Funds Investment Act.

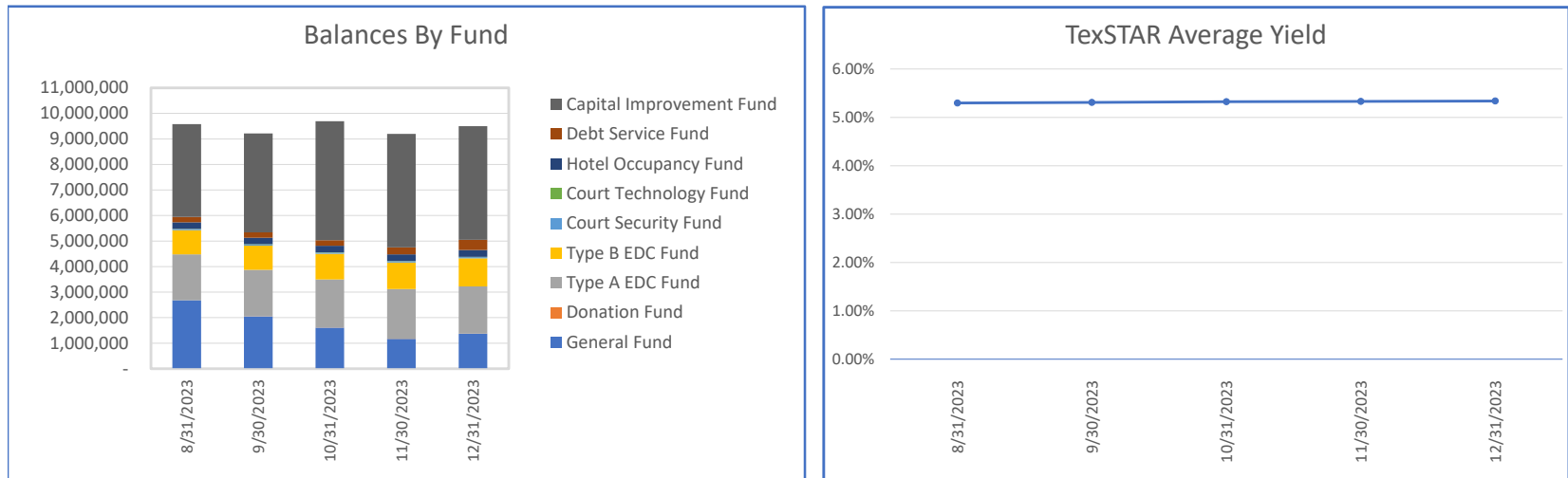

Mike Peacock, City Manager


Marcie Freelen, Finance Director


Joanna McClenny, Finance Manager

Account Name	Investment Date	Maturity Date	Par	*Ending Market Value 9/30/2023	Net Additions and Withdrawals	*Ending Market Value 12/31/2023	Market Change	Maturity in Days	Weighted Average Maturity	Interest Earned	Average Yield in Percent
Pinnacle-General Revenue	Daily	Open	\$ 35,000.00	\$ 35,000.00	\$ -	\$ 35,000.00	\$ -	1	0.00	\$ 8.12	0.10%
Pinnacle-General Revenue-ICS	Daily	Open	\$ 1,593,681.33	\$ 1,799,523.86	\$ (205,842.53)	\$ 1,593,681.33	\$ -	1	0.17	\$ 12,113.94	3.00%
Pinnacle-TIF	Daily	Open	\$ 35,000.00	\$ 35,000.00	\$ -	\$ 35,000.00	\$ -	1	0.00	\$ 8.73	0.10%
Pinnacle-TIF-ICS	Daily	Open	\$ 115,281.43	\$ 114,464.21	\$ 817.22	\$ 115,281.43	\$ -	1	0.01	\$ 868.49	3.00%
Pinnacle-Type A EDC	Daily	Open	\$ 35,000.00	\$ 35,000.00	\$ -	\$ 35,000.00	\$ -	1	0.00	\$ 8.73	0.10%
Pinnacle-Type A EDC-ICS	Daily	Open	\$ 818,099.43	\$ 809,508.90	\$ 8,590.53	\$ 818,099.43	\$ -	1	0.09	\$ 6,400.17	3.00%
Pinnacle-Type B EDC	Daily	Open	\$ 35,000.00	\$ 35,000.00	\$ -	\$ 35,000.00	\$ -	1	0.00	\$ 8.73	0.10%
Pinnacle-Type B EDC-ICS	Daily	Open	\$ 300,374.21	\$ 156,894.48	\$ 143,479.73	\$ 300,374.21	\$ -	1	0.03	\$ 1,770.11	3.00%
Pinnacle-Hotel Occupancy Tax	Daily	Open	\$ 35,000.00	\$ 35,000.00	\$ -	\$ 35,000.00	\$ -	1	0.00	\$ 8.73	0.10%
Pinnacle-Hotel Occupancy Tax-ICS	Daily	Open	\$ 229,266.99	\$ 220,807.25	\$ 8,459.74	\$ 229,266.99	\$ -	1	0.02	\$ 1,699.26	3.00%
Pinnacle-2010 GO Bonds	Daily	Open	\$ 35,000.00	\$ 35,000.00	\$ -	\$ 35,000.00	\$ -	1	0.00	\$ 8.73	0.10%
Pinnacle-2010 GO Bonds-ICS	Daily	Open	\$ 218,762.07	\$ 254,234.75	\$ (35,472.68)	\$ 218,762.07	\$ -	1	0.02	\$ 1,794.02	3.00%
Pinnacle-2020 GO Bonds	Daily	Open	\$ 35,000.00	\$ 35,000.00	\$ -	\$ 35,000.00	\$ -	1	0.00	\$ 8.73	0.10%
Pinnacle-2020 GO Bonds-ICS	Daily	Open	\$ 2,540,340.02	\$ 2,731,517.46	\$ (191,177.44)	\$ 2,540,340.02	\$ -	1	0.27	\$ 28,538.54	4.43%
Wells Fargo-General Revenue	Daily	Open	\$ -	\$ 3,319.89	\$ (3,319.89)	\$ -	\$ -	1	0.00	\$ 248.31	0.02%
TexStar	Daily	Open	\$ 3,459,241.54	\$ 3,014,849.26	\$ 444,392.28	\$ 3,459,241.54	\$ -	1	0.36	\$ 44,392.28	5.33%
Total			\$ 9,520,047.02	\$ 9,350,120.06	\$ 169,926.96	\$ 9,520,047.02			1.00	\$ 97,885.62	

* Investments in local government investment pools have beginning and ending general ledger balances that are the same as beginning and ending market values.



PERFORMANCE

As of December 31, 2023

Current Invested Balance	\$ 10,557,076,424.02
Weighted Average Maturity (1)	45 Days
Weighted Average Life (2)	84 Days
Net Asset Value	0.999972
Total Number of Participants	1037
Management Fee on Invested Balance	0.06%*
Interest Distributed	\$ 47,126,751.44
Management Fee Collected	\$ 522,944.49
% of Portfolio Invested Beyond 1 Year	5.62%
Standard & Poor's Current Rating	AAAm

Rates reflect historical information and are not an indication of future performance.

December Averages

Average Invested Balance	\$ 10,279,903,132.33
Average Monthly Yield, on a simple basis	5.3378%
Average Weighted Maturity (1)	44 Days
Average Weighted Life (2)	85 Days

Definition of Weighted Average Maturity (1) & (2)

(1) This weighted average maturity calculation uses the SEC Rule 2a-7 definition for stated maturity for any floating rate instrument held in the portfolio to determine the weighted average maturity for the pool. This Rule specifies that a variable rate instruction to be paid in 397 calendar days or less shall be deemed to have a maturity equal to the period remaining until the next readjustment of the interest rate.
(2) This weighted average maturity calculation uses the final maturity of any floating rate instruments held in the portfolio to calculate the weighted average maturity for the pool.

The maximum management fee authorized for the TexSTAR Cash Reserve Fund is 12 basis points. This fee may be waived in full or in part in the discretion of the TexSTAR co-administrators at any time as provided for in the TexSTAR Information Statement.

NEW PARTICIPANTS

We would like to welcome the following entities who joined the TexSTAR program in December:

- * Bandera Economic Development Corporation
- * Memorial Point Utility District
- * Quitman Development Corporation

HOLIDAY REMINDER

In observance of Martin Luther King Jr. Day, **TexSTAR will be closed Monday, January 15, 2024.** All ACH transactions initiated on Friday, January 12th will settle on Tuesday, January 16th.

ECONOMIC COMMENTARY

Market review

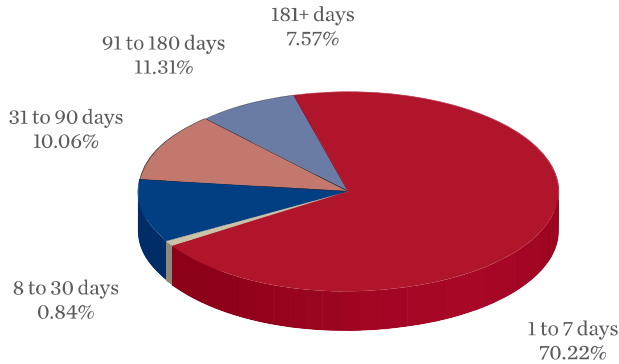
2023 was a year filled with many twists and turns. Yet, through it all, the U.S. economy remained resilient, posting three quarters of positive GDP growth despite facing aggressive monetary tightening by the Federal Reserve (Fed), heightened geopolitical risks and a regional banking crisis. Data released in December pointed to the continued possibility of the Fed engineering a soft landing while making progress in achieving its goal of 2% inflation. Inflation continued to trend downward with headline CPI rising 0.1% month-over-month (m/m) and 3.1% year-over-year (y/y) in November, slightly above consensus but down from October, while core CPI rose 0.3% m/m and 4.0% y/y. The Fed's preferred measure of inflation, the Personal Consumption Expenditures Price Index (PCE), was softer than expected. Headline PCE fell 0.1% m/m, bringing the year ago level down from 2.9% in October to 2.6% in November. With expectations for a further slowdown in rent inflation in the coming months, this reading provides further evidence that price growth is softening.

Cooling inflation was also met with strong labor market data as the U.S. labor market continued to demonstrate improved demand/supply balance. The demand for labor, as measured by the Job Openings and Labor Turnover Survey (JOLTS) report, showed openings falling 6.6% to 8.73 million, the lowest level since 2021, but still slightly above pre-pandemic norms. The job openings to unemployed ratio is now at 1.3x, near pre-pandemic levels. The November Jobs report showed healthy employment gains but provided further evidence that the labor market is moderating. Nonfarm payrolls rose by 199,000, beating expectations of 180,000 but were below the 2023 average of 233,000. The unemployment rate declined to 3.7% from 3.9% the prior month, as new workers joined the labor force, but has moved up from its 50-year low of 3.4% earlier in the year. Average hourly earnings came in slightly above expectations, rising 0.4% m/m, with the year ago level unchanged at 4.0%. *(continued)*

INFORMATION AT A GLANCE

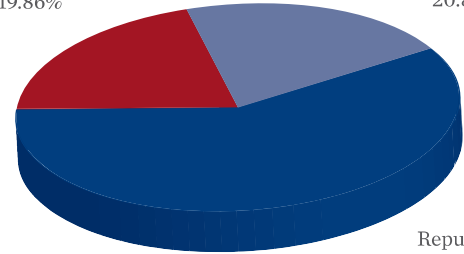
Item 2.

PORTFOLIO BY TYPE OF INVESTMENT AS OF DECEMBER 31, 2023



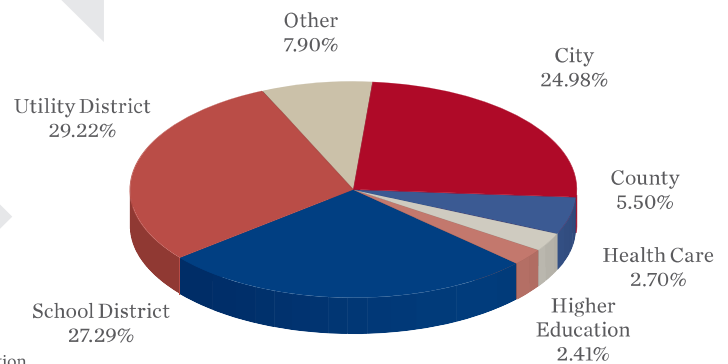
Treasuries
19.86%

Agencies
20.82%



Repurchase Agreements
59.32%

PORTFOLIO BY MATURITY AS OF DECEMBER 31, 2023 (1)



(1) Portfolio by Maturity is calculated using WAM (1) definition for stated maturity. See page 1 for definition

HISTORICAL PROGRAM INFORMATION

MONTH	AVERAGE RATE	BOOK VALUE	MARKET VALUE	NET ASSET VALUE	WAM (1)	WAL (2)	NUMBER OF PARTICIPANTS
Dec 23	5.3378%	\$10,557,076,424.02	\$10,557,101,303.24	0.999972	44	85	1037
Nov 23	5.3307%	10,148,883,026.83	10,148,191,305.12	0.999931	33	74	1034
Oct 23	5.3231%	10,017,668,653.01	10,016,121,800.83	0.999845	29	69	1031
Sep 23	5.3105 %	9,992,445,950.80	9,990,730,955.61	0.999816	29	56	1028
Aug 23	5.2974%	10,207,693,267.12	10,205,377,223.94	0.999773	26	49	1023
Jul 23	5.1148%	10,852,471,505.08	10,849,665,890.42	0.999741	22	47	1021
Jun 23	5.0764%	10,475,876,514.08	10,473,945,855.73	0.999806	22	50	1020
May 23	5.0471%	10,704,350,596.85	10,702,720,616.60	0.999847	20	45	1019
Apr 23	4.8292%	10,940,711,794.05	10,941,057,413.24	1.000031	17	42	1017
Mar 23	4.6066%	11,042,113,205.98	11,042,864,910.32	1.000029	11	39	1012
Feb 23	4.4919%	10,962,890,240.57	10,961,778,645.78	0.999898	9	38	1008
Jan 23	4.2515%	10,451,037,339.95	10,450,044,625.54	0.999905	6	41	1003

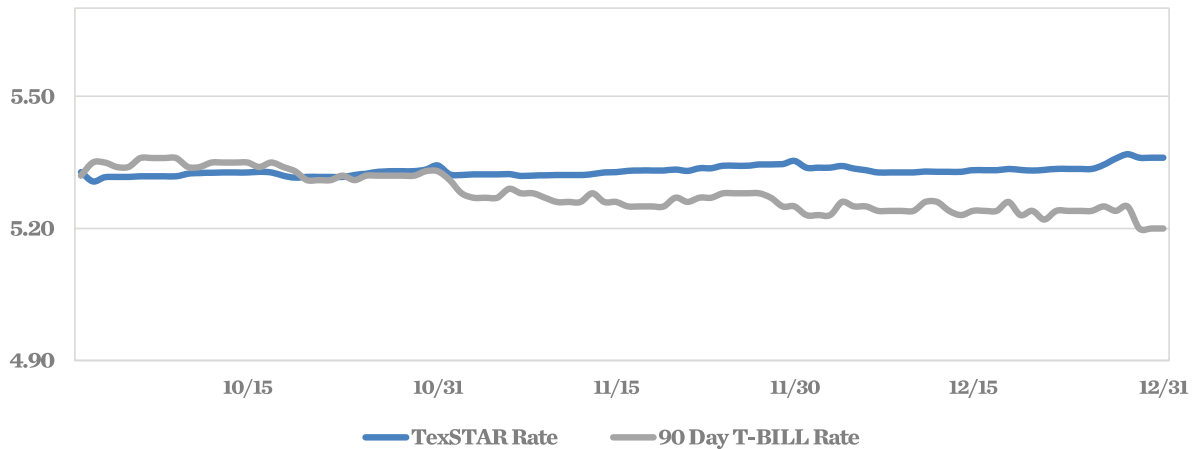
PORTFOLIO ASSET SUMMARY AS OF DECEMBER 31, 2023

	BOOK VALUE	MARKET VALUE
Uninvested Balance	\$ 688.68	\$ 688.68
Accrual of Interest Income	24,725,480.61	24,725,480.61
Interest and Management Fees Payable	(47,137,068.19)	(47,137,068.19)
Payable for Investment Purchased	0.00	0.00
Repurchase Agreement	6,275,567,999.86	6,275,567,999.86
Government Securities	4,303,919,323.06	4,303,944,202.28
TOTAL	\$ 10,557,076,424.02	\$ 10,557,101,303.24

Market value of collateral supporting the Repurchase Agreements is at least 102% of the Book Value. The portfolio is managed by J.P. Morgan Chase & Co. and the assets are safekept in a separate custodial account at the Federal Reserve Bank in the name of TexSTAR. The only source of payment to the Participants are the assets of TexSTAR. There is no secondary source of payment for the pool such as insurance or guarantee. Should you require a copy of the portfolio, please contact TexSTAR Participant Services.

TEXSTAR VERSUS 90-DAY TREASURY BILL

Item 2.



This material is for information purposes only. This information does not represent an offer to buy or sell a security. The above rate information is obtained from sources that are believed to be reliable; however, its accuracy or completeness may be subject to change. The TexSTAR management fee may be waived in full or in part at the discretion of the TexSTAR co-administrators and the TexSTAR rate for the period shown reflects waiver of fees. This table represents historical investment performance/return to the customer, net of fees, and is not an indication of future performance. An investment in the security is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. Although the issuer seeks to preserve the value of an investment of \$1.00 per share, it is possible to lose money by investing in the security. Information about these and other program details are in the fund's Information Statement which should be read carefully before investing. The yield on the 90-Day Treasury Bill ("T-Bill Yield") is shown for comparative purposes only. When comparing the investment returns of the TexSTAR pool to the T-Bill Yield, you should know that the TexSTAR pool consists of allocations of specific diversified securities as detailed in the respective Information Statements. The T-Bill Yield is taken from Bloomberg Finance L.P. and represents the daily closing yield on the then current 90-Day T-Bill. The TexSTAR yield is calculated in accordance with regulations governing the registration of open-end management investment companies under the Investment Company Act of 1940 as promulgated from time to time by the federal Securities and Exchange Commission.

DAILY SUMMARY FOR DECEMBER 2023

DATE	MNY MKT FUND EQUIV. [SEC Std.]	DAILY ALLOCATION FACTOR	INVESTED BALANCE	MARKET VALUE PER SHARE	WAM DAYS (1)	WAL DAYS (2)
12/1/2023	5.3378%	0.000146240	\$10,203,701,066.79	0.999970	39	83
12/2/2023	5.3378%	0.000146240	\$10,203,701,066.79	0.999970	39	83
12/3/2023	5.3378%	0.000146240	\$10,203,701,066.79	0.999970	39	83
12/4/2023	5.3419%	0.000146354	\$10,298,532,269.96	0.999917	41	83
12/5/2023	5.3359%	0.000146189	\$10,293,580,332.14	0.999917	41	83
12/6/2023	5.3322%	0.000146087	\$10,309,778,751.67	0.999934	42	83
12/7/2023	5.3270%	0.000145944	\$10,337,629,021.66	0.999925	42	85
12/8/2023	5.3274%	0.000145957	\$10,553,898,549.12	0.999906	41	82
12/9/2023	5.3274%	0.000145957	\$10,553,898,549.12	0.999906	41	82
12/10/2023	5.3274%	0.000145957	\$10,553,898,549.12	0.999906	41	82
12/11/2023	5.3290%	0.000145999	\$10,497,667,862.02	0.999896	42	82
12/12/2023	5.3285%	0.000145985	\$10,526,303,023.75	0.999894	42	83
12/13/2023	5.3284%	0.000145984	\$10,479,118,212.65	0.999955	43	83
12/14/2023	5.3285%	0.000145987	\$10,210,000,118.08	0.999964	45	87
12/15/2023	5.3326%	0.000146098	\$10,040,954,152.19	0.999935	45	87
12/16/2023	5.3326%	0.000146098	\$10,040,954,152.19	0.999935	45	87
12/17/2023	5.3326%	0.000146098	\$10,040,954,152.19	0.999935	45	87
12/18/2023	5.3349%	0.000146162	\$10,013,927,198.87	0.999942	47	89
12/19/2023	5.3332%	0.000146115	\$10,049,726,823.48	0.999950	47	89
12/20/2023	5.3314%	0.000146067	\$10,071,552,003.60	0.999969	46	88
12/21/2023	5.3329%	0.000146107	\$9,976,329,288.08	0.999994	47	90
12/22/2023	5.3352%	0.000146170	\$10,174,866,975.33	0.999982	45	87
12/23/2023	5.3352%	0.000146170	\$10,174,866,975.33	0.999982	45	87
12/24/2023	5.3352%	0.000146170	\$10,174,866,975.33	0.999982	45	87
12/25/2023	5.3352%	0.000146170	\$10,174,866,975.33	0.999982	45	87
12/26/2023	5.3443%	0.000146419	\$10,341,300,231.56	1.000016	47	87
12/27/2023	5.3586%	0.000146811	\$10,288,904,584.37	0.999998	47	87
12/28/2023	5.3684%	0.000147080	\$10,216,288,902.58	0.999974	47	88
12/29/2023	5.3606%	0.000146866	\$10,557,076,424.02	0.999972	45	84
12/30/2023	5.3606%	0.000146866	\$10,557,076,424.02	0.999972	45	84
12/31/2023	5.3606%	0.000146866	\$10,557,076,424.02	0.999972	45	84
Average	5.3378%	0.000146240	\$10,279,903,132.33		44	85

ECONOMIC COMMENTARY (cont.)

At its final meeting of the year, the Federal Open Market Committee (FOMC) delivered an early holiday gift with a dovish shift in policy expectations, leaving the federal funds rate target range unchanged at 5.25%-5.50%, while strongly hinting that rates are at their cycle peak and the next move will be a rate cut. The median FOMC member now expects three rate cuts next year to 4.6%, an extra cut compared to the dot plot in September's Summary of Economic Projections (SEP). Moreover, updates to the SEP showed lower inflation forecasts for 2023, 2024 and 2025 without material revisions to the growth or employment forecasts, suggesting that the Fed is forecasting a soft landing. In the press conference, Chair Powell did not push back on dovish market pricing and said the Fed had started to discuss cuts at this meeting. Markets interpreted the December FOMC meeting as a pivot in policy and began to price in more aggressive rate cuts for 2024. Consequently, Treasury yields rallied across the curve in December and with longer maturities declining more. The three-month Treasury bill yield declined 5 basis points (bps) on the month to 5.34%, while one-year T-bill and two-year Treasury yields fell 35 bps and 43 bps to end the year at 4.77% and 4.25%, respectively.

Outlook

The U.S. economy is entering the new year in a better place than expected as the largely anticipated recession did not occur. Strong consumption, supported by a solid labor market has led to economic resilience despite significant monetary policy tightening by the Fed. The Fed's recent dovish pivot has tipped the odds away from recession toward a soft landing. Following the December FOMC announcement, investors are breathing a sigh of relief now that the Fed is done raising interest rates. Indeed, yields fell based on a more accommodative interest rate outlook for 2024. Markets are now pricing in 150 bps of easing in 2024, with the first rate cut as early as March. We believe these expectations have gone too far and are anticipating something closer to the Fed's projections with rate cuts beginning in May or June this year.

Looking ahead, it is reasonable to expect that the balance of risks is now skewed towards the impact higher rates will have on growth and labor markets, not necessarily inflation. That said, the past two years have shown that inflation can come down even with tight labor markets and above trend growth. If this dynamic continues, a less restrictive monetary policy stance should allow for a soft landing in the U.S. economy.

This information is an excerpt from an economic report dated December 2023 provided to TexSTAR by JP Morgan Asset Management, Inc., the investment manager of the TexSTAR pool.

TEXSTAR BOARD MEMBERS

Monte Mercer	North Central TX Council of Government	Governing Board President
David Pate	Richardson ISD	Governing Board Vice President
Anita Cothran	City of Frisco	Governing Board Treasurer
David Medanich	Hilltop Securities	Governing Board Secretary
Jennifer Novak	J.P. Morgan Asset Management	Governing Board Asst. Sec./Treas
Brett Starr	City of Irving	Advisory Board
Sandra Newby	Tarrant Regional Water Dist/Non-Participant	Advisory Board
Ron Whitehead	Qualified Non-Participant	Advisory Board

The material provided to TexSTAR from J.P. Morgan Asset Management, Inc., the investment manager of the TexSTAR pool, is for informational and educational purposes only, as of the date of writing and may change at any time based on market or other conditions and may not come to pass. While we believe the information presented is reliable, we cannot guarantee its accuracy. HilltopSecurities is a wholly owned subsidiary of Hilltop Holdings, Inc. (NYSE: HTH) located at 717 N. Hardwood Street, Suite 3400, Dallas, TX 75201, (214) 859-1800. Member NYSE/FINRA/SIPC. Past performance is no guarantee of future results. Investment Management Services are offered through J.P. Morgan Asset Management Inc. and/or its affiliates. Marketing and Enrollment duties are offered through HilltopSecurities and/or its affiliates. HilltopSecurities and J.P. Morgan Asset Management Inc. are separate entities.

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS
ACCEPTING AND APPROVING THE INVESTMENT REPORT FOR THE QUARTER
ENDING DECEMBER 31ST, 2023; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, Chapter 2256.023 of the Texas Government Code states a written quarterly investment report must be prepared by the investment officer and submitted to the governing body; and

WHEREAS, for the quarter ending December 31, 2023, in addition to interest-bearing depository bank accounts, the City invested in one local government investment pool, (TexSTAR) for which a newsletter from the pool provides information on their average yield, net asset value, weighted average maturity, and portfolio composition at the end of the reporting quarter has been provided; and

WHEREAS, as of December 31, 2023, there was \$9,520,047.02 invested in the depository bank and investment pool, with total quarterly interest income of \$97,885.62.

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

SECTION 1. The City Council of the City of Joshua Council hereby accepts and approves the Investment Report for the quarter ending December 31, 2023.

SECTION 2. This resolution shall take effect immediately after its passage on the date shown below.

PASSED AND APPROVED this the 15th day of February, 2024 at a regular meeting of the City Council of the City of Joshua, Texas.

Scott Kimble
Mayor

ATTEST:

Alice Holloway
City Secretary

STATE OF TEXAS

§
§
§

COUNTY OF JOHNSON

DEVELOPMENT AGREEMENT

This Development Agreement ("Agreement") is entered into this **15th** day of February, 2024, by and between the City of Joshua, Texas ("City"), and John & Mary Maldonado 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 total of 6.3 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:

John Maldonado

By: _____

Date: 1/25/24

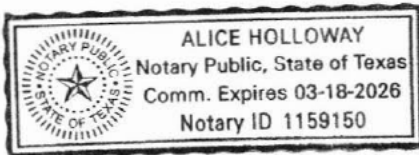
STATE OF TEXAS)

COUNTY OF JOHNSON)

This instrument was acknowledged before me on the 25 day of January, 2024, by John Maldonado

Notary Public, State of Texas

My Commission Expires:

3-18-26

Mary Maldonado

By: _____

Date: 1/25/24

STATE OF TEXAS)

COUNTY OF JOHNSON)

This instrument was acknowledged before me on the 25 day of January, 2024, by John Maldonado

Notary Public, State of Texas

My Commission Expires:

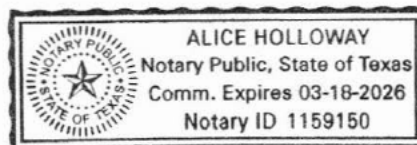
3-18-26

EXHIBIT A

Description of the Property

JCAD #: 126.3436.00630
Address: 1126 Oak Lane Dr
Lot 24 Blk 2 of the Caddo Acres Addition
Being 1.40 acre(s)

JCAD #: 126.3436.00190
Address: 1112 CR 910
Lot 19 Blk 1 of the Caddo Acres Addition
Being 1.90 acre(s)

JCAD #: 126.3436.00130
Address: 920 CR 910
Lot 13 Blk 1 of the Caddo Acres Addition
Being 1.50 acre(s)

JCAD #: 126.3436.00140
Address: 1000 CR 910
Lot 14 Blk 1 of the Caddo Acres Addition
Being 1.50 acre(s)



**City Council Agenda
February 15, 2023**

(Minutes)

(Action Item)

Agenda Description:

Discuss, consider, and possible action on accepting the FY23 Annual Audit/Financial Report.

Background Information:

Section 6.10 of the City of Joshua Charter states City Council “shall select and contract with a municipally oriented certified public accounting firm for the purpose of rendering an independent annual audit of all accounts” and “the auditor shall prepare a financial statement, and shall submit the financial statement to the City Council as a part of the agenda”. The City’s audit firm, Snow Garrett Williams, will be present the results of the annual audit for Fiscal Year ended September 30, 2023 and the Statement on Auditing Standards 114 audit management letter. The City received an unmodified opinion (Independent Auditor’s Report), which is the most favorable audit opinion an entity can receive.

Financial Information:

N/A

City Contact and Recommendations:

M. Freelen

Attachments:

Annual Financial Report

CITY OF JOSHUA, TEXAS

**Annual Financial Report
For the Fiscal Year Ended September 30, 2023**

City of Joshua, Texas
Annual Financial Report
For the Fiscal Year Ended September 30, 2023

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City of Joshua, Texas Principal Officials

2023 City Council

Scott Kimble, Mayor

Johnny Waldrip

Mike Kidd

Angela Nichols

Merle Breitenstein

Dakota Marshall

Shelly Anderson

City Manager

Mike Peacock

Finance Director

Marcie Freelen

Finance Manager

Joanna McClenny

FINANCIAL SECTION



SNOW GARRETT WILLIAMS
CERTIFIED PUBLIC ACCOUNTANTS

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, 2023, and the related notes to the financial statements, which collectively comprise the City of Joshua, Texas' 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, 2023, 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.

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 and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 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 net pension liability/(asset) 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 46-52 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 statements, budgetary comparison schedules, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 statements, budgetary comparison schedules, and the schedule of expenditures of federal awards 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 February 5, 2024, 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

Snow Garrett Williams
February 5, 2024

City of Joshua, Texas
Management's Discussion and Analysis

Item 1.

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, 2023. 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 \$14,708,505. Of this amount, \$5,259,468 (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 \$129,870. 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 \$8,357,731, a decrease of \$1,335,984 in comparison with the prior year. Approximately 16% of this amount, \$1,297,310, 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 \$1,297,310 or 14% 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

Item 1.

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 nine 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, Type A Economic Development Corporation Fund, and Type B Community 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, Capital Improvement 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.

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 20 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 46 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

Item 1.

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 \$14,708,505 at the close of the most recent fiscal year. The City's net investment in capital assets (\$5,725,405 or 39%) 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.

City of Joshua's Net Position

	Governmental Activities	
	2023	2022
Current and other assets	\$ 9,805,391	\$ 12,404,263
Capital assets, net of depreciation/amortization	21,354,837	17,948,442
Total assets	31,160,228	30,352,705
Deferred outflows of resources	459,890	8,428
Long-term liabilities	15,397,584	13,597,919
Other liabilities	1,494,302	1,892,714
Total liabilities	16,891,886	15,490,633
Deferred inflows of resources	19,727	291,865
Net position:		
Net Investment in capital assets	5,725,405	4,606,769
Restricted	3,723,632	4,113,108
Unrestricted	5,259,468	5,858,758
Total Net Position	\$ 14,708,505	\$ 14,578,635

An additional portion of the City of Joshua's net position (\$3,723,632 or 25%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$5,259,468 or 36%) 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

Item 1.

City of Joshua's Changes in Net Position

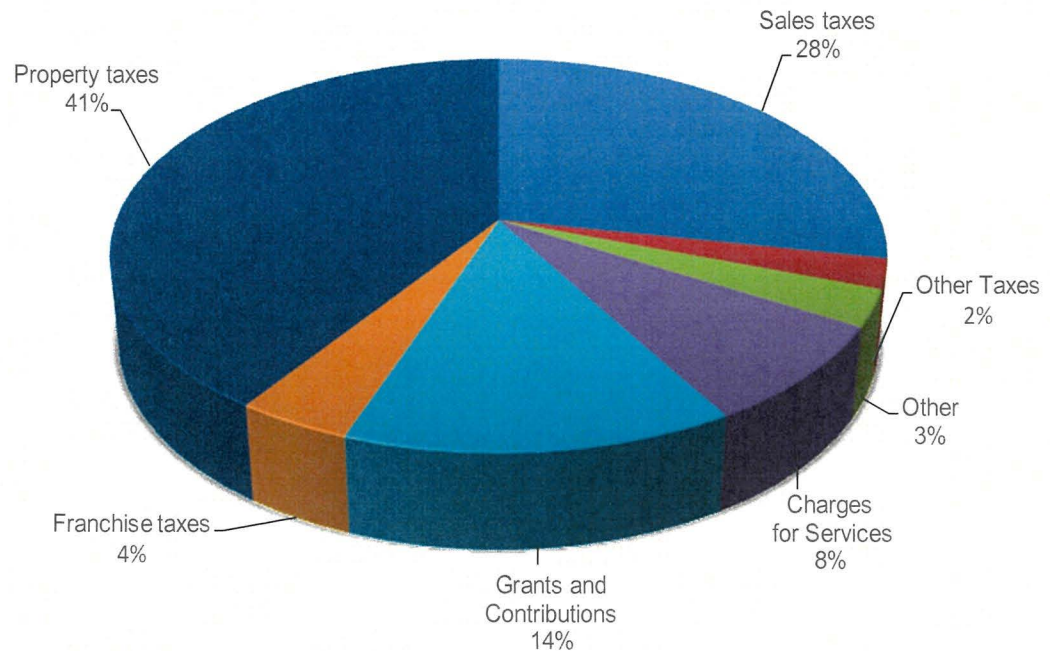
	Governmental activities	
	2023	2022
Revenues:		
Program revenues:		
Charges for services	\$ 812,092	\$ 1,371,420
Operating grants and contributions	1,375,503	590,639
General revenues:		
Property taxes	4,050,991	3,595,496
Sales tax	2,807,805	2,751,066
Other taxes	241,953	212,224
Franchise fees	403,599	382,055
Other	300,613	1,889
Total revenues	9,992,556	8,904,789
Expenses:		
Mayor and council	223,086	-
Administration	1,145,046	-
General government	1,480,113	1,408,241
Public safety	1,967,588	1,548,304
Public works	1,882,061	2,183,868
Municipal court	123,355	102,921
Development services	744,625	957,225
Animal control	275,333	230,713
Fire department	1,360,728	871,908
Fire marshal	87,418	95,367
Economic development	87,608	105,511
Tourism	340	-
Interest and fiscal charges	485,385	403,624
Total expenses	9,862,686	7,907,682
Change in net position	129,870	997,107
Net position, beginning of year	14,578,635	14,315,101
Restatement	-	(733,573)
Net position, beginning of year, as restated	14,578,635	13,581,528
Net position, end of year	\$ 14,708,505	\$ 14,578,635

City of Joshua, Texas Management's Discussion and Analysis

During the current fiscal year, the City's net position increased by \$129,870. 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 increase in grant revenue received by the City; and
- A 13% increase in property taxes due to increased valuations and new construction;
- Offset by an increase in expenditures.

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 \$8,357,731. \$7,060,421 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 \$1,297,310 constitutes unassigned fund balance.

Of the \$8,357,731 ending fund balance, \$323,979 is accounted for in nonmajor governmental funds. The General Fund balance is \$1,453,250 at year-end, a decrease of \$5,339,822 primarily due to transfers out to the Capital Improvement Fund and increased expenditures.

City of Joshua, Texas
Management's Discussion and Analysis

The Debt Service Fund balance decreased \$386,548 to \$211,669 at year-end. This decrease is primarily the result of regularly scheduled debt payments. The Capital Improvement Fund balance increased \$3,596,874 to a year-end total of \$3,354,637 as a result of transfers in from the General Fund. The Type A Economic Development Corporation Fund balance increased \$374,240 to a year-end total of \$1,944,891. This increase is due to proceeds from the issuance of notes payable. The Type B Community Development Corporation Fund balance increased \$368,329 to a year-end total of \$1,069,305. This increase is due to an increase in sales tax revenues.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual general fund expenditures for the year were \$9,010,088, which was \$136,615 over budget. Actual general fund revenues for the year were \$7,180,274, which was \$412,663 under budget due to receiving less than budgeted for permits and fees. During the year, expenditures increased \$1,149,706 from the original budget to the final budget primarily in the general government department.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. The City's investment in capital assets for its governmental activities as of September 30, 2023, amounts to \$21,354,837 (net of accumulated depreciation/amortization). This investment in capital assets includes land, construction in progress, buildings and improvements, furniture and equipment, vehicles, infrastructure, and right of use leased assets. Major capital asset events during the current fiscal year include the following:

- The purchase of 2 separate tracts of land;
- Continued work on the street project at 4th Street, Main Street, and Caddo Road; and
- Purchase of a new rescue vehicle for the fire department.

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

	Governmental Activities	
	2023	2022
Land	\$ 4,392,357	\$ 2,762,961
Construction in progress	2,357,561	933,726
Buildings	8,360,161	8,562,006
Equipment	1,956,111	1,137,907
Improvements	1,115,997	1,167,992
Infrastructure	2,806,789	3,172,707
Right of use lease asset - vehicles	365,861	211,143
Total	<u>\$ 21,354,837</u>	<u>\$ 17,948,442</u>

Additional information on the City's capital assets can be found in Note 4 on pages 28 - 29 of this report.

City of Joshua, Texas
Management's Discussion and Analysis

Item 1.

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	\$ 2,960,000
General obligation bonds	5,210,000
Direct placement - general obligation bonds	1,255,000
Sales tax revenue bonds	1,610,000
Direct placement - tax notes	2,818,461
Direct placement - notes payable	583,460
Unamortized debt premium	294,408
Net pension liability	13,119
Total OPEB liability	65,392
Lease liability	378,128
Compensated absences	209,616
Total	<u>\$ 15,397,584</u>

The City's total long-term debt increased by a net amount of \$2,498,653 during the current fiscal year primarily as a result of the issuance of \$3,301,731 in tax notes, notes payable, and lease liabilities and an increase in the City's net pension liability offset by regularly scheduled principal payments.

Additional information on the City's long-term debt can be found in Note 5 on pages 29-33 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 2024, the City Council and administration considered the following factors:

Property tax revenue in the General Fund and Debt Service Fund is budgeted to decrease as a result of the increased homestead exemption. 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 slightly.

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 2024 is projected to be \$1,400,000, an increase of \$150,000 or 12% from fiscal year 2023.

Expenditures are budgeted to decrease 8% from fiscal year 2023 due to paying the first two installments for the Main Street Water Line Project in fiscal year 2023.

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.

BASIC FINANCIAL STATEMENTS

City of Joshua, Texas
Statement of Net Position
September 30, 2023

	Governmental Activities
Assets	
Current assets:	
Cash and cash equivalents	\$ 641,285
Investments	1,256,187
Receivables, net	84,998
Due from other governments	503,435
Total current assets	<u>2,485,905</u>
Noncurrent assets:	
Restricted cash and cash equivalents	5,560,824
Restricted investments	1,758,662
Capital assets:	
Nondepreciable assets	6,749,918
Depreciable assets, net	14,604,919
Total noncurrent assets	<u>28,674,323</u>
Total assets	<u>31,160,228</u>
Deferred outflows of resources	
Deferred outflows related to pension	459,890
Total deferred outflows of resources	<u>459,890</u>
Liabilities	
Current liabilities	
Accounts payable	617,164
Intergovernmental payables	75,679
Accrued payroll liabilities	233,335
Accrued interest payable	124,680
Unearned grant revenues	443,444
Current portion of long-term debt	1,367,767
Total current liabilities	<u>2,862,069</u>
Noncurrent liabilities	
Compensated absences	209,616
Long-term debt, due in more than one year	13,741,690
Net pension liability	13,119
Total OPEB liability	65,392
Total noncurrent liabilities	<u>14,029,817</u>
Total liabilities	<u>16,891,886</u>
Deferred inflows of resources	
Deferred inflows related to OPEB	19,727
Total deferred inflows of resources	<u>19,727</u>
Net position	
Net investment in capital assets	5,725,405
Restricted for:	
Tax Increment Financing District	149,467
Debt service	232,589
Economic Development	3,014,196
Court Security	41,953
Court Technology	15,080
Tourism	260,534
Public Safety	9,813
Unrestricted	5,259,468
Total net position	<u>\$ 14,708,505</u>

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, 2023

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes In Net Position
		Charges for Services	Operating Grants and Contributions	Total Governmental Activities
Governmental Activities				
Mayor and Council	\$ 223,086	\$ -	\$ -	\$ (223,086)
Administration	1,145,046	-	-	(1,145,046)
General government	1,480,113	6,991	879,343	(593,779)
Public safety	1,967,588	33,800	23,811	(1,909,977)
Public works	1,882,061	439,536	116,034	(1,326,491)
Municipal court	123,355	235,063	-	111,708
Development services	744,625	65,695	-	(678,930)
Animal control	275,333	15,650	3,642	(256,041)
Fire department	1,360,728	15,357	347,183	(998,188)
Fire Marshall	87,418	-	-	(87,418)
Economic development	87,608	-	5,490	(82,118)
Tourism	340	-	-	(340)
Interest and fiscal charges	485,385	-	-	(485,385)
Total governmental activities	<u>\$ 9,862,686</u>	<u>\$ 812,092</u>	<u>\$ 1,375,503</u>	<u>\$ (7,675,091)</u>
General revenues:				
Taxes:				
Property, levied for general purposes				2,986,696
Property, levied for debt service				1,064,295
Sales				2,807,805
Other				241,953
Franchise Fees				403,599
Other				300,613
Total general revenues				<u>7,804,961</u>
Change in net position				129,870
Net position, beginning of year				<u>14,578,635</u>
Net position, end of year				<u>\$ 14,708,505</u>

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

City of Joshua, Texas
Balance Sheet
Governmental Funds
September 30, 2023

	General Fund	Debt Service Fund	Capital Improvement Fund	Type A Economic Development Corporation	Type B Community Development Corporation	Other Governmental Funds	Total Governmental Funds
Assets							
Cash and cash equivalents	\$ 641,285	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 641,285
Investments	1,256,187	-	-	-	-	-	1,256,187
Accounts receivable, net	59,354	20,920	-	-	-	4,724	84,998
Due from other governments	251,717	-	-	125,859	125,859	-	503,435
Restricted:							
Cash and cash equivalents	149,467	211,669	3,874,612	816,087	189,734	319,255	5,560,824
Investments	-	-	-	1,004,950	753,712	-	1,758,662
Total assets	<u>2,358,010</u>	<u>232,589</u>	<u>3,874,612</u>	<u>1,946,896</u>	<u>1,069,305</u>	<u>323,979</u>	<u>9,805,391</u>
Liabilities							
Accounts payable	95,184	-	519,975	2,005	-	-	617,164
Intergovernmental payables	75,679	-	-	-	-	-	75,679
Accrued payroll liabilities	233,335	-	-	-	-	-	233,335
Unearned grant revenue	443,444	-	-	-	-	-	443,444
Total liabilities	<u>847,642</u>	<u>-</u>	<u>519,975</u>	<u>2,005</u>	<u>-</u>	<u>-</u>	<u>1,369,622</u>
Deferred inflows of resources							
Unavailable revenue - property taxes	57,118	20,920	-	-	-	-	78,038
Total deferred inflows of resources	<u>57,118</u>	<u>20,920</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>78,038</u>
Fund balances							
Restricted for:							
Tax Increment Financing District	149,467	-	-	-	-	-	149,467
Debt service	-	211,669	-	-	-	-	211,669
Capital improvements	-	-	3,354,637	-	-	-	3,354,637
Economic development	-	-	-	1,944,891	1,069,305	-	3,014,196
Court security	-	-	-	-	-	41,953	41,953
Court technology	-	-	-	-	-	15,080	15,080
Tourism	-	-	-	-	-	260,534	260,534
Public safety	6,473	-	-	-	-	1,670	8,143
Fire	-	-	-	-	-	1,100	1,100
Animal control	-	-	-	-	-	3,642	3,642
Unassigned	1,297,310	-	-	-	-	-	1,297,310
Total fund balances	<u>1,453,250</u>	<u>211,669</u>	<u>3,354,637</u>	<u>1,944,891</u>	<u>1,069,305</u>	<u>323,979</u>	<u>8,357,731</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,358,010</u>	<u>\$ 232,589</u>	<u>\$ 3,874,612</u>	<u>\$ 1,946,896</u>	<u>\$ 1,069,305</u>	<u>\$ 323,979</u>	
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.							21,354,837
Revenues earned but not available within 60 days of the year-end are not recognized as revenue on the fund financial statements.							78,038
Deferred outflows of resources related to pension are not financial resources and, therefore, are not reported in the funds.							459,890
Deferred inflows of resources related to OPEB are not financial resources and, therefore, are not reported in the funds.							(19,727)
Some long-term liabilities, including bonds and notes payable, accrued interest payable, premiums on debt, net pension liability, total OPEB liability, financed purchase liability, lease liability, and compensated absences are not due and payable in the current period and, therefore, are not reported in the fund financial statements.							(15,522,264)
Net position of governmental activities							<u>\$ 14,708,505</u>

City of Joshua, Texas
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended September 30, 2023

	General Fund	Debt Service Fund	Capital Improvement Fund	Type A Economic Development Corporation	Type B Community Development Corporation	Other Governmental Funds	Total Governmental Funds
Revenues							
Property taxes	\$ 3,057,815	\$ 1,085,363	\$ -	\$ -	\$ -	\$ -	\$ 4,143,178
Sales taxes	1,405,423	-	-	701,191	701,191	-	2,807,805
Hotel occupancy taxes	-	-	-	-	-	30,529	30,529
Alcoholic beverage taxes	21,187	-	-	-	-	-	21,187
Fire district fees	190,237	-	-	-	-	-	190,237
Franchise fees	403,599	-	-	-	-	-	403,599
Fines and fees	218,196	-	-	-	-	16,867	235,063
Grants and contributions	1,245,420	-	116,034	5,490	-	8,559	1,375,503
Charges for services	577,029	-	-	-	-	-	577,029
Investment earnings	54,621	-	51,210	31,702	18,673	3,829	160,035
Miscellaneous	6,747	-	3,028	2,383	13,386	-	25,544
Total revenues	7,180,274	1,085,363	170,272	740,766	733,250	59,784	9,969,709
Expenditures							
Mayor and council	223,154	-	-	-	-	-	223,154
Administration	995,087	-	-	-	-	-	995,087
General government	1,480,113	-	-	-	-	-	1,480,113
Public safety	1,865,327	-	-	-	-	5,147	1,870,474
Public works	1,173,543	-	-	-	-	-	1,173,543
Municipal court	116,128	-	-	-	-	3,354	119,482
Developmental services	741,967	-	-	-	-	-	741,967
Animal control	257,350	-	-	-	-	-	257,350
Fire department	1,170,808	-	-	-	-	-	1,170,808
Fire Marshal	87,952	-	-	-	-	-	87,952
Economic development	-	-	-	57,438	30,170	-	87,608
Tourism	-	-	-	-	-	340	340
Debt service:							
Principal	251,395	1,215,000	-	70,000	-	-	1,536,395
Interest	32,565	256,911	-	67,870	-	-	357,346
Issuance costs	-	-	46,790	5,500	-	-	52,290
Capital outlay	614,699	-	2,507,578	1,447,544	-	-	4,569,821
Total expenditures	9,010,088	1,471,911	2,554,368	1,648,352	30,170	8,841	14,723,730
Excess (deficiency) of revenues over (under) expenditures	(1,829,814)	(386,548)	(2,384,096)	(907,586)	703,080	50,943	(4,754,021)
Other financing sources (uses)							
Proceeds from the sale of assets	116,306	-	-	-	-	-	116,306
Transfers in	446,386	-	4,352,510	-	-	-	4,798,896
Transfers out	(4,352,510)	-	-	(111,635)	(334,751)	-	(4,798,896)
Proceeds from issuance of notes payable	-	-	1,628,460	1,393,461	-	-	3,021,921
Proceeds from the issuance of lease liabilities	279,810	-	-	-	-	-	279,810
Total other financing sources (uses)	(3,510,008)	-	5,980,970	1,281,826	(334,751)	-	3,418,037
Net change in fund balances	(5,339,822)	(386,548)	3,596,874	374,240	368,329	50,943	(1,335,984)
Fund balances, beginning of year	6,793,072	598,217	(242,237)	1,570,651	700,976	273,036	9,693,715
Fund balances, end of year	\$ 1,453,250	\$ 211,669	\$ 3,354,637	\$ 1,944,891	\$ 1,069,305	\$ 323,979	\$ 8,357,731

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, 2023

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

Net change in fund balances - total governmental funds	\$	(1,335,984)
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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.

Capital outlay	\$ 4,569,821	
Depreciation expense	<u>(1,162,157)</u>	3,407,664

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. This is the net of these amounts.	(1,269)
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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.	(92,187)
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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.	751,755
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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.	(28,155)
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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.

Compensated absences	\$ (33,991)	
Accrued interest	(73,301)	
Net pension liability	(712,107)	
Total OPEB liability	<u>15,229</u>	(804,170)

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.

Principal repayments	\$ 1,285,000	
Payments on financed purchase liability	112,935	
Payments on lease liability	115,185	
Proceeds		
Tax notes	(2,438,461)	
Notes payable	(583,460)	
Lease liability	(279,810)	
Amortization of premium on issuance of debt	<u>20,827</u>	<u>(1,767,784)</u>

Change in net position of governmental activities - statement of activities	\$	<u>129,870</u>
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City of Joshua, Texas
Notes to Financial Statements
September 30, 2023

Item 1.

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, 2023

Item 1.

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. 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, general obligation bonds, and notes payable 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, 2023

Item 1.

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.

Joshua Community Development Corporation Type B (JCDC) was established to account for sales tax revenues collected for the purposes set forth by the Joshua Community Development Corporation.

In addition to the major funds listed above, the City reports the following nonmajor governmental funds: Court Security, Court Technology, Hotel Occupancy, and Donations.

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.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2023

Item 1.

Note 1. Summary of Significant Accounting Policies (Continued)

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, Capital Projects Fund, and Debt Service 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.
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.

Excess of Expenditures Over Appropriations

For the year ended September 30, 2023, expenditures exceeded appropriations in the General Fund, Capital Improvement Fund and JEDC. These excess expenditures were covered by available fund balance in those funds.

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. Right-of-use assets are reported at present value of the future lease payments (lease liability), plus any ancillary cost to place the asset in service, plus any additional payments made at the beginning of the lease terms, less any lease incentives received from the lessor prior to the commencement of the lease term.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2023

Item 1.

Note 1. Summary of Significant Accounting Policies (Continued)

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:

Buildings	20-50 years
Equipment	2-20 years
Improvements	10-50 years
Infrastructure	15-50 years
Right to use lease equipment	2-20 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 premiums 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.

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 pension plan reported in the Statement of Net Position. See additional information in Note 8 related to the pension 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 other post-employment benefits (OPEB) plan reported in the Statement of Net Position. See additional information in Note 9 related to the OPEB plan.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2023

Item 1.

Note 1. Summary of Significant Accounting Policies (Continued)

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/amortization 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.

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:

City of Joshua, Texas
Notes to Financial Statements
September 30, 2023

Item 1.

Note 1. Summary of Significant Accounting Policies (Continued)

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 by 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.

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.

Reclassifications

Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements.

Implementation of New Accounting Standard

For the year ended September 30, 2023, the City implemented Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement establishes requirements for accounting for applicable subscription-based information technology arrangements (SBITAs) based on the principle that a subscription asset derives from contracts that convey control of the right to use another entity's information technology software, alone or in combination with tangible capital assets, for a specified period. In accordance with this statement, a government is required to recognize an intangible right-to-use subscription asset and a corresponding subscription liability. This statement was adopted by the City as of October 1, 2022. There was no effect on beginning net position or fund balances due to the implementation of this standard.

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.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2023

Item 1.

Note 2. Deposits and Investments (Continued)

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) certain municipal securities, (3) certificates of deposit, (4) repurchase agreements, (5) certain commercial paper, (6) money market mutual funds, (7) local government investment pools, (8) fully insured or collateralized interest-bearing accounts.

External Investment Pool

As of September 30, 2023, the City's only investments were in an external investment pool in compliance with the City's Investment Policy. The following investment is organized in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code:

Texas Short Term Asset Reserve Program (TexSTAR) is a public funds investment pool governed by a board of directors. The pool maintains an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool. TexSTAR is rated AAAm by Standard and Poor's.

TexSTAR uses amortized cost to value portfolio assets and follows the criteria established by GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*. The stated objective of the pool is to maintain a stable average of \$1.00 per unit net asset value. There are no limitations or restrictions on withdrawals. At September 30, 2023, the weighted average maturity of TexSTAR was 28 days.

Credit Risk: State statute requires that investments in Local Government Investment Pools be rated AAA or the equivalent by a nationally recognized credit rating agency. As of September 30, 2023, the TexSTAR investment pool was rated AAAm by Standard and Poor's.

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: In accordance with the City's Investment Policy, the City limits their exposure of concentration of credit risk by requiring that no single investment transaction be more than 25% of the entire portfolio at the time of purchase of the security, with the exception of U.S. Treasury securities, government-sponsored enterprises, interest-bearing checking accounts that are fully collateralized, and authorized local government investment pools. As of September 30, 2023, 100% of the City's portfolio was invested in a local government investment pool.

Interest Rate Risk: Investments are exposed to interest rate risk if there are changes in market interest rates that will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in the market interest rates. One of the ways the City manages its exposure to interest rate risk is by investing in investment pools which purchase a combination of shorter-term investments with an average maturity of less than 60 days, thus reducing interest rate risk. The City monitors interest rate risk inherent in its portfolio by measuring the weighted average maturity (WAM) of its portfolio. The City's policy is that the City's entire portfolio shall have a maximum WAM of 540 days.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2023

Item 1.

Note 3. Property Taxes Receivable and Unavailable Revenue

Property taxes are assessed and remitted to the City by the Johnson County Tax 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 is 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 to the City regardless of when cash is received.

Note 4. Capital Assets

Capital asset activity for the year ended September 30, 2023, was as follows:

	Balance 10/1/2022	Additions	Deletions	Balance 9/30/2023
Capital assets not being depreciated/amortized				
Construction in progress	\$ 933,726	\$ 1,423,835	\$ -	\$ 2,357,561
Land	2,762,961	1,629,396	-	4,392,357
Total capital assets not being depreciated/amortized	3,696,687	3,053,231	-	6,749,918
Capital assets being depreciated/amortized				
Buildings	12,458,238	52,642	13,032	12,497,848
Equipment	3,511,937	1,166,961	57,966	4,620,932
Improvements	1,523,073	17,177	-	1,540,250
Infrastructure	7,200,379	-	-	7,200,379
Right of use lease asset - vehicles	238,006	279,810	-	517,816
Total capital assets being depreciated/amortized	24,931,633	1,516,590	70,998	26,377,225
Less accumulated depreciation/amortization for:				
Buildings	3,896,232	253,218	11,763	4,137,687
Equipment	2,374,030	348,757	57,966	2,664,821
Improvements	355,081	69,172	-	424,253
Infrastructure	4,027,672	365,918	-	4,393,590
Right of use lease asset - vehicles	26,863	125,092	-	151,955
Total accumulated depreciation/amortization	10,679,878	1,162,157	69,729	11,772,306
Total capital assets being depreciated/amortized, net	14,251,755	354,433	1,269	14,604,919
Governmental activities capital assets, net	<u>\$ 17,948,442</u>	<u>\$ 3,407,664</u>	<u>\$ 1,269</u>	<u>\$ 21,354,837</u>

City of Joshua, Texas
Notes to Financial Statements
September 30, 2023

Item 1.

Note 4. Capital Assets (Continued)

At September 30, 2023, depreciation/amortization was charged to functions as follows:

Governmental activities:	
Administration	\$ 148,248
Public safety	90,981
Public works	639,272
Animal control	18,466
Fire department	194,196
Parks and recreation	70,544
Municipal court	<u>450</u>
Total governmental activities	<u>\$ 1,162,157</u>

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, 2023, 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 \$1,770,000 at September 30, 2023

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 \$3,440,000 at September 30, 2023

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 \$1,255,000 at September 30, 2023

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 \$2,960,000 at September 30, 2023

City of Joshua, Texas
Notes to Financial Statements
September 30, 2023

Note 5. Long-Term Obligations (Continued)

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 \$1,610,000 at September 30, 2023

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 \$690,000 at September 30, 2023

Tax Notes, Series 2022 – Direct Placement

- Original balance of \$1,393,461
- Payable in annual installments through 2027
- Bearing interest at a rate of 4.99%
- Outstanding balance of \$1,393,461 at September 30, 2023

Tax Notes, Series 2022A – Direct Placement

- Original balance of \$1,045,000
- Payable in annual installments through 2029
- Bearing interest at a rate of 3.31%
- Outstanding balance of \$735,000 at September 30, 2023

Notes Payable

Fire Rescue Vehicle – Direct Placement

- Original balance of \$298,652
- Payable in annual installments through 2030
- Bearing interest at a rate of 5.42%
- Outstanding balance of \$298,652 at September 30, 2023

Public Works Equipment – Direct Placement

- Original balance of \$284,808
- Payable in annual installments through 2027
- Bearing interest at a rate of 5.45%
- Outstanding balance of \$284,808 at September 30, 2023

City of Joshua, Texas
Notes to Financial Statements
September 30, 2023

Item 1.

Note 5. Long-Term Obligations (Continued)

Financed Purchases

Police Vehicle

- Original balance of \$48,004
- Payable in annual installments through 2023
- Bearing interest at a rate of 3.74%
- Fully repaid at September 30, 2023

Public Works Machinery

- Original balance of \$372,000
- Payable in annual installments through 2023
- Bearing interest at a rate of 4.58%
- Fully repaid at September 30, 2023

Changes in long-term obligations for the year ended September 30, 2023 are as follows:

	Balance 10/1/2022	Additions	Retirements	Balance 9/30/2023	Due Within One Year
<u>Governmental activities</u>					
Certificates of Obligation	\$ 3,200,000	\$ -	\$ 240,000	\$ 2,960,000	\$ 250,000
General Obligation Bonds	5,575,000	-	365,000	5,210,000	400,000
Direct placement - General Obligation Bonds	1,385,000	-	130,000	1,255,000	130,000
Sales Tax Revenue Bonds	1,680,000	-	70,000	1,610,000	75,000
Direct placement - Tax Notes	860,000	2,438,461	480,000	2,818,461	261,913
Direct placement - Notes Payable	-	583,460	-	583,460	93,853
Unamortized debt premium	315,235	-	20,827	294,408	20,827
Net pension liability (asset)	(698,988)	893,615	181,508	13,119	-
Total OPEB liability	80,621	24,337	39,566	65,392	-
Financed purchase liability	112,935	-	112,935	-	-
Lease liability	213,503	279,810	115,185	378,128	136,174
Compensated absences	175,625	33,991	-	209,616	-
 Total governmental activities	 <u>\$ 12,898,931</u>	 <u>\$ 4,253,674</u>	 <u>\$ 1,755,021</u>	 <u>\$ 15,397,584</u>	 <u>\$ 1,367,767</u>

The City does not have any unused lines of credit, assets pledged as collateral for debt, or terms specified in debt agreements related to significant events of default with finance-related consequences, termination events with finance-related consequences, or subjective acceleration clauses as of September 30, 2023.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2023

Note 5. Long-Term Obligations (Continued)

Debt service requirements on long-term debt at September 30, 2023, are as follows:

Year Ending	General Obligation Bonds		Direct Placement General Obligation Bonds	
	Principal	Interest	Principal	Interest
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	435,000	67,198	140,000	10,271
2029-2033	1,520,000	207,459	580,000	18,644
2034-2038	1,125,000	105,213	-	-
2039-2043	485,000	9,750	-	-
Total	<u>\$ 5,210,000</u>	<u>\$ 772,566</u>	<u>\$ 1,255,000</u>	<u>\$ 91,446</u>
Year Ending	Certificates of Obligation		Sales Tax Revenue Bonds	
	Principal	Interest	Principal	Interest
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	290,000	48,100	85,000	53,660
2029-2033	1,610,000	130,914	480,000	211,210
2034-2038	-	-	600,000	96,344
2039-2043	-	-	135,000	2,923
Total	<u>\$ 2,960,000</u>	<u>\$ 430,242</u>	<u>\$ 1,610,000</u>	<u>\$ 609,052</u>
Year Ending	Direct Placement - Tax Notes		Direct Placement - Notes Payable	
	Principal	Interest	Principal	Interest
2024	\$ 261,913	\$ 102,310	\$ 93,853	\$ 23,848
2025	273,846	95,470	91,087	26,614
2026	281,252	87,796	96,041	21,660
2027	288,592	79,848	101,265	16,436
2028	1,457,858	71,328	106,774	10,928
2029-2033	255,000	3,404	94,440	7,746
Total	<u>\$ 2,818,461</u>	<u>\$ 440,156</u>	<u>\$ 583,460</u>	<u>\$ 107,232</u>

City of Joshua, Texas
Notes to Financial Statements
September 30, 2023

Note 5. Long-Term Obligations (Continued)

Lease Liability

General information related to leases payable is summarized below:

Asset	Term, Including Renewals	Interest Rate	Payment Amount	Lease Liability 9/30/2023
Copiers/Printers	60 months	5.59%	\$ 1,569	\$ 62,276
Postage meters	60 months	5.59%	199	7,900
Public safety vehicles	24-60 months	4.81%-7.97%	11,346	307,952

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 2023.

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

Year Ending	Lease Liability	
	Principal	Interest
2024	\$ 136,174	\$ 21,188
2025	112,414	12,450
2026	89,207	5,840
2027	38,789	1,124
2028	1,544	15
Total	<u>\$ 378,128</u>	<u>\$ 40,617</u>

City of Joshua, Texas
Notes to Financial Statements
September 30, 2023

Item 1.

Note 6. Interfund Balances and Activity

Transfers to and from other funds at September 30, 2023 consisted of the following:

<u>Transfers Out</u>	
General Fund	\$ 4,352,510
JEDC	111,635
JCDC	<u>334,751</u>
	<u>\$ 4,798,896</u>
<u>Transfers In</u>	
General Fund	\$ 446,386
Capital Improvement Fund	<u>4,352,510</u>
	<u>\$ 4,798,896</u>

Transfers were to pay for a portion of the Economic Development Coordinator position, to pay interfund receivables/payables, and to relieve negative fund balance in the Capital Improvement Fund.

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.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2023

Item 1.

Note 8. Defined Benefit Pension Plan

Plan Description

The City participates as one of 919 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 TMRS Act, Subtitle G, Title 8, Texas Government Code (the 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 is not fiscally dependent on 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, and the City-financed monetary credits with interest. 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.

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, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	17
Inactive employees entitled to but not yet receiving benefits	55
Active employees	<u>55</u>
Total	<u><u>127</u></u>

City of Joshua, Texas
Notes to Financial Statements
September 30, 2023

Item 1.

Note 8. Defined Benefit Pension Plan (Continued)

Contributions

Member contribution rates in TMRS are either 5%, 6%, or 7% of the member's total compensation, and the City matching percentages are either 100%, 150% or 200%, both as adopted by the governing body of the city. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The 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 5.97% and 5.60% in calendar years 2022 and 2023, respectively. The City's contributions to TMRS for the year ended September 30, 2023 were \$212,617 and were equal to the required contributions.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2022, 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, 2022 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 are 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. The assumptions 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, 2023

Item 1.

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. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, the actuaries focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2023 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	35.00%	7.70%
Core Fixed Income	6.00%	4.90%
Non-Core Fixed Income	20.00%	8.70%
Other Public and Private Markets	12.00%	8.10%
Real Estate	12.00%	5.80%
Hedge Funds	5.00%	6.90%
Private Equity	10.00%	11.80%
Total	<u>100.00%</u>	

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 members. 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, 2023

Item 1.

Note 8. Defined Benefit Pension Plan (Continued)

Changes in the Net Pension Liability

Changes in the NPL	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) - (b)
Balance at 12/31/2021	\$ 4,376,313	\$ 5,075,301	\$ (698,988)
Changes for the year:			
Service cost	399,798	-	399,798
Interest	301,054	-	301,054
Difference between expected and actual experience	35,553	-	35,553
Contributions - employer	-	181,505	(181,505)
Contributions - employee	-	212,820	(212,820)
Net investment income	-	(370,647)	370,647
Benefit payments, including refunds of employee contributions	(232,292)	(232,292)	-
Administrative expense	-	(3,206)	3,206
Other changes	-	3,826	(3,826)
Net changes	504,113	(207,994)	712,107
Balance at 12/31/2022	<u>\$ 4,880,426</u>	<u>\$ 4,867,307</u>	<u>\$ 13,119</u>

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	\$ 708,899	\$ 13,119	\$ (557,401)

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.tmr.com.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2023

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, 2023, the City recognized pension expense of \$174,070. At September 30, 2023, 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	\$ -	\$ 26,393
Changes in actuarial assumptions	-	-
Difference between projected and actual investment earnings	331,585	-
Contributions subsequent to the measurement date	154,698	-
Total	<u>\$ 486,283</u>	<u>\$ 26,393</u>

\$154,698 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability for the fiscal year ending September 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Measurement year ending December 31:	
2023	\$ (17,772)
2024	89,624
2025	90,694
2026	<u>142,646</u>
Total	<u>\$ 305,192</u>

City of Joshua, Texas
Notes to Financial Statements
September 30, 2023

Item 1.

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*.

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, 2022 actuarial valuation and measurement date, the following employees were covered by benefit terms:

Inactive employees currently receiving benefits	12
Inactive employees entitled to but not yet receiving benefits	3
Active employees	<u>55</u>
Total	<u><u>70</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, 2023 were \$1,120, which equaled the required contributions.

Total OPEB Liability

The City's Total OPEB Liability (TOL) was measured as of December 31, 2022 and was determined by an actuarial valuation as of that date.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2023

Item 1.

Note 9. Other Postemployment Benefits (Continued)

Actuarial assumptions

The TOL in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Discount rate	4.05%
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.

The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2022.

The actuarial assumptions used in the December 31, 2022 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, 2023

Note 9. Other Postemployment Benefits (Continued)

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at 12/31/2021	\$ 80,621
Changes for the year:	
Service cost	15,505
Interest on Total OPEB Liability	1,618
Changes of benefit terms including TMRS plan participation	-
Differences between expected and actual experience	7,214
Changes in assumptions or other inputs	(38,654)
Benefit payments	(912)
Net changes	(15,229)
Balance at 12/31/2022	\$ 65,392

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 4.05%, 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 (3.05%) or 1-percentage-point higher (5.05%) than the current rate:

	1% Decrease in Discount Rate (3.05%)	Discount Rate (4.05%)	1% Increase in Discount Rate (5.05%)
City's Total OPEB Liability	\$ 79,990	\$ 65,392	\$ 54,009

City of Joshua, Texas
Notes to Financial Statements
September 30, 2023

Item 1.

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, 2023, the City recognized OPEB expense of \$14,051.

At September 30, 2023, 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	\$ -	\$ 710
Changes in actuarial assumptions or other inputs	-	19,846
Difference between projected and actual investment earnings	-	-
Contributions subsequent to the measurement date	829	-
	<u>829</u>	<u>-</u>
Total	<u>\$ 829</u>	<u>\$ 20,556</u>

The City reported \$829 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, 2024. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Measurement year ending December 31:	
2023	\$ (3,072)
2024	(3,239)
2025	(3,358)
2026	(3,985)
2027	(5,120)
Thereafter	<u>(1,782)</u>
Total	<u>\$ (20,556)</u>

City of Joshua, Texas
Notes to Financial Statements
September 30, 2023

Item 1.

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 or results of operations.

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 an 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 paid \$48,675 of the property and sales tax refunds due under this program during fiscal year 2023. The remaining obligation under this program is \$325,986 at September 30, 2023.

During fiscal year 2023, the City entered into an agreement with Pathway Com-Tel, Inc. to construct and install internet fiber in the Mountain Valley subdivision. The terms of the agreement specify that Pathway will construct, install, and pay for all costs associated with the project and, in exchange, the City will provide a one-time payment to the Pathway in the amount of \$125,000. This amount was paid in full during fiscal year 2023.

Note 12. Subsequent Events

The City evaluated subsequent events through February 5, 2024, the date the financial statements were available to be issued, noting the City issued Series 2023 Combination Tax and Limited Pledge Revenue Certificates of Obligation in the amount of \$1,250,000 on October 18, 2023.

**REQUIRED SUPPLEMENTARY
INFORMATION**

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, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
Revenues				
Property taxes	\$ 3,086,609	\$ 3,086,609	\$ 3,057,815	\$ (28,794)
Sales taxes	1,250,000	1,250,000	1,405,423	155,423
Alcoholic beverage taxes	12,000	12,000	21,187	9,187
Fire district fees	194,000	194,000	190,237	(3,763)
Franchise fees	391,500	391,500	403,599	12,099
Fines and fees	217,500	217,500	218,196	696
Grants and contributions	1,239,085	1,423,233	1,245,420	(177,813)
Charges for services	950,615	956,595	577,029	(379,566)
Investment earnings	1,000	10,000	54,621	44,621
Miscellaneous	51,500	51,500	6,747	(44,753)
Total revenues	7,393,809	7,592,937	7,180,274	(412,663)
Expenditures				
Mayor and council	215,123	221,123	223,154	(2,031)
Administration	887,670	988,389	995,087	(6,698)
General government	370,920	1,388,234	1,480,113	(91,879)
Public safety	2,026,911	2,116,989	1,865,327	251,662
Public works	1,187,301	1,194,250	1,173,543	20,707
Municipal court	114,945	114,945	116,128	(1,183)
Development services	949,840	899,094	741,967	157,127
Animal control	338,566	338,566	257,350	81,216
Fire department	1,192,614	1,223,933	1,170,808	53,125
Fire Marshal	175,222	117,295	87,952	29,343
Debt service:				
Principal	142,280	142,280	251,395	(109,115)
Interest	10,655	10,655	32,565	(21,910)
Capital outlay	111,720	117,720	614,699	(496,979)
Total expenditures	7,723,767	8,873,473	9,010,088	(136,615)
Excess (deficiency) of revenues over (under) expenditures	(329,958)	(1,280,536)	(1,829,814)	(549,278)
Other financing sources (uses)				
Proceeds from the sale of assets	-	-	116,306	116,306
Transfers in	497,771	497,771	446,386	(51,385)
Transfers out	(67,713)	(67,713)	(4,352,510)	(4,284,797)
Proceeds from the issuance of debt	1,000,000	1,000,000	-	(1,000,000)
Proceeds from the issuance of lease liabilities	-	-	279,810	279,810
Total other financing sources (uses)	1,430,058	1,430,058	(3,510,008)	(4,940,066)
Change in fund balance	\$ 1,100,100	\$ 149,522	(5,339,822)	\$ (5,489,344)
Fund balance - beginning of year			6,793,072	
Fund balance - end of year			\$ 1,453,250	

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, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
Revenues				
Sales taxes	\$ 625,000	\$ 625,000	\$ 701,191	\$ 76,191
Grants and contributions	-	-	5,490	5,490
Investment earnings	500	5,000	31,702	26,702
Miscellaneous	100,000	100,000	2,383	(97,617)
Total revenues	725,500	730,000	740,766	10,766
Expenditures				
Economic Development	239,425	239,925	57,438	182,487
Debt service:				
Principal	67,870	67,870	70,000	(2,130)
Interest	70,000	70,000	67,870	2,130
Issuance costs	-	-	5,500	(5,500)
Capital outlay	30,000	1,426,100	1,447,544	(21,444)
Total expenditures	407,295	1,803,895	1,648,352	155,543
Excess (deficiency) of revenues over (under) expenditures	318,205	(1,073,895)	(907,586)	166,309
Other financing sources (uses)				
Transfers out	(78,210)	(78,210)	(111,635)	(33,425)
Proceeds from the issuance of notes payable	-	1,387,961	1,393,461	5,500
Total other financing sources (uses)	(78,210)	1,309,751	1,281,826	(27,925)
Change in fund balance	\$ 239,995	\$ 235,856	374,240	\$ 138,384
Fund balance - beginning of year			1,570,651	
Fund balance - end of year			\$ 1,944,891	

City of Joshua, Texas
Statement of Revenues, Expenditures, and Changes in Fund Balance
- Budget and Actual -
Type B Community Development Corporation Fund
For the Fiscal Year Ended September 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
Revenues				
Sales taxes	\$ 625,000	\$ 625,000	\$ 701,191	\$ 76,191
Investment earnings	500	2,000	18,673	16,673
Miscellaneous	19,000	19,000	13,386	(5,614)
Total revenues	644,500	646,000	733,250	87,250
Expenditures				
Economic Development	41,000	43,500	30,170	13,330
Total expenditures	41,000	43,500	30,170	13,330
Excess (deficiency) of revenues over (under) expenditures	603,500	602,500	703,080	100,580
Other financing sources (uses)				
Transfers out	(569,561)	(569,561)	(334,751)	234,810
Total other financing sources (uses)	(569,561)	(569,561)	(334,751)	234,810
Change in fund balance	\$ 33,939	\$ 32,939	368,329	\$ 335,390
Fund balance - beginning of year			700,976	
Fund balance - end of year			\$ 1,069,305	

City of Joshua, Texas
Schedule of Changes in the Net Pension Liability/(Asset) and Related Ratios
Last Eight Measurement Years**

Texas Municipal Retirement System (TMRS)

Measurement Date - December 31st*:	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability								
Service cost	\$ 399,798	\$ 282,108	\$ 223,786	\$ 229,881	\$ 217,867	\$ 207,242	\$ 222,255	\$ 207,231
Interest	301,054	281,958	260,770	237,463	224,113	203,201	186,581	164,060
Difference between expected and actual experience	35,553	(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	(232,292)	(174,167)	(113,595)	(111,310)	(135,258)	(112,687)	(75,189)	(42,673)
Net change in total pension liability	504,113	253,131	315,016	349,479	179,799	315,786	272,475	429,193
Total pension liability, beginning	4,376,313	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>\$ 4,880,426</u>	<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	\$ 181,505	\$ 122,359	\$ 98,509	\$ 105,812	\$ 100,554	\$ 89,253	\$ 87,382	\$ 75,539
Contributions - employee	212,820	148,701	120,965	124,068	118,498	112,370	120,885	116,985
Net investment income	(370,647)	574,792	304,236	521,071	(101,524)	401,837	174,931	3,595
Benefit payments, including refunds of employee contributions	(232,292)	(174,167)	(113,595)	(111,310)	(135,258)	(112,687)	(75,189)	(42,673)
Administrative expense	(3,206)	(2,658)	(1,964)	(2,936)	(1,958)	(2,078)	(1,974)	(2,189)
Other changes	3,826	19	(77)	(88)	(103)	(104)	(106)	(109)
Net change in plan fiduciary net position	(207,994)	669,046	408,074	636,617	(19,791)	488,591	305,929	151,148
Plan fiduciary net position, beginning	5,075,301	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>\$ 4,867,307</u>	<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>\$ 13,119</u>	<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	99.73%	115.97%	106.87%	82.08%	97.19%	103.13%	97.63%	96.14%
Covered payroll	\$ 3,040,290	\$ 2,124,306	\$ 1,728,076	\$ 1,772,403	\$ 1,692,826	\$ 1,605,284	\$ 1,726,924	\$ 1,671,215
Net pension liability/(asset) as a percentage of covered payroll	0.43%	-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 Nine Fiscal Years**

Texas Municipal Retirement System (TMRS)

Year Ended September 30th*:	2023	2022	2021	2020	2019	2018	2017	2016	2015
The City's actuarially determined contribution	\$ 212,617	\$ 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>212,617</u>	<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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 3,732,633	\$ 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	5.70%	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-retirement: 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 Six Measurement Years**

Texas Municipal Retirement System (TMRS)						
Measurement Date - December 31st*:	2022	2021	2020	2019	2018	2017
Service cost	\$ 15,505	\$ 10,622	\$ 5,184	\$ 3,545	\$ 4,401	\$ 3,692
Interest on total OPEB liability	1,618	1,550	1,690	1,633	1,452	1,315
Changes in benefit terms including TMRS plan participation	-	-	-	-	-	-
Difference between expected and actual experience	7,214	(6,205)	(3,807)	216	(1,545)	-
Changes in assumptions or other inputs	(38,654)	2,776	10,688	11,395	(3,564)	3,873
Benefit payments	(912)	(637)	(173)	(177)	(169)	(161)
Net change in Total OPEB Liability	<u>(15,229)</u>	<u>8,106</u>	<u>13,582</u>	<u>16,612</u>	<u>575</u>	<u>8,719</u>
Total OPEB Liability - beginning	<u>80,621</u>	<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><u>\$ 65,392</u></u>	<u><u>\$ 80,621</u></u>	<u><u>\$ 72,515</u></u>	<u><u>\$ 58,933</u></u>	<u><u>\$ 42,321</u></u>	<u><u>\$ 41,746</u></u>
Covered payroll	\$ 3,040,290	\$ 2,124,306	\$ 1,728,076	\$ 1,772,403	\$ 1,692,826	\$ 1,605,284
Total OPEB liability as a percentage of covered payroll	2.15%	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 liability.

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

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

Texas Municipal Retirement System (TMRS)						
Year Ended September 30th*:	2023	2022	2021	2020	2019	2018
The City's actuarially determined contribution	\$ 1,120	\$ 823	\$ 580	\$ 174	\$ 174	\$ 166
The amount of contributions recognized by the plan in relation to the actuarially determined contribution	1,120	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	\$ 3,732,633	\$ 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%	0.03%	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***	4.05%
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.

* 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, 2022.

SUPPLEMENTARY INFORMATION

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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Property taxes	\$ 856,800	\$ 856,800	\$ 1,085,363	\$ 228,563
Total revenues	856,800	856,800	1,085,363	228,563
Expenditures				
Debt service:				
Principal	1,215,000	1,215,000	1,215,000	-
Interest	258,241	258,241	256,911	1,330
Total expenditures	1,473,241	1,473,241	1,471,911	1,330
Excess (deficiency) of revenues over (under) expenditures	(616,441)	(616,441)	(386,548)	229,893
Other financing sources (uses)				
Transfers in	157,738	157,738	-	(157,738)
Total other financing sources (uses)	157,738	157,738	-	(157,738)
Change in fund balance	\$ (458,703)	\$ (458,703)	(386,548)	\$ 72,155
Fund balance - beginning of year			598,217	
Fund balance - end of year			\$ 211,669	

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, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
Revenues				
Grants and contributions	\$ 122,733	\$ 122,733	\$ 116,034	\$ (6,699)
Investment earnings	1,000	1,000	51,210	50,210
Miscellaneous	-	-	3,028	3,028
Total revenues	123,733	123,733	170,272	46,539
Expenditures				
Issuance Costs	-	-	46,790	(46,790)
Capital outlay	4,655,842	4,655,842	2,507,578	2,148,264
Total expenditures	4,655,842	4,655,842	2,554,368	2,101,474
Excess (deficiency) of revenues over (under) expenditures	(4,532,109)	(4,532,109)	(2,384,096)	2,148,013
Other financing sources (uses)				
Transfers in	217,713	217,713	4,352,510	4,134,797
Proceeds from issuance of notes payable	278,001	278,001	1,628,460	1,350,459
Total other financing sources (uses)	495,714	495,714	5,980,970	5,485,256
Change in fund balance	\$ (4,036,395)	\$ (4,036,395)	3,596,874	\$ 7,633,269
Fund balance - beginning of year			(242,237)	
Fund balance - end of year			\$ 3,354,637	

City of Joshua, Texas
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2023

	Court Security	Court Technology	Hotel Occupancy	Donations	Total Nonmajor Governmental Funds
Assets					
Restricted cash and cash equivalents	\$ 41,953	\$ 15,080	\$ 255,810	\$ 6,412	\$ 319,255
Accounts receivables, net	-	-	4,724	-	4,724
Total assets	41,953	15,080	260,534	6,412	323,979
Liabilities and fund balances					
Liabilities:					
Accounts payable	-	-	-	-	-
Total liabilities	-	-	-	-	-
Fund balances:					
Restricted for:					
Court security	41,953	-	-	-	41,953
Court technology	-	15,080	-	-	15,080
Tourism	-	-	260,534	-	260,534
Public safety	-	-	-	1,670	1,670
Fire	-	-	-	1,100	1,100
Animal Control	-	-	-	3,642	3,642
Total fund balances	41,953	15,080	260,534	6,412	323,979
Total liabilities and fund balances	\$ 41,953	\$ 15,080	\$ 260,534	\$ 6,412	\$ 323,979

City of Joshua, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended September 30, 2023

	Court Security	Court Technology	Hotel Occupancy	Donations	Total Nonmajor Governmental Funds
Revenues					
Hotel occupancy tax	\$ -	\$ -	\$ 30,529	\$ -	\$ 30,529
Fines and fees	9,245	7,622	-	-	16,867
Grants and contributions	-	-	-	8,559	8,559
Investment earnings	-	-	3,829	-	3,829
Total revenues	9,245	7,622	34,358	8,559	59,784
Expenditures					
Municipal court	-	3,354	-	-	3,354
Public safety	3,000	-	-	2,147	5,147
Tourism	-	-	340	-	340
Total expenditures	3,000	3,354	340	2,147	8,841
Excess of revenues over expenditures	6,245	4,268	34,018	6,412	50,943
Changes in fund balances	6,245	4,268	34,018	6,412	50,943
Fund balances - beginning of year	35,708	10,812	226,516	-	273,036
Fund balances - end of year	\$ 41,953	\$ 15,080	\$ 260,534	\$ 6,412	\$ 323,979

**OVERALL COMPLIANCE AND
INTERNAL CONTROLS SECTION**



SNOW GARRETT WILLIAMS
CERTIFIED PUBLIC ACCOUNTANTS

**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, 2023, 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 February 5, 2024.

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. However, material weaknesses or significant deficiencies may exist that were not identified.

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*.

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

Snow Garrett Williams
February 5, 2024

City of Joshua, Texas
Schedule of Findings and Questioned Costs
September 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

unmodified

Internal control over financial reporting:

Material weakness(es) identified?

_____ yes X no

Significant deficiencies identified that are not
considered to be material weaknesses?

_____ yes X none reported

Noncompliance material to financial statements noted?

_____ yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

_____ yes X no

Significant deficiencies identified that are not
considered to be material weaknesses?

_____ yes X none reported

Type of auditor's report issued on compliance for major programs:

unmodified

Any audit findings disclosed that are required to be reported in
accordance with 2 CFR section 200.516(a)?

_____ yes X no

Identification of Major Programs:

Federal Awards

U.S. Department of the Treasury:

ALN 21.027

Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between

Type A and Type B programs:

\$ 750,000

Auditee qualified as a low-risk auditee?

_____ yes X no

Section II – Financial Statement Findings

None Noted

Section III – Federal Award Findings and Questioned Costs

None Noted

**City of Joshua, Texas
Corrective Action Plan
For the Year Ended September 30, 2023**

A corrective action plan is not needed.

City of Joshua, Texas
Summary Schedule of Prior Audit Findings
For the Year Ended September 30, 2023

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

The financial statements were 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.

Current Status

The City corrected the issue in fiscal year 2023.

FEDERAL AWARDS SECTION



SNOW GARRETT WILLIAMS
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Joshua, Texas' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of City of Joshua, Texas' major federal programs for the year ended September 30, 2023. City of Joshua, Texas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, City of Joshua, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City of Joshua, Texas and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of City of Joshua, Texas' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to City of Joshua, Texas' federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City of Joshua, Texas' compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City of Joshua, Texas' compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City of Joshua, Texas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of Joshua, Texas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City of Joshua, Texas' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Snow Garrett Williams

Snow Garrett Williams
February 5, 2024

City of Joshua, Texas
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2023

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of the Treasury</u>			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027		\$ 995,779
Total U.S. Department of the Treasury			995,779
<u>U.S. Department of Homeland Security</u>			
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083		150,183
Total U.S. Department of Homeland Security			150,183
Total Expenditures of Federal Awards			\$ 1,145,962

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Joshua, Texas for the year ended September 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the City of Joshua, it is not intended to and does not present the financial position or changes in net position or cash flows of the City of Joshua.

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The City of Joshua has elected not to use the 10% de minimis indirect cost rate as permitted in the Uniform Guidance, section 200.414.



**(Meeting Body) Agenda
(Add Date)**

Ordinance

Action Item

Agenda Description:

Discuss, consider, and possible action on an Ordinance calling a Bond Election to be held in the city of Joshua, Texas; Making Provision for the Conduct of an Election; and Resolving Other Matters Incident and Related to such Election, Including Authorizing the Execution of any Necessary Engagement Agreements with the City's Financial Advisors and/or Bond Counsel

Background Information:

At a previous meeting, the City Council directed staff to prepare a Ordinance calling a Bond Election for a new Police Department and Municipal Complex in the amount of \$16,000,000 and for Street Repairs in the amount of \$10,000,000.

Financial Information will be provided at the meeting by SAMCO Capital at the meeting.

In regards to the ballot, the wording shall appear on the ballot substantially as follows:

PROPOSITION A

"THE ISSUANCE OF \$16,000,000 OF CITY OF JOSHUA, TEXAS GENERAL OBLIGATION BONDS FOR A POLICE DEPARTMENT AND MUNICIPAL COMPLEX, AND THE LEVYING OF A TAX SUFFICIENT TO PAY THE PRINCIPAL AND INTEREST THEREOF"

PROPOSITION B

"THE ISSUANCE OF \$10,000,000 OF CITY OF JOSHUA, TEXAS GENERAL OBLIGATION BONDS FOR STREETS, SIDEWALKS, AND DRAINAGE IMPROVEMENTS, AND THE LEVYING OF A TAX SUFFICIENT TO PAY THE PRINCIPAL AND INTEREST THEREOF"

The official ballot shall be prepared in accordance with the Texas Election Code, as amended, to permit voters to vote "FOR" or "AGAINST".

General Information:

Assuming voters approve the propositions that are proposed at the bond election, when the City issues the voter-authorized bonds, the Texas Office of the Attorney General (“OAG”) will review the transcript of the bond proceedings

Item 2.

The Office of the Attorney General review of bond election proceedings will include confirmation of compliance with uniform election dates, separate proposition requirements, deadlines (calling, noticing, canvassing, etc.), contents of order calling election and notices of election, and canvassing the election.

Financial Information:

Financial Information will be provided at the meeting by SAMCO Capital at the meeting.

City Contact and Recommendations:

Mike Peacock, City Manager
Alice Holloway, City Secretary

Possible Motion: I move to approve the Bond Election Ordinance

Attachments:

Bond Ordinance

Sample Information

AN ORDINANCE CALLING A BOND ELECTION TO BE HELD IN THE CITY OF JOSHUA, TEXAS; MAKING PROVISION FOR THE CONDUCT OF AN ELECTION; AND RESOLVING OTHER MATTERS INCIDENT AND RELATED TO SUCH ELECTION, INCLUDING AUTHORIZING THE EXECUTION OF ANY NECESSARY ENGAGEMENT AGREEMENTS WITH THE CITY'S FINANCIAL ADVISORS AND/OR BOND COUNSEL

WHEREAS, the City Council (the *Council*) of the City of Joshua, Texas (the *City*), located in Johnson County, Texas (the *County*), hereby finds and determines that an election should be held to determine whether the Council shall be authorized to issue general obligation bonds of the City in the amount and for the purposes hereinafter identified (the *Election*); and

WHEREAS, the City will conduct the Election in accordance with the laws of the State of Texas (the *State*) and applicable federal laws; and

WHEREAS, the Council hereby finds and determines that the necessity to construct various capital improvements within the City necessitates that it is in the public interest to call and hold the Election at the earliest possible date to authorize the issuance of general obligation bonds for the purposes hereinafter identified; and

WHEREAS, the Council hereby finds and determines that the actions hereinbefore described are in the best interests of the residents of the City; now, therefore,

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

SECTION 1. The Election shall be held in the City of Joshua, Texas on the 4th day of May, 2024 (*Election Day*), which is a uniform election date under the Texas Election Code, as amended, and is not less than 78 days nor more than 90 days from the date of the adoption of this ordinance (the *Ordinance*), for the purpose of submitting the following measures to the qualified voters of the City:

MEASURE A

“Shall the City Council of the City of Joshua, Texas be authorized to issue and sell one or more series of general obligation bonds of the City in the aggregate principal amount of not more than \$16,000,000 for the purpose of designing, acquiring, constructing, purchasing, renovating, improving, upgrading, updating, enlarging, demolishing, and equipping a Police Department and Municipal Complex, and the purchase of land, easements, rights-of-way, and other real property interests necessary therefor or incidental thereto, and completing related landscaping; such bonds to mature serially or otherwise (not more than 40 years from their date) in accordance with law; and any issue or series of said bonds to bear interest at such rate or rates (fixed, floating, variable or otherwise) as may be determined within the discretion of the City Council, provided that such rate of interest shall not exceed the maximum rate per annum authorized by law at the time of the issuance of any issue or series of said bonds; and shall the City Council of the City be authorized

to levy and pledge, and cause to be assessed and collected, annual ad valorem taxes, within the limitations prescribed by law, on all taxable property in said City sufficient to pay the annual interest and provide a sinking fund to pay the bonds at maturity and the cost of any credit agreements executed in connection with the bonds?”

MEASURE B

“Shall the City Council of the City of Joshua, Texas be authorized to issue and sell one or more series of general obligation bonds of the City in the aggregate principal amount of not more than \$10,000,000 for the purpose of designing, acquiring, constructing, renovating, improving, upgrading, updating, and equipping City street, curb, gutter, and sidewalk improvements, demolition, repair, and rebuilding of existing streets, completing necessary or incidental utility relocation and drainage in connection with the foregoing and the purchase of land, easements, rights-of-way, and other real property interests necessary therefor or incidental thereto, and City street maintenance improvements; such bonds to mature serially or otherwise (not more than 40 years from their date) in accordance with law; and any issue or series of said bonds to bear interest at such rate or rates (fixed, floating, variable or otherwise) as may be determined within the discretion of the City Council, provided that such rate of interest shall not exceed the maximum rate per annum authorized by law at the time of the issuance of any issue or series of said bonds; and shall the City Council of the City be authorized to levy and pledge, and cause to be assessed and collected, annual ad valorem taxes, within the limitations prescribed by law, on all taxable property in said City sufficient to pay the annual interest and provide a sinking fund to pay the bonds at maturity and the cost of any credit agreements executed in connection with the bonds?”

SECTION 2. One or more City election precincts are hereby established for the purpose of holding the Election, and one or more polling places are hereby designated for holding the Election in the City election precincts as identified in Exhibit A to this Ordinance (which is incorporated herein by reference for all purposes). At least 79 days prior to Election Day, or as soon thereafter as is reasonably practicable, the City, acting through the Mayor, the City Manager, or the designee thereof, as necessary or desirable, will appoint the Presiding Judges, Alternate Presiding Judges, Election Clerks, and all other election officials for the Election, together with any other necessary changes to election practices and procedures and can correct, modify, or change the Exhibits to this Ordinance based upon the final locations and times agreed upon to the extent permitted by applicable law.

A. The Presiding Judge shall appoint not less than two resident qualified voters of the County to act as clerks in order to properly conduct the Election. To the extent required by the Texas Election Code, as amended, or other applicable law, the appointment of these clerks must include a person fluent in the Spanish language to serve as a clerk to render oral aid in the Spanish language to any voter desiring such aid at the polls on Election Day. If the Presiding Judge appointed actually serves, the Alternate Presiding Judge shall serve as one of the clerks. In the absence of the Presiding Judge, the Alternate Presiding Judge shall perform the duties of the Presiding Judge of the election precinct.

B. On Election Day, the polls shall be open as designated on Exhibit A.

C. The main early voting location is designated in Exhibit B to this Ordinance (which is hereby incorporated herein by reference for all purposes). The individual named as the Early Voting Clerk as designated in Exhibit B is hereby appointed as the Early Voting Clerk to conduct such early voting in the Election. The Early Voting Clerk shall appoint the Deputy Early Voting Clerks. This main early voting location shall remain open to permit early voting on the days and at the times as stated in Exhibit B. Early voting shall commence as provided on Exhibit B and continue through the date set forth on Exhibit B, all as provided by the provisions of the Texas Election Code, as amended.

Additionally, permanent and/or temporary branch offices for early voting by personal appearance may be established and maintained in accordance with the Texas Election Code. In the event such permanent and/or temporary branch locations are established, information regarding the locations, dates, and hours of operation for early voting at these offices shall be determined by the Early Voting Clerk, as identified in Exhibit B hereto.

An Early Voting Ballot Board is hereby established for the purpose of processing early voting results. The individual designated in Exhibit B as the Presiding Judge of the Early Voting Ballot Board is hereby appointed the Presiding Judge of the Early Voting Ballot Board. The Presiding Judge shall appoint not less than two resident qualified voters of the City to serve as members of the Early Voting Ballot Board.

SECTION 3. Electronic voting machines may be used in holding and conducting the Election on Election Day; provided, however, in the event the use of such electronic voting machines is not practicable, the Election may be conducted on Election Day by the use of paper ballots (except as otherwise provided in this section). Electronic voting machines or paper ballots may be used for early voting by personal appearance (except as otherwise provided in this section). Pursuant to Section 61.012, as amended, Texas Election Code, the City shall provide at least one accessible voting system in each polling place used in the Election. Such voting system shall comply with State and federal laws establishing the requirement for voting systems that permit voters with physical disabilities to cast a secret ballot. Any legally permissible voting method may be used for early voting and Election Day voting by personal appearance. Certain early voting may be conducted by mail.

SECTION 4: The City is authorized to utilize a Central Counting Station (the *Station*) as provided by Section 127.001, *et seq.*, as amended, Texas Election Code. The Early Voting Clerk, or the designee thereof, is hereby appointed as the Manager of the Station, who will establish a written plan for the orderly operation of the Station in accordance with the provisions of the Texas Election Code. The Council hereby authorizes the Early Voting Clerk, or the designee thereof, to appoint the Tabulation Supervisor and the Programmer for the Station and may appoint Station clerks as needed or desirable. If utilized, the Early Voting Clerk will publish (or cause to be published) notice and conduct testing on the automatic tabulation equipment relating to the Station and conduct instruction for the officials and clerks for the Station in accordance with the provisions of the Texas Election Code. Lastly, the Council hereby appoints the Secretary of the Board as the Presiding Judge of the Station.

SECTION 5. The official ballot shall be prepared in accordance with the Texas Election Code, as amended, so as to permit voters to vote “FOR” or “AGAINST” the aforesaid measures which shall appear on the ballot substantially as follows:

PROPOSITION A

“THE ISSUANCE OF \$16,000,000 OF CITY OF JOSHUA, TEXAS GENERAL OBLIGATION BONDS FOR A POLICE DEPARTMENT AND MUNICIPAL COMPLEX, AND THE LEVYING OF A TAX SUFFICIENT TO PAY THE PRINCIPAL AND INTEREST THEREOF”

PROPOSITION B

“THE ISSUANCE OF \$10,000,000 OF CITY OF JOSHUA, TEXAS GENERAL OBLIGATION BONDS FOR STREETS, SIDEWALKS, AND DRAINAGE IMPROVEMENTS, AND THE LEVYING OF A TAX SUFFICIENT TO PAY THE PRINCIPAL AND INTEREST THEREOF”

SECTION 6. All resident qualified voters of the City shall be permitted to vote at the Election, and on Election Day, such voters shall vote at the designated polling places. The Election shall be held and conducted in accordance with the provisions of the Texas Election Code, as amended, Chapters 1251 and 1331, as amended, Texas Government Code, and as may be required by any other law. To the extent required by law, all materials and proceedings relating to the Election shall be printed in both English and Spanish.

SECTION 7. Notice of election, including a Spanish translation thereof, shall be published on the same day in each of two successive weeks in a newspaper of general circulation in the City, the first of these publications to appear in such newspaper not more than 30 days, and not less than 14 days, prior to Election Day. Moreover, a substantial copy of this Ordinance and the voter information attached as Exhibit C, including a Spanish translation thereof, shall be posted (i) at City Hall not less than 21 days prior to Election Day; (ii) at three additional public places within the City not less than 21 days prior to Election Day, (iii) in a prominent location at each polling place on Election Day and during early voting, and (iv) in a prominent location on the City’s internet website not less than 21 days prior to Election Day. A sample ballot shall be posted on the City’s internet website not less than 21 days prior to Election Day.

SECTION 8. As required by and in accordance with Section 3.009(b)(5) and (7) through (9) of the Texas Election Code, the City, as of the date of this ordinance, had outstanding an aggregate principal amount of debt equal to \$11,245,000; the aggregate amount of the interest owed on such City debt obligations, through respective maturity, totaled \$1,538,740; and the City levied an ad valorem debt service tax rate for its outstanding debt obligations of \$0.1502 per \$100 of taxable assessed valuation. City estimates an ad valorem debt service tax rate of \$0.3292 per \$100 of taxable assessed valuation if the bonds that are subject of the Election are approved and are issued (taking into account the outstanding City bonds and bonds that are the subject of this Election, but not future bond authorizations of the City). The bonds that are the subject of this Election shall mature serially or otherwise overall a specified number of years (not more than 40 years from their date), as preserved by applicable Texas law, though the City estimates that, based

on current bond market conditions, such bonds will amortize over a 30-year period from their respective date of issue. The foregoing estimated tax rate and amortization period are only estimates, provided for Texas statutory compliance, and do not serve as a cap on any City ad valorem tax rate or the amortization period for bonds that are the subject of this Election.

SECTION 9. The Council authorizes the Mayor, the City Manager, or their respective designee, to negotiate and enter into one or more joint election agreements and/or similar contracts or agreements if desired or required to comply with applicable law, as permitted and in accordance with the provisions of the Texas Election Code, as amended. In addition, the City authorizes the Mayor, the City Manager, or their respective designee of either of such parties to make such technical modifications to this Ordinance that are necessary for compliance with applicable Texas or federal law or to carry out the intent of the Council, as evidenced herein. To the extent that any duty or obligation of the City, in general, or any City official, in particular, is properly delegated to the County pursuant to a joint election agreement, then the County's carrying out those duties and obligations on the City's behalf pursuant to the terms of such joint election agreement shall be binding upon the City and are hereby determined by the Council to be evidence of the City's compliance with the provisions of applicable Texas law concerning the Election relative to the same. By incorporating all essential terms necessary for a joint election agreement, this Ordinance is intended to satisfy Section 271.002(d) of the Texas Election Code, as amended, without further action of the City Council. To the extent needed or desirable, the Administrator is hereby appointed joint custodian of voted ballots for the purposes of Section 31.096, as amended, Texas Election Code.

SECTION 10. The City authorizes the City Manager to take all actions necessary to execute any necessary financial advisory contracts with SAMCO Capital Markets, Inc., as the financial advisor to the City (the *Financial Advisor*). The City understands that under applicable federal securities laws and regulations the City must have a contractual arrangement with its Financial Advisor relating to the sale, issuance, and delivery of any bonds to be authorized by the Election. In addition, the City also authorizes the City Manager to take all actions necessary to execute any necessary engagement agreement with Cantu Harden Montoya LLP, as Bond Counsel to the City.

SECTION 11. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Ordinance for all purposes and are adopted as a part of the judgment and findings of the Council.

SECTION 12. All ordinances and resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters ordained herein.

SECTION 13. This Ordinance shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

SECTION 14. It is officially found, determined, and declared that the meeting at which this Ordinance is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Ordinance, was given, all as required by Chapter 551, as amended, Texas Government Code.

SECTION 15. If any provision of this Ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Ordinance and the application of such provision to other persons and circumstances shall nevertheless be valid, and this Council hereby declares that this Ordinance would have been enacted without such invalid provision.

SECTION 16. Pursuant to the provisions of Section 1201.028, as amended, Texas Government Code, this Ordinance shall be effective immediately upon adoption, notwithstanding any provision in the City's Home Rule Charter to the contrary concerning a multiple reading requirement for the adoption of ordinances.

* * * *

PASSED AND APPROVED on the 15th day of February, 2024.

CITY OF JOSHUA, TEXAS

Scott Kimble,
Mayor

ATTEST:

Alice Holloway,
City Secretary

(CITY SEAL)

Exhibit A**ELECTION DAY PRECINCTS AND POLLING PLACES**

City Website: www.cityofjoshuatx.us

Election Day: Saturday, May 4, 2024

Election Day Polling Locations open from 7 a.m. to 7 p.m.

Presiding Judge: Phyllis Swaney

Alternate Presiding Judge: Carol Mathieu

City Precinct

All

Polling Location

Joshua High School South Trust Community Room,
907 South Broadway, Joshua, Texas 76058

[The remainder of this page intentionally left blank.]

Exhibit B**EARLY VOTING**

City Website: www.cityofjoshuatx.us

Early voting begins Monday, April 22, 2024 and ends on Tuesday, April 30, 2024

Early Voting Clerk: Alice Holloway
101 South Main Street,
Joshua, Texas 76058

Presiding Judge of the Early Voting Ballot Board: Phyllis Swaney

Alternate Presiding Judge of the Early Voting Ballot Board: Carol Mathieu

Main Early Voting Polling Place, Dates, and Times

Joshua City Hall – Council Chambers
101 South Main Street
Joshua, Texas 76058

Dates

Monday, April 22, 2024 through
Thursday, April 25, 2024

Friday, April 26, 2024

Monday, April 29, 2024 through Tuesday,
April 30, 2024

Times

7:30 a.m. to 5:30 p.m.

8:00 a.m. to 12:00 noon

7:00 a.m. to 7:00 p.m.

Early Voting by Mail

Applications for voting by mail should be received no later than the close of business (5:00 p.m.) on Tuesday, April 23, 2024. Applications should be sent to:

Alice Holloway
101 South Main Street,
Joshua, Texas 76058
tel.: (817) 556-0603
fax: (817) 641-7526
email: aholloway@cityofjoshuatx.us

If an application for ballot by mail is faxed or emailed (or if a federal postcard application is faxed), the applicant must also mail the original application so that the early voting clerk receives the original no later than four days after receiving the emailed or faxed copy.

[The remainder of this page intentionally left blank.]

Exhibit C**VOTER INFORMATION DOCUMENT**

City of Joshua, Texas Proposition A:

<input type="checkbox"/> FOR	“THE ISSUANCE OF \$16,000,000 OF CITY OF JOSHUA, TEXAS GENERAL OBLIGATION BONDS FOR A POLICE DEPARTMENT AND MUNICIPAL COMPLEX, AND THE LEVYING OF A TAX SUFFICIENT TO PAY THE PRINCIPAL AND INTEREST THEREOF”
<input type="checkbox"/> AGAINST	

principal of debt obligations to be authorized	\$16,000,000
estimated interest for the debt obligations to be authorized presuming an interest rate of 4.75%	\$9,720,000
estimated combined principal and interest required to pay on time and in full the debt obligations to be authorized amortized over 20 years	\$25,720,000
as of the date the election was ordered, principal of all outstanding debt obligations	\$11,245,000
as of the date the election was ordered, the estimated interest on all outstanding debt obligations	\$1,538,740
estimated combined principal and interest required to pay on time and in full all outstanding debt obligations amortized over 17 years	\$12,783,740
estimated maximum annual increase in the amount of taxes on a residence homestead with an appraised value of \$100,000 to repay the debt obligations to be authorized, if approved. This figure assumes the amortization of the City’s debt obligations, including outstanding debt obligations and the proposed debt obligation; changes in estimated future appraised values within the City; changes in estimated future appraised values within the political subdivision; and the assumed interest rate on the proposed debt obligations.	\$111.60

[The remainder of this page intentionally left blank.]

VOTER INFORMATION DOCUMENT

City of Joshua, Texas Proposition B:

<input type="checkbox"/> FOR <input type="checkbox"/> AGAINST	“THE ISSUANCE OF \$10,000,000 OF CITY OF JOSHUA, TEXAS GENERAL OBLIGATION BONDS FOR STREETS, SIDEWALKS, AND DRAINAGE IMPROVEMENTS, AND THE LEVYING OF A TAX SUFFICIENT TO PAY THE PRINCIPAL AND INTEREST THEREOF”
--	---

principal of debt obligations to be authorized	\$10,000,000
estimated interest for the debt obligations to be authorized presuming an interest rate of 4.75%	\$6,075,250
estimated combined principal and interest required to pay on time and in full the debt obligations to be authorized amortized over 20 years	\$16,075,250
as of the date the election was ordered, principal of all outstanding debt obligations	\$11,245,000
as of the date the election was ordered, the estimated interest on all outstanding debt obligations	\$1,538,740
estimated combined principal and interest required to pay on time and in full all outstanding debt obligations amortized over 17 years	\$12,783,740
estimated maximum annual increase in the amount of taxes on a residence homestead with an appraised value of \$100,000 to repay the debt obligations to be authorized, if approved. This figure assumes the amortization of the City’s debt obligations, including outstanding debt obligations and the proposed debt obligation; changes in estimated future appraised values within the City; changes in estimated future appraised values within the political subdivision; and the assumed interest rate on the proposed debt obligations.	\$67.43

[The remainder of this page intentionally left blank.]

Bond Election Process, Laws & Ethics



Role of Bond Counsel in Bond Election Process

- Work directly with the City Secretary regarding election documents, including the ordinance calling the election, legal notices, various affidavits and canvass documents
- Advise the City as to ethics rules applicable to City officials and employees
 - No advocacy for or against election while acting in official capacity
 - No use of City funds or resources for advocacy purposes
 - Factual information only
- Assist the City in ensuring election is conducted in accordance with Texas law
 - Timeliness of ordinance calling election and ordinance canvassing election returns
 - Publication of notice of election
 - Posting of notice of election
- Election contest period
 - If no election contest is filed within 30 days of the date the election is canvassed, election becomes incontestable

Section 255.003 of the Texas Election Code

Provides as follows:

- An officer or employee of a political subdivision may not spend or authorize the spending of public funds for **political advertising**.
- This section does not apply to a communication that factually describes the purposes of a measure if the communication does not advocate passage or defeat of the measure.
- A person who violates this section commits an offense. An offense under this section is a **Class A Misdemeanor**.

Political Advertising Defined



Political Advertising is a communication that **advocates a particular outcome** in an election and includes statements made in writing or orally:

- in a newspaper, magazine or other periodical;
- broadcast by radio or television;
- in a pamphlet, circular, flyer, billboard or other sign, bumper sticker or similar form of written communication;
- emails, posters and newsletters; or
- on an Internet website.

Advocacy Defined



Most employees and officers violate the ethics laws by engaging in communication that is considered **advocacy**.

Asking for support or rejection of a bond election is advocacy and using statements such as "Vote For X" and "Defeat Y" is also advocacy.

Section 255.003 of the Texas Election Code



- In addition, an officer or employee of a political subdivision may not spend or authorize the spending of public funds for a communication describing a measure if the communication contains information that:
 - the officer or employee knows is false; and
 - is sufficiently substantial and important as to be reasonably likely to influence a voter for or against the measure.

So what does this mean?



An employee or officer who uses any funds or resources of the City to engage in political advertising is in violation of the Texas Election Code.

- City resources include use of the telephone, computers, copiers, facilities, etc.
- The City may not purchase or authorize the purchase of new materials OR use EXISTING materials for use in creating or distributing political advertising.
- Also, it is not permissible to use the paid time of City employees to create or distribute political advertising. For example, staff may not copy, staple or distribute political advertising on work time.

What is the role of the City?



- The City is required to provide **factual** information.
- It is permissible to use City resources to produce explanatory material about what is at stake in a bond election.
 - Proposed projects & costs
 - Current capacity
 - Voting times & locations
 - Age/Condition of facility, streets, etc.
 - Growth rates
 - Tax rate impact

The Good News



**ALTHOUGH YOU MAY NOT USE CITY RESOURCES FOR
POLITICAL ADVERTISING, EMPLOYEES AND OFFICERS
ARE FREE TO CAMPAIGN FOR OR AGAINST A
PROPOSITION ON THEIR OWN TIME AND WITH THEIR
OWN RESOURCES.**

Real World Examples



- Can a city council member authorize the spending of city funds to create a brochure urging support of the bond? **No**
- Can a city council member urge citizens to support the bond at a Kiwanis Club meeting using his or her own time and resources? **Yes**
- Can a city council member use a city copy machine to copy a “Vote Yes” flyer? **No**
- Can a city council member write a Letter to the Editor urging support for the bond using his or her own time and resources? **Yes**

Real World Examples



- Can a city council member use the city credit card to pay for yard signs to promote the bond? **No**
- Can a city council member personally contribute funds to a Political Action Committee to print yard signs advocating for the passage of the bond? **Yes**
- Can a city council member use the PA system at a city park urging visitors to support the bond? **No**
- Can a city council member ask members of his or her church to support the bond using their own time and resources? **Yes**

SAMPLE FLYER

Item 2.



BOND ELECTION TOWN HALL MEETINGS

THURSDAY, DATE | 6 P.M.

JOSHUA CITY HALL

100 South Main | Joshua, TX 76058

THURSDAY, DATE | 6 P.M.

JOSHUA POLICE DEPARTMENT

102 South Main | Joshua, TX 76058

Residents are invited to attend a presentation by City Staff on the 2024 Bond election Propositions for a new Police Department & Municipal Complex and Street Repairs.

For more information,
visit (website address) or
call 817/557-7447



SAMPLE BOARDS



CITY OF JOSHUA

SPECIAL BOND ELECTION
MAY 4, 2024

**POLICE DEPARTMENT AND MUNICIPAL COMPLEX
STREET IMPROVEMENTS**

www.cityofjoshuatx.us

JOSHUA POLICE DEPARTMENT JOSHUA CITY HALL



SPECIAL BOND ELECTION
MAY 4, 2024

**NEW POLICE DEPARTMENT
AND
MUNICIPAL COMPLEX
STREET IMPROVEMENTS**

WWW.WEBSITE.TX.US/BOND 2024





**City Council Agenda
February 15, 2024**

Ordinance

Action Item

Agenda Description:

Discuss, consider, and possible action on establishing a 25 mph speed limit on E. 8th Street, between Veatch St, and SH 174.

Background Information:

A request was received from a resident about posting speed limit signs on E. 8th St.

This resident felt people were speeding excessively on this street, therefore a traffic study was conducted.

The study concluded that the 25 mph signs are an effective tool for calming traffic.

30 mph is the state law for residential streets but taking into consideration the overall width and length of this street, 25 mph is more appropriate for E. 8th St.

Financial Information:

N/A

City Contact and Recommendations:

Amber Bransom, Staff recommends the approval of the reduction of the speed limit.

Attachments:

- N/A

CITY OF JOSHUA, TEXAS

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS, AMENDING SECTION 12.02.051, "SPEED LIMITS ON SPECIFIC STREETS," CONTAINED IN ARTICLE 12.02, "OPERATION OF VEHICLES," OF CHAPTER 12, "TRAFFIC AND VEHICLES," OF THE CODE OF ORDINANCES OF THE CITY OF JOSHUA, TEXAS, BY ADDING A PRIMA FACIE 25 MPH SPEED LIMIT ON EAST EIGHTH STREET FROM STATE HIGHWAY 174 TO VEATCH STREET; MAKING FINDINGS RELATED THERETO; REPEALING ALL CONFLICTING ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A PENALTY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City has determined that pursuant to Section 545.356 of the Texas Transportation Code, that a 25 miles per hour speed limit on East Eighth Street from State Highway 174 to Veatch Street is an appropriate prima facie speed limit for such roadway; and

WHEREAS, the City Council has determined that the following regulations are necessary in order to protect public health, safety, and welfare of the citizens of the City of Joshua and the general public.

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

SECTION 1

The facts and recitations contained in the preamble of this Ordinance are hereby found and declared to be true and correct.

SECTION 2

From and after the effective date of this Ordinance, existing Section 12.02.051, "Speed limits on specific streets," contained in Article 12.02, "Operation of Vehicles," of Chapter 12, "Traffic and Vehicles," of the Code of Ordinances of the City of Joshua, Texas, is hereby amended by adding the following prima facie speed limit for the following named street, or part thereof, described as follows:

"Sec. 12.02.051 Speed limits on specific streets

* * *

East Eighth Street from State Highway 174 to Veatch Street: 25 miles per hour.

* * *"

SECTION 3

If any section, paragraph, clause or provision of this Ordinance shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Ordinance.

SECTION 4

This Ordinance shall be cumulative of all provisions of ordinances of the City of Joshua, Texas, except where the provisions of this Ordinance are in direct conflict with the provisions of such ordinances, in which event the conflicting provisions of such ordinances are hereby repealed.

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 five hundred dollars (\$500.00) for each offense, and each and every day such violation shall continue shall constitute a separate offense.

SECTION 6

This Ordinance shall take effect immediately from and after its passage and publication.

DULY PASSED, APPROVED, AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS, ON THIS 15TH DAY OF FEBRUARY, 2024.

APPROVED:

Scott Kimble, Mayor

ATTEST:

Alice Holloway, City Secretary

APPROVED AS TO FORM AND LEGALITY:

Terrence S. Welch, City Attorney



**City Council Agenda
February 15, 2023**

Ordinance

Action Item

Agenda Description:

Discuss, consider, and possible action on amending article 1.09 “Authority of City Manager to Execute Certain Agreements and Contracts” in the Code of Ordinances.

Background Information:

Updates to the City’s Purchasing Policy were approved at the December 21st, 2023 City Council meeting. With the revisions to the Purchasing Policy in effect, there are required ordinance updates so that there is no conflict between the Purchasing Policy and Article 1.09 of the Code of Ordinances. The current ordinance has three amounts of \$25,000 that need to be changed to \$50,000 so that the ordinance mirrors the policy.

Financial Information:

N/A

City Contact and Recommendations:

M. Freelen

Staff recommends approval.

Attachments:

1. Current Ordinance
2. Red Line Ordinance

ARTICLE 1.09 AUTHORITY OF CITY MANAGER TO EXECUTE CERTAIN AGREEMENTS AND CONTRACTS

§ 1.09.001. **Authority of city manager to sign contracts.**

The city manager shall have authority to sign all contracts not to exceed \$250,000.00 without first obtaining city council approval of each such contract to the extent only that funds have previously been allocated in the city's annual budget and are available for the purpose of said contract, and further provided that city council approval of said contract is not otherwise required by law.

(Ordinance 746-2019 adopted 3/21/19)

§ 1.09.002. **Authority of city manager to approve change orders.**

The city manager shall have authority relative to public improvements or purchases subject to the competitive seal bidding and competitive sealed proposal requirements of chapter 252 of the Texas Local Government Code, as amended, to approve change orders involving an increase or decrease in the amount of \$250,000.00 or less, without approval of the city council."

(Ordinance 746-2019 adopted 3/21/19)

§ 1.09.003. **Authority to sign interlocal agreements.**

The city manager shall have the authority to sign any and all interlocal agreements between the city and any governmental entity authorized to enter into such interlocal agreements, pursuant to chapter 791 of the Texas Government Code, as amended, without first obtaining city council approval of such interlocal agreement. The city manager's authority to sign such interlocal agreements is limited to those interlocal agreements that do not require any expenditure in excess of \$250,000.00.

(Ordinance 746-2019 adopted 3/21/19)

§ 1.09.001

§ 1.09.003

ARTICLE 1.09
AUTHORITY OF CITY MANAGER TO EXECUTE CERTAIN AGREEMENTS
AND CONTRACTS

§ 1.09.001. Authority of city manager to sign contracts.

The city manager shall have authority to sign all contracts not to exceed \$25,000.00 without first obtaining city council approval of each such contract to the extent only that funds have previously been allocated in the city's annual budget and are available for the purpose of said contract, and further provided that city council approval of said contract is not otherwise required by law.

(Ordinance 746-2019 adopted 3/21/19)

§ 1.09.002. Authority of city manager to approve change orders.

The city manager shall have authority relative to public improvements or purchases subject to the competitive seal bidding and competitive sealed proposal requirements of chapter 252 of the Texas Local Government Code, as amended, to approve change orders involving an increase or decrease in the amount of \$25,000.00 or less, without approval of the city council."

(Ordinance 746-2019 adopted 3/21/19)

§ 1.09.003. Authority to sign interlocal agreements.

The city manager shall have the authority to sign any and all interlocal agreements between the city and any governmental entity authorized to enter into such interlocal agreements, pursuant to chapter 791 of the Texas Government Code, as amended, without first obtaining city council approval of such interlocal agreement. The city manager's authority to sign such interlocal agreements is limited to those interlocal agreements that do not require any expenditure in excess of \$25,000.00.

(Ordinance 746-2019 adopted 3/21/19)

CITY OF JOSHUA, TEXAS

ORDINANCE NO.

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS, AMENDING ARTICLE 1.09, "AUTHORITY OF CITY MANAGER TO EXECUTE CERTAIN AGREEMENTS AND CONTRACTS," OF CHAPTER 1, "GENERAL PROVISIONS," OF THE CITY OF JOSHUA CODE OF ORDINANCES BY INCREASING THE DOLLAR AMOUNT OF THE CITY MANAGER'S SIGNATORY AUTHORITY, AS FURTHER DEFINED HEREIN; MAKING FINDINGS; PROVIDING CUMULATIVE/REPEALER CLAUSES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR PUBLICATION AND AN EFFECTIVE DATE.

WHEREAS, the City of Joshua, Texas ("City"), is a home-rule municipality under the laws of the State of Texas and is duly incorporated; and

WHEREAS, Section 1.09.001 of Article 1.09 of the City's Code of Ordinances provides that the City Manager shall have the authority to sign, after authorization by the Council, all contracts entered into by the City in the manner prescribed in the ordinance authorizing the signing of any such obligation; and

WHEREAS, Section 1.09.002 of Article 1.09 of the City's Code of Ordinances provides that the City Manager shall have the authority to approve change orders in the manner prescribed in the ordinance authorizing the approval of any such obligation; and

WHEREAS, Section 1.09.003 of Article 1.09 of the City's Code of Ordinances provides that the City Manager shall have the authority to sign, after authorization by the Council, all interlocal agreements entered into by the City in the manner prescribed in the ordinance authorizing the signing of any such obligation; and

WHEREAS, the City Council desires to amend said Article 1.09 to grant additional signatory authority to the City Manager up to and including \$50,000, as further defined herein; and

WHEREAS, the City Council has determined that the City Manager should be authorized to execute documents in accordance with the amendments to the Code as set forth below; and

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

SECTION 1

The above and foregoing premises are true and correct and are incorporated herein and made a part hereof for all purposes.

SECTION 2

From and after the effective date of this Ordinance, Article 1.09, “Authority of City Manager to Execute Certain Agreements and Contracts,” of Chapter 1, “General Provisions,” of the Code of Ordinances of the City of Joshua, Texas, is hereby amended to read as follows:

“ARTICLE 1.09

AUTHORITY OF CITY MANAGER TO EXECUTE CERTAIN AGREEMENTS AND CONTRACTS

§ 1.09.001. Authority of city manager to sign contracts.

The city manager shall have authority to sign all contracts not to exceed \$50,000.00 without first obtaining city council approval of each such contract to the extent only that funds have previously been allocated in the city’s annual budget and are available for the purpose of said contract, and further provided that city council approval of said contract is not otherwise required by law.

§ 1.09.002. Authority of city manager to approve change orders.

The city manager shall have authority relative to public improvements or purchases subject to the competitive seal bidding and competitive sealed proposal requirements of chapter 252 of the Texas Local Government Code, as amended, to approve change orders involving an increase or decrease in the amount of \$50,000.00 or less, without approval of the city council.”

§ 1.09.003. Authority to sign interlocal agreements.

The city manager shall have the authority to sign any and all interlocal agreements between the city and any governmental entity authorized to enter into such interlocal agreements, pursuant to chapter 791 of the Texas Government Code, as amended, without first obtaining city council approval of such interlocal agreement. The city manager’s authority to sign such interlocal agreements is limited to those interlocal agreements that do not require any expenditure in excess of \$50,000.00.”

SECTION 3

This Ordinance shall be cumulative of all other ordinances of the City of Joshua and shall not repeal any of the provisions of such ordinances except for those instances where there are direct conflicts with the provisions of this Ordinance. Ordinances or parts thereof in force at the time this Ordinance shall take effect and that are inconsistent with this Ordinance are hereby repealed to the extent that they are inconsistent with this Ordinance.

SECTION 4

If any section, article, paragraph, sentence, clause, phrase or word in this Ordinance or application thereof to any person or circumstance is held invalid or unconstitutional by a Court of

competent jurisdiction, such holding shall not affect the validity of the remaining portions 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 5

This Ordinance shall take effect immediately from and after its passage and the publication of the caption, as the law and City Charter in such cases provide.

DULY PASSED, APPROVED, AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS, ON THIS 15th DAY OF FEBRUARY, 2024.

Scott Kimble, Mayor

ATTEST:

Alice Holloway, City Secretary

APPROVED AS TO FORM AND LEGALITY:

Terrence S. Welch, City Attorney



JIMMY PRESCHER'S ROOFING

10049 Eldorado Dr.
Burleson, TX 76028


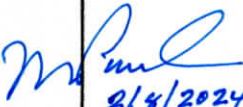
Phone # 8172959010
Fax # 817 295 1610
LPRESCHER@att.net

Estimate

Item 5.

Date	Estimate #
1/19/2024	3425

Name / Address
City of Joshua 101 South Main Street Joshua, TX 76058

			Project
Description	Qty	Cost	Total
Police Department - Complete turnkey, tear off and go back, synthetic felt, Atlas Pinnacle shingles, ridge to match, clean up and haul off.		28,525.38	28,525.38
City Hall - Complete turnkey, tear off and go back, synthetic felt, Atlas Pinnacle shingles, ridge to match, clean up and haul off.		38,367.96	38,367.96
Animal Control - Complete turnkey, tear off and go back, synthetic felt, Atlas Pinnacle shingles, ridge to match, clean up and haul off.		28,367.26	28,367.26
Annex - Complete turnkey, tear off and go back, synthetic felt, Atlas Pinnacle shingles, ridge to match, clean up and haul off.		10,385.83	10,385.83
Public Works - Complete turnkey, tear off and go back, synthetic felt, Atlas Pinnacle shingles, ridge to match, clean up and haul off.		5,449.94	5,449.94
 Accepted:  2/8/2024			
Total			\$111,096.37



Global Risk Solutions

1000 Briskell Avenue, Suite 610
Miami, FL 33131
941-907-4773

November 28, 2023

First Report

TML

Attn: Patti Tabor

Re:

Member: City of Joshua
Contract Number: PR204933
Date of Loss: 11/09/2023
Peril: Hail
Location of Loss: 101 S Main Street, Joshua, Texas 76058 & various locations

ASSIGNMENT:

This loss was assigned to Global Risk Solutions on 11/10/2023. I called the Member on 10/11/2023 and left a detailed message. I then called again on 10/13/2023 and spoke to Joanna McClenny with the City of Joshua and she stated that she would call back to schedule an appointment once she spoke to Amber Branson. I then received a call from Amber Branson on 11/16/2023 to discuss damages and schedule an inspection appointment. Inspection appointment was scheduled to meet with the Member on 11/21/2023 at 8am.

ENCLOSURE:

GRS-Detailed Estimate of Damages
Diagrams
425 Photos
Loss Re-cap
Service Invoice

SUGGESTED RESERVES:

The reserves recommended above are presented after evaluation of the coverage exposure in relationship to the anticipated policy response. The posting of reserves is at the discretion of your claims department.

Building	Reserve Amount	\$ 120,000.00
----------	----------------	---------------

We understand the coverage is subject to a \$ 1,000.00 deductible per loss basis. This was not taken in consideration when posting the above reserves.

Estimate: Coverage/

Summary	Amount
Replacement Cost Value	\$ 111,096.37
Less Recoverable Depreciation	\$ 10,060.97
Actual Cash Value	\$ 101,035.40
Less Deductible	\$ 1,000.00
Net Claim	\$ 100,035.40

STATUS OF CLAIM:



We have completed our inspection to the above captioned property. The Member has been advised of our scope of damages and coverage therefore: we are submitting this report for review.

CAUSE OF LOSS:

On 11/09/2023 the Member reported damage from high winds and hail.

SALVAGE:

There is no salvage value due to the building materials are not re-usable.

SUBROGATION:

No subrogation potential exists as this is a weather event.

SCOPE OF DAMAGE – STRUCTURE:

The inspection and scope of damages found for the Insured's scheduled Real & Personal Property are as follows:

At the request of Amber Branson with the City of Joshua, we met on 11/21/2023 at 8am and inspected the various locations. Upon my inspection of the buildings, I noted the following:

- 1) **ID#1-Police Department-** I noted hail damage to the brown 30yr multi-dimensional shingles that would be the result of the storm. The roof was installed in 2021 as per the insured with a 4/12 pitch. Due to the amount of damage repairs are not feasible and I recommend a complete roof replacement. I also noted cosmetic hail damage to the metal roof panels on the attached building and metal gutter system on the front elevation. There is no coverage for the metal in this policy as it has the cosmetic endorsement. As noted in the photos, there was water damage to the interior hallway and storage room that was caused by wind driven rain. High winds or hail did not create any openings in the roof that would have allowed water to enter the structure.
- 2) **ID#2-Parks Office-** I did not note any storm related damage to the metal roof or wall panels that would be the result of the storm.
- 3) **ID#5-City Hall-** I noted hail damage to the brown 30yr multi-dimensional shingles that would be the result of the storm. The roof was installed in 2021 as per the insured with a 8/12 pitch. Due to the amount of damage repairs are not feasible and I recommend a complete roof replacement. I also noted cosmetic hail damage to the metal gutter system on the front, rear, and right elevation. There is no coverage for the metal in this policy as it has the cosmetic endorsement. As noted in the photos, there was water damage to the ceiling tiles in office 1 and office 2 that was caused by wind driven rain. High winds or hail did not create any openings in the roof that would have allowed water to enter the structure.
- 4) **ID#9-Animal Shelter-** I noted hail damage to the brown 30yr multi-dimensional shingles that would be the result of the storm. The roof was installed in 2021 as per the insured with a 8/12 pitch. Due to the amount of damage repairs are not feasible and I recommend a complete roof replacement. I also noted cosmetic hail damage to the metal gutter system on the front elevation. There is no coverage for the metal in this policy as it has the cosmetic endorsement. As noted in the photos, there was water damage to the interior hallway that was caused by wind driven rain. High winds or hail did not create any openings in the roof that would have allowed water to enter the structure.
- 5) **ID#10-Office-** I noted hail damage to the brown 30yr multi-dimensional shingles that would be the result of the storm. The roof was installed in 2021 as per the insured with a 6/12 pitch. Due to the amount of damage repairs are not feasible and I recommend a complete roof replacement. I also noted cosmetic hail damage to the metal gutter system on the front elevation and the a/c unit on the rear elevation. There is no



coverage for the metal in this policy as it has the cosmetic endorsement. There were no visual signs of water damage to the interior that would be the result of the storm.

- 6) **ID#11-Public Works Shop-** I noted hail damage to the brown 30yr multi-dimensional shingles that would be the result of the storm. The roof was installed in 2021 as per the insured with a 6/12 pitch. Due to the amount of damage repairs are not feasible and I recommend a complete roof replacement. I did not note any visual signs of storm related damage to the a/c unit. There is no metal gutter system on any elevation.
- 7) **ID#13-Pavillion-** I did not note any storm related damage to the brown 30yr multi-dimensional shingles that would be the result of the storm. The roof was installed in 2021 with a 4/12 pitch per the Member.
- 8) **ID#14-Concession/Restroom-** I did not note any storm related damage to the brown 30yr multi-dimensional shingles that would be the result of the storm. The roof was installed in 2021 with a 4/12 pitch per the Member. There is no metal gutter system on any elevation.
- 9) **ID#18-Restroom-** I did not note any storm related damage to the brown 30yr multi-dimensional shingles that would be the result of the storm. The roof was installed in 2021 with a 6/12 pitch per the Member. There is no metal gutter system on any elevation.
- 10) **ID#23-Playground Equipment-** I did not note any storm related damage.
- 11) **ID#25-Central Fire Station-** I did not note any storm related damage to the standing seam metal roof on any elevation. The roof was installed in 2013 with a 8/12 pitch. The Member also stated that the roofing contractor also did not note any storm related damage to the metal roof panels or the metal gutter system. As noted in the photos, there was water damage to the ceiling tiles in the interior conference room that was caused by wind driven rain. There is a valley directly above the damage that appears to be allowing water to enter the structure. High winds or hail did not create any openings in the roof that would allow water to enter the structure.

Using Xactimate pricing for the local area we have prepared the enclosed estimate in order to arrive at the actual cash value loss. Depreciation was applied based on the age and condition of the damaged building components. The enclosed estimate has been provided for your review.

DRAFT REQUEST:

If you agree with our estimate of damages and the calculations as outlined in this file, please issue your Actual Cash Payment to the Member in the amount listed below.

Coverage/ID#1, ID#2, ID#5, ID#9, ID#10, ID#11

\$ 100,035.40

With this report I am submitting my service invoice for your review and approval. Thank you for allowing Global Risk Solutions to be of service. Should you need any further assistance please do not hesitate to call.

F. Aaron Randall
Adjuster
214-763-0825

LOSS RECAP

Insured:	City of Joshua	Policy No. :	PR204933
Property Address :	Various Locations, Joshua, TX 76058	Date of Loss :	11/9/2023
Mailing Address :	101 S. Main St, Joshua, TX 76058	Catastrophe No. :	
Insured Tel. No. :	(817) 558-7447	Adj. File No. :	
Adjusting Company :		Adj. No. :	
Adj. Address :		Adj. Phone No. :	

Date Loss Assigned: 11/10/2023 08:19			Date Insured Contacted: 11/10/2023 16:00			Date Loss Inspected: 11/21/2023 08:00					
	Replacement Cost Loss	Recov. Depr.	Non-recov. Deprec.	ACV Loss	Deductible Applied	Insur. Carried Req. %	ACV Claim	Potential Suppl. Claim	RC Claim	RCV	Valuation ACV
ID#1-102 S Main Street	28,708.69	2,772.98	0.00	25,935.71	1,000.00	100	24,935.71	2,772.98	27,708.69	0.00	0.00
ID#2-200 Santa Fe Street	0.00	0.00	0.00	0.00	0.00	100	0.00	0.00	0.00	0.00	0.00
ID#5-101 S Main Street	38,367.96	3,362.08	0.00	35,005.88	0.00	100	35,005.88	3,362.08	38,367.96	0.00	0.00
ID#9-100 Santa Fe Street	28,367.26	2,421.68	0.00	25,945.58	0.00	100	25,945.58	2,421.68	28,367.26	0.00	0.00
ID#10-104 S Main Street	10,202.52	975.57	0.00	9,226.95	0.00	100	9,226.95	975.57	10,202.52	0.00	0.00
ID#11-104 W 12th Street	5,449.94	528.66	0.00	4,921.28	0.00	100	4,921.28	528.66	5,449.94	0.00	0.00
ID#13-831 N Main Street	0.00	0.00	0.00	0.00	0.00	100	0.00	0.00	0.00	0.00	0.00
ID#14-831 N Main Street	0.00	0.00	0.00	0.00	0.00	100	0.00	0.00	0.00	0.00	0.00
ID#18-831 N Main Street	0.00	0.00	0.00	0.00	0.00	100	0.00	0.00	0.00	0.00	0.00
ID#25-770 N Main Street	0.00	0.00	0.00	0.00	0.00	100	0.00	0.00	0.00	0.00	0.00
TOTALS	\$111,096.37	\$10,060.97	\$0.00	\$101,035.40	\$1,000.00		\$100,035.40	\$10,060.97	\$110,096.37		


Global Risk Solutions, Inc.-An Independent Adjusting Company

1000 Brickell Avenue
Suite 610
Miami, Florida 33131
941-907-4773

Insured: City of Joshua
Property: Various Locations
Joshua, TX 76058
Home: 101 S. Main St
Joshua, TX 76058

Business: (817) 558-7447

Claim Rep.: Patti Tabor

Estimator: F. Aaron Randall
Position: 1410756
Business: 1000 Brickell Avenue
Miami, FL 33131

Business: (941) 907-4773
E-mail: claims@globalrisksolutions.com

Reference:
Company: Texas Municipal League

Business: (800) 537-6655

Claim Number: PR204933

Policy Number: PR204933

Type of Loss: Hail

Date Contacted:	11/10/2023 4:00 PM	
Date of Loss:	11/9/2023 12:00 AM	Date Received: 11/10/2023 8:19 AM
Date Inspected:	11/21/2023 8:00 AM	Date Entered: 11/10/2023 8:21 AM
Date Est. Completed:	12/6/2023 2:56 PM	

Price List: TXDF8X_NOV23
Restoration/Service/Remodel
Estimate: CITY_OF_JOSHUA3

The attached estimate reflects the scope of damage observed at the time of inspection, and is intended to enable completion of all necessary repairs that were evident during our inspection. Should it become evident during the course of repairs that an item or items were omitted from the estimate, or additional damage is found, you should immediately contact the adjuster. The presentation of the estimate does not guarantee that coverage is available and the loss is payable under your policy of insurance. All information concerning coverage, payment, or additional issues with the claim will be communicated separately by the adjuster.



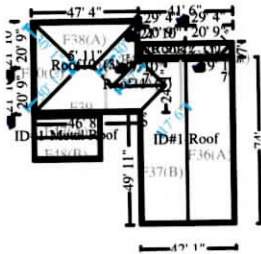
Global Risk Solutions, Inc.-An Independent Adjusting Company

1000 Brickell Avenue
Suite 610
Miami, Florida 33131
941-907-4773

CITY_OF_JOSHUA3

Member #3683

ID#1-Police Department

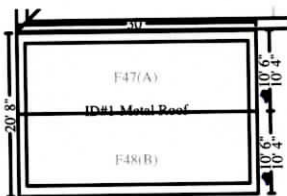


ID#1-Roof

5742.32 Surface Area
453.79 Total Perimeter Length
127.58 Total Hip Length

57.42 Number of Squares
103.34 Total Ridge Length

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
1. Tear off, haul and dispose of comp. shingles - Laminated	57.42 SQ	61.89	0.00	3,553.72	(0.00)	3,553.72
Includes removal of roofing, felt, metal drip edge, valley metal, flashing, pipe jacks, and dump fees.						
2. Roofing felt - synthetic underlayment - Standard grade	57.42 SQ	38.43	0.00	2,206.65	(331.00)	1,875.65
3. Asphalt starter - universal starter course	345.66 LF	2.04	0.00	705.15	(105.77)	599.38
4. Laminated - comp. shingle rfg. - w/out felt	66.33 SQ	256.72	0.00	17,028.24	(1,702.82)	15,325.42
5. Hip / Ridge cap - Standard profile - composition shingles	230.92 LF	5.84	0.00	1,348.57	(134.86)	1,213.71
6. Drip edge	453.79 LF	2.87	0.00	1,302.38	(111.63)	1,190.75
7. Seal (1 coat) & paint (1 coat) trim To paint metal drip edge.	453.79 LF	1.96	0.00	889.43	(177.89)	711.54
8. Flashing - pipe jack	5.00 EA	51.69	0.00	258.45	(22.15)	236.30
9. Prime & paint roof jack	5.00 EA	45.29	0.00	226.45	(45.29)	181.16
10. Valley metal	55.89 LF	6.33	0.00	353.78	(30.32)	323.46
11. Power attic vent cover only - metal	1.00 EA	99.09	0.00	99.09	(42.47)	56.62
12. Roof vent - turtle type - Metal	4.00 EA	68.52	0.00	274.08	(23.49)	250.59
13. Prime & paint roof vent	5.00 EA	45.29	0.00	226.45	(45.29)	181.16
14. Digital satellite system - Detach & reset	1.00 EA	52.94	0.00	52.94	(0.00)	52.94
Totals: ID#1-Roof			0.00	28,525.38	2,772.98	25,752.40



ID#1-Metal Roof

628.60 Surface Area
101.91 Total Perimeter Length

6.29 Number of Squares
30.00 Total Ridge Length

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
CITY_OF_JOSHUA3					12/6/2023	Page: 2


Global Risk Solutions, Inc.-An Independent Adjusting Company

1000 Brickell Avenue
Suite 610
Miami, Florida 33131
941-907-4773

CONTINUED - ID#1-Metal Roof

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
I noted cosmetic hail damage to the metal roof panels. There is no coverage for the metal in this policy as it has the cosmetic exclusion.						
Totals: ID#1-Metal Roof			0.00	0.00	0.00	0.00

Front Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
I noted cosmetic hail damage to the metal gutter system. There is no coverage for the metal in this policy as it has the cosmetic exclusion.						
Totals: Front Elevation			0.00	0.00	0.00	0.00

Left Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Left Elevation			0.00	0.00	0.00	0.00

Rear Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Rear Elevation			0.00	0.00	0.00	0.00

Right Elevation

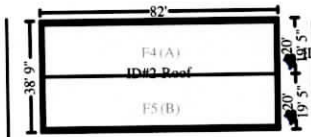
DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Right Elevation			0.00	0.00	0.00	0.00


Global Risk Solutions, Inc.-An Independent Adjusting Company

1000 Brickell Avenue
Suite 610
Miami, Florida 33131
941-907-4773

Total: ID#1-Police Department

0.00 28,525.38 2,772.98 25,752.40

ID#2-Parks Office
ID#2-Roof


3275.29 Surface Area
243.89 Total Perimeter Length

32.75 Number of Squares
82.00 Total Ridge Length

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: ID#2-Roof			0.00	0.00	0.00	0.00

Front Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Front Elevation			0.00	0.00	0.00	0.00

Left Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Left Elevation			0.00	0.00	0.00	0.00

Rear Elevation

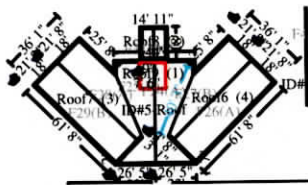
DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Rear Elevation			0.00	0.00	0.00	0.00


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941-907-4773

Right Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Right Elevation			0.00	0.00	0.00	0.00

ID#5-City Hall

ID#5-Roof

7152.47 Surface Area
502.09 Total Perimeter Length

71.52 Number of Squares
198.41 Total Ridge Length

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
15. Tear off, haul and dispose of comp. shingles - Laminated Includes removal of roofing, felt, metal drip edge, valley metal, flashing, pipe jacks, and dump fees.	71.90 SQ	61.89	0.00	4,449.89	(0.00)	4,449.89
16. Roofing felt - synthetic underlayment - Standard grade	71.90 SQ	38.43	0.00	2,763.12	(414.47)	2,348.65
17. Asphalt starter - universal starter course	224.34 LF	2.04	0.00	457.65	(68.65)	389.00
18. Laminated - comp. shingle rfg. - w/out felt	82.33 SQ	256.72	0.00	21,135.76	(2,113.58)	19,022.18
19. Hip / Ridge cap - Standard profile - composition shingles	198.41 LF	5.84	0.00	1,158.71	(115.87)	1,042.84
20. Remove Additional charge for steep roof - 7/12 to 9/12 slope	71.90 SQ	15.39	0.00	1,106.54	(0.00)	1,106.54
21. Additional charge for steep roof - 7/12 to 9/12 slope For 8/12 pitch.	71.90 SQ	47.78	0.00	3,435.38	(0.00)	3,435.38
22. Drip edge	502.09 LF	2.87	0.00	1,441.00	(123.51)	1,317.49
23. Seal (1 coat) & paint (1 coat) trim To paint metal drip edge.	502.09 LF	1.96	0.00	984.10	(196.82)	787.28
24. Flashing - pipe jack	2.00 EA	51.69	0.00	103.38	(8.86)	94.52
25. Prime & paint roof jack	2.00 EA	45.29	0.00	90.58	(18.12)	72.46
26. Valley metal	82.14 LF	6.33	0.00	519.95	(44.57)	475.38
27. Power attic vent cover only - metal	5.00 EA	99.09	0.00	495.45	(212.34)	283.11
28. Prime & paint roof vent	5.00 EA	45.29	0.00	226.45	(45.29)	181.16
Totals: ID#5-Roof			0.00	38,367.96	3,362.08	35,005.88

Front Elevation

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DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
I noted cosmetic hail damage to the metal gutter system. There is no coverage for the metal in this policy as it has the cosmetic exclusion.						
Totals: Front Elevation			0.00	0.00	0.00	0.00

Left Elevation

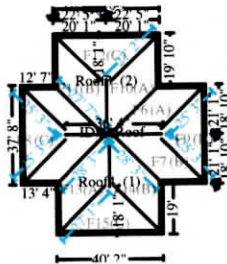
DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Left Elevation			0.00	0.00	0.00	0.00

Rear Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
I noted cosmetic hail damage to the metal gutter system. There is no coverage for the metal in this policy as it has the cosmetic exclusion.						
Totals: Rear Elevation			0.00	0.00	0.00	0.00

Right Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
I noted cosmetic hail damage to the metal gutter system. There is no coverage for the metal in this policy as it has the cosmetic exclusion.						
Totals: Right Elevation			0.00	0.00	0.00	0.00
Total: ID#5-City Hall			0.00	38,367.96	3,362.08	35,005.88

ID#9-Animal Shelter

ID#9-Roof

4698.17	Surface Area	46.98	Number of Squares
300.45	Total Perimeter Length	74.17	Total Ridge Length
209.44	Total Hip Length		

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
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Global Risk Solutions, Inc.-An Independent Adjusting Company

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CONTINUED - ID#9-Roof

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
29. Tear off, haul and dispose of comp. shingles - Laminated	46.98 SQ	61.89	0.00	2,907.59	(0.00)	2,907.59
Includes removal of roofing, felt, metal drip edge, valley metal, flashing, pipe jacks, and dump fees.						
30. Roofing felt - synthetic underlayment - Standard grade	46.98 SQ	38.43	0.00	1,805.44	(270.82)	1,534.62
31. Asphalt starter - universal starter course	293.00 LF	2.04	0.00	597.72	(89.66)	508.06
32. Laminated - comp. shingle rfg. - w/out felt	54.33 SQ	256.72	0.00	13,947.60	(1,394.76)	12,552.84
33. Hip / Ridge cap - Standard profile - composition shingles	283.60 LF	5.84	0.00	1,656.22	(165.62)	1,490.60
34. Remove Additional charge for steep roof - 7/12 to 9/12 slope	46.98 SQ	15.39	0.00	723.02	(0.00)	723.02
35. Additional charge for steep roof - 7/12 to 9/12 slope For 8/12 pitch.	46.98 SQ	47.78	0.00	2,244.70	(0.00)	2,244.70
36. Drip edge	300.45 LF	2.87	0.00	862.29	(73.91)	788.38
37. Seal (1 coat) & paint (1 coat) trim To paint metal drip edge.	300.45 LF	1.96	0.00	588.88	(117.78)	471.10
38. Flashing - pipe jack	2.00 EA	51.69	0.00	103.38	(8.86)	94.52
39. Prime & paint roof jack	2.00 EA	45.29	0.00	90.58	(18.12)	72.46
40. Valley metal	187.03 LF	6.33	0.00	1,183.90	(101.48)	1,082.42
41. R&R Exhaust cap - through roof - 6" to 8"	10.00 EA	115.01	0.00	1,150.10	(90.09)	1,060.01
42. Prime & paint roof vent	10.00 EA	45.29	0.00	452.90	(90.58)	362.32
43. Detach & Reset Wireless network antenna	1.00 EA	52.94	0.00	52.94	(0.00)	52.94
Totals: ID#9-Roof			0.00	28,367.26	2,421.68	25,945.58

Front Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
I noted cosmetic hail damage to the metal gutter system. There is no coverage for the metal in this policy as it has the cosmetic exclusion.						
Totals: Front Elevation			0.00	0.00	0.00	0.00

Left Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						


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CONTINUED - Left Elevation

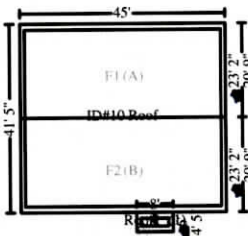
DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
Totals: Left Elevation			0.00	0.00	0.00	0.00

Rear Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Rear Elevation			0.00	0.00	0.00	0.00

Right Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Right Elevation			0.00	0.00	0.00	0.00
Total: ID#9-Animal Shelter			0.00	28,367.26	2,421.68	25,945.58

ID#10-Office

ID#10 Roof

2131.41	Surface Area	21.31	Number of Squares
194.53	Total Perimeter Length	45.00	Total Ridge Length

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
44. Tear off, haul and dispose of comp. shingles - Laminated	21.31 SQ	61.89	0.00	1,318.88	(0.00)	1,318.88
Includes removal of roofing, felt, metal drip edge, valley metal, flashing, pipe jacks, and dump fees.						
45. Roofing felt - synthetic underlayment - Standard grade	21.31 SQ	38.43	0.00	818.94	(122.84)	696.10

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Global Risk Solutions, Inc.-An Independent Adjusting Company

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CONTINUED - ID#10 Roof

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
46. Asphalt starter - universal starter course	90.00 LF	2.04	0.00	183.60	(27.54)	156.06
47. Laminated - comp. shingle rfg. - w/out felt	23.67 SQ	256.72	0.00	6,076.56	(607.66)	5,468.90
48. Hip / Ridge cap - Standard profile - composition shingles	45.00 LF	5.84	0.00	262.80	(26.28)	236.52
49. Drip edge	194.53 LF	2.87	0.00	558.30	(47.85)	510.45
50. Seal (1 coat) & paint (1 coat) trim To paint metal drip edge.	194.53 LF	1.96	0.00	381.28	(76.26)	305.02
51. Flashing - pipe jack	3.00 EA	51.69	0.00	155.07	(13.29)	141.78
52. Prime & paint roof jack	3.00 EA	45.29	0.00	135.87	(27.17)	108.70
53. Roof vent - turbine type	2.00 EA	155.61	0.00	311.22	(26.68)	284.54
Totals: ID#10 Roof			0.00	10,202.52	975.57	9,226.95

Front Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
I noted cosmetic hail damage to the metal gutter system. There is no coverage for the metal in this policy as it has the cosmetic exclusion.						
Totals: Front Elevation			0.00	0.00	0.00	0.00

Left Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Left Elevation			0.00	0.00	0.00	0.00

Rear Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
The following cost is to make repairs to the a/c unit that was damaged by large hail.						
54. Comb and straighten a/c condenser fins - with trip charge	1.00 EA	183.31	0.00	183.31	(0.00)	183.31


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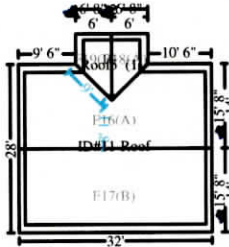
1000 Brickell Avenue
Suite 610
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CONTINUED - Rear Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
Totals: Rear Elevation			0.00	183.31	0.00	183.31

Right Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Right Elevation			0.00	0.00	0.00	0.00
Total: ID#10-Office			0.00	10,385.83	975.57	9,410.26

ID#11-Public Works Shop

ID#11-Roof

1069.47 Surface Area	10.69 Number of Squares
138.03 Total Perimeter Length	43.00 Total Ridge Length

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
55. Tear off, haul and dispose of comp. shingles - Laminated	10.69 SQ	61.89	0.00	661.60	(0.00)	661.60
Includes removal of roofing, felt, metal drip edge, valley metal, flashing, pipe jacks, and dump fees.						
56. Roofing felt - synthetic underlayment - Standard grade	10.69 SQ	38.43	0.00	410.82	(61.62)	349.20
57. Asphalt starter - universal starter course	62.00 LF	2.04	0.00	126.48	(18.97)	107.51
58. Laminated - comp. shingle rfg. - w/out felt	12.00 SQ	256.72	0.00	3,080.64	(308.06)	2,772.58
59. Hip / Ridge cap - Standard profile - composition shingles	43.00 LF	5.84	0.00	251.12	(25.11)	226.01
60. Drip edge	138.03 LF	2.87	0.00	396.15	(33.96)	362.19
61. Seal (1 coat) & paint (1 coat) trim	138.03 LF	1.96	0.00	270.54	(54.11)	216.43
To paint metal drip edge.						
62. Flashing - pipe jack	1.00 EA	51.69	0.00	51.69	(4.43)	47.26
63. Prime & paint roof jack	1.00 EA	45.29	0.00	45.29	(9.06)	36.23
64. Roof vent - turbine type	1.00 EA	155.61	0.00	155.61	(13.34)	142.27
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CONTINUED - ID#11-Roof

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
Totals: ID#11-Roof			0.00	5,449.94	528.66	4,921.28

Front Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Front Elevation			0.00	0.00	0.00	0.00

Left Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Left Elevation			0.00	0.00	0.00	0.00

Rear Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Rear Elevation			0.00	0.00	0.00	0.00

Right Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Right Elevation			0.00	0.00	0.00	0.00

Total: ID#11-Public Works Shop	0.00	5,449.94	528.66	4,921.28
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1000 Brickell Avenue
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935.51 Surface Area
124.84 Total Perimeter Length

9.36 Number of Squares
25.00 Total Ridge Length

1661.35 Surface Area
161.08 Total Perimeter Length
114.00 Total Hip Length

16.61 Number of Squares
16.04 Total Ridge Length

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Front Elevation			0.00	0.00	0.00	0.00

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
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1000 Brickell Avenue
Suite 610
Miami, Florida 33131
941-907-4773

CONTINUED - Left Elevation

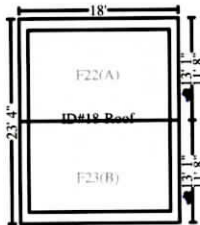
DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Left Elevation			0.00	0.00	0.00	0.00

Rear Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Rear Elevation			0.00	0.00	0.00	0.00

Right Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Right Elevation			0.00	0.00	0.00	0.00

ID#18-Restroom

ID#18-Roof

469.57	Surface Area	4.70	Number of Squares
88.17	Total Perimeter Length	18.00	Total Ridge Length

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: ID#18-Roof			0.00	0.00	0.00	0.00


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Front Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Front Elevation			0.00	0.00	0.00	0.00

Left Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Left Elevation			0.00	0.00	0.00	0.00

Rear Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Rear Elevation			0.00	0.00	0.00	0.00

Right Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Right Elevation			0.00	0.00	0.00	0.00

ID#23-Playground Equipment

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: ID#23-Playground Equipment			0.00	0.00	0.00	0.00

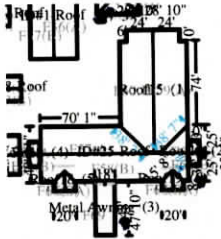
ID#25-Central Fire Station

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15545.21 Surface Area
861.63 Total Perimeter Length

155.45 Number of Squares
295.32 Total Ridge Length

Right Elevation						
DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV


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CONTINUED - Right Elevation

DESCRIPTION	QUANTITY	UNIT PRICE	TAX	RCV	DEPREC.	ACV
No storm related damage was noted.						
Totals: Right Elevation			0.00	0.00	0.00	0.00
Total: Member #3683			0.00	111,096.37	10,060.97	101,035.40
Line Item Totals: CITY_OF_JOSHUA3			0.00	111,096.37	10,060.97	101,035.40

Grand Total Areas:

0.00 SF Walls	0.00 SF Ceiling	0.00 SF Walls and Ceiling
0.00 SF Floor	0.00 SY Flooring	0.00 LF Floor Perimeter
0.00 SF Long Wall	0.00 SF Short Wall	0.00 LF Ceil. Perimeter
0.00 Floor Area	0.00 Total Area	0.00 Interior Wall Area
6,178.57 Exterior Wall Area	0.00 Exterior Perimeter of Walls	
43,309.35 Surface Area	433.09 Number of Squares	3,170.41 Total Perimeter Length
930.28 Total Ridge Length	451.02 Total Hip Length	

Coverage	Item Total	%	ACV Total	%
ID#1-102 S Main Street	28,708.69	25.84%	25,935.71	25.67%
ID#2-200 Santa Fe Street	0.00	0.00%	0.00	0.00%
ID#5-101 S Main Street	38,367.96	34.54%	35,005.88	34.65%
ID#9-100 Santa Fe Street	28,367.26	25.53%	25,945.58	25.68%
ID#10-104 S Main Street	10,202.52	9.18%	9,226.95	9.13%
ID#11-104 W 12th Street	5,449.94	4.91%	4,921.28	4.87%
ID#13-831 N Main Street	0.00	0.00%	0.00	0.00%
ID#14-831 N Main Street	0.00	0.00%	0.00	0.00%
ID#18-831 N Main Street	0.00	0.00%	0.00	0.00%
ID#25-770 N Main Street	0.00	0.00%	0.00	0.00%
Total	111,096.37	100.00%	101,035.40	100.00%


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Summary for ID#1-102 S Main Street

Line Item Total	28,708.69
Replacement Cost Value	\$28,708.69
Less Depreciation	(2,772.98)
Actual Cash Value	\$25,935.71
Less Deductible	(1,000.00)
Net Claim	\$24,935.71
Total Recoverable Depreciation	2,772.98
Net Claim if Depreciation is Recovered	\$27,708.69

F. Aaron Randall
1410756


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1000 Brickell Avenue
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Summary for ID#5-101 S Main Street

Line Item Total	38,367.96
Replacement Cost Value	\$38,367.96
Less Depreciation	(3,362.08)
Actual Cash Value	\$35,005.88
Net Claim	\$35,005.88
Total Recoverable Depreciation	3,362.08
Net Claim if Depreciation is Recovered	\$38,367.96

F. Aaron Randall
1410756


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1000 Brickell Avenue
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Summary for ID#9-100 Santa Fe Street

Line Item Total	28,367.26
Replacement Cost Value	\$28,367.26
Less Depreciation	(2,421.68)
Actual Cash Value	\$25,945.58
Net Claim	\$25,945.58
Total Recoverable Depreciation	2,421.68
Net Claim if Depreciation is Recovered	\$28,367.26

F. Aaron Randall
1410756


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Summary for ID#10-104 S Main Street

Line Item Total	10,202.52
Replacement Cost Value	\$10,202.52
Less Depreciation	(975.57)
Actual Cash Value	\$9,226.95
Net Claim	\$9,226.95
Total Recoverable Depreciation	975.57
Net Claim if Depreciation is Recovered	\$10,202.52

F. Aaron Randall
1410756


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1000 Brickell Avenue
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Summary for ID#11-104 W 12th Street

Line Item Total	5,449.94
Replacement Cost Value	\$5,449.94
Less Depreciation	(528.66)
Actual Cash Value	\$4,921.28
Net Claim	\$4,921.28
Total Recoverable Depreciation	528.66
Net Claim if Depreciation is Recovered	\$5,449.94

F. Aaron Randall
1410756



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Recap of Taxes


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1000 Brickell Avenue
Suite 610
Miami, Florida 33131
941-907-4773

Recap by Room
Estimate: CITY_OF_JOSHUA3
Area: Member #3683
Area: ID#1-Police Department
ID#1-Roof

Coverage: ID#1-102 S Main Street

100.00% =

28,525.38
25.68%

28,525.38

Area Subtotal: ID#1-Police Department

Coverage: ID#1-102 S Main Street

100.00% =

28,525.38
25.68%

28,525.38

Area: ID#5-City Hall
ID#5-Roof

Coverage: ID#5-101 S Main Street

100.00% =

38,367.96
34.54%

38,367.96

Area Subtotal: ID#5-City Hall

Coverage: ID#5-101 S Main Street

100.00% =

38,367.96
34.54%

38,367.96

Area: ID#9-Animal Shelter
ID#9-Roof

Coverage: ID#9-100 Santa Fe Street

100.00% =

28,367.26
25.53%

28,367.26

Area Subtotal: ID#9-Animal Shelter

Coverage: ID#9-100 Santa Fe Street

100.00% =

28,367.26
25.53%

28,367.26

Area: ID#10-Office
ID#10 Roof

Coverage: ID#10-104 S Main Street

100.00% =

10,202.52
9.18%

10,202.52

Rear Elevation

Coverage: ID#1-102 S Main Street

100.00% =

183.31
0.17%

183.31

Area Subtotal: ID#10-Office

Coverage: ID#1-102 S Main Street

1.77% =

183.31

Coverage: ID#10-104 S Main Street

98.23% =

10,202.52

10,385.83
9.35%
Area: ID#11-Public Works Shop
ID#11-Roof

Coverage: ID#11-104 W 12th Street

100.00% =

5,449.94
4.91%

5,449.94

Area Subtotal: ID#11-Public Works Shop

Coverage: ID#11-104 W 12th Street

100.00% =

5,449.94
4.91%

5,449.94

CITY_OF_JOSHUA3

12/6/2023

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Global Risk Solutions, Inc.-An Independent Adjusting Company

1000 Brickell Avenue
Suite 610
Miami, Florida 33131
941-907-4773

Area Subtotal: Member #3683		111,096.37	100.00%
Coverage: ID#1-102 S Main Street	25.84% =	28,708.69	
Coverage: ID#5-101 S Main Street	34.54% =	38,367.96	
Coverage: ID#9-100 Santa Fe Street	25.53% =	28,367.26	
Coverage: ID#10-104 S Main Street	9.18% =	10,202.52	
Coverage: ID#11-104 W 12th Street	4.91% =	5,449.94	
<hr/> Subtotal of Areas		111,096.37	100.00%
Coverage: ID#1-102 S Main Street	25.84% =	28,708.69	
Coverage: ID#5-101 S Main Street	34.54% =	38,367.96	
Coverage: ID#9-100 Santa Fe Street	25.53% =	28,367.26	
Coverage: ID#10-104 S Main Street	9.18% =	10,202.52	
Coverage: ID#11-104 W 12th Street	4.91% =	5,449.94	
<hr/> Total		111,096.37	100.00%


Global Risk Solutions, Inc.-An Independent Adjusting Company

1000 Brickell Avenue
Suite 610
Miami, Florida 33131
941-907-4773

Recap by Category with Depreciation

Items			RCV	Deprec.	ACV
GENERAL DEMOLITION			14,820.24		14,820.24
Coverage: ID#1-102 S Main Street	@	23.98% =	3,553.72		
Coverage: ID#5-101 S Main Street	@	37.49% =	5,556.43		
Coverage: ID#9-100 Santa Fe Street	@	25.17% =	3,729.61		
Coverage: ID#10-104 S Main Street	@	8.90% =	1,318.88		
Coverage: ID#11-104 W 12th Street	@	4.46% =	661.60		
ELECTRICAL - SPECIAL SYSTEMS			105.88		105.88
Coverage: ID#1-102 S Main Street	@	50.00% =	52.94		
Coverage: ID#9-100 Santa Fe Street	@	50.00% =	52.94		
HEAT, VENT & AIR CONDITIONING			183.31		183.31
Coverage: ID#1-102 S Main Street	@	100.00% =	183.31		
PAINTING			4,608.80	921.78	3,687.02
Coverage: ID#1-102 S Main Street	@	29.13% =	1,342.33		
Coverage: ID#5-101 S Main Street	@	28.23% =	1,301.13		
Coverage: ID#9-100 Santa Fe Street	@	24.57% =	1,132.36		
Coverage: ID#10-104 S Main Street	@	11.22% =	517.15		
Coverage: ID#11-104 W 12th Street	@	6.85% =	315.83		
ROOFING			91,378.14	9,139.19	82,238.95
Coverage: ID#1-102 S Main Street	@	25.80% =	23,576.39		
Coverage: ID#5-101 S Main Street	@	34.48% =	31,510.40		
Coverage: ID#9-100 Santa Fe Street	@	25.67% =	23,452.35		
Coverage: ID#10-104 S Main Street	@	9.16% =	8,366.49		
Coverage: ID#11-104 W 12th Street	@	4.89% =	4,472.51		
Subtotal			111,096.37	10,060.97	101,035.40



**City counsel Agenda
February 15, 2024**

Minutes Resolution

Action Item

Agenda Description:

Discuss, consider, and possible action on the Facility Use Agreement between Joshua Youth Football & Cheer Association and the City of Joshua.

Background Information:

The former Joshua Baseball Association recently merged with the Joshua Football and Cheer Association. This merger required an updated use agreement and signatures. I have drafted a revised agreement with the Football and Cheer Association for the use of the Joshua City Park Baseball complex.

Financial Information:

N/A

City Contact and Recommendations:

Steven Gill, Parks Manager

Staff recommends approval to go forward with the agreement. Staff has gone over the new agreement with the association president and had city attorney review documents.

Attachments:

Revised 2024 field use agreement



**Facility Use Agreement for Joshua Youth Football and Cheer Association
City of Joshua
Parks and Recreation Department**

This Facility Use Agreement, herein called "Agreement" is made and entered this 1st day of February, between the City of Joshua, herein called "City", and the Joshua Football and Cheer Association, herein called "Association". The City reserves the right to amend this document as necessary with the consent of the Association.

For and in consideration of the mutual undertakings herein set out, the parties agree as follows:

The Association utilizes public athletic facilities that are provided and maintained by, and at the cost of, the City. In return for the use of those facilities, the Association hereby agrees to abide by the following standards, requirements, and guidelines set by the City for all recreational youth sports. Failure to abide by these standards and guidelines could result in restriction of facility use and/or the cancellation of the Agreement.

At all times, the Joshua Parks and Recreation Department is responsible for administering City and Joshua Parks Department policies regarding all City-owned or leased parks and athletic facilities. The Joshua Parks and Recreation Department will take appropriate action regarding misuse of the facilities and/or misconduct by participants.

Section 1: Terms of the Agreement

Spring season will be defined as the period during the months of February through May, inclusive, during which teams are practicing or playing scheduled games, which period shall begin no earlier than one (1) month from the date of the first scheduled game and no earlier than February 1st and end no later than May 31st during the terms of this agreement.

Fall season will be defined as the period during the months of August through November, inclusive, during which teams are practicing or playing scheduled games, which period shall begin no earlier than one month from the date of the first scheduled game and no earlier than August 1st, and end not later than November 30th during the terms of this agreement.

Additional time and/or field usage may be permitted as mutually agreed upon by the City and the Association.

Section 2: Field Allocation

Both the City and the Association agree that these allocated fields are owned by the City and provided for the benefit of all citizens of Joshua. The City shall always maintain final approval over the use of these fields. The City reserves the right to use any field for other events or programs. The City reserves the right to change field or concession assignments.

Section 3: Facility Use Requirements and Rogue Play

The Association shall not assign this lease, nor shall it sublease or rent out any property of the City without prior written consent of the City in the form of a permit. This provision includes any practices, camps, scrimmages, tryouts and/or tournaments. Teams, whether recreational or select, must be registered as a member of the Association to receive game and practice privileges. Teams not registered with the Association should not be given practice or game privileges as this would be considered subletting the fields. Any other activities not described above may be presented to the Parks Manager for consideration.

The City reserves the right to utilize the facility(s) when league games are not scheduled. If the facility(s) is abandoned, the agreement is terminated. All final decisions concerning scheduling will be made by the City.

Due to the necessity of inter-league play to complete some leagues, the Association shall ensure that Joshua Association representatives are present during interlocking league games. The City reserves the right to require all schedules and rosters for non-Joshua residents and interlocking teams.

The City will have the final say on field playability, in its sole discretion. In certain situations, an Association representative will be called, and a joint decision will be made on site. Please see Section 4: Field Closure Procedures.

Driving a vehicle inside the athletic facilities and beyond designated roadways and parking lots is prohibited unless Association representatives are loading or unloading supplies.

During these situations:

1. Vehicles must remain on paved areas while in the facility.
2. Vehicles must immediately return to designated parking areas when finished.
3. Association activities such as practices and games may not be taking place.

The Association shall not perform any construction, maintenance, repair, or alteration to the facility (unless

permitted or required by this Agreement), without the prior written consent of the City. All capital and/or permanent improvements made to the facility shall become property of the City.

Association board members, commissioners, and staff are expected to enforce the City of Joshua's policy regarding playing on fields without a permit. If rogue play is seen, the violators should be asked to leave and told they are not able to use the fields without a permit. If violators refuse to leave, please call the Police dispatch at 817-556-6060.

The Association will adhere to all City and Joshua Parks and Recreation Department ordinances and policies.

The Association shall not engage in any business at the facility(s) or do anything in connection therewith which shall be in violation of any existing State or Federal law or municipal ordinances or use the same in such manner as to constitute a nuisance.

Section 4: Field Closure Procedure

Weekdays:

1. Joshua parks staff will monitor field conditions and weather conditions throughout the day. If a decision on field status is made before 3:00 pm, Joshua parks staff will text appropriate Association representatives and City staff with that decision. The field status decision will remain in place until the field and/or weather conditions change.
2. If the Association representatives disagree with Joshua park staffs' decision, they are to contact Joshua parks on-call as soon as possible to meet on-site and discuss. (817-357-9802)
3. Field status decision is based upon field condition and/or current weather conditions.
4. The final decision on field status for the evening is to be made by Joshua Parks staff by 3:00 pm and put in the Field Status group text.
5. After 3:00 pm, it is the responsibility of the Association to close the fields due to field conditions and/or weather conditions.
6. It is the responsibility of each Association to notify its participants.

Weekends:

1. It will be the responsibility of the Association to monitor field conditions and weather conditions and close/open the fields due to field conditions and/or weather conditions. An Association representative will notify Joshua parks staff with that decision.
2. If Association representatives disagree on field conditions, they are to contact Joshua parks on-call as soon as possible to meet on site and discuss. The decision on the field status by the Joshua parks staff is final. The Parks and Recreation Department reserves the right to change the field status throughout the day based upon current field condition and/or weather conditions.
3. It is the responsibility of the Association to notify its participants.

Section 5: Concession Stands and Vendors

The Association may operate concession stands under the following guidelines:

1. If permanent City concession stands are available on the premises, they will be available to the Association that have games scheduled at the location.
2. The Association is only permitted to run a concession stand if it has a current signed Agreement in place with the City.
3. The City shall be responsible for:
 - a. Off-season winterizing of plumbing fixtures and cutting off all water and electricity inside the concession stand following the end of the fall season, or when freezing temperatures are prevalent.
 - b. Installation, maintenance, and service of telephones and alarm systems, if applicable.
 - c. Maintenance and repairs to the electrical and plumbing inside the building.
 - d. Maintenance and repairs to the outside of the building.
 - e. Adequate trash receptacles shall be furnished by the City.
4. The Association shall be responsible for:
 - a. Policing the area of all trash, garbage, paper, boxes, cartons, cans, containers, litter, etc., generated by the concession stand. The association will be responsible for placing any litter generated by the concession stand in the on-site dumpster.
 - b. Cleaning the concession stand and restroom at the end of each day's use. ensure the equipment is properly turned off and all doors are locked at the end of each day's use.
 - c. Inside the building to include fixtures, appliances, general cleanliness, and all equipment necessary for storage, preparation and serving food using appropriate food handling practices.
 - d. Security of the building by setting alarm systems, if applicable.
 - e. Contents of the building and to secure insurance for all contents owned by the Association.
 - f. Keeping on only the essential appliances during the season's non-use times. Only refrigerators and freezers (and not air conditioners) may always be left on. Ice machines shall be unplugged, and water lines unhooked during the off-season.
5. Non-compliance with concession and litter collection may result in forfeiture of concession privileges by the Association.

Section 6: League Management

The Association shall submit or have available online:

1. Full game schedules one (1) week prior to the first league game.

2. A copy of their most recent bylaws.
3. Names, position title, best contact phone number and email address of all officers and board members within two (2) weeks after election or appointment.
4. The Association shall collect a \$24.00 maintenance fee per player per season. Any team including "Select Teams" that are not a part of the Association may not use the fields unless a separate agreement with the City has been established. The maintenance fee must be paid to the City on or before the last day of the month prior to the first game of the season being played by the Association. The Association shall warrant to the City a list of the number of players, along with the player names participating in each activity and the number of players for which they have been admitted to the program or accepted a fee from for play.
5. In Addition, for tournament play, the Association shall pay to the City a fee of \$100.00 per team for any team that participates in tournaments scheduled at the Joshua City Park Facility. The City shall have the right to verify such reports by audit or examination of team rosters or other documents indicating the number of players participating in the Association activities.
6. **Before practices or games can begin, the Association must have mandatory background checks completed on all board members, coaches, and referees/officials. All background checks will be submitted or otherwise made available to the City prior to any scheduled events. Background checks need to be completed annually.**

To assure fiscal control, the Association will:

1. Keep all financial records in accordance with IRS regulation for 501(c)(3).
2. Submit documentation that verifies valid nonprofit or 501(c)(3) status. If an Association loses their nonprofit status from the IRS or State of Texas, the City must be immediately notified in writing. The Association must get reinstated no later than one (1) month prior to the start of the upcoming season, or the Agreement will be terminated.
3. If the Association's accounting practices are found to be fraudulent or mismanaged, the City reserves the right to suspend or cancel the Agreement.
4. The Association's budget and financial documentation may be requested at any time and will be sent to the Parks and Recreation department within three (3) business days of the request.
5. To ensure the City is a good steward with publicly funded fields, an independent financial audit may be conducted once per year of the Association's financial records.

End of Season Information (ESI) sheets will be sent to the Association at the completion of each agreement. ESI sheets are to be completed by the Association and returned to the Parks and Recreation Department within one (1) month of receiving the ESI. Once ESI sheets have been received by the Parks and Recreation Office, end of

season invoices will be sent to the Association.

A new agreement cannot be signed until the previous season is paid for and the Association is in good standing with the City.

The following requires written permission from the Joshua Parks and Recreation Department:

- Ability to charge a gate fee for entry into a City owned facility.
- Extend the light use within a City owned facility outside the hours of 5:00 a.m. to 11:00 p.m.

Section 7: Association Meetings

The Joshua Football and Cheer Association is an approved Youth Sports Association with a Facility Use Agreement in place with the City. The Joshua Football and Cheer Association and City staff will meet quarterly at a location to be announced by the City. At least one representative from the Association must be present at each scheduled meeting.

Section 8: Indemnification

The Association shall indemnify and hold harmless the City of Joshua, its agents, officials and employees, and any umpire or official from any and all claims for bodily injury, illness, death, personal injury, and property damage arising out of the activities of the Association and its members in exercising its rights under this contract. The Association shall provide the City with a copy of its policy naming the City as additionally insured at least one (1) week before practice begins.

The Association shall be required to carry commercial general liability insurance with bodily injury limits of not less than \$1,000,000 for each occurrence, and not less than \$1,000,000 in the aggregate, and with property damage limits of not less than \$250,000 for each occurrence, and not less than \$500,000 in the aggregate. It is also recommended that the Association purchase an accident policy with \$5,000 coverage to assist participants with minor medical bills.

During the performance of the Agreement, the Association shall maintain the above insurance with an insurance company licensed to do business in the State of Texas and must have an AM Best rating of at least A:VII..

Section 9: Default

A default of this Agreement shall result in the termination of this Agreement. Any termination of this Agreement will be made with a 30-day notice of the right to cure within ten days of the receipt of said notice provided however that if default endangers the safety of the public or any member thereof, or endangers the facility, notice shall be that which is practical under the circumstances and the cure time shall be as demanded. The following shall constitute defaults under this Agreement:

1. The failure of the Association to make any monetary payment required hereunder.
2. The violation by the Association of any rules of the facility or the terms of this agreement.
3. The Intentional destruction of any property.
4. Interference with the rights of other persons by the Association or its members and the failure to cure same.
5. Default of the Association under any other agreement between the Association and Type B Park Board and or the city.

Section 10: Risk of loss

1. The risk of loss to any property of the Association or injury to any member, invitee, or guest of the Association shall be borne by the Association.
2. The Association assumes all risk of playability and availability of the facilities. Any rain damage, wet fields, natural disasters or other stoppages of play or use of the facility and the risk thereof shall be borne by the Association.

Section 11: Sponsor Signs

Associations with a current Agreement on file with the City of Joshua will be permitted to post sponsor signs on allocated fields with the following guidelines: City ordinance {6.06.001-3.06.016}

1. City will review proposed sign content and have final approval prior to the production of the sign.
2. Sign content must reflect only individuals, groups, or businesses that are donating funds or other means of direct sponsorship support to the Association.
3. Signs must adhere to all City codes, including the Sign Ordinance {6.06.001-3.06.016}
4. Signs must be professionally lettered and of a neat and attractive nature.
5. Signs shall not contain any electronic messages, internal or external lighting or moving parts of any kind.
6. All sign installation methods and locations must be approved by the Parks Manager and will be performed by the Association.
7. The Association shall regularly inspect all signs for necessary repairs.
8. The City shall have the right to immediately remove any sign determined to pose an imminent risk of injury to a person, damage to property, or is deemed inappropriate.

Section 12: Exhibits

It is especially provided and agreed by and between the Association and the City that the exhibits hereto attached shall be part and parcel of this agreement as if set out in their entirety; said exhibits being:

1. Exhibit "A" - City-Owned Field Maintenance Agreement

Section 13: Stipulations

Outfield practices shall be prohibited during the 2024 spring season. This is to allow time for turf grass seed to germinate and become established during the beginning of the growing season. Outfield practices may be conducted in the open field areas of City Park outside of the fenced ballfield areas. Outfields may be used during normal season games only. The decision to resume normal use will be made by the Park Manager.

Section 14: Signatures

Any violation of any of the provisions of this agreement shall result in the termination of this agreement.

This agreement is made and entered into on this day of, 1st day of February 2024 and expires on the 30th day of November 2024.

City of Joshua:

Parks Manager

Date

City Manager

Date

Association President

Date

DRAFT

Exhibit "A"

City Owned Field Maintenance Agreement

The City shall maintain and be responsible for the following:

- All turf areas include mowing, weed eating, fertilizing, herbicide applications and watering according to the standard athletic field maintenance schedule.
- All fences and gates, bleachers, and dugouts.
- *Playing field lighting systems:* Staff will check all field lighting systems to make sure lights are in working order at the beginning of each season. If lights need replacing during the season, the Association will need to notify the staff.
- *Restrooms* - Staff will clean restrooms each weekday during the season. Staff will take care of minor building maintenance including clogged toilets and sinks.
- *Bagged garbage* - Staff will remove all bagged garbage during normal business hours on weekdays from the receptacle to the large dumpster. Staff will be responsible for having the large dumpster emptied on a regular basis.
- *Infield dragging and preparation* - Cut outs and base paths will be raked and/or dragged three (3) days a week (typically Monday, Thursday, Friday). Days may change due to schedules, maintenance, and weather.
- *Pitching rubbers and home plates* - City will purchase pitching rubbers and home plates as needed. Additional ones will be purchased by the Association unless damaged by staff.
- *Base hardware*- The City will prepare all base inground hardware including base indicators/whiskers prior to the beginning of the agreed upon dates of the Facility Use Agreement.
- *Scoreboards* - Staff will check all scoreboards for proper working conditions at the beginning of each season. If the lights need to be replaced during the season, the association will need to notify the staff.
- Staff will be available for a "workday" with the Association if needed. Dates and times will be coordinated between the staff and the Association.
- Staff will meet with the association 3-4 weeks prior to each season and two weeks after each season's completion to discuss any problems, questions, or suggestions.

The Association shall maintain and be responsible for the following:

- Marking and cutting field lines: Before each game or as needed.
- *Litter Control:* The Association will patrol and maintain all litter and garbage on fields, dugouts, concession stands, and grounds including the parking lot. All litter and garbage will be bagged up and taken to the trash receptacles at the end of each day's use. If litter and trash have not been properly bagged and placed in the on-site dumpsters the City will notify the Association. The association will have twenty-four (24) hours to correct the problem. If trash is not collected within twenty-four (24) hours the Association shall incur a service fee of \$25 per trash receptacle to the City, and \$75 per hour for City staff to remove the litter. Or the City will hire contract laborers and will charge the expense back to the Association.
- *Concession stand area:* The Association will clean the concession stand and restroom at the end of each day's use. The Association will make sure the equipment is properly turned off and all doors are locked at the end of each day's use.
- *Hand raking cutouts and base paths:* The Association will hand rake two days a week or as needed based on schedules, maintenance, and weather. The Association will make sure that raking will be done towards the bases and not away from the base into the grass to help prevent the build-up of "lip".
- Purchasing and storing all bases
- *Bases:* the Association will be responsible for all base maintenance including base indicators during the agreed upon dates of the facility use agreement.
- *Pitcher mounds:* The Association will work, rake, water and maintain all pitcher mounds at the end of each days use or as needed. Removable pitcher mounds will be stored on the infield or on a storage rack. Pitcher mounds may not be stored against any fencing, turf, or structure.
- *End of the Facility Use Agreement:* The Association will return the playing fields to the City at the end of the agreed upon dates of the Facility Use Agreement in similar condition as received at the beginning date of the Facility Use Agreement



Joshua Police Department



Item 1.

January 2024

Officer Arron Russell was sworn in and began field training. Officer Robert Sanchez completed his field training program and was assigned to night shift. The police department has two remaining vacancies with several TCOLE certified applicants in the process to fill the remaining vacancies.

The command staff attended a school safety meeting with other law enforcement leaders and school district officials to discuss upcoming training and safety enhancements to school facilities. The police department, in conjunction with the Fire Marshal, installed Knox Box keys in all the marked patrol units. The keys will expedite entry into buildings for active threat events.

The police department, in conjunction with Johnson County Emergency Management, began preparation for the upcoming eclipse on April 8, 2024. The city should expect increased traffic on the days leading up to the eclipse and complete occupancy of area hotels and short-term rentals.

The police department was awarded a grant for the purchase of individual level IV ballistic vests. The vests will compliment the ballistic shields and door rams already in-service for use in active attack scenarios. Each sworn member will receive a level IV vest from this grant.

Operations

Category	January 2024	January 2023	2024 year to date
Dispatched Calls	197	234	197
Arrests	17	16	17
Crash Reports	3	7	3
Traffic Stops	435	378	435
Citations	291	96	291
Outside LE Agency Assist	10	8	10
Reports	50	54	50

K9

Attempts to fill the K9 position, both internally and externally, were unsuccessful. K9 Basco was then placed with the STOP task force, but the placement became unsustainable. K9 Basco was returned to Jireh K9 in San Antonio. K9 Basco will be placed with another agency and handler for continued service as a police canine.

Investigations

Category	January 2024	January 2023	2024 year to date
Crimes Against Persons	6	4	6



Joshua Police Department



Item 1.

Property Crime (Thefts, Damage)	14	15	14
Other (Drug or Alch/Missing/Deceased)	14	20	14

Code Enforcement

Violations	
Administrative Contact	3
Junk/Inoperable Vehicle	4
Unapproved Parking Service	5
Sign Violations	27
Junk & Debris	1

Training

Officer Russell attended an eight-hour Taser certification course at Burleson PD. Chief Gelsthorpe began track 1 of the Certified Public Manager (CPM) program through Texas State University.

Community/Agency Events

Crime Stoppers	January 9 th
School Safety Meeting	January 17 th
Eclipse Planning Meeting	January 24 th
Staples Elementary School Career Day	January 31 st



Joshua Fire Department Monthly Activity Report

January 2024

PERSONNEL & RECENT ACTIVITIES

Firefighter Nick Shotwell accepted the offer of career firefighter and began employment on January 9th. Nick is the second Joshua volunteer recruited for our team.

Captain Ronald Hale submitted his intent to retire on January 25th. Ron served with us since 2013. A small gathering to celebrate and recognize his inestimable service to the department is being planned.

Firefighter Justin Clanton and his wife Sierra celebrated the birth of their first child. William Casper Clanton was born on January 22nd. Welcome William!

Two new volunteers began service in January. Theodore Wetzel and Nicholas Vassion are eager and willing to serve and we welcome them.

Tanker 77 is now in service and responding to incidents. The “Push-In” ceremony took place on January 18th and was attended by City officials and neighboring fire department representatives from Burleson, Alvarado, and the ESD.



EMERGENCY RESPONSE

January was a busy month with 132 total incidents, February is beginning on the same track. We are still awaiting ESO technical support to provide guidance on data acquisition from the new software. The ESD is working to acquire that support for us..

JOSHUA FIRE DEPARTMENT EMERGENCY RESPONSE STATISTICS								
YEAR:	2024	MONTH:	January					
CITY INCIDENTS	January	YTD		COUNTY INCIDENTS			January	YTD
TOTAL CITY	124	124		TOTAL COUNTY			9	9
STAFFING	January	YTD		TOTAL INCIDENTS			133	133
INADEQUATE	0	0						
MISSED CALLS	0	0		Mutual/Auto Aid	January	YTD		
				MA RECEIVED	2	2		
				AA RECEIVED	2	2		
RESP TIMES	December	January						
JOSHUA	5:26	5:29						
COUNTY	8:28	8:29						
NO-RESP 2nd CALL	January	YTD						
	0	0						

FIRE MARSHAL'S OFFICE.**FIRE INSPECTIONS**

InspectionType: All Types | Start Date: 01/01/2024 | End Date: 01/31/2024

ID	OCCUPANCY	DATE	INSPECTOR	INSP. RESULTS	NOTES
Inspection Type: Alarm System Test					
ASC01	American Steel Carports	01/25/2024	Noblitt, Gage	Passed	New alarm system acceptance
Total # Inspections for: Alarm System Test: 1					
Inspection Type: Annual					
IF01	Calvary Chapel Southwest Metro	01/03/2024	Noblitt, Gage	Passed	
	The City Church	01/04/2024	Noblitt, Gage	Correction Notice Issued	
URC01	True Life Church	01/09/2024	Noblitt, Gage	Correction Notice Issued	
JCF01	Joshua Crossroads Fellowship	01/09/2024	Noblitt, Gage	Correction Notice Issued	
TJ2020	The James	01/11/2024	Noblitt, Gage	Correction Notice Issued	
JBA2016	Joshua Baseball Fields (JBA)	01/11/2024	Noblitt, Gage	Correction Notice Issued	
HGC01	El Elyon	01/12/2024	Noblitt, Gage	Correction Notice Issued	
	Joshua Methodist Church	01/29/2024	Noblitt, Gage	Correction Notice Issued	
AF2016	Anytime Fitness	01/29/2024	Noblitt, Gage	Passed	
	Caddo Grove Lodge #352	01/29/2024	Noblitt, Gage	Passed	
D-Bat 2020	D-Bat Batting Cage	01/30/2024	Noblitt, Gage	Passed with Comments	
Total # Inspections for: Annual: 11					
Inspection Type: Certificate of Occupancy Inspection					
GS01	Lucky Food Mart	01/09/2024	Noblitt, Gage	Correction Notice Issued	
Total # Inspections for: Certificate of Occupancy Inspection: 1					
Inspection Type: Reinspection					
URC01	True Life Church	01/10/2024	Noblitt, Gage	Passed	
TJ2020	The James	01/19/2024	Noblitt, Gage	Passed	
HH01	Las Alazanas Restaurant	01/22/2024	Noblitt, Gage	Passed	
GS01	Lucky Food Mart	01/23/2024	Noblitt, Gage	Passed	
	The City Church	01/26/2024	Noblitt, Gage	Passed	

FIRE INVESTIGATIONS

The Fire Marshal's Office is responsible for investigating fires that occur within the city limits of Joshua. In January the Fire Marshal's Office responded alongside Joshua Fire Department to the following reported fires.

200 Santa Fe Street

01/11/2024 08:09 Structure Fire- Dispatched as a structure fire, callers reported smoke in the building. Upon arrival by fire crews there was no hazard found, believed to have been debris in the HVAC system.

603 Country Club Dr.

01/17/2024 16:45 Structure Fire- Dispatched as a structure fire, fire crews arrived on scene and found no hazard. Believed to have been dust/debris in the HVAC system.

165 Trailwood Dr.

01/26/2024 09:28 Structure Fire- Dispatched as a structure fire, Fire Marshal was first to arrive on scene and reported light smoke showing, smoke coming from the gables. PD on scene advised occupants were still inside gathering items. Fire Marshal entered the structure and assisted PD with instructing occupants to leave the structure. All personnel and occupants then exited the structure. Fire arrived on scene and began fire attack. Fire Marshal assisted as needed with operations and began documenting the scene by photograph. The fire was determined to be accidental.

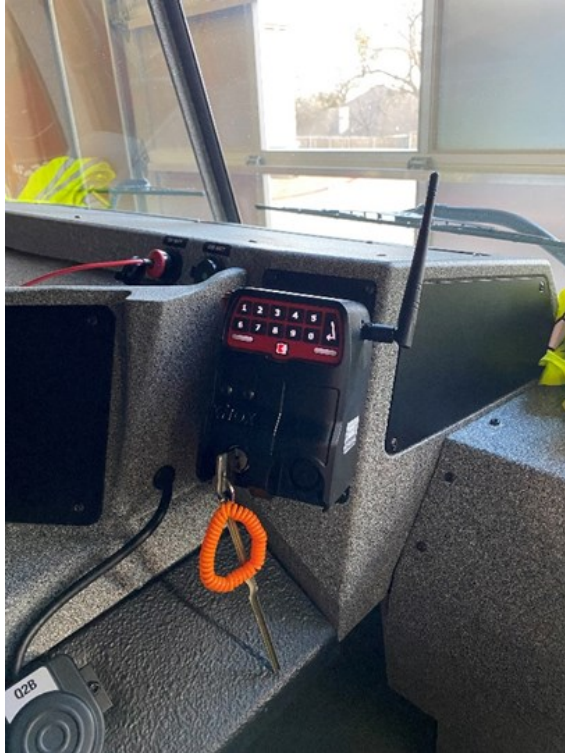
FIRE ALARM ACTIVATIONS

The Fire Marshal's Office responded to numerous commercial fire alarm activations due to inclement weather causing fire sprinkler pipe breaks, and the repairs of those affected systems.

SPECIAL PROJECTS

In January, upgrades to the *Knox Keysecure* system were completed. The *Knox Keysecure* is a piece of equipment that is installed in the fire department vehicles and securely holds the master key to all Knox products. Each user has a unique pin that will release the *Knox* key.

The *Keysecure* units that were replaced previously only existed in fire department vehicles. Those units were extremely outdated and no longer supported by *Knox*. The new *Keysecure* system includes all Fire Department vehicles and has been expanded to include Joshua Police Department patrol vehicles. Each patrol car now has a *Knox Keysecure* unit and master *Knox* key. Removal of the key is logged and a monthly audit is performed to record usage.



TRAINING

TOPIC	HOURS
Tanker Operations	4
Pumping the Tanker	8
Drafting	4
Pumper Shuttle Operations	1
Static Water Supply	1
Driver Training	1
Ems Protocols	1

City of Joshua
Municipal Court Council Report
From 1/1/2024 to 1/31/2024

2/1/2024 9:4

Item 3.

Violations by Type

Traffic	Penal	City Ordinance	Parking	Other	Total
274	0	10	0	2	286

Financial

State Fees	Court Costs	Fines	Tech Fund	Building Security	Total
\$10,839.83	\$5,600.83	\$10,645.10	\$504.93	\$611.01	\$28,201.70

Warrants

Issued	Served	Closed	Total
0	0	4	4

FTAs/VPTAs

FTAs	VPTAs	Total
0	0	0

Dispositions

Paid	Non-Cash Credit	Dismissed	Driver Safety	Deferred	Total
92	0	42	43	74	251

Trials & Hearings

Jury	Bench	Appeal	Total
0	0	0	0

Omni/Scofflaw/Collection

Omni	Scofflaw	Collections	Total
81	0	81	162

Public Works Monthly Team Status Report

For The Month Of January 2024

Completed Items

[illegible]

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

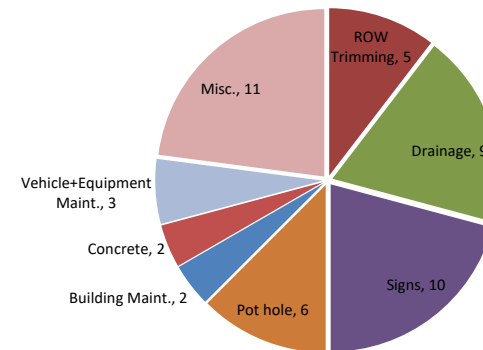
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City of Joshua
Public Works Monthly Activity Report
For the Month of January 2024

	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	1							2						5
Drainage				1													1	1				1	2						1	1	1	9
Signs		2		1				1	1	1	1					1	1														1	10
Hot Asphalt																																0
Pot hole			1		1					1	1												1	1								6
Building Maint.																1									1							2
Concrete		2																														2
Emergency Services																																0
Crack Seal																																0
Safety Meeting																																0
Supporting other Dept.																																0
Vehicle+Equipment Maint.			2		1																											3
Misc.			1		1			1	2			2				1						1		1					1			11

Chart reflects one per daily occurrence

ROW Mowing	0
ROW Trimming	5
Drainage	9
Signs	10
Hot Asphalt	0
Pot hole	6
Building Maint.	2
Concrete	2
Emergency Services	0
Crack Seal	0
Safety Meeting/Classes	0
Supporting other Dept.	0
Vehicle+Equipment Maint.	3
Misc.	11



Montly Shelter Statistics 2023-2024

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	
2023-2024 General Stats	Live Release Rate*											
October	100%	315	52	148	419	32	1	2	0	0	0	
November	85%	232	66	108	427	24	4	0	0	0	0	
December	79%	217	64	157	371	25	2	0	0	1	1	
January	88%	192	73	239	431	32	8	2	0	3	0	
February	#DIV/0!											
March	#DIV/0!											
April	#DIV/0!											
May	#DIV/0!											
June	#DIV/0!											
July	#DIV/0!											
August	#DIV/0!											
September	#DIV/0!											
Annual Total		956	255	652	1648	113	15	4	0	4	1	
Annual Average		239	63.75	163	412	28.25	3.75	1	0	1	0.25	
2022-2023 General Stats												
October	100%	165	0	60	350	15	11	0	0	0	0	
November	100%	192	0	95	365	23	6	0	0	0	0	
December	100%	159	2.5	70	467	24	5	0	0	0	0	
January	100%	168	0	36	436	25	1	2	0	0	0	
February	100%	150	0	36	498	22	7	0	0	0	0	
March	100%	212	5.5	86	512	13	1	0	0	0	0	
April	100%	221	5	105	401	22	6	3	0	0	0	
May	100%	229	6	166	532	38	1	1	0	0	0	
June	100%	222	16	90	652	32	7	1	1	0	0	
July	100%	208	45	212	510	28	2	4	1	0	0	
August	100%	293	67	118	437	39	8	2	0	2	1	
September	100%	236	30	78	448	46	23	3	0	0	0	
Total		2455	177	1152	5608	327	78	16	2	2	1	
Average		204.5833333	14.75	96	467.3333333	27.25	6.5	1.333333333	0.166666667	0.166666667	0.083333333	

Patrol Hours

Patrol Month	H. Braymer	A Timmons	K Gelsthorpe	
October	3	3	3	3
November	3	3	3	3
December	4	4	4	3
January	2	4	4	3
February				
March				
April				
May				
June				
July				
August				
September				
Annual Total	9	11	9	9
Annual Average	3	3.666666667	3	3
Year Prior				
October	0	0	0	0
November	0	0	0	0
December	0	3	4	4
January	0	0	0	0
February	0	2	2	2
March	0	3	3	3
April	0	0	4	4
May	1	1	3	3
June	2	2	2	2
July	3	2	3	3
August	3	3	3	3
September	9	16	24	24
Annual Total	0.818181818	1.454545455	2.181818182	
Annual Average				

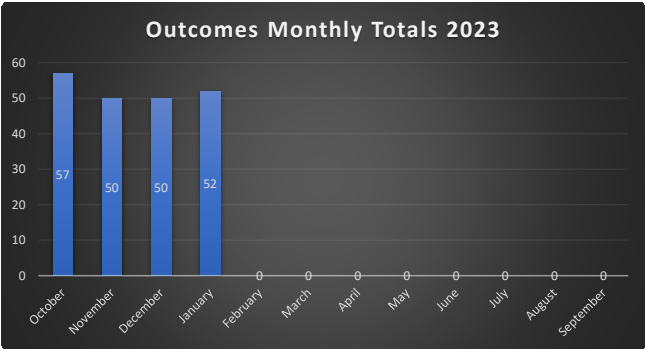
*Live Release = (Total intake - EU for space) / Total intake

Calls & Citations

ACO Statistics	Field Cases by Officer						Actions Taken by Officer		Citation Breakdown																
	Total Calls (Pet/Point)	Total Calls (Field Call Logs)	H. Braymer	A. Timmons	K. Gelsthorpe	Total Cases	Warnings Written	Citations Issued	Barking	RV Proof	RV Tag	Livestock	Failure to Sterilize	At Large	Animal in Vehicle	Animal Sales/other	Cruelty	Over Limit	Food/H2O/Shelter/Vet	Quarantine	Dangerous Dog	Interference	Tethering	Defecation on Public/Private Property	
October	34	34	18	8	8	71	0	38	0	20	0	0	17	0	0	0	0	0	0	0	0	1	0	0	
November	37	37	13	12	12	58	2	5	0	1	0	1	1	1	2	0	0	0	0	0	0	0	0	0	
December	21	21	3	9	9	61	2	19	0	9	0	0	9	0	0	1	0	0	0	0	0	0	0	0	
January	40	40	22	7	11	40	0	7	0	2	0	0	1	2	2	0	0	0	0	0	0	0	0	0	
February						0																			
March						0																			
April						0																			
May						0																			
June						0																			
July						0																			
August						0																			
September						132																			
Annual Total	132		56	36	40			69	0	32	0	2	29	4	0	1	0	0	0	0	0	1	0	0	
Annual Average	33.00		14.00	9.00	10.00			17.25	0.00	8.00	0.00	0.50	7.25	1.00	0.00	0.25	0.00	0.00	0.00	0.00	0.00	0.25	0.00	0.00	
2022-2023 Prior Year																									
October	15		0	0	14	15	4	4	0	0	1	1	1	1	0	0	0	0	0	0	0	0	0	0	
November	10		0	0	7	10	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	0	
January	17		0	0	15	17	1	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	0	
March	40		0	3	17	40	2	33	0	14	0	0	14	3	0	0	2	0	0	0	0	0	0	0	
April	33		0	9	11	33	0	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
May	13		0	1	12	35	0	4	0	2	0	0	0	0	2	0	0	0	0	0	0	0	0	0	
June	22		0	0	22	22	3	4	0	0	0	0	0	0	2	0	2	0	0	0	0	0	0	0	
July	76		19	1	15	76	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
August	41		15	9	17	41	1	3	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	
September	60		22	14	24	350	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	
Annual Total	370		56	46	188			64	0	16	1	1	15	8	0	0	4	0	0	3	0	0	0	0	
Annual Average	30.83		4.67	3.83	15.67			5.33	0.00	1.33	0.08	0.08	1.25	0.67	0.00	0.00	0.33	0.00	0.00	0.25	0.00	0.00	0.00	0.00	

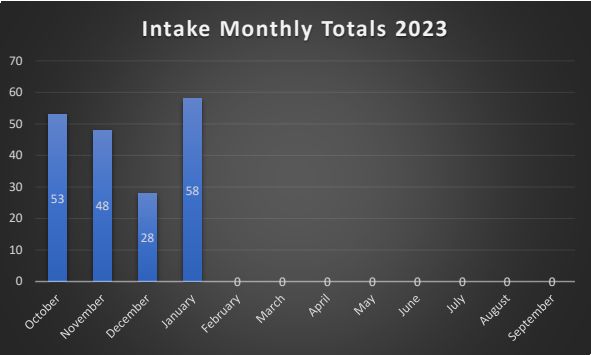
Outcome Statistics

	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	Return to Owner	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		
2023-2024 Animal Outcome	57	33	24	0	0	0	57	36	0		4	3	14	0	0	57	1	1	1	0	0	1	0	24	12	0	36	
October	50	14	29	0	6	1	50	34	0		7	7	1	1	0	50	0	0	0	0	0	0	0	13	15	6	34	
November	50	17	30	0	3	0	50	34	1		7	6	2	0	0	50	0	0	0	0	0	0	0	14	19	1	34	
December	52	14	37	0	1	0	52	28	0		7	8	9	0	0	52	0	0	2	5	0	7	0	8	19	1	28	
January	0						0								0						0					0		
February	0						0								0						0					0		
March	0						0								0						0					0		
April	0						0								0						0					0		
May	0						0								0						0					0		
June	0						0								0						0					0		
July	0						0								0						0					0		
August	0						0								0						0					0		
September	0						0								0						0					0		
Annual Total	209	78	120	0	10	1	209	132	1		25	24	26	1	0		1	1	3	5	0	8	0	59	65	8	132	
Annual Average	17	20	30	0	3	0	52.25	33	0		6	6	7	0	0		0	0	1	1	0	1	0	15	16	2	11	
2022-2023 Animal Outcome																											0	
October	32	17	15	0	0	0	32	23	0		0	5	4	0	0	32	1	5	3	1	0	4	0	14	9	0	23	
November	37	11	26	0	0	0	37	23	0		1	9	4	0	0	37	1	5	2	2	0	4	0	8	15	0	23	
December	29	10	19	0	0	0	29	24	1		0	2	2	0	0	29	0	0	0	1	0	1	0	9	15	0	24	
January	32	12	20	0	0	0	32	26	0		1	4	1	0	0	32	0	0	0	RTO in field is located on Officer		0	0	12	14	0	26	
February	42	15	27	0	0	0	42	17	0		4	10	11	0	0	42	0	8	8			11	0	5	12	0	17	
March	27	7	18	2	0	0	27	16	0		1	6	4	0	0	27	1	9	4			4	0	5	11	0	16	
April	60	33	27	0	0	0	60	36	0		3	9	12	0	0	60	0	0	0	0	0	0	0	24	12	0	36	
May	64	37	26	1	0	0	64	32	1		16	5	10	0	0	64	0	0	4	6	0	10	0	21	11	0	32	
June	76	47	26	0	1	2	76	27	4		16	12	17	0	0	76	0	0	17	0	0	17	0	14	13	0	27	
July	59	33	26	0	0	0	59	41	2		10	4	2	0	0	59	0	0	0	2	0	2	0	23	18	0	41	
August	82	32	49	0	0	1	82	39	0		14	4	25	0	0	82	0	0	0	0	0	0	0	22	17	0	39	
September	564	264	293	3	1	3	564	319	8		68	75	94	0	0		4	22	38	17	0	55	0	166	153	0	319	
Annual Total	47	22	24	0	0	0	47	26.58333333	1		6	6	8	0	0		0	2	3	1	0	5	0	14	13	0	25	



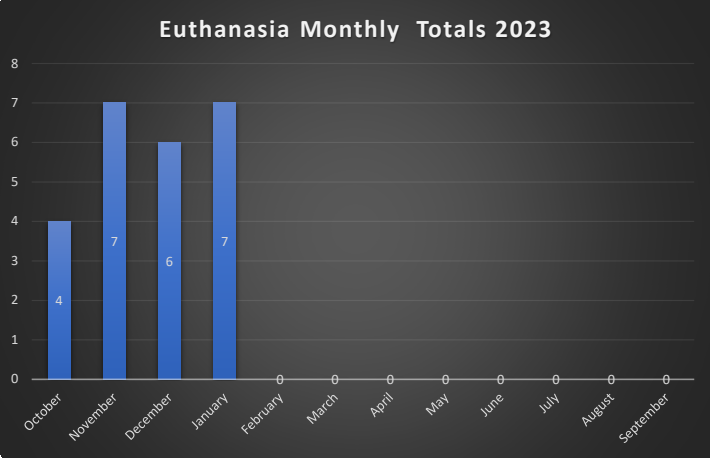
Intake Statistics

	Intake by Species										Intake by Type											Adoption Return by Species			
2023-2024 Animal Intake	Total Intake	Cat	Dog	Feral Cat	Other	Wildlife	Intake Total	Deceased on Arrival (DOA)	Owner Surrender	Return (Adoption)	Public Drop Off (stray)	Coalition Partner	ACO/Pickup / Drop Off/Abandoned (stray)	Police Pickup / Drop Off (stray)	Seized/Custody	Born in Care (stray)	Service In (Shelter Quarantine)	Home/Vet Quarantine	Transfer In (rescue/Shelter)	Wildlife	Total Quarantined	Total Intake	Cat	Dog	Total Returned
October	53	29	24	0	0	0	53	0	1	5	31	0	10	4	14	0	2	2	0	2	71	2	4	6	
November	48	13	28	0	6	1	48	0	4	2	23	0	17	1	0	1	0	0	0	0	48	1	1	2	
December	28	7	13	0	7	1	28	0	2	4	10	2	3	3	0	3	0	0	0	1	0	28	2	2	4
January	58	15	43	0	0	0	58	0	8	1	22	4	20	2	0	1	0	0	0	0	58	0	1	1	
February	0						0	0													0			0	
March	0						0	0													0			0	
April	0						0	0													0			0	
May	0						0	0													0			0	
June	0						0	0													0			0	
July	0						0	0													0			0	
August	0						0	0													0			0	
September	0						0	0													0			0	
Annual Total	187	64	108	0	13	2	187	0	15	12	86	6	50	10	0	19	0	2	2	1	2	205	5	8	13
Annual Average	46.75	16	27	0	3	1	16	0	4	3	22	2	13	3	0	5	0	1	1	0	1		1	2	3.25
2022-2023 Year Intake																									
October	33	18	15	0	0	0	33	0	11	1	13	0	7	1	0	0	0	0	0	0	33	1	0	1	
November	27	7	20	0	0	0	27	0	6	1	11	0	8	1	0	0	0	0	0	0	27	0	1	1	
December	42	8	34	0	0	0	42	0	5	1	6	0	13	7	0	10	0	0	0	0	42	0	2	2	
January	22	9	13	0	0	0	22	0	1	2	7	0	3	9	0	0	0	0	0	0	22	1	1	2	
February	24	11	13	0	0	0	24	0	7	4	6	0	7	0	0	0	0	0	0	0	24	0	4	4	
March	43	17	26	0	0	0	43	0	1	1	15	0	16	2	0	0	0	0	8	0	43	0	1	1	
April	47	15	30	2	0	0	47	0	6	2	27	0	3	7	0	0	1	0	1	0	47	1	1	2	
May	57	39	18	0	0	0	57	0	1	1	31	0	18	2	0	4	0	0	0	0	57	0	1	1	
June	90	54	35	1	0	0	90	0	7	4	35	0	37	4	0	0	3	0	0	0	90	2	2	4	
July	63	32	28	0	1	2	63	0	2	0	22	0	30	6	0	0	0	0	0	2	1	63	0	0	0
August	52	32	20	0	0	0	52	0	8	3	22	6	12	0	1	0	0	0	0	0	52	2	1	3	
September	84	36	47	0	0	1	84	0	23	2	35	0	15	8	0	0	0	0	0	1	0	84			2
Annual Total	584	278	299	3	1	3	584	0	78	22	230	6	169	47	1	14	4	0	9	3	4	587	7	14	21
Annual Average	48.66667	23	25	0	0	0	49	0	7	2	19	1	14	4	0	1	0	0	1	0	0		1	1	1.90909091



Euthanasia Statistics

2023-2024 Outcome Euthanasia	Euthanasia by Species							Euthanasia Reason										
Month	Total Euthanized	Cat	Dog	Feral Cat	Other	Wildlife	Total	Age	Aggression	Behavior	Feral	Injured	Medical	Rabies Suspect	Sick	Space	Wildlife	Total
October	4	3	1	0	0	0	4	0	1	0	0	3	0	0	0	0	0	4
November	7	1	6	0	0	0	7	0	1	1		0	4	0	1	0	0	7
December	6	2	4	0	0	0	6	0	1	1	0		3	0	1	0	0	6
January	7	4	3	0	0	0	7	0		0	0	2	3	0	0	0	0	7
February	0						0											0
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	24	10	14	0	0	0	24	0	4	2	0	2	10	0	2	0	0	20
Annual Average	2	2.5	3.5	0	0	0	2	0	1	1	0	2	3	0	1	0	0	2
2022-2023 Euthanasia																		
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	4	2	2	0	0	0	4	0	2	0	0	1	0	0	1	0	0	4
April	2	1	1	0	0	0	2	0	0	0	0	2	0	0	0	0	0	2
May	3	0	3	0	0	0	3	0	3	0	0	0	0	0	0	0	0	3
June	16	10	4	2	0	0	16	0	6	0	2	2	6	0	0	0	0	16
July	16	13	1	0	1	1	16	0	0	0	0	1	2	0	11	0	2	16
August	10	6	3	1	0	0	10	0	3	0	1	0	2	0	4	0	0	10
September	14	6	7	0	0	1	14	0	0	4	1	4	4	0	1	0	0	14
Annual Total	69	40	23	3	1	2	69	0	15	4	4	10	14	0	18	0	2	67
Annual Average	5.75	3.3	1.916667	0.25	0.08	0.1667	6	0	1	0	0	1	1	0	2	0	0	6



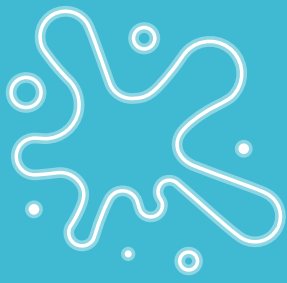
Revenue

2023-2024 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	\$ 1,435.00	\$ 1,180.00	\$ -	\$ 45.00	\$ -	\$ 50.00	\$ -	\$ -	\$ -	\$ -	\$ 85.00	\$ -	\$ -	\$ 75.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
November	\$ 1,051.00	\$ 390.00	\$ -	\$ -	\$ 226.00	\$ -	\$ -	\$ 5.00	\$ 280.00	\$ -	\$ -	\$ -	\$ -	\$ 150.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
December	\$ 1,160.00	\$ 290.00	\$ -	\$ -	\$ 270.00	\$ -	\$ -	\$ -	\$ 335.00	\$ -	\$ -	\$ -	\$ -	\$ 265.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
January	\$ 1,125.00	\$ 315.00	\$ -	\$ 90.00	\$ 290.00	\$ -	\$ -	\$ 10.00	\$ 320.00	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
February	\$ -																		\$ -	\$ -	\$ -	\$ -
March	\$ -																		\$ -	\$ -	\$ -	\$ -
April	\$ -																		\$ -	\$ -	\$ -	\$ -
May	\$ -																		\$ -	\$ -	\$ -	\$ -
June	\$ -																		\$ -	\$ -	\$ -	\$ -
July	\$ -																		\$ -	\$ -	\$ -	\$ -
August	\$ -																		\$ -	\$ -	\$ -	\$ -
September	\$ -																		\$ -	\$ -	\$ -	\$ -
Annual Total	\$ 4,771.00	\$ 2,175.00	\$ -	\$ 135.00	\$ 786.00	\$ 50.00	\$ -	\$ 15.00	\$ 935.00	\$ -	\$ 85.00	\$ -	\$ -	\$ 590.00		\$ -	\$ -	\$ -				
Annual Average	\$ 397.58	\$ 543.75	\$ -	\$ 33.75	\$ 196.50	\$ 12.50	\$ -	\$ 3.75	\$ 233.75	\$ -	\$ 21.25	\$ -	\$ -	\$ 147.50		\$ -	\$ -	\$ -				
2022-2023 Revenue																						
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	\$ 1,187.00	\$ 250.00	\$ -	\$ -	\$ 187.00	\$ 85.00	\$ -	\$ 80.00	\$ 285.00	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
April	\$ 1,472.00	\$ 280.00	\$ -	\$ -	\$ 307.00	\$ -	\$ 200.00	\$ 30.00	\$ 615.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May	\$ 1,538.50	\$ 445.00	\$ -	\$ -	\$ 406.00	\$ -	\$ -	\$ 210.00	\$ 395.00		\$ 25.00	\$ -	\$ -	\$ 57.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
June	\$ 1,790.00	\$ 235.00	\$ -	\$ -	\$ 316.00	\$ 75.00	\$ 500.00	\$ 225.00	\$ 319.00	\$ -	\$ -	\$ -	\$ -	\$ 120.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
July	\$ 1,439.00	\$ 365.50	\$ -	\$ -	\$ 265.00	\$ 110.00	\$ 250.00	\$ 160.00	\$ 258.50	\$ -	\$ 30.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
August	\$ 1,198.00	\$ 100.00	\$ -	\$ -	\$ 218.00	\$ -	\$ 250.00	\$ 65.00	\$ 175.00	\$ -	\$ 315.00	\$ -	\$ -	\$ 75.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
September	\$ 1,285.00	\$ 470.00	\$ -	\$ 25.00	\$ 345.00	\$ 25.00	\$ -	\$ 90.00	\$ 330.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total	\$ 16,931.50	\$ 4,300.50	\$ -	\$ 140.00	\$ 3,914.00	\$ 530.00	\$ 1,200.00	\$ 1,350.00	\$ 3,792.50	\$ -	\$ 1,337.00	\$ -	\$ -	\$ 327.50		\$ 40.00	\$ -	\$ -				
Annual Average	\$ 1,410.96	\$ 358.38	\$ -	\$ 11.67	\$ 326.17	\$ 44.17	\$ 100.00	\$ 112.50	\$ 316.04	\$ -	\$ 111.42	\$ -	\$ -	\$ 27.29		\$ 3.33	\$ -	\$ -				

Joshua Parks and Rec

January 2024 Monthly Report

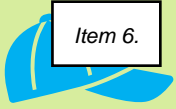
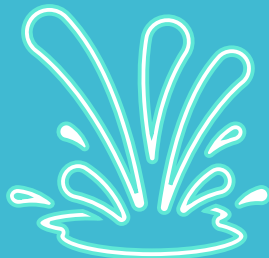




SPLASH PAD UPDATE

The Parks Department excited to announce that the splash pad renovation project has started! The new surfacing was delivered to the Parks building.

The new features have been installed and the shade structures were delivered to the parks building at the beginning of February! The Parks and Rec team is expecting the project to be completed early March.



FIELD UPDATE

- **The parks crew has treated for weeds on the fields.**
- **Fields have been aerated and prepped for grass seed.**
- **The concession building has been power washed and prepped to be painted.**
- **Minor fence repairs were completed.**
- **The crew is currently building new coaches' box outside the dugout areas.**
- **Irrigation has been repaired**
- **Fields have been seeded with new Bermuda grass.**

PARK UPDATES

A nature area was cleared, and a Ladybird Johnson native wildflower seed mix was planted to create a natural wildflower area. An additional area has also been cleared and Bluebonnet seeds were spread adjacent to the wildflower nature area.

Quotes are being obtained to have a split rail fence installed around the wildflower areas.

The crew has been power washing areas in the park in preparation for upcoming renovation projects.

Trees along the park entry drive have been trimmed /removed .

The crew has started an updated cleaning and maintenance schedule for care of the parks and city buildings.



Building Inspection Report

January	2024	2023	YTD 2024	YTD 2023
Building	90	66	90	66
Electrical	57	51	57	51
Plumbing	60	54	60	54
Mechanical	27	20	27	20
Re-Inspections	9	38	9	38
Certificate of Occupancy	1	1	1	1
Certificate of Occupancy Re-Inspection	1	1	1	1
Total # of Inspections	245	231	245	231
Plan Review	15	11	15	11

Building Permit Report

January	2024	2023	YTD 2024	YTD 2023
Building	27	19	27	19
Electrical	13	11	13	11
Plumbing	13	11	13	11
Mechanical	8	12	8	12
Permanent Sign	2	0	2	0
Temporary Sign	2	6	2	6
Certificate of Occupancy	0	2	0	2
Swimming Pool	0	0	0	0
Irrigation System	9	1	9	1
Solicitor	0	0	0	0
Contractor Registration	18	28	18	28
MHP Registration	0	1	0	1
Garage Sales	0	1	0	1
Total # of Permits	92	92	92	92

New Businesses Report JANUARY 2024

New Businesses (Certificate of Occupancy Issued)	Address
LUCKY FOOD MART (NEW OWNER)	401 N. BROADWAY
Shoppes on Broadway – added a new use	200 N. Broadway
Future New Businesses (Applied for Certificate of Occupancy not completed)	Address
Premier Commercial Collision	1570 N. Main Street
Crossroads Fellowship	311 Veatch Street
Aubrey Whaley Construction – General Office	306 S. Broadway
New CO Issued for existing Business (New Owner, New Location, Name change,etc)	Address

City Secretary's Office
January 2024 Monthly Report

Item 8.

AGENDA PROCESSING

The City Secretary's Office is responsible for preparing agendas and postings for all City Council Regular and Special Meetings, as well as for city boards, commissions, and corporations. The total number of agendas processed for the month of January:

Animal Advisory Board	0 Agenda Packets
Heritage Preservation Committee	0 Agenda Packets
Planning & Zoning Commission	0 Agenda Packet
Tax Increment Financing Board	0 Agenda Packet
Type A EDC	1 Agenda Packet
Type B EDC	0 Agenda Packet
City Council	1 Agenda Packet

MINUTES

The City Secretary is responsible for attending all City Council Regular and Special Meetings, as well as all city boards, commissions, and corporations.

January Meetings Attended	Minutes prepared	Minutes Approved
2 meetings	2 sets	2 sets

RESOLUTIONS & ORDINANCES

The City Secretary's Office is responsible for the security of all official City records including Resolutions and Ordinances. Additionally, it is the City Secretary's responsibility to ensure those Resolutions and Ordinances are executed, certified, and published, when appropriate. It is also the responsibility of the City Secretary to ensure all City Council Ordinances presented to Council have been certified and made available for review by the public. The City Secretary's Office must coordinate with the local adjudicated newspaper to publish Ordinance summaries when legally required.

December Resolutions	December Ordinances
Total- 0	Total- 2

CONTRACTS AND AGREEMENTS PROCESSED:

The City Secretary works closely with the City Council and is responsible for processing follow-up documentation. Management of these documents include contracts and agreements, and it is the responsibility of the City Secretary to obtain signatures, distribute originals, log, scan, and file.

December Agreements/Contracts

1 new agreements

PROCLAMATIONS

1. Glazewold's Family Christmas Recognition

LEGAL

The City Secretary works directly with the City Attorney, Bond Attorney, Texas Attorney General's Office, Texas Secretary of State, Texas Ethics Commission, etc.

COMMITTEES/COMMISSIONS/CORPORATIONS

Item 8.

The City Secretary's Office is responsible for maintaining Appointed Committee/Commission/Corporations Rosters and ensuring that all information is current and up to date for each. Listed below are the number of current Appointed City Committees/Commissions/Corporations, including the number of alternates and vacancies that may exist.

Animal Control Advisory Board	5 Members
Heritage Preservation Committee	5 Members
Planning & Zoning Commission	9 Members
Tax Increment Financing Board	5 Members
Type A Economic Development Corporation	9 Members
Type B Economic Development Corporation	9 Members
Zoning Board of Adjustment	7 Members
Library	4 Members

Total of current members: 53

Total of vacancies: 1

ELECTION

City elections are administered by the City Secretary, which includes preparation and publication of all official notices and orders, preparation for election officials and polling places, and the receipt and filing of all candidate forms and reports. The city secretary also serves as the early voting Clerk. The City



Secretary is in preparation for the May 2024 Election and possible a special election. Documentation and postings are prepared and ready for posting dates. The filing deadline to be on the ballot is February 16th at 5:00 pm. The City Secretary's Office will be opened on **Friday, February 16th until 5:00 pm.**

RECORDS

The City Secretary's Office maintains the official records of the city including ordinances, resolutions, contracts, deeds, easements, and other legal documents. Also responsible for the city's records management program (all departments).

PUBLIC INFORMATION REQUEST

The City Secretary's Office received thirty-five (35) requests for Copies of Public Records for the month of January 2024.

-  Canon-Contract Records
-  Collins-Fire Records
-  Councenour-Police Records
-  CPS-Police Records
-  CPS-Police Records (2)
-  Escobedo-Police Records
-  Forest Hill PD-Police Records
-  Fort Worth PD-Police Records
-  Hernandez-Accident Report
-  Honeywell-Permitting Documents
-  LexisNexis-Accident Report
-  LexisNexis-Accident Report (2)
-  LexisNexis-Accident Report (3)
-  LexisNexis-Accident Report (4)
-  LexisNexis-Accident Report (5)
-  LexisNexis-Accident Report (6)
-  LexisNexis-Accident Report (7)
-  LexisNexis-Accident Report (8)
-  LexisNexis-Accident Report (9)
-  LexisNexis-Accident Report (10)
-  LexisNexis-Orr
-  LexisNexis-Police Records
-  LexisNexis-Police Records (2)
-  Lopez-Police Records
-  Parrott-Permit Documents
-  Ramirez-Police Records
-  Roberts-Police Documents-Attorn...
-  Rugas-Permit Documents
-  Scibek-Police Records
-  Smith-Police Records
-  Smith-Police Records (2)
-  Speer-Police Records
-  Standifer-Police Records
-  Texas Dept. Licensing-Police Records
- Zink-Police Records

The Office of the City Secretary processes local alcohol applications and permits to ensure compliance with all local ordinances and regulations.

January

17 Active licenses in the City

FEDERAL AND STATE REPORTS The City Secretary's Office is responsible for filing monthly and annual reports on behalf of the City. The following reports were filed in October

- Monthly Census
- Texas Demographic Annual Population/Annexation Report
- Texas Demographic Annual Building Permit Report
- North Texas Council of Government Annual Population/Permit Report

CUSTOMER SERVICE TO THE CITIZENS

The City Secretary's Office staff strives to provide timely and responsible customer service to the citizens of Joshua.

ADDITIONAL RESPONSIBILITIES:

Other responsibilities include posting of all legal notices and administering the oath of office to city officials and board members. This office also provides administrative support for the Mayor, City Council, City Manager, citizens, and other staff as needed. In addition, responsible for the City social media page, website, Christmas party and outdoor decorations at city hall.

NEWSLETTER

A weekly E-Newsletter is sent out every Friday unless it is a short week.

SPECIAL EVENT PERMIT

1. Joshua Christian Academy-April 19, 2024 at Joshua City Park

SPECIAL PROJECTS

The City Secretary will be working with the City Secretary at the City of Pelican Bay on February 22, 2024 assisting with setting up a Records Program.