



**AGENDA
CITY COUNCIL REGULAR MEETING
COUNCIL CHAMBERS
FEBRUARY 20, 2025
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. 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/81280094671?pwd=VtvmrGRFljrIWqdMvmZLbT3UT5jXnu.1>

Meeting ID: 81280094671 Passcode: 717918

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 2025. (Staff Resource: M. Peacock)
2. Review and discuss the 2024 Joshua Police Department Report Racial Profiling Analysis. (Staff Resource: S. Fullagar)

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.

G. CONSENT AGENDA

- [1.](#) Discuss, consider, and possible action on the January 16, 2025, meeting minutes. (Staff Resource: A. Holloway)
- [2.](#) Discuss, consider, and possible action on a Resolution authorizing the submission of a grant application for the Police Portable Radio Project to the Office of the Governor. (Staff Resource: S. Fullagar)
- [3.](#) Discuss, consider, and possible action on approving the Type B EDC expenditure of a shade structure in the amount of \$65,402.31. (Staff Resource: M. Peacock)
- [4.](#) Discuss, consider, and possible action on approving an Interlocal Agreement with the City of Burleson for Animal Control Services.
- [5.](#) Discuss, consider, and possible action on a resolution authorizing participation in the Equalis Group Purchasing Program. (Staff Resource: M. Freelen)

H. REGULAR AGENDA

- [1.](#) Discuss, consider, and possible action on an Ordinance declaring unopposed candidates for Mayor, Council Member Place 1, and Council Member Place 3 Elected to Office and canceling the May 3, 2025, General Election. (Staff Resource: A. Holloway)
- [2.](#) Discuss, consider, and possible action on accepting the FY2024 Annual Audit/Financial Report. (Staff Resource: M. Freelen)
- [3.](#) Discuss, consider, and possible action on a Chapter 380 Economic Development Agreement between the City of Joshua and Rumfield Properties regarding 207 North Main Street. (Staff Resource: M. Peacock)
- [4.](#) Discuss, consider, and possible action on a Chapter 380 Economic Development Agreement between the City of Joshua and Rumfield Properties regarding 204 North Main Street. (Staff Resource: M. Peacock)
- [5.](#) Discuss, consider, and possible action on a Resolution nominating a candidate for the Johnson County Central Appraisal District Board of Directors. (Staff Resource: A. Holloway)
- [6.](#) Discuss, consider, and possible action on a development agreement between the City of Joshua and Joshua Gardens, LLC.
- [7.](#) Discuss, consider, and possible action on a Resolution supporting Johnson County Special Utility District's request to modify Chapter 7216 of the Texas Special District Local Laws Code.

I. STAFF REPORT

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

- [5.](#) Code Enforcement
- [6.](#) Parks and Recreation
- [7.](#) Animal Services
- [8.](#) City Secretary's Office

J. 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.

K. 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 the Texas Government Code, Section 551.071, consultation with the City Attorney to receive legal advice related to an Interlocal Agreement for Providing Emergency Services, and all matters incident and related thereto.
2. Pursuant to the Texas Government Code, Section 551.071, consultation with the City Attorney regarding legal advice related to actions and procedures authorized by Chapter 42 and 43 of the Texas Local Government Code, and all matters incident and related thereto.
3. Pursuant to the Texas Government Code Section 551.072 of the Texas Government Code: to discuss or deliberate the purchase, exchange, lease, or value of real property.

L. 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.

M. ADJOURN

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 February 17, 2025, by 3:00 pm on the official bulletin board at Joshua City Hall, 101 S. Main, Joshua, Texas.

Alice Holloway
City Secretary



**City Council Agenda
February 20, 2025**

Work Session Item

Agenda Description:

Review and discuss questions related to the budget report and financial statement for January 2025. (Staff Resource: M. Peacock)

Background Information:

Financial Information:

City Contact and Recommendations:

Mike Peacock, City Manager

Attachments:

1. Financial Report for January 2025

City of Joshua
 Financial Statement
 As of January 31, 2025

100 - General Fund	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Tax Revenue	2,149,145.49	468,705.17	1,680,440.32	3,009,526.56	5,624,462.00	53.51%	2,614,935.44
Charges for Services	59,625.33	59,625.33	0.00	238,501.32	715,504.00	33.33%	477,002.68
Licenses, Permits & Fees	17,776.68	30,662.08	(12,885.40)	93,219.64	367,945.00	25.34%	274,725.36
Fines & Forfeitures	14,909.40	17,733.33	(2,823.93)	60,931.90	212,800.00	28.63%	151,868.10
Grants & Contributions	0.00	125.00	(125.00)	0.00	1,500.00	0.00%	1,500.00
Intergovernmental Revenues	16,250.00	10,254.25	5,995.75	18,295.57	123,051.00	14.87%	104,755.43
Investment Earnings	10,799.27	5,000.00	5,799.27	32,968.00	60,000.00	54.95%	27,032.00
Transfers In	0.00	42,110.25	(42,110.25)	0.00	505,323.00	0.00%	505,323.00
Miscellaneous	2,312.20	3,126.67	(814.47)	22,696.88	37,520.00	60.49%	14,823.12
Sale of Assets	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Revenue Totals	<u>2,270,818.37</u>	<u>637,342.08</u>	<u>1,633,476.29</u>	<u>3,476,139.87</u>	<u>7,648,105.00</u>	<u>45.45%</u>	<u>4,171,965.13</u>
Expense Summary							
Personnel	335,821.83	413,409.52	(77,587.69)	1,365,323.17	4,960,915.00	27.52%	3,595,591.83
Debt Service	17,254.71	19,164.92	(1,910.21)	64,322.68	229,979.00	27.97%	165,656.32
Capital Outlay	288.55	10,013.33	(9,724.78)	19,978.55	120,160.00	16.63%	100,181.45
Contract & Professional Services	25,650.02	57,350.22	(31,700.20)	239,527.93	688,203.00	34.80%	448,675.07
Utilities	16,837.63	17,883.09	(1,045.46)	50,378.65	214,597.00	23.48%	164,218.35
Special Events	1,499.69	1,089.00	410.69	5,684.55	13,068.00	43.50%	7,383.45
Supplies	20,734.59	26,841.56	(6,106.97)	75,682.63	322,099.00	23.50%	246,416.37
Miscellaneous	44,112.15	29,201.74	14,910.41	109,758.22	350,421.00	31.32%	240,662.78
Transfers Out	0.00	4,166.67	(4,166.67)	0.00	50,000.00	0.00%	50,000.00
Repair & Maintenance	23,110.12	26,344.81	(3,234.69)	100,624.46	316,138.00	31.83%	215,513.54
Charges for Services	474.00	166.67	307.33	474.00	2,000.00	23.70%	1,526.00
Not Categorized	286.55	461.58	(175.03)	429.86	5,539.00	7.76%	5,109.14
Expense Totals	<u>486,069.84</u>	<u>606,093.11</u>	<u>(120,023.27)</u>	<u>2,032,184.70</u>	<u>7,273,119.00</u>	<u>27.94%</u>	<u>5,240,934.30</u>

City of Joshua
 Financial Statement
 As of January 31, 2025

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Item 1.

100 - General Fund Non-Departmental	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Personnel	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Non-Departmental Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>

100 - General Fund Community Services	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Contract & Professional Services	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Special Events	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Supplies	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Utilities	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Community Services Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>

100 - General Fund General Non-Departmental	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital Outlay	288.55	10,013.33	(9,724.78)	19,978.55	120,160.00	16.63%	100,181.45
Contract & Professional Services	8,790.50	14,754.83	(5,964.33)	68,059.43	177,058.00	38.44%	108,998.57
Debt Service	600.00	287.50	312.50	600.00	3,450.00	17.39%	2,850.00
Miscellaneous	42,460.15	24,129.16	18,330.99	92,335.22	289,550.00	31.89%	197,214.78
Personnel	349.00	244.83	104.17	2,702.00	2,938.00	91.97%	236.00
Special Events	1,251.39	540.25	711.14	4,177.40	6,483.00	64.44%	2,305.60
Supplies	0.00	166.67	(166.67)	5,527.40	2,000.00	276.37%	(3,527.40)
Transfers Out	0.00	4,166.67	(4,166.67)	0.00	50,000.00	0.00%	50,000.00

City of Joshua
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 As of January 31, 2025

General Non-Departmental Totals	53,739.59	54,303.24	(563.65)	193,380.00	651,639.00	29.68%	458,259.00
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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	160.96	2,440.25	(2,279.29)	6,421.56	29,283.00	21.93%	22,861.44
Miscellaneous	112.60	1,066.58	(953.98)	332.30	12,799.00	2.60%	12,466.70
Personnel	12,068.11	13,155.75	(1,087.64)	48,647.20	157,869.00	30.81%	109,221.80
Special Events	248.30	375.00	(126.70)	1,478.17	4,500.00	32.85%	3,021.83
Supplies	57.98	970.67	(912.69)	272.27	11,648.00	2.34%	11,375.73
Utilities	40.23	42.00	(1.77)	120.69	504.00	23.95%	383.31
Mayor/Council/City Secretary Totals	12,688.18	18,050.25	(5,362.07)	57,272.19	216,603.00	26.44%	159,330.81

100 - General Fund Administration	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Contract & Professional Services	639.16	1,139.58	(500.42)	8,126.39	13,675.00	59.43%	5,548.61
Debt Service	1,224.03	1,297.42	(73.39)	4,413.05	15,569.00	28.35%	11,155.95
Miscellaneous	0.00	13.33	(13.33)	84.49	160.00	52.81%	75.51
Personnel	29,718.92	41,090.49	(11,371.57)	118,482.12	493,086.00	24.03%	374,603.88
Repair & Maintenance	1,646.23	2,208.33	(562.10)	8,047.76	26,500.00	30.37%	18,452.24
Supplies	81.21	679.16	(597.95)	1,315.80	8,150.00	16.14%	6,834.20
Utilities	1,440.80	1,716.09	(275.29)	5,753.11	20,593.00	27.94%	14,839.89
Administration Totals	34,750.35	48,144.40	(13,394.05)	146,222.72	577,733.00	25.31%	431,510.28

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	0.00	0.00	0.00	0.00	0.00%	0.00

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Item 1.

Contract & Professional Services	965.47	8,539.91	(7,574.44)	73,019.87	102,479.00	71.25%	29,459.13
Debt Service	8,817.42	9,582.83	(765.41)	31,818.13	114,994.00	27.67%	83,175.87
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Personnel	117,050.64	148,348.33	(31,297.69)	474,146.46	1,780,180.00	26.63%	1,306,033.54
Repair & Maintenance	4,626.11	7,715.17	(3,089.06)	14,937.30	92,582.00	16.13%	77,644.70
Supplies	3,127.50	2,595.91	531.59	7,115.23	31,151.00	22.84%	24,035.77
Utilities	1,434.59	2,073.41	(638.82)	4,081.33	24,881.00	16.40%	20,799.67
Police Department Totals	136,021.73	178,855.56	(42,833.83)	605,118.32	2,146,267.00	28.19%	1,541,148.68

100 - General Fund Public Works	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Contract & Professional Services	5,189.03	4,244.67	944.36	13,473.17	50,936.00	26.45%	37,462.83
Debt Service	2,245.61	2,603.00	(357.39)	8,982.44	31,236.00	28.76%	22,253.56
Miscellaneous	1,160.00	1,224.59	(64.59)	4,831.78	14,695.00	32.88%	9,863.22
Personnel	32,443.04	36,150.33	(3,707.29)	136,172.05	433,804.00	31.39%	297,631.95
Repair & Maintenance	6,550.53	6,063.66	486.87	33,509.59	72,764.00	46.05%	39,254.41
Supplies	9,358.43	13,013.58	(3,655.15)	44,434.57	156,163.00	28.45%	111,728.43
Utilities	5,660.82	5,558.33	102.49	17,122.83	66,700.00	25.67%	49,577.17
Public Works Totals	62,607.46	68,858.16	(6,250.70)	258,526.43	826,298.00	31.29%	567,771.57

100 - General Fund Municipal Court	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Charges for Services	474.00	166.67	307.33	474.00	2,000.00	23.70%	1,526.00
Contract & Professional Services	2,601.77	2,601.75	0.02	7,932.41	31,221.00	25.41%	23,288.59
Miscellaneous	0.00	116.67	(116.67)	69.94	1,400.00	5.00%	1,330.06
Personnel	5,704.31	6,575.84	(871.53)	25,506.57	78,910.00	32.32%	53,403.43
Repair & Maintenance	0.00	29.17	(29.17)	0.00	350.00	0.00%	350.00

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Item 1.

Supplies	182.97	369.42	(186.45)	594.02	4,433.00	13.40%	3,838.98
Municipal Court Totals	8,963.05	9,859.52	(896.47)	34,576.94	118,314.00	29.22%	83,737.06

100 - General Fund Development Services	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Contract & Professional Services	1,569.31	8,839.34	(7,270.03)	13,017.47	106,072.00	12.27%	93,054.53
Debt Service	762.61	1,402.42	(639.81)	4,088.90	16,829.00	24.30%	12,740.10
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Personnel	24,253.99	26,226.74	(1,972.75)	91,796.33	314,721.00	29.17%	222,924.67
Repair & Maintenance	170.71	129.50	41.21	619.75	1,554.00	39.88%	934.25
Supplies	202.42	505.84	(303.42)	634.75	6,070.00	10.46%	5,435.25
Utilities	132.92	125.17	7.75	370.72	1,502.00	24.68%	1,131.28
Development Services Totals	27,091.96	37,229.01	(10,137.05)	110,527.92	446,748.00	24.74%	336,220.08

100 - General Fund Animal Services	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Contract & Professional Services	299.91	1,930.32	(1,630.41)	3,460.18	23,164.00	14.94%	19,703.82
Debt Service	1,144.81	1,227.08	(82.27)	4,579.24	14,725.00	31.10%	10,145.76
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Personnel	12,331.15	16,852.42	(4,521.27)	41,172.02	202,229.00	20.36%	161,056.98
Repair & Maintenance	676.59	1,249.00	(572.41)	6,010.45	14,988.00	40.10%	8,977.55
Special Events	0.00	173.75	(173.75)	28.98	2,085.00	1.39%	2,056.02
Supplies	2,567.77	2,131.08	436.69	6,282.70	25,573.00	24.57%	19,290.30
Utilities	1,364.23	1,344.75	19.48	3,895.57	16,137.00	24.14%	12,241.43
Animal Services Totals	18,384.46	24,908.40	(6,523.94)	65,429.14	298,901.00	21.89%	233,471.86

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100 - General Fund Fire Department	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Contract & Professional Services	1,644.95	2,393.67	(748.72)	7,074.03	28,724.00	24.63%	21,649.97
Debt Service	763.90	798.67	(34.77)	3,055.60	9,584.00	31.88%	6,528.40
Miscellaneous	186.15	2,019.67	(1,833.52)	11,415.99	24,236.00	47.10%	12,820.01
Personnel	58,706.82	77,162.40	(18,455.58)	257,984.62	925,949.00	27.86%	667,964.38
Repair & Maintenance	8,417.49	5,572.74	2,844.75	28,212.90	66,873.00	42.19%	38,660.10
Supplies	3,036.42	2,616.07	420.35	3,634.01	31,393.00	11.58%	27,758.99
Utilities	3,559.00	3,729.50	(170.50)	9,541.00	44,754.00	21.32%	35,213.00
Fire Department Totals	76,314.73	94,292.72	(17,977.99)	320,918.15	1,131,513.00	28.36%	810,594.85

100 - General Fund Parks & Recreation	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Contract & Professional Services	394.80	386.58	8.22	1,011.60	4,639.00	21.81%	3,627.40
Debt Service	1,696.33	1,966.00	(269.67)	6,785.32	23,592.00	28.76%	16,806.68
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Not Categorized	286.55	461.58	(175.03)	429.86	5,539.00	7.76%	5,109.14
Personnel	17,671.71	18,831.16	(1,159.45)	63,921.27	225,974.00	28.29%	162,052.73
Repair & Maintenance	1,022.46	3,377.24	(2,354.78)	9,286.71	40,527.00	22.91%	31,240.29
Supplies	1,811.94	2,974.91	(1,162.97)	4,760.92	35,699.00	13.34%	30,938.08
Utilities	3,205.04	3,293.84	(88.80)	9,493.40	39,526.00	24.02%	30,032.60
Parks & Recreation Totals	26,088.83	31,291.31	(5,202.48)	95,689.08	375,496.00	25.48%	279,806.92

100 - General Fund Fire Marshal	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
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City of Joshua
 Financial Statement
 As of January 31, 2025

2/5/2025 12:53:

Item 1.

Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Personnel	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Repair & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Supplies	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Utilities	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Fire Marshal Totals	0.00	0.00	0.00	0.00	0.00	0.00%	0.00

100 - General Fund Human Resources	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Contract & Professional Services	449.53	3,218.66	(2,769.13)	2,836.47	38,624.00	7.34%	35,787.53
Miscellaneous	0.00	423.41	(423.41)	0.00	5,081.00	0.00%	5,081.00
Personnel	9,165.99	10,693.56	(1,527.57)	37,223.22	128,323.00	29.01%	91,099.78
Repair & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Supplies	4.98	316.50	(311.52)	416.34	3,798.00	10.96%	3,381.66
Utilities	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Human Resources Totals	9,620.50	14,652.13	(5,031.63)	40,476.03	175,826.00	23.02%	135,349.97

100 - General Fund Finance Department	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Contract & Professional Services	2,944.63	6,860.66	(3,916.03)	35,095.35	82,328.00	42.63%	47,232.65
Miscellaneous	193.25	208.33	(15.08)	688.50	2,500.00	27.54%	1,811.50
Personnel	16,358.15	18,077.67	(1,719.52)	67,569.31	216,932.00	31.15%	149,362.69
Repair & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
Supplies	302.97	501.75	(198.78)	694.62	6,021.00	11.54%	5,326.38
Finance Department Totals	19,799.00	25,648.41	(5,849.41)	104,047.78	307,781.00	33.81%	203,733.22

City of Joshua
Financial Statement
As of January 31, 2025

Expense Total

<u>486,069.84</u>	<u>606,093.11</u>	<u>(120,023.27)</u>	<u>2,032,184.70</u>	<u>7,273,119.00</u>	<u>27.94%</u>	<u>5,240,934.30</u>
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JOSHUA POLICE DEPARTMENT

2024

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 2024. 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 2024. 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 2024 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

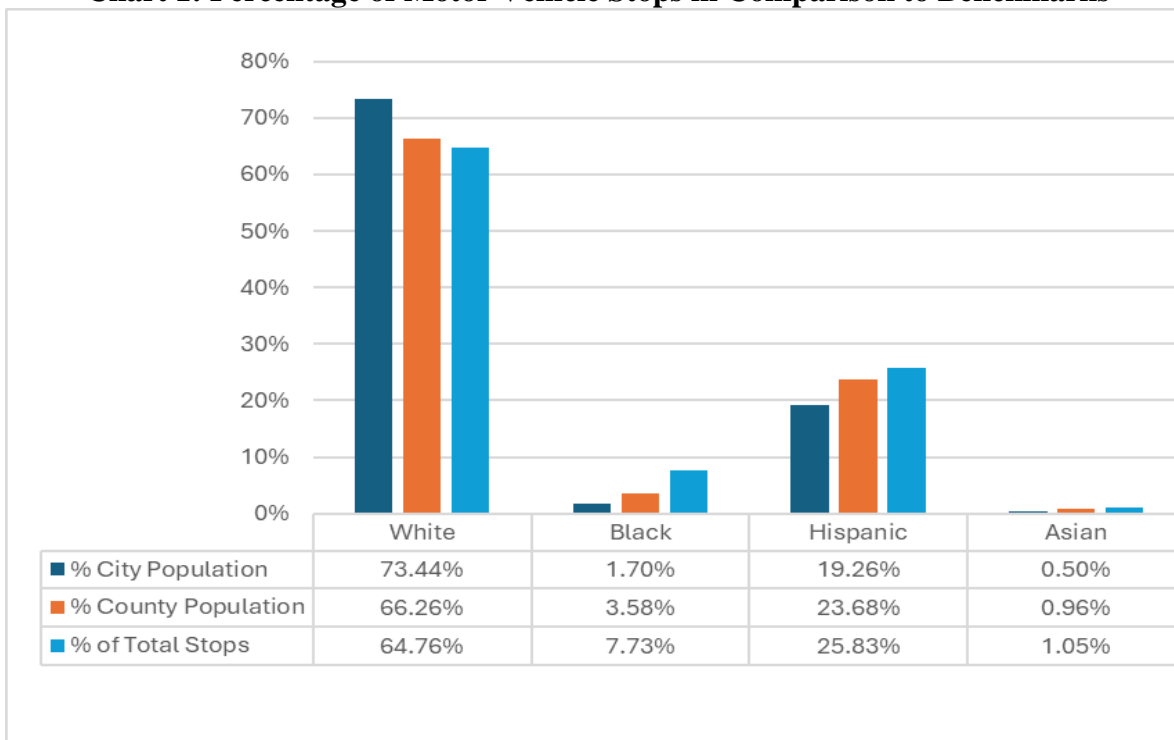
Comparative Analysis #1:

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 5,227 motor vehicle stops in which a ticket, citation, or warning was issued, including arrests made, in 2024.¹

¹ There were 33 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 (5,227).

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



White drivers constituted 64.76 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 7.73 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 25.83 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 1.05 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 and 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 and county population. Asian drivers are stopped at rates about equal to 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 5,227 motor vehicle stops in 2024, the officer knew the race/ethnicity of the motorist prior to the stop in 0.63% of the stops (33/5,227). 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 2024, 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 2024. 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 5,227 motor vehicle stops in 2024 in which a ticket, citation, or warning was issued. The table also shows arrests made as a result of those stops. Roughly 41 percent of stops resulted in a written warning (2,143/5,227) and roughly 57 percent resulted in a citation. These actions accounted for roughly 98 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 45 percent of stops involving White motorists (1,536/3,385), Black motorists received a written warning in roughly 44 percent of stops of Black motorists, Hispanic motorists received a written warning in roughly 30 percent of stops of Hispanic motorists, and Asian motorists received a written warning in roughly 33 percent of stops of Asian motorists.

White motorists received a **citation** in roughly 53 percent of stops involving White motorists (1,786/3,385), Black motorists received a citation in roughly 53 percent of stops of Black motorists, Hispanic motorists received a citation in roughly 68 percent of stops of Hispanic motorists, and Asian motorists received a citation in roughly 67 percent of stops of Asian motorists.

Of the 5,227 total stops in 2024, 105 **arrests** [written warning and arrest (72) and citation and arrest (33)] were made, and this accounts for 2.0 percent of all stops. White motorists were arrested in 1.8 percent of stops involving White motorists (62/3,385), Black motorists were arrested in 3.0 percent of stops involving Black motorists, Hispanic motorists were arrested in 2.3 percent of stops involving Hispanic motorists, and Asian motorists were not arrested pursuant to a traffic stop in 2024.

As illustrated in Table 1, arrests were typically based on a **violation of the penal code** (65.7%; 69/105) or an **outstanding warrant** (21.0%; 22/105).

Finally, as presented in Table 1, **physical force resulting in bodily injury** occurred during 4 stops in 2024. In 3 instances, the suspect was injured, and in one instance, both the officer and suspect 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	3,385	404	1,350	55	33	5,227
Gender						
Female	1,527	166	498	22	10	2,223
Male	1,858	238	852	33	23	3,004
Reason for Stop						
Violation of Law	42	4	22	1	0	69
Preexisting Knowledge	62	12	28	0	0	102
Moving Traffic Violation	2,319	291	969	43	25	3,647
Vehicle Traffic Violation	962	97	331	11	8	1,409
Result of Stop						
Verbal Warning	1	0	0	0	0	1
Written Warning	1,536	178	400	18	11	2,143
Citation	1,786	214	919	37	22	2,978
Written Warning and Arrest	44	8	20	0	0	72
Citation and Arrest	18	4	11	0	0	33
Arrest	0	0	0	0	0	0
Arrest Based On						
Violation of Penal Code	43	5	21	0	0	69
Violation of Traffic Law	4	4	6	0	0	14
Violation of City Ordinance	0	0	0	0	0	0
Outstanding Warrant	15	3	4	0	0	22
Physical Force Resulting in Bodily Injury Used?						
No	3,382	404	1,349	55	33	5,223
Yes	3	0	1	0	0	4

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 2024, a total of 140 **searches** of motorists were conducted, or 2.7 percent of all stops (140/5,227) resulted in a search (see Table 2). Among searches within each racial/ethnic group, White motorists were searched in 2.6 percent of all stops of White motorists (89/3,385), Black motorists were searched in 4.0 percent of all stops of Black motorists, Hispanic motorists were searched in 2.6 percent of all stops of Hispanic motorists, and Asian motorists were not searched pursuant to a traffic stop in 2024.

As illustrated in Table 2, the most common reason for a search was probable cause (41.4%; 58/140). Among **searches based on probable cause** within each racial/ethnic group, White motorists were searched based on probable cause in roughly 42 percent of all searches of White motorists (37/89), Black motorists were searched based on probable cause in roughly 38 percent of all searches of Black motorists, and Hispanic motorists were searched based on probable cause in roughly 43 percent of all searches of Hispanic motorists.

Regarding searches, it should be further noted that only 28 of the 140 searches (see Table 2), or 20 percent of all searches, were based on consent, which are regarded as discretionary as opposed to non-discretionary searches. Relative to the total number of stops (5,227), discretionary consent searches occurred in 0.5 percent of stops.

Among **consent searches** within each racial/ethnic group, White motorists were searched based on consent in roughly 17 percent of all searches of White motorists (15/89), Black motorists were searched based on consent in roughly 38 percent of all searches of Black motorists (6/16), and Hispanic motorists were searched based on consent in 20 percent of all searches of Hispanic motorists (7/35).

Of the searches that occurred in 2024, and as shown in Table 2, **contraband was discovered** in 61 or roughly 44 percent of all searches (61/140 total searches). Most commonly, the contraband discovered in searches was drugs.⁴ Finally, as illustrated in Table 2, when contraband was discovered, motorists were arrested roughly 34 percent of the time (21/61 contraband discoveries).

⁴ Note in Table 2 the number of searches where contraband was found was 61, yet under “Description of Contraband”, the total equals 75. 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	89	16	35	0	0	140
No	3,296	388	1,315	55	33	5,087
Reason for Search						
Consent	15	6	7	0	0	28
Contraband in Plain View	2	1	0	0	0	3
Probable Cause	37	6	15	0	0	58
Inventory	12	0	2	0	0	14
Incident to Arrest	23	3	11	0	0	37
Was Contraband Discovered						
Yes	35	8	18	0	0	61
No	54	8	17	0	0	79
Description of Contraband						
Drugs	21	7	9	0	0	37
Weapons	8	0	2	0	0	10
Currency	0	0	0	0	0	0
Alcohol	10	1	6	0	0	17
Stolen Property	2	0	0	0	0	2
Other	5	2	2	0	0	9
Did Discovery of Contraband Result in Arrest?						
Yes	14	2	5	0	0	21
No	21	6	13	0	0	40

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 2024, 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 2024, 5,227 motor vehicle stops were made by the Joshua Police Department. Of these stops, 2,223 or roughly 43 percent were female drivers (2,223/5,227), and roughly 57 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 2024, 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 2024 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 2024. Furthermore, as previously discussed, of the 5,227 motor vehicle stops in 2024, the officer knew the race/ethnicity of the motorist prior to the stop in 0.6% of the stops (33/5,227).

Table 3: Additional Information

Additional Information	Total
Was Race/Ethnicity Known Prior to Stop	
Yes	33
No	5,194
Approximate Location of Stop	
City Street	799
US Highway	0
County Road	291
State Highway	4,079
Private Property/Other	58
Number of Complaints of Racial Profiling	
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 2024, 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

2.2 Biased Based Policing

Effective Date: October 1, 2022

Approved:

A handwritten signature in blue ink, appearing to read "L. A. J.", is written over a white rectangular background.

Chief of Police

Item 2.

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.

FALSE 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.

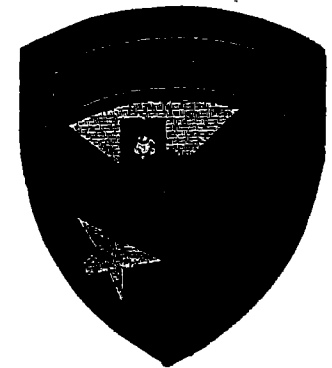
Service
Teamwork
Accountability
Integrity
Respect

Citizen Complaints
Against

Joshua Police
Department
Members

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.



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

FINDINGS OF COMPLAINT

Policy 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, complaints 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.

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
CITY COUNCIL REGULAR MEETING
COUNCIL CHAMBERS
JANUARY 16, 2025
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. 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/81521076066?pwd=YvqWO8chwqOvVypmCeOpKttOoaf6H0.1>

Meeting ID: 81521076066 Passcode:896433

A. CALL TO ORDER AND ANNOUNCE A QUORUM PRESENT

Mayor Kimble announced a quorum and called the meeting to order at 6:32 pm.

B. PLEDGE OF ALLEGIANCE

1. United States of America
2. Texas Flag

C. INVOCATION

The invocation was given by Jeff Stanley, Pastor of the Assembly of God

D. WORK SESSION

1. Review and discuss questions related to the budget report and financial statement for December 2024.

City Manager Peacock stated that there are a few items over budget, mostly front-loaded contracts. No comments from the City Council.

2. Discussion on the Waste Connections Contract Renewal for Solid Waste Services.

Abel Morena, the District Manager of Waste Connections, mentioned that his company has been servicing the city since 2000, and the discussion is about possibly renewing their contract.

The following options were presented:

Option #1 (current service with increase) • Current Service 2x Weekly Trash “take all” 1x Weekly Recycling - \$26 per home • Commercial Businesses \$5.96 per yard • Industrial “Roll Off” \$501 per haul

Option #2 (2x per week cart service for trash 1x recycling with weekly small brush up to 4 yards) • 2x Weekly Trash “carted” 1x Weekly Recycling with weekly small brush up to 4yds - \$18.50 • Commercial Businesses \$5.96 per yard • Industrial “Roll Off” \$501 per haul

Option #3 (2x per week cart service for trash NO RECYCLING with weekly small brush up to 4 yards) • 2x Weekly Trash “carted” NO RECYCLE with weekly small brush up to 4yds - \$15.50 • Commercial Businesses \$5.96 per yard • Industrial “Roll Off” \$501 per haul

Option #4 (1x per week cart service for trash 1x recycling with small brush up to 4 yards) • 1x Weekly Trash “carted” 1x Weekly Recycling with small brush up to 4yds - \$14.25 • Commercial Businesses \$5.96 per yard • Industrial “Roll Off” \$501 per haul

Option #5 (1x per week cart service for trash NO RECYCLE with small brush up to 4 yards) • 1x per week cart service for trash NO RECYCLE with small brush up to 4 yards - \$11.25 • Commercial Businesses \$5.96 per yard • Industrial “Roll Off” \$501 per haul

After an extensive discussion, the council instructed staff to prepare a contract for the City Council with option 3.

3. Discussion on the proposed amendments to the Sign Ordinance.

Development Services Director Maldonado stated that the proposed amendment to sign the ordinance, parts were unconstitutional, and the city attorney has made all the necessary changes. In addition, he stated that flow charts and pictures have been added to help make the ordinance more user-friendly.

Councilmember Anderson asked for an update 90 days after approval regarding any questions or problems from citizens/businesses.

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.

Asst. City Manager Bransom stated that the fishing Event went well. In addition, she stated that the playground equipment will be delivered on 1/17 and hoping to start on 1/20 with installation.

City Manager Peacock stated that Whataburger has broken ground In addition, he stated that the new carwash is opened.

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.

NA

G. CONSENT AGENDA

1. Discuss, consider, and possible action on the December 19, 2024, meeting minutes. (Staff Resource: A. Holloway)
2. Discuss, consider, and possible action on a resolution approving the City of Joshua Investment Report for the Quarter Ending December 31, 2024. (Staff Resource: M. Freelen)
3. Discuss, consider, and possible action to update the FY 24-25 Pay Plan. (Staff Resource: B. Grounds)
4. Discuss, consider, and possible action on allocating additional funds required to complete the Thomas Street project. (Staff Resource: A. Bransom)

Motion made by Councilmember Anderson, Seconded by Councilmember Nichols.

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

H. REGULAR AGENDA

1. Public hearing on a request for a zoning change regarding approximately 0.317 acres of land in the W. W. Byers Survey, Abstract Number 29, Lots 1 Thru 4, BLK 18, Original Town of Joshua, County of Johnson, Texas, located at 101 Santa Fe, to change from (R-1) Single Family Residential District to the (R2) Moderate Density Residential District, to allow for a zero lot line single-family detached units on separate lots.
 - Staff Presentation
 - Owner's Presentation
 - Those in Favor
 - Those Against
 - Owner's Rebuttal

Mayor Kimble opened the public hearing at 7:29 pm.

Development Services Director Maldonado stated the following:

The subject property has been replated as three lots and approved by the Planning & Zoning Board at the January 6th meeting of 2025. In addition, the property is currently zoned (R-1) Single Family Residential District.

Owner Scott Atwood gave a brief presentation.

No comments from citizens. Mayor Kimble closed the public hearing at 7:35 pm.

2. Discuss, consider, and possible action on approving an Ordinance for a zoning change regarding approximately 0.317 acres of land in the W. W. Byers Survey, Abstract Number 29, Lots 1 Thru 4, BLK 18, Original Town of Joshua, County of Johnson, Texas, located at 101 Santa Fe, to change from (R-1) Single Family Residential District to the (R2) Moderate Density Residential District, to allow for a zero lot line single-family detached units on separate lots. (Staff Resource: A. Maldonado)

Motion made by Councilmember Kidd to approve an Ordinance authorizing the zoning change. Seconded by Councilmember Waldrip.

Voting Yea: Councilmember Waldrip, Councilmember Kidd, Councilmember Nichols, Councilmember Marshall, Councilmember Anderson. Voting Abstaining: Mayor Kimble

3. Discuss, consider, and possible action on an Ordinance ordering a General Election to be held on Saturday, May 3, 2025, for the purpose of electing a Council Member Place 1, Council Member Place 3, and Mayor for a Three (3) Year Term. (Staff Resource: A. Holloway)

Motion made by Councilmember Nichols to approve an Ordinance ordering a General Election to be held on May 03, 2025. Seconded by Councilmember Marshall.

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

4. Discuss, consider, and possible action on the Joint Election Agreement with Joshua Independent School District for the May 3, 2025, General Election. (Staff Resource: A. Holloway)

Motion made by Councilmember Marshall to approve a joint Election Agreement with Joshua Independent School District. Seconded by Councilmember Kidd.

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

5. Discuss, consider, and possible action on approving an Ordinance establishing a credit card processing reimbursement fee and credit card service fee, and amending Appendix A, "Fee Schedule," to the City's Code of Ordinances by adding to Section A4.001, "Miscellaneous Permits and Fees," subsection b and creating subsection dd. (Staff Resource: M. Freelen)

Motion made by Councilmember Kidd approving an Ordinance establishing a credit card processing reimbursement fee and credit card service fee. Seconded by Councilmember Waldrip.

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

6. Discuss, consider, and take possible action on an Ordinance amending the Code of Ordinances to lower the speed limit on Waterford Way to 25 miles per hour. (Staff Resource: M. Peacock)

Motion made by Councilmember Anderson approving an Ordinance lowering the speed limit on Waterford Way. Seconded by Councilmember Marshall.

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

7. Discuss, consider, and possible action on authorizing Type B EDC expenditure of a Radar Speed Sign. (Staff Resource: M. Peacock)

Motion made by Councilmember Waldrip on authorizing Type B EDC expenditure of a Radar Speed Sign. Seconded by Councilmember Kidd.

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

8. Discuss, consider, and possible action on board appointments. (Staff Resource: A. Holloway)

Motion made by Councilmember Kidd to appoint Mark Rayburn on the following boards:

- Animal Control Seat 5
- Planning & Zoning Alt. 1
- Type A Alt. 1
- Type B Alt. 2

Seconded by Councilmember Waldrip.

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

9. Discuss, consider, and possible action on a Cost Participation Agreement between the Johnson County Special Utility District and the City of Joshua regarding the reimbursement for manhole repair at Village Creek. (Staff Resource: M. Peacock)

Motion made by Councilmember Marshall to approve a Cost Participation Agreement with Johnson County Special Utility District. Seconded by Councilmember Kidd.

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

10. Discuss, consider, and possible action on appointing a four (4) person Ad-Hoc Committee regarding Johnson County Emergency Service District (ESD). (Staff Resource: M. Peacock)

Mayor Kimble stated that the City Council will meet with the City Attorney for legal consultation at 7:51 pm in Executive Session.

Mayor Kimble announced the regular meeting is back in session at 8:03 pm.

Motion made by Councilmember Nichols to appoint the following:

- City Manager Mike Peacock
- Mayor Scott Kimble
- City Attorney Terry Welch
- Fire Chief Jay White

Seconded by Councilmember Anderson.

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

STAFF REPORT

1. Police Department
2. Fire Department
3. Municipal Court
4. Public Works
5. Development Services
6. Animal Services
7. Code Enforcement
8. Parks and Recreation
9. City Secretary's Office

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

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

NA

K. ADJOURN

Mayor Kimble adjourned the meeting at 8:06 pm.

Approved: February 20, 2025

Scott Kimble, Mayor

ATTEST:

Alice Holloway, City Secretary

**CITY OF JOSHUA, TEXAS
RESOLUTION NO. _____**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS, AUTHORIZING THE SUBMISSION OF A GRANT APPLICATION FOR THE POLICE PORTABLE RADIO PROJECT TO THE OFFICE OF THE GOVERNOR, PUBLIC SAFETY OFFICE, CRIMINAL JUSTICE DIVISION; AGREEING TO PROVIDE APPLICABLE MATCHING FUNDS; AND DESIGNATING THE CHIEF OF POLICE AS THE AUTHORIZED OFFICIAL.

WHEREAS, the City Council of the City of Joshua finds it in the best interest of the citizens of Joshua that the Police Portable Radio Project be operated during the year 2025; and

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

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

WHEREAS, the City of Joshua designates the Chief of Police as the grantee's authorized official, who shall have the power to apply for, accept, reject, alter, or terminate the grant on behalf of the City of Joshua.

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

SECTION 1. The City Council of the City of Joshua hereby approves the submission of the grant application for the Police Portable Radio Project to the Office of the Governor, Public Safety Office, Criminal Justice Division.

SECTION 2. This resolution shall take effect immediately upon its passage.

PASSED AND APPROVED this 20th day of February 2025.

Scott Kimble, Mayor

ATTEST:

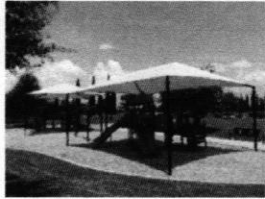
Alice Holloway, City Secretary



USASHADE®

Item 3.

this communication in error, please notify us immediately by phone and return the original message to the applicable address above.

DESCRIPTION		PRODUCTS			UNIT PRICE	TOTAL
		DETAILS				
Hip		Model Number	Dimensions	Entry Height		
QTY	IMAGE	604.0	40' x 40'	10'		
2		Fabric Type	Fabric Color	Electrical Provisions		
		Shadesure	Royal Blue	Excluded		
		Steel Finish	Steel Color	Cable/HDW Finish		
		Powder Coated	White	Galvanized		
		Footing Type	Mounting Type	Anchor Bolts		
		Drilled Pier	Recessed Base Plate	Included		
UNIT TOTAL:						\$28,974.61
PRICING TOTALS:			PAYMENT TERMS			
Unit Total	\$28,974.61	<i>Payment terms subject to credit evaluation and approval</i>				
Shipping/Handling *Subject to market fluctuation	\$2,064.86	ENGINEERING REQUIREMENTS				
SUBTOTAL	\$ 31,039.47	Building Code	Wind Loads	Snow Loads		
Sales Tax	Exempt	IBC 2015	99	5		
Engineering	\$2,432.80	ENGINEERING NOTES				
Installation	\$31,930.04					
TOTAL PRICE	\$65,402.31					
SCOPE OF WORK/NOTES						
<p>Pricing includes materials, installation, engineered drawings and freight, but does not include permitting. Any deviation to cost of structures or freight +/- 5% will require a change order or deductive.</p> <p>Price excludes drill rig if hard rock conditions are encountered. If drill rig is needed change order will be issued. If utility lines are encountered, will be rerouted by owner, at owner expense. Price assumes clear access, if crane is needed a change order will be issued. Price accounts for a single mobilization. If multiple mobilizations are required then a change order will be issued.</p>						
INCLUSIONS / EXCLUSIONS						
INCLUDED / EXCLUDED	ENGINEERING REQUIREMENTS	INCLUDED / EXCLUDED	INSTALLATION - MISCELLANEOUS			
Included	Sealed Drawings & Calculations	Excluded	Prevailing Wage / Certified Payroll			
Excluded	Permit Submittal	Excluded	Union Wages			
Excluded	Permit Fee	Excluded	Fencing			
Excluded	DSA Submittal & Fees	Excluded	Water and Electrical			

www.usa-shade.com 800-966-5005

AZ: 289388 CA: 989458 LA: 61718 NV: 78724 NV:78724 NM: 383826 TN: 68712 DIR: 1000003533



**City Council Agenda
February 20, 2025**

Minutes Resolution

Action Item

Agenda Description:

Discuss, consider, and possible action accepting an Interlocal Agreement for Animal Control Service.

Background Information:

This interlocal agreement allows Burleson Animal Control to assist Joshua Animal Services when services cannot be provided due to various circumstances, such as after-hours emergencies or staff shortages.

Financial Information:

The agreement allows the City of Burleson to charge a reasonable amount for services rendered.

City Contact and Recommendations:

Amber Bransom, Staff, recommends accepting the agreement.

Attachments:

- Interlocal Agreement for Animal Control Services

**INTERLOCAL AGREEMENT
FOR ANIMAL CONTROL SERVICES**

This Interlocal Agreement for Animal Control Services ("Agreement") is made and entered into by and between the City of Burleson, Texas ("Burleson"), and the City of Joshua, Texas ("Joshua"). Burleson and Joshua may sometimes hereafter be referred to collectively as the "parties" and individually as a "party."

RECITALS:

WHEREAS, Chapter 791 of the Texas Government Code authorizes local governments to contract with each other to provide a governmental function or service that each party to the contract is authorized to perform individually and in which the contracting parties are mutually interested; and

WHEREAS, Burleson and Joshua represent that each is independently authorized to perform the functions contemplated by this Agreement; and

WHEREAS, Burleson operates Animal Control Services for the purpose of reducing general animal control problems in Burleson; and

WHEREAS, Joshua currently has a need for such Animal Control Services and is not equipped to render such services as is currently needed in Joshua; and

WHEREAS, each party has sufficient funds available from current revenues to perform the functions contemplated by this Agreement; and

WHEREAS, both Burleson and Joshua find it mutually desirable to enter into this Agreement.

NOW, THEREFORE in consideration of the mutual benefits and promises each to the other made herein, the parties named above do hereby agree as follows:

**ARTICLE 1.
DEFINITIONS**

For the purposes of this Agreement, the following definitions will apply:

"Animal Control Services" shall mean the services provided by Burleson in response to a Joshua Call, including the impoundment and humane destruction or euthanasia of animals and removal and disposal of the animal carcass.

"Animal Shelter" shall mean the facility known as the Burleson Animal Shelter currently located at 775 SE John Jones Drive, Burleson, Texas 76028.

"Joshua Call" shall mean calls made by Joshua to request Animal Control Services.

Any word or phrases not specifically defined herein shall have as its ordinary and commonly understood meaning.

ARTICLE 2. ANIMAL SERVICES

2.1 Burleson Obligations for Animal Services.

2.1.1 Burleson agrees to receive Joshua Calls and make a determination as to whether Burleson can provide Animal Control Services. Burleson's obligations to provide an animal control officer in response to a Joshua Call shall be subject to an officer's availability, as determined by Burleson's sole and absolute discretion.

2.1.2 If available, as determined by Burleson's sole and absolute discretion, Burleson will dispatch or respond with at least one animal control officer in response to a Joshua Call.

2.1.3 Burleson will respond only to Joshua Calls reported as follows. During business hours, Burleson will respond to Joshua Calls from Joshua directly to Burleson's animal services division. For an after-hour emergency, Burleson will respond only to Joshua Calls made by Joshua to Burleson PD, which will then dispatch the on-call animal control officer. Burleson will not dispatch an animal control officer in response to a call from a resident of Joshua. All reports of animal control issues or requests from residents of Joshua shall be directed to Joshua.

2.1.4 If Burleson accepts and agrees to the Joshua Call, Burleson agrees to receive from Joshua in response to a Joshua Call the transport of all animals in need of Animal Control Services at the Animal Shelter and house all captured animals at the Animal Shelter.

2.1.5 To the extent permitted by law, and as provided by the Texas Public Information Act, Texas Government Code, Ch. 552, as amended, Burleson agrees to keep confidential any rabies vaccination certificate information provided by Joshua.

2.1.6 Burleson animal control officers shall be responsible for performing Animal Control Services, at the sole discretion of the Burleson animal control officers.

2.1.7 Burleson's obligations to provide an animal control officer in response to a Joshua Call shall be subject to an officer's availability, as determined by Burleson's sole and absolute discretion. Burleson is not in violation of this Agreement if Burleson is unable to provide an animal control officer in response to a Joshua Call.

2.1.8 Burleson, through city staff or third-party vendors, including veterinarians, may impound, quarantine, treat, vaccinate, medicate, operate, sterilize (spay/neuter), humanely euthanize, redeem (return to owner), and adopted out through the Animal Shelter any animal obtained by an animal control officer pursuant to this Agreement in accordance with Burleson's ordinances, policies, and procedures.

2.2 Joshua's Obligations for Animal Services

2.2.1 Joshua agrees to deliver any animal in need of Animal Control Services to the Animal Shelter only after a Burleson animal control officer has accepted and agreed to the Joshua Call.

2.2.2 Joshua agrees to receive all calls for Animal Control Services from its citizens to determine if Animal Control Services are needed, and if so, to initiate a Joshua Call. Joshua shall not direct or advise citizens to call Burleson for Animal Control Services.

2.2.3 Joshua shall fully cooperate with Burleson in the provision of Animal Control Services, including but not limited to, furnishing: any and all information in its possession about the ownership of an animal, including rabies vaccination certificates maintained by any department of Joshua; any history of the animal; the name and address of any person reporting an animal bite or scratch; the name and address of any possible victims of an animal bite or scratch; and the name and address of any person believed to own an animal which Joshua has delivered to Burleson.

2.2.4 Joshua agrees to assist with the apprehension of any animal in appropriate situations if reasonably requested by Burleson.

2.2.5 Joshua will be responsible for filing and prosecuting all criminal or civil charges, in the appropriate court, for any animal control violations of Joshua's rules and regulations or for any violations of state law, at the sole discretion of Joshua.

ARTICLE 3. CONSIDERATION AND FEES

3.1 Joshua agrees to pay to Burleson for all activities related to the impoundment, quarantine, boarding, holding, as well as veterinary bills and other standard fees that are due through the course of providing Animal Control Services. Joshua shall pay Burleson an amount equal to the direct reimbursement of costs otherwise associated with the providing of Animal Control Services to Joshua.

3.2 Burleson shall invoice Joshua on the first of every month following the providing of services under this agreement. Joshua shall pay any invoice issued under this agreement within 30 days.

ARTICLE 4. REPORTS

Burleson shall provide to Joshua, upon request, a copy of any report not confidential by law or contract, which it may be required to prepare and submit to any federal, state, or other jurisdiction in the course of providing services under this agreement. Burleson shall also render to

Joshua at reasonable intervals, such reports and accounting as Joshua from time to time may require; provided however, if such request becomes burdensome, Burleson may invoice for the cost of preparation of such reports.

ARTICLE 5. TERM, TERMINATION, AND RENEWAL

5.1 Term and Renewal. This Agreement shall be effective from the full execution of this Agreement by the parties and continuing thereafter through September 30, 2025. This Agreement may be renewed annually thereafter for additional one (1) year terms upon approval by both parties.

5.2 Termination. This Agreement may be terminated by either party for any reason upon 30 days written notice to the other party. All costs and liabilities incurred by Burleson on behalf of Joshua prior to the termination shall be the responsibility of the Joshua.

ARTICLE 6. LIABILITY

6.1 Responsibility for Claims. The parties agree, to the extent authorized by law and without waiving any immunity, right, protection, or defense to which a party may be entitled, that each party shall only be responsible for any claims for damages, costs, and expenses to a person or persons or property arising from or caused by the act or omission of its respective officials, agents, representatives, and employees in the performance of this Agreement, including but not limited to their acts of negligence or omission, but only to the extent the party would otherwise be liable under law.

6.2 Joint Liability. In the event of joint or concurrent negligence of the parties, responsibility, if any, shall be apportioned comparatively in accordance with the laws of the state of Texas, without, however, waiving any governmental immunity, right, protection, or defense available to any party individually under Texas law. Each party shall be responsible for its sole negligence. The provisions of this section are solely for the benefit of the parties hereto and are not intended to create or grant any rights, contractual or otherwise, to any other person or entity.

6.3. WAIVER AND RELEASE. JOSHUA DOES HEREBY WAIVE, RELEASE, DISCHARGE, AND HOLD HARMLESS BURLESON, ITS OFFICERS, EMPLOYEES, ATTORNEYS, THIRD-PARTY PROVIDERS, AND AGENTS FROM ANY AND ALL CLAIMS OF ANY KIND OR NATURE WHATSOEVER ARISING OUT OF, OR IN THE COURSE BURLESON PROVIDING THE SERVICES PROVIDED UNDER THIS AGREEMENT.

6.4 INDEMNIFICATION. TO THE FULLEST EXTENT PERMITTED BY LAW, JOSHUA DOES HEREBY AGREE TO INDEMNIFY AND HOLD HARMLESS BURLESON, ITS OFFICERS, EMPLOYEES, ATTORNEYS, THIRD-PARTY PROVIDERS, AND AGENTS FROM AND AGAINST ANY AND ALL CLAIMS,

DEMANDS, OR CAUSES OF ACTION, INCLUDING CLAIMS FOR CONTRIBUTION OR INDEMNITY, AND THE REASONABLE AND NECESSARY COSTS, INCLUDING ATTORNEY'S FEES, INCURRED IN DEFENSE OF ANY CLAIM THAT ANY PERSON HAS OR MAY HAVE ARISING OUT OF OR RESULTING FROM THE SERVICES PROVIDED UNDER THIS AGREEMENT.

**ARTICLE 7.
INDEPENDENT CONTRACTOR**

Burleson shall be responsible for the Animal Control Services contemplated under this Agreement. Burleson shall supply all materials, equipment, tools, transportation, and labor required for or reasonably incidental to the performance of Animal Control Services. Burleson shall have ultimate control over the execution of the work under this Agreement. Burleson shall have the sole obligation to employ, direct, control, supervise, manage, discharge and compensate all of its employees.

**ARTICLE 8.
GENERAL PROVISIONS**

8.1 Severability. The parties intend for the various provisions of this Agreement to be severable so that the invalidity, if any, of any one section (or more) shall not affect the validity of the remaining provisions or sections.

8.2 Multiple Originals. This document may be executed in any number of original signature counterparts, each of which shall for all purposes be deemed an original, and all such counterparts shall constitute one and the same document.

8.3 Authorization. Each party has the full power and authority to enter into and perform this Agreement, and the person signing this Agreement on behalf of each party has been properly authorized and empowered to enter into this Agreement. The persons executing this Agreement hereby represent that they have authorization to sign on behalf of their respective entity.

8.4 Governing Law and Venue. The Agreement shall be governed by the laws of the State of Texas, and exclusive venue for any action concerning this Agreement shall be in a State District Court of Johnson County, Texas.

8.5 Entire Agreement. This Agreement represents the entire agreement of the parties and supersedes any verbal or written representations of, to or by the parties to each other.

8.6 Notices. Any notice required or permitted to be delivered hereunder shall be deemed received three (3) days thereafter if sent by United States Mail, postage prepaid, certified mail, return receipt requested, addressed to the Party at the address set forth below or on the day actually received if sent by courier or otherwise hand delivered.

If intended for Burleson, to:

City of Burleson, Texas
Attn: City Manager
141 West Renfro

Burleson, Texas 76028-4261

If intended for Joshua, to:

City of Joshua
Attn: City Manager
101 S Main Street
Joshua, Texas 76058

8.7 Waiver. No waiver or modification of this Agreement or of any rights or obligations hereunder shall be valid or binding, unless and until it is in a writing expressly providing for such waiver or modification in clear and unequivocal terms and signed by the party or parties to be charged.

8.8. Attorney's Fees. In the event it should become necessary to take legal action to interpret or enforce the terms of this Agreement, the prevailing party in such action shall be entitled to recover from the non-prevailing party reasonable attorney's fees and costs of court.

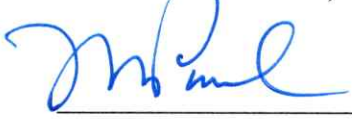
EXECUTED TO BE EFFECTIVE on this the 13 day of January, 2024.5

CITY OF BURLESON, TEXAS

Tommy Ludwig, City Manager

Date: _____

CITY OF JOSHUA, TEXAS



Mike Peacock, City Manager

Date: 1/13/25



**City Council Agenda
February 20, 2025**

Resolution

Action Item

Agenda Description:

Discuss, consider, and possible action on a resolution authorizing participation in the Equalis Group Purchasing Program. (Staff Resource: M. Freelen)

Background Information:

Equalis Group Purchasing Program is a cooperative purchasing program created by the Equalis Group. The Equalis Group Purchasing Program includes the following: reduced administrative efforts, simplified procurement processes, access to quality contracts and qualified vendors, ability to receive services and products faster, and competitive volume pricing rate.

Financial Information:

There is no cost to the City to use the Equalis Group contracts.

City Contact and Recommendations:

Marcie Freelen, Finance Director

Staff recommends approval.

Attachments:

1. Resolution
2. Master Interlocal Purchasing Agreement

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS AUTHORIZING PARTICIPATION IN THE EQUALIS GROUP PURCHASING PROGRAM; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Equalis Group is a purchasing organization that provides contracts competitively solicited by public agencies for a wide array of products and services; and,

WHEREAS, after a competitive solicitation and selection process conducted by Lead Agencies, Lead Agencies enter into master agreements with awarded suppliers to provide a variety of goods, products and services to the applicable Lead Agency and Purchasing Group Members; and,

WHEREAS, Master Agreements are made available to Purchasing Group Members by Lead Agencies through the Equalis Group Purchasing Program and provide that Purchasing Group Members may voluntarily purchase Products on the same terms, conditions, and pricing as the Lead Agency, subject to any applicable federal and/or local purchasing ordinances and the laws of the State of purchase; and,

WHEREAS, in addition to Master Agreements, the Equalis Group Purchasing Program may from time to time offer Purchasing Group Members the opportunity to acquire Products through other group purchasing agreements.

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

The City of Joshua shall be authorized to execute a Master Intergovernmental Cooperative Purchasing Agreement with Equalis Group to participate in the Equalis Group Purchasing Program and utilize any contract for goods and services available thereunder.

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

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS, THIS 20th DAY OF FEBRUARY, 2025.

Scott Kimble
Mayor

ATTEST:

Alice Holloway
City Secretary

MASTER INTERGOVERNMENTAL COOPERATIVE PURCHASING AGREEMENT

This Master Intergovernmental Cooperative Purchasing Agreement (the “**Agreement**”) is entered into by and between those certain government agencies that execute a Management Services Agreement (“**Lead Agencies**”) with Equalis Group LLC (“**Equalis Group**”) to be appended and made a part hereof and such other public agencies, non-profit organizations, and businesses (each a “**Purchasing Group Member**”) who register to participate in the cooperative purchasing programs administered by Equalis Group and its affiliates and subsidiaries (collectively, “**Equalis Group Purchasing Program**”) by either registering on an Equalis Group Purchasing Program website (such as www.equalisgroup.org) or by executing a copy of this Agreement.

RECITALS

WHEREAS, after a competitive solicitation and selection process conducted by Lead Agencies, Lead Agencies enter into master agreements (“**Master Agreements**”) with awarded suppliers to provide a variety of goods, products, and services (“**Products**”) to the applicable Lead Agency and Purchasing Group Members;

WHEREAS, Master Agreements are made available to Purchasing Group Members by Lead Agencies through the Equalis Group Purchasing Program and provide that Purchasing Group Members may voluntarily purchase Products on the same terms, conditions, and pricing as the Lead Agency, subject to any applicable federal and/or local purchasing ordinances and the laws of the State of purchase; and

WHEREAS, in addition to Master Agreements, the Equalis Group Purchasing Program may from time to time offer Purchasing Group Members the opportunity to acquire Products through other group purchasing agreements.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and of the mutual benefits to result, the parties hereto agree as follows:

1. Each party will facilitate the cooperative procurement of Products.
2. The procurement of Products by Purchasing Group Member party to this Agreement shall be conducted in accordance with and subject to the relevant federal, state, and local statutes, ordinances, rules, and regulations that govern Purchasing Group Member’s procurement practices.
3. The cooperative use of Master Agreements and other group purchasing agreements shall be conducted in accordance with the terms and conditions of such agreements, except as modification of those terms and conditions is otherwise allowed or required by applicable federal, state, or local law.
4. The Lead Agencies will make available, upon reasonable request and subject to convenience, information about Master Agreements which may assist in facilitating and improving the procurement of Products by the Purchasing Group Member.
5. Purchasing Group Member agrees that Equalis Group Purchasing Program may provide access to group purchasing organization (“**GPO**”) agreements directly or indirectly by enrolling Purchasing Group Member in another GPO’s purchasing program; provided that the purchase of Products shall be at Purchasing Group Member’s sole discretion.
6. Purchasing Group Member shall make timely payments to the distributor, manufacturer, or other vendor (each a “**Supplier**”) for Products procured and received through any Master Agreement or GPO group purchasing agreement (each an “**Equalis Agreement**”) in accordance with the terms and conditions of this Agreement and of the Equalis Agreement, as applicable.
7. Purchasing Group Member acknowledges and agrees that Equalis Group may receive fees (“**Administrative Fees**”) from Suppliers, which are typically calculated as a percentage of the dollar value of purchases made by Purchasing Group Member under an Equalis Agreement. Equalis Group’s standard Administrative Fees are two percent (2%) or less. Equalis Group shall provide Purchasing Group Member with access to a listing of Equalis Agreements that provide for the payment to Equalis of

Administrative Fee in excess of three percent (3%). Additionally, Equalis Group shall provide Purchasing Group Member with access to an annual report listing Purchasing Group Member's purchases of Products through Equalis Agreements and the associated Administrative Fees received by Equalis Group.

8. Purchasing Group Member agrees that Products purchased under Equalis Agreements are for Purchasing Group Member's own use in the conduct of its business, and in no event shall Purchasing Group Member sell, resell, lease, or otherwise transfer goods purchased through Equalis Agreements to an unrelated third party unless expressly permitted by the terms of the applicable Equalis Agreement.
9. Payment for Products and inspections and acceptance of Products ordered by Purchasing Group Member shall be the exclusive obligation of Purchasing Group Member. Disputes between Purchasing Group Member and any Supplier shall be resolved in accordance with the law and venue rules of the State of purchase unless otherwise agreed to by Purchasing Group Member and the Supplier. The exercise of any rights or remedies by Purchasing Group Member shall be the exclusive obligation of Purchasing Group Member.
10. Purchasing Group Member shall not use this Agreement or the terms and conditions of any Equalis Agreement as a method for obtaining additional concessions or reduced prices for similar products or services.
11. Purchasing Group Member shall be responsible for the ordering of Products under this Agreement. A non-procuring party shall not be liable in any fashion for any violation by a party procuring Products under this Agreement. Without limiting the generality of the foregoing, Equalis Group Purchasing Program makes no representations or warranties regarding any Product or Equalis Agreement and shall have no liability for any act or omission by a Supplier or other party under an Equalis Agreement.
12. This Agreement shall remain in effect unless terminated by one party giving thirty (30) days' written notice to the other party. The provisions of **Sections 5, 6, 7, 8, and 9** hereof shall survive any such termination.
13. If any term or provision of this Agreement is held invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability shall not affect any other term or provision of this Agreement or invalidate or render unenforceable such term or provision in any other jurisdiction.
14. This Agreement and the rights and obligations hereunder may not be assignable by either party hereto without the prior written consent of the other party, which consent shall not be unreasonably withheld, conditioned, or delayed, provided, however, that Purchasing Group Member and Equalis Group may assign their respective rights and obligations under this Agreement without the consent of the other party in the event either Purchasing Group Member or Equalis Group shall hereafter effect a corporate reorganization, consolidation, merger, merge into, sell to, or transfer all or substantially all of its properties or assets to another entity. Subject to the preceding sentence, this Agreement will be binding upon, inure to the benefit of, and be enforceable by the parties and their respective successors and assigns. Any instrument purporting to make an assignment in violation of this **Section 14** will be null and void.
15. This Agreement, together with any other documents incorporated herein by reference, constitutes the sole and entire agreement of the parties to this Agreement with respect to the subject matter contained herein, and supersedes all prior and contemporaneous understandings, agreements, representations, and warranties, both written and oral, with respect to such subject matter.
16. Equalis shall not be liable to Purchasing Group for any action, or failure to take action, of a Supplier in connection with the performance of Supplier's obligations under an Equalis Agreement.
17. Each party to this Agreement acknowledges it has read the Agreement and represents and warrants that it has the necessary legal authority and is legally authorized to execute and enter into this Agreement.
18. This Agreement shall take effect upon Purchasing Group Member (i) executing a copy of this Agreement, or (ii) registering on an Equalis Group Purchasing Program website.

The easiest way to complete this form is to visit: www.equalisgroup.org/member-registration. You may also fill out this form electronically, print and sign it, then scan and email the fully completed document to membership@equalisgroup.org.

Agency Information			
Agency Name:			
Agency Type:			
Agency Department:			
Street Address:			
City / St / Zip:			
Phone #:			
Federal Tax ID:			
Website URL:			

Primary Contact Information	
Name:	
Title:	
Phone #:	
Email:	
Which contract(s) are you interested in?:	

IN WITNESS WHEREOF, I hereby acknowledge, on behalf of _____, that I have read and agreed to the general terms and conditions set forth in the Equalis Group Master Intergovernmental Purchasing Agreement.

Authorized Signator	
Name:	
Title:	
Date:	

Signed: _____

**CITY OF JOSHUA
ORDINANCE NO.**

Item 1.

AN ORDINANCE OF THE CITY OF JOSHUA, TEXAS, DECLARING UNOPPOSED CANDIDATES FOR MAYOR, COUNCIL MEMBER PLACE 1, AND COUNCIL MEMBER PLACE 3 ELECTED TO OFFICE; CANCELLING THE MAY 3, 2025, GENERAL ELECTION; REQUIRING ISSUANCE OF A CERTIFICATE OF ELECTION TO THE UNOPPOSED CANDIDATES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, a general election was called for May 3, 2025, to elect a Mayor, Council Member Place 1, and Council Member Place 3, and

WHEREAS no proposition or opposed at-large race appears on the ballot, and the City Secretary has certified that there is only one candidate for Mayor, Council Member Place 1, and Council Member Place 3, and that, therefore, the candidates are unopposed, and

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

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

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

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

SECTION 2. The unopposed candidate for Mayor, City Council Member Place 1, and City Council Member Place 3 listed below are hereby declared elected, to wit:

**Mayor- Scott Kimble
Council Member Place 1 – Johnny Waldrip
Council Member Place 3 – Angela Nichols**

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

SECTION 4. The May 03, 2025, General Election is canceled.

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

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS, ON THE 20th DAY OF FEBRUARY 2025.

APPROVED:

Scott Kimble, Mayor

Attest:

Alice Holloway, City Secretary

APPROVED AS TO FORM:

Terry Welch, City Attorney

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

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


As the authority responsible for having the official ballot prepared, I hereby certify that the following candidates are unopposed for election to office for the election scheduled to be held on May 03, 2025.

Como autoridad a cargo de la preparación de la boleta de votación oficial, por la presente certifico que los siguientes candidatos son candidatos únicos para elección para un cargo en la elección que se llevará a cabo el May 03, 2025.

List offices and names of candidates:

Lista de cargos y nombres de los candidatos:

Office(s) Cargo(s)	Candidate(s) Candidato(s)
Mayor	Scott Kimble
Place 4	Johnny Waldrip
Place 6	Angela Nichols


Signature
(Firma)

Alice Holloway
Printed name
(Nombre en letra de molde)

City Secretary
Title
(Puesto)

February 19, 2024
Date of signing
(Fecha de firma)



**City Council Agenda
February 20, 2025**

Minutes

Action Item

Agenda Description:

Discuss, consider, and possible action on accepting the FY2024 Annual Audit/Financial Report.
(Staff Resource: M. Freelen)

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 present the results of the annual audit for Fiscal Year ended September 30, 2024 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 Audited Financial Report

CITY OF JOSHUA, TEXAS

**Annual Financial Report
For the Fiscal Year Ended September 30, 2024**

City of Joshua, Texas
Annual Financial Report
For the Fiscal Year Ended September 30, 2024

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INTRODUCTORY SECTION

**City of Joshua, Texas
Principal Officials**

2024 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

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 the Financial Statements

Opinions

We have audited the accompanying financial statements of the of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Joshua, Texas (the City), as of and for the year ended September 30, 2024, 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, as of September 30, 2024, 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 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 the 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's 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's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, 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 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's basic financial statements. The accompanying combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 13, 2025, on our consideration of the City's 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 solely 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's 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 City's internal control over financial reporting and compliance.



Snow Garrett Williams
February 13, 2025

City of Joshua, Texas
Management's Discussion and Analysis

As management of the City of Joshua (the City), we offer readers of the City's financial statements this narrative overview and analysis of the City's financial activities for the fiscal year ended September 30, 2024. 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 \$15,797,460. Of this amount, \$3,186,158 (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 \$1,088,955. This increase is due to increases in property tax revenues and an overall decrease in expenses.
- As of the close of the current fiscal year, the City of Joshua's governmental funds reported combined ending fund balances of \$9,855,531, an increase of \$1,497,800 in comparison with the prior year. Approximately 18% of this amount, \$1,770,181, 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 \$1,770,181 or 22% of total General Fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

City of Joshua, Texas
Management's Discussion and Analysis

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

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 \$15,797,460 at the close of the most recent fiscal year. The City's net investment in capital assets (\$8,706,116 or 55%) reflects its investment in capital assets (e.g., land, building, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities	
	2024	2023
Current and other assets	\$ 10,944,227	\$ 9,805,391
Capital assets, net of depreciation/amortization	21,180,939	21,354,837
Total assets	32,125,166	31,160,228
Deferred outflows of resources	196,111	459,890
Long-term liabilities	15,754,915	15,397,584
Other liabilities	749,444	1,494,302
Total liabilities	16,504,359	16,891,886
Deferred inflows of resources	19,458	19,727
Net position:		
Net Investment in capital assets	8,706,116	5,725,405
Restricted	3,905,186	3,723,632
Unrestricted	3,186,158	5,259,468
Total net position	\$ 15,797,460	\$ 14,708,505

An additional portion of the City of Joshua's net position (\$3,905,186 or 25%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$3,186,158 or 20%) may be used to meet the government's ongoing obligations to citizens and creditors.

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

City of Joshua, Texas
Management's Discussion and Analysis

City of Joshua's Changes in Net Position

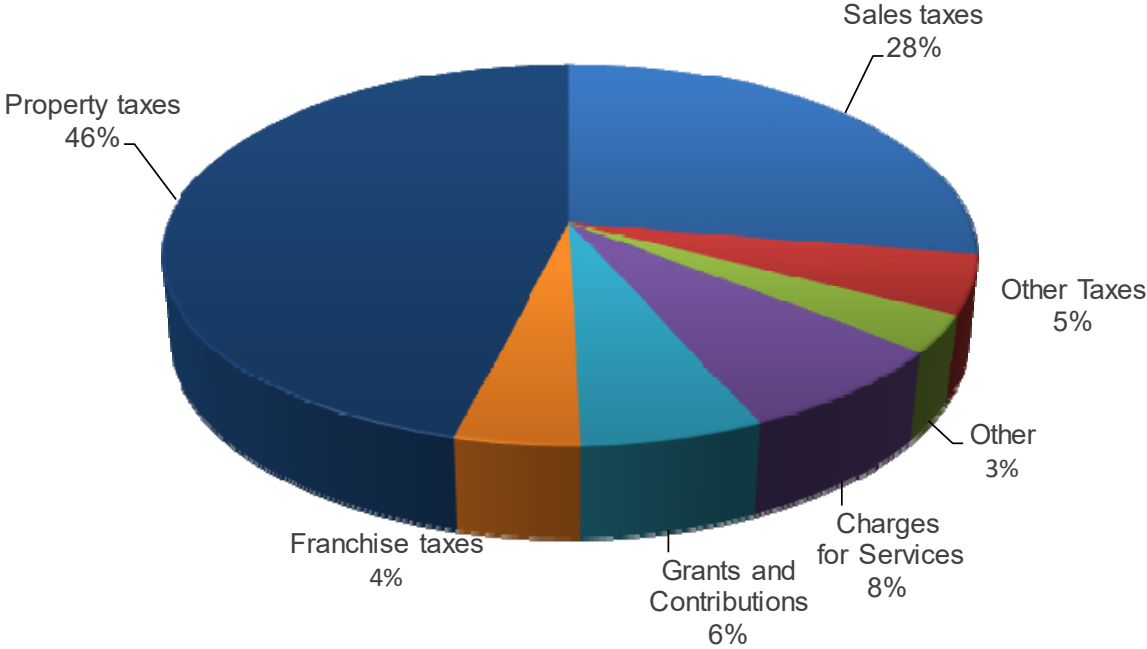
	Governmental activities	
	2024	2023
Revenues:		
Program revenues:		
Charges for services	\$ 758,230	\$ 812,092
Operating grants and contributions	608,429	1,375,503
Capital grants and contributions	73,700	-
General revenues:		
Property taxes	4,549,830	4,050,991
Sales tax	2,724,853	2,807,805
Other taxes	496,543	241,953
Franchise fees	416,835	403,599
Other	301,785	300,613
Total revenues	9,930,205	9,992,556
Expenses:		
Mayor and council	248,864	223,086
Administration	906,432	1,145,046
General government	446,703	1,480,113
Human resources	129,747	-
Finance	338,266	-
Public safety	2,116,198	1,967,588
Public works	1,282,398	1,882,061
Parks	481,638	-
Municipal court	133,608	123,355
Development services	451,002	744,625
Animal control	286,332	275,333
Fire department	1,293,127	1,360,728
Fire marshal	61,325	87,418
Economic development	195,329	87,608
Tourism	239	340
Interest and fiscal charges	470,042	485,385
Miscellaneous	-	-
Total expenses	8,841,250	9,862,686
Change in net position	1,088,955	129,870
Net position, beginning of year	14,708,505	14,578,635
Net position, end of year	\$ 15,797,460	\$ 14,708,505

City of Joshua, Texas
Management's Discussion and Analysis

During the current fiscal year, the City's net position increased by \$1,088,955. Key elements of this increase are as follows:

- An increase in property taxes due to increased valuations and new construction and;
- Cost-containment strategies to keep expenditures in line with decreasing revenues from grants and sale taxes.

Revenues by Source - Governmental Activities



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$9,855,531. Of this amount, \$13,936 is considered nonspendable for prepaids. \$8,071,414 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 \$1,770,181 constitutes unassigned fund balance.

Of the \$9,855,531 ending fund balance, \$378,170 is accounted for in nonmajor governmental funds. The General Fund's fund balance is \$2,039,443 at year-end, an increase of \$586,193 primarily due to increased property tax collections, fire district fees, and investment earnings.

City of Joshua, Texas
Management’s Discussion and Analysis

The Debt Service Fund’s fund balance decreased \$190,330 to \$21,339 at year-end. This decrease is primarily the result of regularly scheduled debt payments. The Capital Improvement Fund’s fund balance increased \$825,526 to a year-end total of \$4,180,163 as a result of the issuance of \$1.25 million in certificates of obligation. The Type A Economic Development Corporation Fund’s fund balance increased \$114,792 to a year-end total of \$2,059,683. This increase is due to an increase in investment earnings as well as decreased capital outlay expenditures. The Type B Community Development Corporation Fund’s fund balance increased \$107,428 to a year-end total of \$1,176,733. This increase is due to positive operating results and increased investment earnings.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual general fund expenditures for the year were \$7,916,080, which was \$22,616 under budget. Actual general fund revenues for the year were \$7,420,864, which was \$405,842 over budget due to receiving more than budgeted for property taxes and fire district fees, offset by a decrease from expected collections for service charges. During the year, budgeted expenditures decreased \$218,143 from the original budget to the final budget primarily due to decreases in public works and fire department expenditures.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. The City’s investment in capital assets for its governmental activities as of September 30, 2024, amounts to \$21,180,939 (net of accumulated depreciation/amortization). This investment in capital assets includes land, construction in progress, buildings, equipment, improvements, infrastructure, right of use lease assets, and subscription assets. Major capital asset events during the current fiscal year include the following:

- Park improvements;
- Completed the street project at 4th Street, Main Street, and Caddo Road; and
- Purchase of a new dump truck for public works.

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

	Governmental Activities	
	2024	2023
Land	\$ 4,392,357	\$ 4,392,357
Construction in progress	1,248,189	2,357,561
Buildings	8,105,124	8,360,161
Equipment	1,918,275	1,956,111
Improvements	1,046,630	1,115,997
Infrastructure	3,786,065	2,806,789
Right of use assets - vehicles	456,278	365,861
Subscription assets	228,021	-
Total	\$ 21,180,939	\$ 21,354,837

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

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

City of Joshua's Outstanding Debt

	Governmental Activities
Certificates of obligation	\$ 3,855,000
General obligation bonds	4,810,000
Direct placement - general obligation bonds	1,125,000
Sales tax revenue bonds	1,535,000
Direct placement - tax notes	2,556,548
Direct placement - notes payable	570,639
Unamortized debt premium	273,581
Net pension liability (asset)	(326,745)
Total OPEB liability	72,628
Lease liability	476,498
Subscription liability	189,129
Compensated absences	290,892
Total	\$ 15,428,170

The City's total long-term debt decreased by a net amount of \$30,586 during the current fiscal year primarily as a result of the issuance of \$1,250,000 in certificates of obligation offset by regularly scheduled principal payments and a decrease in net pension liability (asset).

Additional information on the City's long-term debt can be found in Note 5 on pages 29 - 34 of this report.

ECONOMIC FACTORS AND THE NEXT YEAR'S BUDGETS AND RATES

The annual operating budget for the City has been developed to ensure 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 2025, the City Council and administration considered the following factors:

Property tax revenue in the General Fund is budgeted to increase as a result a nearly four-percent property tax increase. Residential development will continue with the completion of existing subdivisions. Commercial development in Joshua Station and downtown will also continue.

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 2025 is projected to be \$1,386,000, a decrease of \$14,000 or 1% from fiscal year 2024.

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

Expenditures are budgeted to decrease 4% from fiscal year 2024 an effort to reduce expenditures across the City.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the funds it receives. If you have questions about this report, or need additional financial information, please contact the City Manager at City Hall, 101 S. Main Street, Joshua, Texas 76058.



BASIC FINANCIAL STATEMENTS

City of Joshua, Texas
Statement of Net Position
September 30, 2024

	Governmental Activities
Assets	
Current assets:	
Cash and cash equivalents	\$ 2,083,825
Investments	3,408,374
Receivables, net	276,856
Due from other governments	524,301
Prepaid expenses	13,936
Total current assets	6,307,292
Noncurrent assets:	
Restricted cash and cash equivalents	3,012,702
Restricted investments	1,297,488
Net pension asset	326,745
Capital assets:	
Nondepreciable assets	5,640,546
Depreciable assets, net	15,540,393
Total noncurrent assets	25,817,874
Total assets	32,125,166
Deferred outflows of resources	
Deferred outflows related to pension	196,111
Total deferred outflows of resources	196,111
Liabilities	
Current liabilities	
Accounts payable	152,598
Intergovernmental payables	65,542
Accrued payroll liabilities	255,062
Accrued interest payable	65,464
Unearned grant revenues	210,778
Current portion of long-term debt	1,662,409
Total current liabilities	2,411,853
Noncurrent liabilities	
Compensated absences	290,892
Long-term debt, due in more than one year	13,728,986
Total OPEB liability	72,628
Total noncurrent liabilities	14,092,506
Total liabilities	16,504,359
Deferred inflows of resources	
Deferred inflows related to OPEB	19,458
Total deferred inflows of resources	19,458
Net position	
Net investment in capital assets	8,706,116
Restricted for:	
Tax Increment Financing District	255,326
Debt service	40,903
Economic Development	3,236,416
Court Security	55,291
Court Technology	13,536
Tourism	296,694
Public Safety	7,020
Unrestricted	3,186,158
Total net position	\$ 15,797,460

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, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes In Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental Activities					
Mayor and council	\$ 248,864	\$ -	\$ -	\$ -	\$ (248,864)
Administration	906,432	-	-	-	(906,432)
General government	446,703	14,922	234,616	-	(197,165)
Human resources	129,747	-	-	-	(129,747)
Finance	338,266	-	-	-	(338,266)
Public safety	2,116,198	45,063	20,594	-	(2,050,541)
Public works	1,282,398	325,292	-	73,700	(883,406)
Parks	481,638	-	2,500	-	(479,138)
Municipal court	133,608	323,291	-	-	189,683
Development services	451,002	6,797	-	-	(444,205)
Animal control	286,332	18,045	3,536	-	(264,751)
Fire department	1,293,127	24,820	347,183	-	(921,124)
Fire marshal	61,325	-	-	-	(61,325)
Economic development	195,329	-	-	-	(195,329)
Tourism	239	-	-	-	(239)
Interest and fiscal charges	470,042	-	-	-	(470,042)
Total governmental activities	<u>\$ 8,841,250</u>	<u>\$ 758,230</u>	<u>\$ 608,429</u>	<u>\$ 73,700</u>	<u>\$ (7,400,891)</u>

General revenues:

Taxes:

Property, levied for general purposes	3,515,470
Property, levied for debt service	1,034,360
Sales	2,724,853
Other	496,543
Franchise Fees	416,835
Other	301,785
	<hr/>

Total general revenues	<u>8,489,846</u>
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Change in net position	1,088,955
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Net position, beginning of year	<u>14,708,505</u>
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Net position, end of year	<u>\$ 15,797,460</u>
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The accompanying notes are an integral part of these financial statements.

**City of Joshua, Texas
Balance Sheet
Governmental Funds
September 30, 2024**

	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	\$ 199,650	\$ 21,339	\$ -	\$ 803,279	\$ 688,907	\$ 370,650	\$ 2,083,825
Investments	1,899,393	-	-	1,137,576	371,405	-	3,408,374
Accounts receivable, net	117,133	19,564	129,469	3,170	-	7,520	276,856
Due from other governments	234,025	-	56,250	117,013	117,013	-	524,301
Prepaid expenses	13,936	-	-	-	-	-	13,936
Restricted:							
Cash and cash equivalents	2,569	-	3,010,133	-	-	-	3,012,702
Investments	252,757	-	1,044,731	-	-	-	1,297,488
Total assets	2,719,463	40,903	4,240,583	2,061,038	1,177,325	378,170	10,617,482
Liabilities							
Accounts payable	90,231	-	60,420	1,355	592	-	152,598
Intergovernmental payables	65,542	-	-	-	-	-	65,542
Accrued payroll liabilities	255,062	-	-	-	-	-	255,062
Unearned grant revenue	210,778	-	-	-	-	-	210,778
Total liabilities	621,613	-	60,420	1,355	592	-	683,980
Deferred inflows of resources							
Unavailable revenue - property taxes	58,407	19,564	-	-	-	-	77,971
Total deferred inflows of resources	58,407	19,564	-	-	-	-	77,971
Fund balances							
Nonspendable							
Prepays	13,936	-	-	-	-	-	13,936
Restricted for:							
Tax Increment Financing District	255,326	-	-	-	-	-	255,326
Debt service	-	21,339	-	-	-	-	21,339
Capital improvements	-	-	4,180,163	-	-	-	4,180,163
Economic development	-	-	-	2,059,683	1,176,733	-	3,236,416
Court security	-	-	-	-	-	55,291	55,291
Court technology	-	-	-	-	-	13,536	13,536
Tourism	-	-	-	-	-	296,694	296,694
Public safety	-	-	-	-	-	3,510	3,510
Fire	-	-	-	-	-	1,401	1,401
Animal control	-	-	-	-	-	6,165	6,165
Other	-	-	-	-	-	1,573	1,573
Unassigned	1,770,181	-	-	-	-	-	1,770,181
Total fund balances	2,039,443	21,339	4,180,163	2,059,683	1,176,733	378,170	9,855,531
Total liabilities, deferred inflows of resources, and fund balances	\$ 2,719,463	\$ 40,903	\$ 4,240,583	\$ 2,061,038	\$ 1,177,325	\$ 378,170	
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.							21,180,939
Revenues earned but not available within 60 days of the year-end are not recognized as revenue on the fund financial statements.							77,971
Deferred outflows of resources related to pension are not financial resources and, therefore, are not reported in the funds.							196,111
Deferred inflows of resources related to OPEB are not financial resources and, therefore, are not reported in the funds.							(19,458)
Some long-term liabilities, including bonds and notes payable, accrued interest payable, premiums on debt, net pension liability(asset), 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.							(15,493,634)
Net position of governmental activities							\$ 15,797,460

City of Joshua, Texas
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended September 30, 2024

	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	\$ 3,514,181	\$ 1,035,716	\$ -	\$ -	\$ -	\$ -	\$ 4,549,897
Sales taxes	1,362,427	-	-	681,213	681,213	-	2,724,853
Hotel occupancy taxes	-	-	-	-	-	29,216	29,216
Alcoholic beverage taxes	19,891	-	-	-	-	-	19,891
Fire district fees	447,436	-	-	-	-	-	447,436
Franchise fees	416,835	-	-	-	-	-	416,835
Fines and fees	296,172	-	-	-	-	27,119	323,291
Grants and contributions	594,825	-	73,700	-	2,500	11,104	682,129
Charges for services	434,939	-	-	-	-	-	434,939
Investment earnings	104,681	7,440	192,113	82,017	53,404	9,512	449,167
Miscellaneous	229,477	-	23,692	-	13,626	-	266,795
Total revenues	7,420,864	1,043,156	289,505	763,230	750,743	76,951	10,344,449
Expenditures							
Mayor and council	251,572	-	-	-	-	180	251,752
Administration	640,200	-	-	-	-	-	640,200
General government	446,703	-	-	-	-	-	446,703
Human resources	131,951	-	-	-	-	-	131,951
Finance	342,607	-	-	-	-	-	342,607
Public safety	2,026,175	-	-	-	-	3,839	2,030,014
Public works	618,486	-	11,000	-	-	-	629,486
Parks	387,715	-	-	-	-	-	387,715
Municipal court	128,009	-	-	-	-	6,521	134,530
Developmental services	454,157	-	-	-	-	-	454,157
Animal control	264,159	-	-	-	-	1,273	265,432
Fire department	1,092,092	-	-	-	-	-	1,092,092
Fire Marshal	62,016	-	-	-	-	-	62,016
Economic development	-	-	-	156,777	38,552	-	195,329
Tourism	-	-	-	-	-	239	239
Debt service:							
Principal	328,976	1,105,000	-	116,913	-	8,813	1,559,702
Interest	60,854	272,831	-	135,906	-	1,895	471,486
Issuance costs	-	-	50,000	-	-	-	50,000
Capital outlay	680,408	-	814,288	113,707	36,444	-	1,644,847
Total expenditures	7,916,080	1,377,831	875,288	523,303	74,996	22,760	10,790,258
Excess (deficiency) of revenues over (under) expenditures	(495,216)	(334,675)	(585,783)	239,927	675,747	54,191	(445,809)
Other financing sources (uses)							
Proceeds from the sale of assets	81,280	-	-	-	-	-	81,280
Transfers in	549,109	144,345	55,532	-	-	-	748,986
Transfers out	(55,532)	-	-	(125,135)	(568,319)	-	(748,986)
Proceeds from issuance of debt	-	-	1,355,777	-	-	-	1,355,777
Proceeds from the issuance of lease liabilities	278,531	-	-	-	-	-	278,531
Proceeds from the issuance of subscription liabilities	228,021	-	-	-	-	-	228,021
Total other financing sources (uses)	1,081,409	144,345	1,411,309	(125,135)	(568,319)	-	1,943,609
Net change in fund balances	586,193	(190,330)	825,526	114,792	107,428	54,191	1,497,800
Fund balances, beginning of year	1,453,250	211,669	3,354,637	1,944,891	1,069,305	323,979	8,357,731
Fund balances, end of year	\$ 2,039,443	\$ 21,339	\$ 4,180,163	\$ 2,059,683	\$ 1,176,733	\$ 378,170	\$ 9,855,531

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, 2024

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

Net change in fund balances - total governmental funds	\$	1,497,800
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of capital assets is allocated over their estimated useful lives and reported as depreciation/amortization expense.</p>		
Capital outlay	\$ 1,644,847	
Depreciation/amortization expense	<u>(1,294,891)</u>	349,956
<p>All proceeds from the sale of capital assets are reported as revenue in the funds. However, in the statement of activities, only the gain or loss on disposal is reported. This is the net of these amounts.</p>		
		(495,393)
<p>The change in property tax receivable, net of allowance, is reported as revenue in the statement of activities; however, this change does not provide current financial resources and is, therefore, not reported as revenue in the funds.</p>		
		(67)
<p>Pension expense in the funds is recorded as contributions when made to the TMRS plan. Pension expense in governmental activities is recorded as the TMRS plan's pension expense for the measurement period. This is the effect of the difference between the two statements.</p>		
		(263,779)
<p>OPEB expense in the funds is recorded as contributions when made to the TMRS plan. OPEB expense in governmental activities is recorded as the TMRS plan's OPEB expense for the measurement period. This is the effect of the difference between the two statements.</p>		
		269
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the funds.</p>		
Compensated absences	\$ (81,276)	
Accrued interest	59,216	
Net pension liability (asset)	339,864	
Total OPEB liability	<u>(7,236)</u>	310,568
<p>The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>		
Principal repayments	\$ 1,340,511	
Payments on lease liability	151,700	
Payments on subscription liability	38,892	
Proceeds		
Certificates of obligation	(1,250,000)	
Notes payable	(105,777)	
Lease liability	(278,531)	
Subscription liability	(228,021)	
Amortization of premium on issuance of debt	<u>20,827</u>	<u>(310,399)</u>
Change in net position of governmental activities - statement of activities	\$	<u>1,088,955</u>

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

City of Joshua, Texas
Notes to Financial Statements
September 30, 2024

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, 2024

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, 2024

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 required 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, 2024

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.

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 governmental activities column 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, donated works of art and similar items are recorded at their acquisition value at the date of donation. Right of use assets are reported at present value of the future payments (lease/subscription liability), plus any ancillary cost to place the asset in service, plus any additional payments made at the beginning of the lease/contract term, less any incentives received prior to the commencement of the lease/contract term.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2024

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 of use assets	2-20 years
Subscription assets	3 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, 2024

Note 1. Summary of Significant Accounting Policies (Continued)

Pension

For purposes of measuring the Net Pension Liability (Asset), 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. The City reported restricted net position of \$3,905,186 of which, \$3,601,937 is restricted by enabling legislation.

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

When both restricted and unrestricted net position are 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.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2024

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.

Implementation of New Standard

In the current fiscal year, the City implemented GASB Statement No. 100, *Accounting Changes and Error Corrections*. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assuming accountability. The City did not have any changes or corrections that met the criteria of GASB Statement No. 100 for Fiscal Year 2024.

Note 2. Deposits and Investments

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

The Act determines the types of investments which are allowable for the City. These include, with certain restrictions, (1) obligations of the U.S. Treasury, certain U.S. Agencies, and the state of Texas, (2) certain municipal securities, (3) certificates of deposit, (4) repurchase agreements, (5) certain commercial paper, (6) money market mutual funds, (7) local government investment pools, and (8) fully insured or collateralized interest-bearing accounts.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2024

Note 2. Deposits and Investments (Continued)

External Investment Pool

As of September 30, 2024, 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, 2024, the weighted average maturity of TexSTAR was 24 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, 2024, 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, 2024, 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, 2024

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, 2024, was as follows:

	Balance 10/1/2023	Additions	Deletions	Balance 9/30/2024
Capital assets not being depreciated/amortized				
Construction in progress	\$ 2,357,561	\$ 795,527	\$ 1,904,899	\$ 1,248,189
Land	4,392,357	-	-	4,392,357
Total capital assets not being depreciated/amortized	6,749,918	795,527	1,904,899	5,640,546
Capital assets being depreciated/amortized				
Buildings	12,497,848	-	-	12,497,848
Equipment	4,620,932	342,769	397,928	4,565,773
Improvements	1,540,250	-	-	1,540,250
Infrastructure	7,200,379	1,409,505	-	8,609,884
Right of use assets	517,816	278,531	45,540	750,807
Subscription assets	-	228,021	-	228,021
Total capital assets being depreciated/amortized	26,377,225	2,258,826	443,468	28,192,583
Less accumulated depreciation/amortization for:				
Buildings	4,137,687	255,037	-	4,392,724
Equipment	2,664,821	380,605	397,928	2,647,498
Improvements	424,253	69,367	-	493,620
Infrastructure	4,393,590	430,229	-	4,823,819
Right of use assets	151,955	159,653	17,079	294,529
Subscription assets	-	-	-	-
Total accumulated depreciation/amortization	11,772,306	1,294,891	415,007	12,652,190
Total capital assets being depreciated/amortized, net	14,604,919	963,935	28,461	15,540,393
Capital assets, net	\$ 21,354,837	\$ 1,759,462	\$ 1,933,360	\$ 21,180,939

City of Joshua, Texas
Notes to Financial Statements
September 30, 2024

Note 4. Capital Assets (Continued)

At September 30, 2024, depreciation/amortization was charged to functions as follows:

Governmental activities:	
Administration	\$ 189,729
Public safety	111,135
Public works	658,796
Animal control	23,738
Fire department	212,830
Parks and recreation	96,830
Municipal court	592
Development services	1,241
Total governmental activities	\$ 1,294,891

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, 2024, 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 annual installments through 2030
- Bearing interest at a rate of 1.84%
- Outstanding balance of \$1,530,000 at September 30, 2024

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 \$3,280,000 at September 30, 2024

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 \$1,125,000 at September 30, 2024

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 \$2,710,000 at September 30, 2024

City of Joshua, Texas
Notes to Financial Statements
September 30, 2024

Note 5. Long-Term Obligations (Continued)

Combination Tax and Revenue Certificates of Obligation, Series 2023 – Direct Placement

- Original balance of \$1,250,000
- Payable in annual installments through 2033
- Bearing interest at a rate of 4.00%
- Outstanding balance of \$1,145,000 at September 30, 2024

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 \$1,535,000 at September 30, 2024

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 \$580,000 at September 30, 2024

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 \$1,351,548 at September 30, 2024

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 \$625,000 at September 30, 2024

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 \$255,879 at September 30, 2024

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 \$233,728 at September 30, 2024

City of Joshua, Texas
Notes to Financial Statements
September 30, 2024

Note 5. Long-Term Obligations (Continued)

Dump Truck – Direct Placement

- Original balance of \$105,777
- Payable in annual installments through 2027
- Bearing interest at a rate of 4.24%
- Outstanding balance of \$81,032 at September 30, 2024

Changes in long-term obligations for the year ended September 30, 2024 are as follows:

	Balance 10/1/2023	Additions	Retirements	Balance 9/30/2024	Due Within One Year
<u>Governmental activities</u>					
Certificates of Obligation	\$ 2,960,000	\$ 1,250,000	\$ 355,000	\$ 3,855,000	\$ 370,000
General Obligation Bonds	5,210,000	-	400,000	4,810,000	405,000
Direct placement - General Obligation Bonds	1,255,000	-	130,000	1,125,000	135,000
Sales Tax Revenue Bonds	1,610,000	-	75,000	1,535,000	75,000
Direct placement - Tax Notes	2,818,461	-	261,913	2,556,548	273,846
Direct placement - Notes Payable	583,460	105,777	118,598	570,639	116,932
Unamortized debt premium	294,408	-	20,827	273,581	20,827
Net pension liability (asset)	13,119	164,721	504,585	(326,745)	-
Total OPEB liability	65,392	15,669	8,433	72,628	-
Lease liability	378,128	278,531	180,161	476,498	164,603
Subscription liability	-	228,021	38,892	189,129	101,201
Compensated absences	209,616	81,276	-	290,892	-
Total governmental activities	<u>\$ 15,397,584</u>	<u>\$ 2,123,995</u>	<u>\$ 2,093,409</u>	<u>\$ 15,428,170</u>	<u>\$ 1,662,409</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, 2024.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2024

Note 5. Long-Term Obligations (Continued)

Debt service requirements on long-term debt at September 30, 2024, are as follows:

Year Ending	General Obligation Bonds		Direct Placement General Obligation Bonds	
	Principal	Interest	Principal	Interest
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	10,270
2029	445,000	55,160	140,000	8,058
2030-2034	1,290,000	181,812	440,000	10,586
2035-2039	1,150,000	83,000	-	-
2040-2044	245,000	2,450	-	-
Total	\$ 4,810,000	\$ 660,306	\$ 1,125,000	\$ 72,642

Year Ending	Certificates of Obligation		Sales Tax Revenue Bonds	
	Principal	Interest	Principal	Interest
2025	\$ 370,000	\$ 111,783	\$ 75,000	\$ 62,748
2026	380,000	101,930	80,000	59,894
2027	395,000	91,096	80,000	56,866
2028	410,000	79,826	85,000	53,660
2029	425,000	68,120	90,000	50,096
2030-2034	1,875,000	138,378	500,000	190,558
2035-2039	-	-	625,000	69,823
Total	\$ 3,855,000	\$ 591,133	\$ 1,535,000	\$ 543,645

Year Ending	Direct Placement - Tax Notes		Direct Placement - Notes Payable	
	Principal	Interest	Principal	Interest
2025	\$ 273,846	\$ 95,470	\$ 116,932	\$ 30,214
2026	281,252	87,796	123,035	24,111
2027	288,592	79,848	129,458	17,689
2028	1,457,858	71,328	106,774	10,928
2029	255,000	3,404	45,974	5,120
2030-2034	-	-	48,466	2,627
Total	\$ 2,556,548	\$ 337,846	\$ 570,639	\$ 90,689

City of Joshua, Texas
Notes to Financial Statements
September 30, 2024

Note 5. Long-Term Obligations (Continued)

Lease Liability

General information related to leases payable is summarized below:

<u>Asset</u>	<u>Term, Including Renewals</u>	<u>Interest Rate</u>	<u>Payment Amount</u>	<u>Lease Liability 9/30/2024</u>
Copiers/Printers	60 months	5.59%	\$ 1,569	\$ 46,534
Postage meters	60 months	5.59%	199	5,903
Vehicles	24-60 months	4.81%-8.37%	16,181	424,061

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 2024.

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

<u>Year Ending</u>	<u>Lease Liability</u>	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 164,603	\$ 29,679
2026	155,640	18,106
2027	110,776	7,835
2028	44,248	1,620
2029	1,231	9
Total	<u>\$ 476,498</u>	<u>\$ 57,249</u>

Subscription Liability

General information related to subscriptions payable is summarized below:

<u>Software</u>	<u>Term, Including Renewals</u>	<u>Interest Rate</u>	<u>Payment Amount</u>	<u>Subscription 9/30/2024</u>
Enterprise Resource Planning	3 years	4.00%	\$ 46,619	\$ 189,129

There were no variable payments, residual value guarantees, or penalties not included in the measurement of the contracts. The City did not have any commitments under subscription contracts not yet commenced at year-end or components of losses associated with asset impairments for fiscal year 2024.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2024

Note 5. Long-Term Obligations (Continued)

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

Year Ending	Subscription Liability	
	Principal	Interest
2025	\$ 101,201	\$ 7,565
2026	43,102	3,517
2027	44,826	1,793
Total	\$ 189,129	\$ 12,875

Note 6. Interfund Balances and Activity

Transfers to and from other funds at September 30, 2024 consisted of the following:

<u>Transfers Out</u>	
General Fund	\$ 55,532
JEDC	125,135
JCDC	568,319
	\$ 748,986
<u>Transfers In</u>	
General Fund	\$ 549,109
Debt Service Fund	144,345
Capital Improvement Fund	55,532
	\$ 748,986

Transfers were to pay for the Economic Development Director position, to pay for the Parks and Recreation Department, to pay for debt related to park improvements, and to fund activity 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, 2024

Note 8. Defined Benefit Pension Plan

Plan Description

The City participates as one of 934 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 *tms.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, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	18
Inactive employees entitled to but not yet receiving benefits	58
Active employees	<u>54</u>
Total	<u><u>130</u></u>

City of Joshua, Texas
Notes to Financial Statements
September 30, 2024

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 5.81% and 5.60% in calendar years 2024 and 2023, respectively. The City's contributions to TMRS for the year ended September 30, 2024 were \$223,047 and were equal to the required contributions.

Net Pension Liability (Asset)

The City's Net Pension Liability (Asset) (NPL/NPA) was measured as of December 31, 2023 and the Total Pension Liability (TPL) used to calculate the Net Pension Liability (Asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2023 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 110% of the Public Safety table used for males and 100% of 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. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by the most recent Scale MP-2021 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 the most recent Scale MP-2021 to account for future mortality improvements subject to the 3% floor.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2024

Note 8. Defined Benefit Pension Plan (Continued)

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2018 to December 31, 2022. The assumptions were adopted in 2023 and first used in the December 31, 2023 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined by best estimate ranges of expected returns for each major asset class. The long-term expected rate of return is determined by weighting the expected return for each major asset class by the respective target asset allocation percentage. The target allocation and best estimates of the expected return for each major asset class in fiscal year 2024 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	35.00%	6.70%
Core Fixed Income	6.00%	4.70%
Non-Core Fixed Income	20.00%	8.00%
Other Public and Private Markets	12.00%	8.00%
Real Estate	12.00%	7.60%
Hedge Funds	5.00%	6.40%
Private Equity	10.00%	11.60%
Total	100.00%	

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, 2024

Note 8. Defined Benefit Pension Plan (Continued)

Changes in the Net Pension Liability (Asset)

Changes in the NPL/NPA	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) - (b)
Balance at 12/31/2022	\$ 4,880,426	\$ 4,867,307	\$ 13,119
Changes for the year:			
Service cost	509,799	-	509,799
Interest	337,649	-	337,649
Difference between expected and actual experience	(103,438)	-	(103,438)
Changes of assumptions	(34,950)	-	(34,950)
Contributions - employer	-	217,100	(217,100)
Contributions - employee	-	271,376	(271,376)
Net investment income	-	564,053	(564,053)
Benefit payments, including refunds of employee contributions	(266,222)	(266,222)	-
Administrative expense	-	(3,584)	3,584
Other changes	-	(21)	21
Net changes	442,838	782,702	(339,864)
Balance at 12/31/2023	\$ 5,323,264	\$ 5,650,009	\$ (326,745)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability (asset) of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability (asset) 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/NPA	\$ 413,434	\$ (326,745)	\$ (936,514)

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.tmrs.com.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2024

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, 2024, the City recognized pension expense of \$146,949. At September 30, 2024 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	\$ -	\$ 61,207
Changes in actuarial assumptions	-	25,021
Difference between projected and actual investment earnings	121,711	-
Contributions subsequent to the measurement date	160,628	-
 Total	 \$ 282,339	 \$ 86,228

\$160,628 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 (Asset) for the fiscal year ending September 30, 2025. 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	
2024	\$ 3,207
2025	4,277
2026	75,101
2027	(47,102)
Total	\$ 35,483

City of Joshua, Texas
Notes to Financial Statements
September 30, 2024

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, 2023 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	2
Active employees	54
	68

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, 2024 were \$1,164, which equaled the required contributions.

Total OPEB Liability

The City's Total OPEB Liability (TOL) was measured as of December 31, 2023 and was determined by an actuarial valuation as of that date.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2024

Note 9. Other Postemployment Benefits (Continued)

Actuarial assumptions

The TOL in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50%
Salary increases	3.60% to 11.85% including inflation
Discount rate*	3.77%
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. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).
Mortality rates – disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4-year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by most recent Scale MP-2021 (with immediate convergence) 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, 2023.

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of an actuarial experience study for the period ending December 31, 2022.

City of Joshua, Texas
Notes to Financial Statements
September 30, 2024

Note 9. Other Postemployment Benefits (Continued)

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at 12/31/2022	\$ 65,392
Changes for the year:	
Service cost	8,917
Interest on Total OPEB Liability	2,805
Changes of benefit terms including TMRS plan participation	-
Differences between expected and actual experience	(7,270)
Changes in assumptions or other inputs	3,947
Benefit payments	(1,163)
Net changes	7,236
 Balance at 12/31/2023	 \$ 72,628

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 3.77%, 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 (2.77%) or 1-percentage-point higher (4.77%) than the current rate:

	1% Decrease in Discount Rate (2.77%)	Discount Rate (3.77%)	1% Increase in Discount Rate (4.77%)
City's Total OPEB Liability	\$ 87,913	\$ 72,628	\$ 60,548

City of Joshua, Texas
Notes to Financial Statements
September 30, 2024

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, 2024, the City recognized OPEB expense of \$8,130.

At September 30, 2024, 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	\$ -	\$ 6,257
Changes in actuarial assumptions or other inputs	-	14,030
Difference between projected and actual investment earnings	-	-
Contributions subsequent to the measurement date	829	-
	\$ 829	\$ 20,287

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, 2025. 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:			
2024	\$	(3,759)	
2025		(3,878)	
2026		(4,505)	
2027		(5,640)	
2028		(2,302)	
Thereafter		(203)	
Total	\$	(20,287)	

City of Joshua, Texas
Notes to Financial Statements
September 30, 2024

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 \$46,596 of the property and sales tax refunds due under this program during fiscal year 2024. The remaining obligation under this program is \$279,390 at September 30, 2024.

Note 12. Subsequent Events

The City evaluated subsequent events through February 13, 2025, the date the financial statements were available to be issued, noting nothing requiring disclosure.

**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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Property taxes	\$ 3,046,807	\$ 3,046,807	\$ 3,514,181	\$ 467,374
Sales taxes	1,400,000	1,400,000	1,362,427	(37,573)
Alcoholic beverage taxes	20,000	20,000	19,891	(109)
Fire district fees	218,773	218,773	447,436	228,663
Franchise fees	391,500	391,500	416,835	25,335
Fines and fees	207,500	207,500	296,172	88,672
Grants and contributions	1,115,145	714,505	594,825	(119,680)
Charges for services	824,280	824,280	434,939	(389,341)
Investment earnings	40,000	20,000	104,681	84,681
Miscellaneous	51,500	171,657	229,477	57,820
Total revenues	7,315,505	7,015,022	7,420,864	405,842
Expenditures				
Mayor and council	299,367	268,550	251,572	16,978
Administration	622,469	637,324	640,200	(2,876)
General government	462,559	445,559	446,703	(1,144)
Human Resources	155,175	142,958	131,951	11,007
Finance	375,338	362,018	342,607	19,411
Public safety	2,293,795	2,286,711	2,026,175	260,536
Public works	804,960	670,901	618,486	52,415
Parks	431,169	426,981	387,715	39,266
Municipal court	117,724	121,524	128,009	(6,485)
Development services	553,704	503,819	454,157	49,662
Animal control	364,167	359,784	264,159	95,625
Fire department	1,236,004	1,156,723	1,092,092	64,631
Fire Marshal	123,850	66,825	62,016	4,809
Debt service:				
Principal	118,598	118,598	328,976	(210,378)
Interest	28,549	28,549	60,854	(32,305)
Capital outlay	169,411	341,872	680,408	(338,536)
Total expenditures	8,156,839	7,938,696	7,916,080	22,616
Excess (deficiency) of revenues over (under) expenditures	(841,334)	(923,674)	(495,216)	428,458
Other financing sources (uses)				
Proceeds from the sale of assets	-	-	81,280	81,280
Transfers in	585,955	585,955	549,109	(36,846)
Transfers out	(70,000)	-	(55,532)	(55,532)
Proceeds from the issuance of lease liabilities	-	-	278,531	278,531
Proceeds from the issuance of subscription liabilities	-	-	228,021	228,021
Total other financing sources (uses)	515,955	585,955	1,081,409	267,433
Change in fund balance	\$ (325,379)	\$ (337,719)	586,193	\$ 923,912
Fund balance - beginning of year			1,453,250	
Fund balance - end of year			\$ 2,039,443	

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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Sales taxes	\$ 700,000	\$ 700,000	\$ 681,213	\$ (18,787)
Investment earnings	20,000	50,000	82,017	32,017
Total revenues	720,000	750,000	763,230	13,230
Expenditures				
Economic Development	607,500	556,500	156,777	399,723
Debt service:				
Principal	145,499	116,913	116,913	-
Interest	107,320	135,906	135,906	-
Capital outlay	63,315	114,315	113,707	608
Total expenditures	923,634	923,634	523,303	400,331
Excess (deficiency) of revenues over (under) expenditures	(203,634)	(173,634)	239,927	413,561
Other financing sources (uses)				
Transfers out	(125,286)	(125,286)	(125,135)	151
Total other financing sources (uses)	(125,286)	(125,286)	(125,135)	151
Change in fund balance	\$ (328,920)	\$ (298,920)	114,792	\$ 413,712
Fund balance - beginning of year			1,944,891	
Fund balance - end of year			\$ 2,059,683	

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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Sales taxes	\$ 700,000	\$ 700,000	\$ 681,213	\$ (18,787)
Grants and contributions	-	-	2,500	2,500
Investment earnings	15,000	45,000	53,404	8,404
Miscellaneous	19,000	19,000	13,626	(5,374)
Total revenues	734,000	764,000	750,743	(13,257)
Expenditures				
Economic Development	1,343,000	1,341,332	38,552	1,302,780
Debt service:				
Principal	105,000	-	-	-
Interest	37,677	-	-	-
Capital outlay	36,444	36,444	36,444	-
Total expenditures	1,522,121	1,377,776	74,996	1,302,780
Excess (deficiency) of revenues over (under) expenditures	(788,121)	(613,776)	675,747	1,289,523
Other financing sources (uses)				
Proceeds from the issuance of debt	1,265,000	1,265,000	-	(1,265,000)
Transfers out	(460,669)	(605,014)	(568,319)	36,695
Total other financing sources (uses)	804,331	659,986	(568,319)	(1,228,305)
Change in fund balance	<u>\$ 16,210</u>	<u>\$ 46,210</u>	107,428	<u>\$ 61,218</u>
Fund balance - beginning of year			1,069,305	
Fund balance - end of year			<u>\$ 1,176,733</u>	

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

Texas Municipal Retirement System (TMRS)

Measurement Date - December 31st*:	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability									
Service cost	\$ 509,799	\$ 399,798	\$ 282,108	\$ 223,786	\$ 229,881	\$ 217,867	\$ 207,242	\$ 222,255	\$ 207,231
Interest	337,649	301,054	281,958	260,770	237,463	224,113	203,201	186,581	164,060
Difference between expected and actual experience	(103,438)	35,553	(136,768)	(55,945)	(9,980)	(126,923)	18,030	(61,172)	(4,751)
Changes of assumptions	(34,950)	-	-	-	3,425	-	-	-	105,326
Benefit payments, including refunds of employee contributions	(266,222)	(232,292)	(174,167)	(113,595)	(111,310)	(135,258)	(112,687)	(75,189)	(42,673)
Net change in total pension liability	442,838	504,113	253,131	315,016	349,479	179,799	315,786	272,475	429,193
Total pension liability, beginning	4,880,426	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>\$ 5,323,264</u>	<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	\$ 217,100	\$ 181,505	\$ 122,359	\$ 98,509	\$ 105,812	\$ 100,554	\$ 89,253	\$ 87,382	\$ 75,539
Contributions - employee	271,376	212,820	148,701	120,965	124,068	118,498	112,370	120,885	116,985
Net investment income	564,053	(370,647)	574,792	304,236	521,071	(101,524)	401,837	174,931	3,595
Benefit payments, including refunds of employee contributions	(266,222)	(232,292)	(174,167)	(113,595)	(111,310)	(135,258)	(112,687)	(75,189)	(42,673)
Administrative expense	(3,584)	(3,206)	(2,658)	(1,964)	(2,936)	(1,958)	(2,078)	(1,974)	(2,189)
Other changes	(21)	3,826	19	(77)	(88)	(103)	(104)	(106)	(109)
Net change in plan fiduciary net position	782,702	(207,994)	669,046	408,074	636,617	(19,791)	488,591	305,929	151,148
Plan fiduciary net position, beginning	4,867,307	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>\$ 5,650,009</u>	<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>\$ (326,745)</u>	<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	106.14%	99.73%	115.97%	106.87%	82.08%	97.19%	103.13%	97.63%	96.14%
Covered payroll	\$ 3,876,801	\$ 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	-8.43%	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 Ten Fiscal Years

Texas Municipal Retirement System (TMRS)

Year Ended September 30th*:	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
The City's actuarially determined contribution	\$ 223,047	\$ 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>223,047</u>	<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>	<u>\$ -</u>
Covered payroll	\$ 3,879,312	\$ 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	5.75%	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	3.60% to 11.85% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that vary by age. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence). Pre-retirement: PUB(10) mortality tables, with the 110% of the Public Safety table used for males and the 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).

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

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

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

Texas Municipal Retirement System (TMRS)							
Measurement Date - December 31st*:	2023	2022	2021	2020	2019	2018	2017
Service cost	\$ 8,917	\$ 15,505	\$ 10,622	\$ 5,184	\$ 3,545	\$ 4,401	\$ 3,692
Interest on total OPEB liability	2,805	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	(7,270)	7,214	(6,205)	(3,807)	216	(1,545)	-
Changes in assumptions or other inputs	3,947	(38,654)	2,776	10,688	11,395	(3,564)	3,873
Benefit payments	(1,163)	(912)	(637)	(173)	(177)	(169)	(161)
Net change in Total OPEB Liability	7,236	(15,229)	8,106	13,582	16,612	575	8,719
Total OPEB Liability - beginning	65,392	80,621	72,515	58,933	42,321	41,746	33,027
Total OPEB Liability - ending	\$ 72,628	\$ 65,392	\$ 80,621	\$ 72,515	\$ 58,933	\$ 42,321	\$ 41,746
Covered payroll	\$ 3,876,801	\$ 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	1.87%	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 Seven Fiscal Years**

Texas Municipal Retirement System (TMRS)

Year Ended September 30th*:	2024	2023	2022	2021	2020	2019	2018
The City's actuarially determined contribution	\$ 1,164	\$ 1,120	\$ 823	\$ 580	\$ 174	\$ 174	\$ 166
The amount of contributions recognized by the plan in relation to the actuarially determined contribution	1,164	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	\$ 3,879,312	\$ 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%	0.03%	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	3.60% to 11.85% including inflation
Discount Rate***	3.77%
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. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021.
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 MP-2021 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, 2023.

SUPPLEMENTARY INFORMATION

City of Joshua, Texas
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2024

	<u>Court Security</u>	<u>Court Technology</u>	<u>Hotel Occupancy</u>	<u>Donations</u>	<u>Total Nonmajor Governmental Funds</u>
Assets					
Cash and cash equivalents	\$ 55,291	\$ 13,536	\$ 289,174	\$ 12,649	\$ 370,650
Accounts receivables, net	-	-	7,520	-	7,520
Total assets	<u>55,291</u>	<u>13,536</u>	<u>296,694</u>	<u>12,649</u>	<u>378,170</u>
Liabilities and fund balances					
Liabilities:					
Accounts payable	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted for:					
Court security	55,291	-	-	-	55,291
Court technology	-	13,536	-	-	13,536
Tourism	-	-	296,694	-	296,694
Public safety	-	-	-	3,510	3,510
Fire	-	-	-	1,401	1,401
Animal control	-	-	-	6,165	6,165
Other	-	-	-	1,573	1,573
Total fund balances	<u>55,291</u>	<u>13,536</u>	<u>296,694</u>	<u>12,649</u>	<u>378,170</u>
Total liabilities and fund balances	<u>\$ 55,291</u>	<u>\$ 13,536</u>	<u>\$ 296,694</u>	<u>\$ 12,649</u>	<u>\$ 378,170</u>

City of Joshua, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended September 30, 2024

	Court Security	Court Technology	Hotel Occupancy	Donations	Total Nonmajor Governmental Funds
Revenues					
Hotel occupancy tax	\$ -	\$ -	\$ 29,216	\$ -	\$ 29,216
Fines and fees	14,907	12,212	-	-	27,119
Grants and contributions	-	-	-	11,104	11,104
Investment earnings	1,431	473	7,183	425	9,512
Total revenues	<u>16,338</u>	<u>12,685</u>	<u>36,399</u>	<u>11,529</u>	<u>76,951</u>
Expenditures					
Mayor and Council	-	-	-	180	180
Public safety	-	-	-	3,839	3,839
Municipal court	3,000	3,521	-	-	6,521
Animal control	-	-	-	1,273	1,273
Tourism	-	-	239	-	239
Debt service:					
Principal	-	8,813	-	-	8,813
Interest	-	1,895	-	-	1,895
Total expenditures	<u>3,000</u>	<u>14,229</u>	<u>239</u>	<u>5,292</u>	<u>22,760</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,338</u>	<u>(1,544)</u>	<u>36,160</u>	<u>6,237</u>	<u>54,191</u>
Changes in fund balances	13,338	(1,544)	36,160	6,237	54,191
Fund balances - beginning of year	<u>41,953</u>	<u>15,080</u>	<u>260,534</u>	<u>6,412</u>	<u>323,979</u>
Fund balances - end of year	<u>\$ 55,291</u>	<u>\$ 13,536</u>	<u>\$ 296,694</u>	<u>\$ 12,649</u>	<u>\$ 378,170</u>

**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 City of Joshua, Texas (the City) as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise City of Joshua, Texas' basic financial statements, and have issued our report thereon dated February 13, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing 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's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's 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's 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
February 13, 2025

CHAPTER 380 ECONOMIC DEVELOPMENT AGREEMENT

THIS CHAPTER 380 ECONOMIC DEVELOPMENT AGREEMENT (“Agreement”) is made and entered into by and between the City of Joshua, Texas (“City”), and Rumfield Properties (“Developer”) and effective on the Effective Date, as established herein.

WHEREAS, Developer is developing a retail building and parking lot located at 207 North Main Street in the City (“Property”), to be constructed in accordance with the exhibits attached hereto, and as more fully described herein; and

WHEREAS, a depiction of a Site Plan (“Site Plan”) for the Property is attached hereto as Exhibit A and incorporated by reference, and the retail building elevations are attached hereto as Exhibit B and incorporated by reference; and

WHEREAS, Developer has agreed to construct the parking lot at 207 North Main Street, as depicted in the Site Plan, on property (“Parking Lot Property”) owned by the City’s Type A Economic Development Corporation, subject to the terms contained in this Agreement; and

WHEREAS, the City has the authority under Chapter 380 of the Texas Local Government Code to make loans or grants of City funds for the purposes of promoting local economic development and stimulating business and commercial activity; and

WHEREAS, Developer and the City agree to be subject to the terms and conditions of this Agreement for the reimbursement of funds to Developer for Developer’s construction of a parking lot on the Parking Lot Property, and the City and Developer acknowledge and agree that such agreement promotes the continued economic development of the City; and

WHEREAS, Developer and the City recognize that this Agreement and all terms and provisions herein are subject to the laws of the State of Texas; and

WHEREAS, the City Council has considered and approved this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and agreements contained herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Developer and the City hereby agree as follows:

1. **Authority.** The City’s execution of this Agreement is authorized by Chapter 380 of the Texas Local Government Code and constitutes a valid and binding obligation of the City. Developer’s execution and performance of this Agreement constitutes a valid and binding obligation of Developer in the event Developer proceeds with the construction of a parking lot on the Parking Lot Property in the City. The City acknowledges that Developer is acting in reliance upon the City’s performance of its obligations under this

Agreement in making its decision to commit substantial resources and money for the construction of the parking lot on the Parking Lot Property.

2. **Effective Date.** This Agreement shall be effective as of the date the last Party executes this Agreement and shall terminate when all terms and conditions of this Agreement have been fulfilled, specifically when Developer has been fully reimbursed for its costs of the construction of the parking lot, unless otherwise terminated by the Parties.

3. **Parking Lot Construction.** Developer shall construct a parking lot on the Parking Lot Property, subject to the following conditions:

A. The construction plans for the construction of the parking lot shall be approved by the City Engineer prior to the commencement of any construction. The City Engineer shall endeavor to review all submitted construction plans as promptly as feasible and all construction shall be consistent with the approved construction plans.

B. The City, with the concurrence of the City's Type A Economic Development Corporation, hereby grants a license to Developer to construct the parking lot on the Parking Lot Property, and the Parties agree and acknowledge that ownership of the Parking Lot Property shall remain with the City's Type A Economic Development Corporation.

C. The estimated cost for the construction of the parking lot is **\$57,146.30** as of the date of execution of this Agreement. Developer shall obtain at least three (3) bids from qualified contractors for the construction of the parking lot, and the City shall assist Developer with any issues related to the bidding of the parking lot construction project.

D. If during construction of the parking lot, Developer experiences an unavoidable cost increase related to such construction, Developer shall submit a cost increase request to the City. After review and approval of such cost increase by the City, not to be unreasonably withheld, the additional cost shall become a part of the construction costs. Upon completion of the construction of the parking lot, Developer shall submit a copy of its actual final costs for the construction of the parking lot.

E. Developer shall execute a performance bond for the construction of the parking lot to ensure completion of same. The bond must be executed by a corporate entity in accordance with Chapter 2253 of the Texas Government Code, as amended. Further, prior to the City's acceptance of the parking lot, Developer (or any contractor it engages to construct the parking lot) shall execute a "bills paid" affidavit with the City, verifying that all subcontractors have been paid.

F. Upon the City's acceptance of the parking lot, Developer shall provide the City with a two-year warranty and provide same to the City.

4. **Reimbursement to Developer by City.**

A. Upon acceptance of the parking lot, the City will provide for a reimbursement payment (“Payment”) to be made to Developer by establishing a separate fund at the City, or a subaccount of an existing fund in the City treasury, as deemed appropriate by the City, into which certain Sales Taxes received by the City from the City’s downtown will be deposited. When Sales Taxes are received by the City from the State Comptroller, the City shall make such Payment to Developer promptly to reimburse Developer the costs it incurred for the construction of the parking lot. In no event shall the City make any Payment to Developer until the City has inspected and approved the completed parking lot.

B. The Payment shall consist of a portion of the City’s Sales Taxes attributable to businesses located in the City’s downtown, as determined by the City in its sole discretion. The Payment shall fully reimburse Developer for the costs of the construction of the parking lot, as referenced herein.

C. The Payment shall be paid solely from lawfully available funds. As of the date of execution of this Agreement, the City may reimburse Developer from any of the following revenue streams: general sales tax proceeds or Type A economic development sales tax. Nothing in this Agreement shall obligate the City to designate a certain or exclusive revenue stream to be designated as the sole source of payment to Developer.

5. **Termination of this Agreement.** This Agreement shall terminate as follows:

A. If Developer has not commenced construction of the parking lot by January 1, 2026. For purposes of this Agreement, “commencement of construction” shall mean written authorization or approval by the City to proceed with construction of the parking lot.

B. If the City has paid to Developer in fulfillment of its financial obligations referenced herein.

C. Any warranty, representation or statement made or furnished to the City by or on behalf of Developer under this Agreement that is false or misleading in any material respect, either now or at the time made or furnished, and Developer fails to cure same within thirty (30) days after written notice from the City describing the violation, or if such violation cannot be cured within such 30-day period in the exercise of all due diligence, then if Developer fails to commence such cure within such 30-day period or fails to continuously thereafter diligently prosecute the cure of such violation, or if Developer learns that any such warranty, representation or statement has become false or misleading at the time that it was made, and Developer fails to provide written notice to the City of the false and misleading nature of such warranty, representation or

statement within ten (10) days after confirmed written notice to Developer, the City may declare default of this Agreement.

D. Failure of Developer to comply with or to perform any other term, obligation, covenant or condition contained in this Agreement or in any documents generated or otherwise created attendant to this Agreement or in any way related to this Agreement, or failure of Developer to comply with or to perform any other term, obligation, covenant or condition contained in any other agreement between the City and Developer, and Developer fails to cure such failure within thirty (30) days after written notice from the City describing such failure, or if such failure cannot be cured within such 30-day period in the exercise of all due diligence, then if Developer fails to commence such cure within such 30-day period or fails to continuously thereafter diligently prosecute the cure of such failure, the City may declare default of this Agreement.

E. The dissolution or termination of Developer's existence as a going business, Developer's insolvency, any assignment of all or substantially all of the assets of Developer for the benefit of creditors of Developer, any type of creditor workout for Developer, or the commencement of any proceeding under any bankruptcy or insolvency laws by or against Developer unless, in the case of involuntary proceedings, such proceedings are discharged within sixty (60) days after filing.

6. **Miscellaneous Provisions.** The following miscellaneous provisions are a part of this Agreement:

A. This Agreement constitutes an entire understanding and agreement of the Parties as to the matters set forth in this Agreement. No alteration of or amendment to this Agreement shall be effective unless given in writing and signed by all of the Parties hereto.

B. This Agreement shall be governed by and construed in accordance with the laws of the State of Texas, and all obligations of the Parties created hereunder are performable in Johnson County, Texas. Venue for any action arising under this Agreement shall lie in the state courts of Johnson County, Texas.

C. This Agreement shall become a binding obligation on the Parties on the Effective Date.

D. The City expressly waives its right of immunity to suit for enforcement and collection under this Agreement, but otherwise does not waive any statutory or common law right to sovereign immunity by virtue of its execution hereof.

E. The City represents and warrants that this Agreement has been approved by the City Council in accordance with all applicable public notice requirements (including, but not limited to, notices required by the Texas Open Meetings Act) and that the individual executing this Agreement on behalf of the City has been duly authorized to do so. Developer represents and warrants that this Agreement has been approved by

the appropriate action of Developer, and that the individual executing this Agreement on behalf of Developer has been duly authorized to do so. Each Party acknowledges and agrees that this Agreement is binding upon such Party and enforceable against such Party in accordance with its terms and conditions.

F. In the event any provision of this Agreement shall be determined by any court of competent jurisdiction to be invalid or unenforceable, the Agreement shall, to the extent reasonably possible, remain in force as to the balance of its provisions as if such invalid provision were not a part hereof.

G. If a Party is in default, the aggrieved party may, at its option and without prejudice to any other right or remedy under this Agreement, seek any relief available at law or in equity, including but not limited to, an action under the Uniform Declaratory Judgment Act, specific performance, mandamus, injunctive relief and termination of those provisions of this Agreement applicable to property owned by the defaulting party. Notwithstanding the foregoing, however, no default under this Agreement shall entitle the aggrieved party to the termination of this Agreement.

H. All notices required to be given under this Agreement shall be given in writing and shall be effective when actually delivered or when deposited in the United States mail, first class, postage prepared, addressed to the Party to whom the notice is to be given at the addresses shown below. Any Party may change its address for notices under this Agreement by giving formal written notice to the other Party, specifying that the purpose of the notice is to change the Party's address. For notice purposes, each Party agrees to keep the other informed at all times of its current address.

For the City: City of Joshua, Texas
101 South Main Street
Joshua, Texas 76058
Attention: City Manager

For Developer: Rumfield Properties, Inc.
P.O. Box 1687
Burleson, Texas 76097
Attention: Robbie Rumfield

I. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and all of which shall constitute one and the same document.

J. Except as provided below, this Agreement and the rights and obligations contained herein may not be assigned by Developer without the prior written approval of the City not to be unreasonably withheld.

K. Notwithstanding anything contained herein regarding a time of commencement or completion of the construction of the parking lot, Developer shall be

granted such additional time as may be required in the event of “force majeure” so long as Developer is diligently and faithfully pursuing commencement or completion of the same. For purposes of this Agreement, the term “force majeure” shall mean any contingency or cause beyond the reasonable control of Developer, or its assignee, as the case may be, including, without limitation, acts of God, or the public enemy, war, riot, civil commotion, insurrection, governmental or de facto governmental action, fires, explosions, floods, strikes, epidemics or shortages of essential materials.

L. FROM THE EFFECTIVE DATE OF THIS AGREEMENT TO THE DATE ON WHICH ALL CONSTRUCTION OF THE PARKING LOT IS COMPLETED, AS CONTEMPLATED HEREIN, AND HAS BEEN ACCEPTED BY THE CITY, DEVELOPER, INDIVIDUALLY AND ON BEHALF OF ITS RESPECTIVE OFFICERS, DIRECTORS, PARTNERS, EMPLOYEES, REPRESENTATIVES, AGENTS, SUCCESSORS, ASSIGNEES, VENDORS, GRANTEES AND/OR TRUSTEES, DOES HEREBY AGREE TO RELEASE, DEFEND, INDEMNIFY AND HOLD HARMLESS THE CITY AND ITS ELECTED AND APPOINTED OFFICIALS, OFFICERS, EMPLOYEES AND AGENTS FROM AND AGAINST ALL DAMAGES, INJURIES (INCLUDING DEATH), CLAIMS, PROPERTY DAMAGES (INCLUDING LOSS OF USE) LOSSES, DEMANDS, SUITS, JUDGMENTS AND COSTS, INCLUDING REASONABLE ATTORNEY’S FEES AND EXPENSES (INCLUDING ATTORNEY’S FEES AND EXPENSES INCURRED IN ENFORCING THIS INDEMNITY), CAUSED BY THE NEGLIGENT, GROSSLY NEGLIGENT, AND/OR INTENTIONAL ACT AND/OR OMISSION OF THE APPLICABLE DEVELOPER, ITS OFFICERS, DIRECTORS, PARTNERS, EMPLOYEES, REPRESENTATIVES, AGENTS, OR ANY OTHER THIRD PARTIES FOR WHOM SUCH DEVELOPER IS LEGALLY RESPONSIBLE, IN ITS/THEIR PERFORMANCE OF THIS AGREEMENT, INCLUDING BUT NOT LIMITED TO, THE CONSTRUCTION OF THE IMPROVEMENTS CONTEMPLATED HEREIN (HEREINAFTER “CLAIMS”). DEVELOPER IS EXPRESSLY REQUIRED TO DEFEND THE CITY AGAINST ALL SUCH CLAIMS ARISING UNDER THIS AGREEMENT, AND THE CITY IS REQUIRED TO REASONABLY COOPERATE AND ASSIST DEVELOPER(S) IN PROVIDING SUCH DEFENSE.

M. In its reasonable discretion, the City shall have the right to approve counsel to be retained by Developer in fulfilling its obligation hereunder to defend and indemnify the City. The City reserves the right to provide a portion or all of its own defense, at its sole cost; however, the City is under no obligation to do so. Any such action by the City is not to be construed as a waiver of Developer’s obligation to defend the City or as a waiver of Developer’s obligation to indemnify the City pursuant to this Agreement. Developer shall retain City-approved defense counsel within seven (7) business days of the City’s written notice that the City is invoking its right to indemnification under this Agreement.

N. Subsection (L), above, relative to indemnification, shall survive the termination of this Agreement.

O. The recitals contained in this Agreement: (a) are true and correct as of the effective date; (b) form the basis upon which the Parties negotiated and entered

into this Agreement; (c) are legislative findings of the City's City Council; and (d) reflect the final intent of the Parties with regard to the subject matter of this Agreement. In the event it becomes necessary to interpret any provision of this Agreement, the intent of the Parties, as evidenced by the recitals, shall be taken into consideration and, to the maximum extent possible, given full effect. The Parties have relied upon the recitals as part of the consideration for entering into this Agreement and, but for the intent of the Parties reflected by the recitals, would not have entered into this Agreement.

P. This Agreement is executed by the Parties hereto without coercion or duress and for substantial consideration, the sufficiency of which is forever confessed.

Q. Developer certifies that it does not and will not knowingly employ an undocumented worker in accordance with Chapter 2264 of the Texas Government Code, as amended. If during the term of this Agreement, Developer or its successors or assigns is convicted of a violation under 8 U.S.C. § 1324a(f), Developer or its successors or assigns shall repay the amount of the public subsidy provided under this Agreement plus interest, at the rate of eight percent (8%), not later than the 120th day after the date the City notifies Developer or its successors or assigns of the violation.

R. This Agreement may be executed in a number of identical counterparts, each of which shall be deemed an original for all purposes. A facsimile signature will also be deemed to constitute an original if properly executed.

S. This Agreement contains the entire agreement between the Parties hereto and supersedes all prior agreements, oral or written, with respect to the subject matter hereof. The provisions of this Agreement shall be construed as a whole and not strictly for or against any Party.

T. Invalidity of any one of the provisions of this Agreement by judgment or court order shall in no way affect any of the other provisions, which shall remain in full force and effect. In the event any provision of this Agreement shall be determined by any court of competent jurisdiction to be invalid or unenforceable, the Agreement shall, to the extent reasonably possible, remain in force as to the balance of its provisions as if such invalid provision were not a part hereof.

U. In the event of any disagreement or conflict concerning the interpretation of this Agreement, and such disagreement cannot be resolved by the signatories hereto, the signatories agree to submit such disagreement to mediation.

[Remainder of Page Intentionally Left Blank]

CITY OF JOSHUA, TEXAS

By: _____
Printed Name: Scott Kimble
Title: Mayor

ATTEST:

Alice Holloway, City Secretary

ACKNOWLEDGMENT

STATE OF TEXAS §
 §
COUNTY OF JOHNSON §

This instrument was acknowledged before me on the ____ day of _____, 2025, by Scott Kimble, Mayor of the City of Joshua, Texas, on behalf of said municipal corporation.

Notary Public, State of Texas

My commission expires: _____

RUMFIELD PROPERTIES, INC.:

By: _____
Printed Name: _____
Title: _____

ACKNOWLEDGMENT

STATE OF TEXAS §
 §
COUNTY OF JOHNSON §

This instrument was acknowledged before me on the _____ day of _____, 2025, by _____, _____ of Rumfield Properties, Inc., on behalf of said corporation.

Notary Public, State of Texas

My commission expires: _____

EXHIBIT A
(Site Plan)

EXHIBIT B
(Building Elevations)

CHAPTER 380 ECONOMIC DEVELOPMENT AGREEMENT

THIS CHAPTER 380 ECONOMIC DEVELOPMENT AGREEMENT (“Agreement”) is made and entered into by and between the City of Joshua, Texas (“City”), and Rumfield Properties (“Developer”) and effective on the Effective Date, as established herein.

WHEREAS, Developer is developing a retail building and parking lot located at 204 North Main Street in the City (“Property”), to be constructed in accordance with the exhibits attached hereto, and as more fully described herein; and

WHEREAS, a depiction of a Site Plan (“Site Plan”) for the Property is attached hereto as Exhibit A and incorporated by reference, and the retail building elevations are attached hereto as Exhibit B and incorporated by reference; and

WHEREAS, Developer has agreed to construct the parking lot at 204 North Main Street, as depicted in the Site Plan, on property (“Parking Lot Property”) owned by the City’s Type A Economic Development Corporation, subject to the terms contained in this Agreement; and

WHEREAS, the City has the authority under Chapter 380 of the Texas Local Government Code to make loans or grants of City funds for the purposes of promoting local economic development and stimulating business and commercial activity; and

WHEREAS, Developer and the City agree to be subject to the terms and conditions of this Agreement for the reimbursement of funds to Developer for Developer’s construction of a parking lot on the Parking Lot Property, and the City and Developer acknowledge and agree that such agreement promotes the continued economic development of the City; and

WHEREAS, Developer and the City recognize that this Agreement and all terms and provisions herein are subject to the laws of the State of Texas; and

WHEREAS, the City Council has considered and approved this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and agreements contained herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Developer and the City hereby agree as follows:

1. **Authority.** The City’s execution of this Agreement is authorized by Chapter 380 of the Texas Local Government Code and constitutes a valid and binding obligation of the City. Developer’s execution and performance of this Agreement constitutes a valid and binding obligation of Developer in the event Developer proceeds with the construction of a parking lot on the Parking Lot Property in the City. The City acknowledges that Developer is acting in reliance upon the City’s performance of its obligations under this

Agreement in making its decision to commit substantial resources and money for the construction of the parking lot on the Parking Lot Property.

2. **Effective Date.** This Agreement shall be effective as of the date the last Party executes this Agreement and shall terminate when all terms and conditions of this Agreement have been fulfilled, specifically when Developer has been fully reimbursed for its costs of the construction of the parking lot, unless otherwise terminated by the Parties.

3. **Parking Lot Construction.** Developer shall construct a parking lot on the Parking Lot Property, subject to the following conditions:

A. The construction plans for the construction of the parking lot shall be approved by the City Engineer prior to the commencement of any construction. The City Engineer shall endeavor to review all submitted construction plans as promptly as feasible and all construction shall be consistent with the approved construction plans.

B. The City, with the concurrence of the City's Type A Economic Development Corporation, hereby grants a license to Developer to construct the parking lot on the Parking Lot Property, and the Parties agree and acknowledge that ownership of the Parking Lot Property shall remain with the City's Type A Economic Development Corporation.

C. The estimated cost for the construction of the parking lot is **\$64,248.00** as of the date of execution of this Agreement. Developer shall obtain at least three (3) bids from qualified contractors for the construction of the parking lot, and the City shall assist Developer with any issues related to the bidding of the parking lot construction project.

D. If during construction of the parking lot, Developer experiences an unavoidable cost increase related to such construction, Developer shall submit a cost increase request to the City. After review and approval of such cost increase by the City, not to be unreasonably withheld, the additional cost shall become a part of the construction costs. Upon completion of the construction of the parking lot, Developer shall submit a copy of its actual final costs for the construction of the parking lot.

E. Developer shall execute a performance bond for the construction of the parking lot to ensure completion of same. The bond must be executed by a corporate entity in accordance with Chapter 2253 of the Texas Government Code, as amended. Further, prior to the City's acceptance of the parking lot, Developer (or any contractor it engages to construct the parking lot) shall execute a "bills paid" affidavit with the City, verifying that all subcontractors have been paid.

F. Upon the City's acceptance of the parking lot, Developer shall provide the City with a two-year warranty and provide same to the City.

4. **Reimbursement to Developer by City.**

A. Upon acceptance of the parking lot, the City will provide for a reimbursement payment (“Payment”) to be made to Developer by establishing a separate fund at the City, or a subaccount of an existing fund in the City treasury, as deemed appropriate by the City, into which certain Sales Taxes received by the City from the City’s downtown will be deposited. When Sales Taxes are received by the City from the State Comptroller, the City shall make such Payment to Developer promptly to reimburse Developer the costs it incurred for the construction of the parking lot. In no event shall the City make any Payment to Developer until the City has inspected and approved the completed parking lot.

B. The Payment shall consist of a portion of the City’s Sales Taxes attributable to businesses located in the City’s downtown, as determined by the City in its sole discretion. The Payment shall fully reimburse Developer for the costs of the construction of the parking lot, as referenced herein.

C. The Payment shall be paid solely from lawfully available funds. As of the date of execution of this Agreement, the City may reimburse Developer from any of the following revenue streams: general sales tax proceeds or Type A economic development sales tax. Nothing in this Agreement shall obligate the City to designate a certain or exclusive revenue stream to be designated as the sole source of payment to Developer.

5. **Termination of this Agreement.** This Agreement shall terminate as follows:

A. If Developer has not commenced construction of the parking lot by January 1, 2026. For purposes of this Agreement, “commencement of construction” shall mean written authorization or approval by the City to proceed with construction of the parking lot.

B. If the City has paid to Developer any and all Payments in fulfillment of its financial obligations referenced herein.

C. Any warranty, representation or statement made or furnished to the City by or on behalf of Developer under this Agreement that is false or misleading in any material respect, either now or at the time made or furnished, and Developer fails to cure same within thirty (30) days after written notice from the City describing the violation, or if such violation cannot be cured within such 30-day period in the exercise of all due diligence, then if Developer fails to commence such cure within such 30-day period or fails to continuously thereafter diligently prosecute the cure of such violation, or if Developer learns that any such warranty, representation or statement has become false or misleading at the time that it was made, and Developer fails to provide written notice to the City of the false and misleading nature of such warranty, representation or

statement within ten (10) days after confirmed written notice to Developer, the City may declare default of this Agreement.

D. Failure of Developer to comply with or to perform any other term, obligation, covenant or condition contained in this Agreement or in any documents generated or otherwise created attendant to this Agreement or in any way related to this Agreement, or failure of Developer to comply with or to perform any other term, obligation, covenant or condition contained in any other agreement between the City and Developer, and Developer fails to cure such failure within thirty (30) days after written notice from the City describing such failure, or if such failure cannot be cured within such 30-day period in the exercise of all due diligence, then if Developer fails to commence such cure within such 30-day period or fails to continuously thereafter diligently prosecute the cure of such failure, the City may declare default of this Agreement.

E. The dissolution or termination of Developer's existence as a going business, Developer's insolvency, any assignment of all or substantially all of the assets of Developer for the benefit of creditors of Developer, any type of creditor workout for Developer, or the commencement of any proceeding under any bankruptcy or insolvency laws by or against Developer unless, in the case of involuntary proceedings, such proceedings are discharged within sixty (60) days after filing.

6. **Miscellaneous Provisions.** The following miscellaneous provisions are a part of this Agreement:

A. This Agreement constitutes an entire understanding and agreement of the Parties as to the matters set forth in this Agreement. No alteration of or amendment to this Agreement shall be effective unless given in writing and signed by all of the Parties hereto.

B. This Agreement shall be governed by and construed in accordance with the laws of the State of Texas, and all obligations of the Parties created hereunder are performable in Johnson County, Texas. Venue for any action arising under this Agreement shall lie in the state courts of Johnson County, Texas.

C. This Agreement shall become a binding obligation on the Parties on the Effective Date.

D. The City expressly waives its right of immunity to suit for enforcement and collection under this Agreement, but otherwise does not waive any statutory or common law right to sovereign immunity by virtue of its execution hereof.

E. The City represents and warrants that this Agreement has been approved by the City Council in accordance with all applicable public notice requirements (including, but not limited to, notices required by the Texas Open Meetings Act) and that the individual executing this Agreement on behalf of the City has been duly authorized to do so. Developer represents and warrants that this Agreement has been approved by

the appropriate action of Developer, and that the individual executing this Agreement on behalf of Developer has been duly authorized to do so. Each Party acknowledges and agrees that this Agreement is binding upon such Party and enforceable against such Party in accordance with its terms and conditions.

F. In the event any provision of this Agreement shall be determined by any court of competent jurisdiction to be invalid or unenforceable, the Agreement shall, to the extent reasonably possible, remain in force as to the balance of its provisions as if such invalid provision were not a part hereof.

G. If a Party is in default, the aggrieved party may, at its option and without prejudice to any other right or remedy under this Agreement, seek any relief available at law or in equity, including but not limited to, an action under the Uniform Declaratory Judgment Act, specific performance, mandamus, injunctive relief and termination of those provisions of this Agreement applicable to property owned by the defaulting party. Notwithstanding the foregoing, however, no default under this Agreement shall entitle the aggrieved party to the termination of this Agreement.

H. All notices required to be given under this Agreement shall be given in writing and shall be effective when actually delivered or when deposited in the United States mail, first class, postage prepared, addressed to the Party to whom the notice is to be given at the addresses shown below. Any Party may change its address for notices under this Agreement by giving formal written notice to the other Party, specifying that the purpose of the notice is to change the Party's address. For notice purposes, each Party agrees to keep the other informed at all times of its current address.

For the City: City of Joshua, Texas
101 South Main Street
Joshua, Texas 76058
Attention: City Manager

For Developer: Rumfield Properties, Inc.
P.O. Box 1687
Burleson, Texas 76097
Attention: Robbie Rumfield

I. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and all of which shall constitute one and the same document.

J. Except as provided below, this Agreement and the rights and obligations contained herein may not be assigned by Developer without the prior written approval of the City not to be unreasonably withheld.

K. Notwithstanding anything contained herein regarding a time of commencement or completion of the construction of the parking lot, Developer shall be

granted such additional time as may be required in the event of “force majeure” so long as Developer is diligently and faithfully pursuing commencement or completion of the same. For purposes of this Agreement, the term “force majeure” shall mean any contingency or cause beyond the reasonable control of Developer, or its assignee, as the case may be, including, without limitation, acts of God, or the public enemy, war, riot, civil commotion, insurrection, governmental or de facto governmental action, fires, explosions, floods, strikes, epidemics or shortages of essential materials.

L. FROM THE EFFECTIVE DATE OF THIS AGREEMENT TO THE DATE ON WHICH ALL CONSTRUCTION OF THE PARKING LOT IS COMPLETED, AS CONTEMPLATED HEREIN, AND HAS BEEN ACCEPTED BY THE CITY, DEVELOPER, INDIVIDUALLY AND ON BEHALF OF ITS RESPECTIVE OFFICERS, DIRECTORS, PARTNERS, EMPLOYEES, REPRESENTATIVES, AGENTS, SUCCESSORS, ASSIGNEES, VENDORS, GRANTEES AND/OR TRUSTEES, DOES HEREBY AGREE TO RELEASE, DEFEND, INDEMNIFY AND HOLD HARMLESS THE CITY AND ITS ELECTED AND APPOINTED OFFICIALS, OFFICERS, EMPLOYEES AND AGENTS FROM AND AGAINST ALL DAMAGES, INJURIES (INCLUDING DEATH), CLAIMS, PROPERTY DAMAGES (INCLUDING LOSS OF USE) LOSSES, DEMANDS, SUITS, JUDGMENTS AND COSTS, INCLUDING REASONABLE ATTORNEY’S FEES AND EXPENSES (INCLUDING ATTORNEY’S FEES AND EXPENSES INCURRED IN ENFORCING THIS INDEMNITY), CAUSED BY THE NEGLIGENT, GROSSLY NEGLIGENT, AND/OR INTENTIONAL ACT AND/OR OMISSION OF THE APPLICABLE DEVELOPER, ITS OFFICERS, DIRECTORS, PARTNERS, EMPLOYEES, REPRESENTATIVES, AGENTS, OR ANY OTHER THIRD PARTIES FOR WHOM SUCH DEVELOPER IS LEGALLY RESPONSIBLE, IN ITS/THEIR PERFORMANCE OF THIS AGREEMENT, INCLUDING BUT NOT LIMITED TO, THE CONSTRUCTION OF THE IMPROVEMENTS CONTEMPLATED HEREIN (HEREINAFTER “CLAIMS”). DEVELOPER IS EXPRESSLY REQUIRED TO DEFEND THE CITY AGAINST ALL SUCH CLAIMS ARISING UNDER THIS AGREEMENT, AND THE CITY IS REQUIRED TO REASONABLY COOPERATE AND ASSIST DEVELOPER(S) IN PROVIDING SUCH DEFENSE.

M. In its reasonable discretion, the City shall have the right to approve counsel to be retained by Developer in fulfilling its obligation hereunder to defend and indemnify the City. The City reserves the right to provide a portion or all of its own defense, at its sole cost; however, the City is under no obligation to do so. Any such action by the City is not to be construed as a waiver of Developer’s obligation to defend the City or as a waiver of Developer’s obligation to indemnify the City pursuant to this Agreement. Developer shall retain City-approved defense counsel within seven (7) business days of the City’s written notice that the City is invoking its right to indemnification under this Agreement.

N. Subsection (L), above, relative to indemnification, shall survive the termination of this Agreement.

O. The recitals contained in this Agreement: (a) are true and correct as of the effective date; (b) form the basis upon which the Parties negotiated and entered

into this Agreement; (c) are legislative findings of the City's City Council; and (d) reflect the final intent of the Parties with regard to the subject matter of this Agreement. In the event it becomes necessary to interpret any provision of this Agreement, the intent of the Parties, as evidenced by the recitals, shall be taken into consideration and, to the maximum extent possible, given full effect. The Parties have relied upon the recitals as part of the consideration for entering into this Agreement and, but for the intent of the Parties reflected by the recitals, would not have entered into this Agreement.

P. This Agreement is executed by the Parties hereto without coercion or duress and for substantial consideration, the sufficiency of which is forever confessed.

Q. Developer certifies that it does not and will not knowingly employ an undocumented worker in accordance with Chapter 2264 of the Texas Government Code, as amended. If during the term of this Agreement, Developer or its successors or assigns is convicted of a violation under 8 U.S.C. § 1324a(f), Developer or its successors or assigns shall repay the amount of the public subsidy provided under this Agreement plus interest, at the rate of eight percent (8%), not later than the 120th day after the date the City notifies Developer or its successors or assigns of the violation.

R. This Agreement may be executed in a number of identical counterparts, each of which shall be deemed an original for all purposes. A facsimile signature will also be deemed to constitute an original if properly executed.

S. This Agreement contains the entire agreement between the Parties hereto and supersedes all prior agreements, oral or written, with respect to the subject matter hereof. The provisions of this Agreement shall be construed as a whole and not strictly for or against any Party.

T. Invalidity of any one of the provisions of this Agreement by judgment or court order shall in no way affect any of the other provisions, which shall remain in full force and effect. In the event any provision of this Agreement shall be determined by any court of competent jurisdiction to be invalid or unenforceable, the Agreement shall, to the extent reasonably possible, remain in force as to the balance of its provisions as if such invalid provision were not a part hereof.

U. In the event of any disagreement or conflict concerning the interpretation of this Agreement, and such disagreement cannot be resolved by the signatories hereto, the signatories agree to submit such disagreement to mediation.

[Remainder of Page Intentionally Left Blank]

CITY OF JOSHUA, TEXAS

By: _____
Printed Name: Scott Kimble
Title: Mayor

ATTEST:

Alice Holloway, City Secretary

ACKNOWLEDGMENT

STATE OF TEXAS §
 §
COUNTY OF JOHNSON §

This instrument was acknowledged before me on the ____ day of _____, 2025, by Scott Kimble, Mayor of the City of Joshua, Texas, on behalf of said municipal corporation.

Notary Public, State of Texas

My commission expires: _____

RUMFIELD PROPERTIES, INC.:

By: _____
Printed Name: _____
Title: _____

ACKNOWLEDGMENT

STATE OF TEXAS §
 §
COUNTY OF JOHNSON §

This instrument was acknowledged before me on the _____ day of _____, 2025, by _____, _____ of Rumfield Properties, Inc., on behalf of said corporation.

Notary Public, State of Texas

My commission expires: _____

EXHIBIT A
(Site Plan)

EXHIBIT B
(Building Elevations)

CENTRAL APPRAISAL DISTRICT OF JOHNSON COUNTY

Item 5.



www.johnsoncad.com

109 North Main Street
Cleburne Texas 76033

Metro (817) 648-3000

January 17, 2025

To: **Governing Body of Taxing Unit**

The Central Appraisal District of Johnson County has canvassed the votes for the Board of Directors. In accordance with Section 6.03(d) of the Texas Property Tax Code, we are notifying you of a vacancy due to the passing of an appointed member. You will have 45 days to nominate candidates to fill the vacancy. Please submit the name(s) of any nominee(s), by resolution adopted by your governing body, to me on or before March 3, 2025.

I will then prepare a ballot listing the candidates, and deliver a copy of the ballot to the Board of Directors at the regularly scheduled meeting in March. The Board of Directors will then determine its vote by resolution to declare the candidate who receives the largest cumulative vote totals, elected.

As you can see, timeliness is very important. Please let me know if you have any questions regarding this matter.

Sincerely,

Brittany Vereen, RPA
Acting Chief Appraiser

**CITY OF JOSHUA
RESOLUTION NO.**

A RESOLUTION OF THE CITY OF JOSHUA, TEXAS NOMINATING A CANDIDATE FOR THE JOHNSON COUNTY CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS.

WHEREAS, the governing body of the City of Joshua approved the following nomination. Furthermore, the said candidate is eligible for election to the Board of Directors of the Central Appraisal District of Johnson County for the 2025-2026 term.

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

Section 1. That the City of Joshua does hereby nominate the following person to the Board of Directors for the Central Appraisal District of Johnson County, Texas:

Nomination:

Section 2. The City Secretary is hereby instructed to submit this Resolution to the office of Brittany Vereen, Acting Chief Appraiser, no later than March 03, 2025.

Section 3. That this Resolution shall take effect immediately upon its passage, and it is so resolved.

DULY RESOLVED AND ADOPTED by the City Council of the City of Joshua this February 20, 2025.

Approved:

Scott Kimble, Mayor

ATTEST:

Alice Holloway, City Secretary

DEVELOPMENT AGREEMENT

THIS DEVELOPMENT AGREEMENT (“Agreement”) is entered into by and between the City of Joshua, Texas (“City”) and Joshua Gardens, LLC (“Owner”) (individually, a “Party” and collectively, the “Parties”) to be effective (the “Effective Date”) on the latest date executed by a Party.

WHEREAS, the City is a home rule municipal corporation, located in Johnson County, Texas, organized and existing under the laws of the State of Texas; and

WHEREAS, Owner is a Texas limited liability company qualified to do business in the State of Texas; and

WHEREAS, Owner owns approximately 19.534 acres of land in Johnson County, more particularly described and depicted in Exhibit A, attached hereto and incorporated by reference (the “Land”); and

WHEREAS, Section 212.172 of the Texas Local Government Code (“§ 212.172”), as amended, in part, authorizes a municipality to enter into a written contract with an owner of land that is located within the extraterritorial jurisdiction (“ETJ”) of the municipality to, among other things: (i) guarantee the continuation of the ETJ status of the land and its immunity from annexation for certain time periods; (ii) authorize enforcement by the municipality of land use and development regulations as may be agreed to by the landowner and the municipality; and (iii) provide for infrastructure for the land; and

WHEREAS, the Parties intend that this Agreement be an agreement entered into pursuant to the authority contained in § 212.172; and

WHEREAS, Owner desires to develop the Land pursuant to land use and development regulations that are agreed upon between Owner and the City pursuant to this Agreement and that will remain in place throughout the development of the Land, will run with the Land, and will bind future owners of the Land.

NOW, THEREFORE, in consideration of the foregoing premises, and for other good and valuable consideration the receipt and adequacy of which are hereby acknowledged, the Parties to this Agreement agree as follows:

1. Use and Development Regulations for the Land.

A. Residential Single-Family Use Only. The Land shall be used only for the single family residential purposes. No other uses are or shall be permitted on the Land.

B. Maximum Lot Count and Lot Size. No more than twenty-four (24) single-family residential lots shall be developed or platted on the Land, and no lot shall be less than one-half (1/2) acre in size. For purposes of calculating lot size, drainage, utility and other easements (excluding easements granted for roads) shall be included in such lot size calculation.

C. Residential Subdivision. The Land shall be platted as one (1) residential subdivision (“Subdivision”), subject to a mandatory homeowners’ association established by Owner (the “HOA”) as referenced in the City’s subdivision ordinance.

D. Subdivision of Land. Owner has submitted a proposed preliminary plat for the Land to the City, a copy of which is attached hereto as Exhibit B. Any preliminary plat or final plat for the Land shall substantially conform to the proposed preliminary plat and shall be subject to City approval to ensure compliance with this Agreement and City Ordinances. The Parties acknowledge that the City Council shall not annex the Land unless the City Council has approved a preliminary plat for the Land.

E. Lot Dimensions. The minimum lot width of any lot shall be ninety feet (90’) at the front yard setback line. The minimum front yard setback for any lot shall be thirty feet (30’), the minimum side yard setback shall be ten feet (10’) and the minimum rear yard setback shall be fifteen feet (15’). The maximum height for any residential structure shall be no more than thirty-five feet (35’), measured from the top of slab to roof ridge.

F. Applicability of City Ordinances. Owner shall develop the Land, and construct all single-family residential dwellings, in accordance with all City ordinances (specifically including the City’s subdivision regulations) and building/construction codes adopted by the City.

G. Annexation of the Land. Subsequent to the City’s approval of any preliminary plat for the Land, Owner agrees and consents to the City’s annexation of the Land, pursuant to Subchapter C-3 of the Texas Local Government Code, as amended.

2. Reservation of Rights and Claims. This Agreement constitutes a “permit” (as defined in Chapter 245, Texas Local Government Code, as amended) that is deemed filed with the City on the Effective Date.

3. Default. No Party shall be in default under this Agreement until notice of the alleged failure of such Party to perform has been given (which notice shall set forth in reasonable detail the nature of the alleged failure) and until such Party has been given a reasonable time to cure the alleged failure (such reasonable time determined based on the nature of the alleged failure, but in no event less than thirty (30) days after written notice of the alleged failure has been given). In addition, no Party shall be in default under this Agreement if, within the applicable cure period, the Party to whom the notice was given begins performance and thereafter diligently and continuously pursues performance until the alleged failure has been cured. If either Party is in default under this Agreement, the other Party shall have the right to enforce the Agreement in accordance with applicable law, including without limitation Chapter 245, Local Government Code, provided, however, in no event shall any Party be liable for consequential or punitive damages. If the City is in default under this Agreement, Owner may seek enforcement of this Agreement under any applicable waiver of immunity.

4. **Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Texas, and all obligations of the parties created hereunder are performable in Johnson County, Texas. Exclusive venue for any action arising under this Agreement shall lie in Johnson County, Texas.

5. **Notice.** Any notices required or permitted to be given hereunder (each, a “Notice”) shall be given by certified or registered mail, return receipt requested, to the addresses set forth below or to such other single address as either party hereto shall notify the other:

If to the City: The City of Joshua, Texas
 101 S. Main Street
 Joshua, Texas 76058
 Attention: City Manager

If to Owner: Joshua Gardens, LLC
 6565 Hillcrest Avenue, Suite 215
 Dallas, Texas 75205
 Attention: Mr. Kyle Kruppa

6. **Prevailing Party.** In the event any person initiates or defends any legal action or proceeding to enforce or interpret any of the terms of this Agreement, the prevailing party in any such action or proceeding shall be entitled to recover its reasonable costs and attorney’s fees (including its reasonable costs and attorney’s fees on any appeal).

7. **Entire Agreement.** This Agreement contains the entire agreement between the Parties hereto with respect to development of the Land and supersedes all prior agreements, oral or written, with respect to the subject matter hereof. The provisions of this Agreement shall be construed as a whole and not strictly for or against any Party.

8. **Savings/Severability.** In the event any provision of this Agreement shall be determined by any court of competent jurisdiction to be invalid or unenforceable, the Agreement shall, to the extent reasonably possible, remain in force as to the balance of its provisions as if such invalid provision were not a part hereof.

9. **Binding Agreement.** A telecopied facsimile of a duly executed counterpart of this Agreement shall be sufficient to evidence the binding agreement of each party to the terms herein.

10. **Authority to Execute.** This Agreement shall become a binding obligation on the signatories upon execution by all signatories hereto. Both the City and Owner warrant and represent that the individuals executing this Agreement on behalf of the City and Owner, respectively, have full authority to execute this Agreement and bind them to the same. This Agreement is and shall be binding upon the Owner and its Assignees, as hereinafter defined. The City Council hereby authorizes the City Manager of the City to execute this Agreement on behalf of the City.

11. Filing in Deed Records. Pursuant to the requirements of Section 212.172(c)(4) of the Texas Local Government Code, this Agreement, and any and all subsequent amendments to this Agreement, shall be filed in the deed records of Johnson County, Texas.

12. Mediation. In the event of any disagreement or conflict concerning the interpretation of this Agreement, and such disagreement cannot be resolved by the signatories hereto, the signatories agree to submit such disagreement to nonbinding mediation.

13. Notification of Sale or Transfer; Assignment of Agreement. Owner shall notify the City in writing of any sale or transfer of all or any portion of the Land, within ten (10) business days of such sale or transfer, except sales to end-buyers of a fully developed and improved lot. Owner has the right (from time to time without the consent of the City, but upon written notice to the City) to assign this Agreement, in whole or in part, and including any obligation, right, title, or interest of Owner under this Agreement, to any person or entity (an "Assignee") that is or will become an owner of any portion of the Land or that is an entity that is controlled by or under common control with Owner. Each assignment shall be in writing executed by Owner and the Assignee and shall obligate the Assignee to be bound by this Agreement. A copy of each assignment shall be provided to the City within ten (10) business days after execution. Provided that the successor owner assumes the liabilities, responsibilities, and obligations of the assignor under this Agreement, the assigning party will be released from any rights and obligations under this Agreement as to the Land that is the subject of such assignment, effective upon receipt of the assignment by the City. No assignment by Owner shall release Owner from any liability that resulted from an act or omission by Owner that occurred prior to the effective date of the assignment. Owner shall maintain true and correct copies of all assignments made by Owner to Assignees, including a copy of each executed assignment and the Assignee's Notice information.

14. Sovereign Immunity. The Parties agree that the City has not waived its sovereign immunity from suit by entering into and performing its obligations under this Agreement; however, for purposes of enforcement of this Agreement, the City agrees that its sovereign immunity from suit has been waived, and to that extent only.

15. Effect of Recitals. The recitals contained in this Agreement: (a) are true and correct as of the Effective Date; (b) form the basis upon which the Parties negotiated and entered into this Agreement; (c) are legislative findings of the City Council; and (d) reflect the final intent of the Parties with regard to the subject matter of this Agreement. In the event it becomes necessary to interpret any provision of this Agreement, the intent of the Parties, as evidenced by the recitals, shall be taken into consideration and, to the maximum extent possible, given full effect. The Parties have relied upon the recitals as part of the consideration for entering into this Agreement and, but for the intent of the Parties reflected by the recitals, would not have entered into this Agreement.

16. Consideration. This Agreement is executed by the Parties hereto without coercion or duress and for substantial consideration, the sufficiency of which is forever confessed.

17. Counterparts. This Agreement may be executed in a number of identical counterparts, each of which shall be deemed an original for all purposes. A facsimile signature will also be deemed to constitute an original.

18. Exactions/Infrastructure Costs. Owner has been represented by legal counsel in the negotiation of this Agreement and been advised, or has had the opportunity to have legal counsel review this Agreement and advise Owner, regarding Owner's rights under Texas and federal law. Owner hereby waives any requirement that the City retain a professional engineer, licensed pursuant to Chapter 1001 of the Texas Occupations Code, to review and determine that the exactions required by the City in this Agreement are roughly proportional or roughly proportionate to the proposed development's anticipated impact. Owner specifically reserves its right to appeal the apportionment of municipal infrastructure costs in accordance with § 212.904 of the Texas Local Government Code; however, notwithstanding the foregoing, Owner hereby releases the City from any and all liability under § 212.904 of the Texas Local Government Code, as amended, regarding or related to the cost of those municipal infrastructure requirements imposed by this Agreement.

19. Rough Proportionality. Owner hereby waives any federal constitutional claims and any statutory or state constitutional takings claims under the Texas Constitution with respect to infrastructure requirements imposed by this Agreement. Owner and the City further agree to waive and release all claims one may have against the other related to any and all rough proportionality and individual determination requirements mandated by the United States Supreme Court in *Dolan v. City of Tigard*, 512 U.S. 374 (1994), and its progeny, as well as any other requirements of a nexus between development conditions and the projected impact of the terms of this Agreement, with respect to infrastructure requirements imposed by this Agreement.

20. Applicability of Ordinances. Except as otherwise provided herein, the signatories hereto shall be subject to all applicable ordinances of the City, whether now existing or arising in the future.

21. Time. Time is of the essence in the performance by the Parties of their respective obligations under this Agreement.

22. Third Party Beneficiaries. 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. Amendment. This Agreement shall not be modified or amended except in writing signed by the Parties. A copy of each amendment to this Agreement, when fully executed and recorded, shall be provided to each Party, Assignee and successor owner of all or any part of the Land; however, the failure to provide such copies shall not affect the validity of any amendment.

24. Miscellaneous Drafting Provisions. This Agreement shall be deemed drafted equally by all Parties hereto. The language of all parts of this Agreement shall be construed as a whole according to its fair meaning, and any presumption or principle that the language herein is to be construed against any Party shall not apply.

25. Duration of this Agreement. This Agreement shall be in effect until the last single-family residential dwelling is constructed and approved for occupancy by the City, or ten (10) years from the Effective Date, whichever occurs first.

IN WITNESS WHEREOF, the parties hereto have caused this document to be executed as of the date referenced herein.

THE CITY OF JOSHUA, TEXAS

By: _____
Name: Mike Peacock
Title: City Manager, City of Joshua

STATE OF TEXAS)
)
COUNTY OF JOHNSON)

This instrument was acknowledged before me on the ___ day of _____, 2025, by Mike Peacock, City Manager of the City of Joshua, Texas, on behalf of the City of Joshua, Texas.

Notary Public, State of Texas

My Commission Expires:

OWNER:

JOJSHUA GARDENS, LLC,
a Texas limited liability company

By: _____
Kyle Kruppa

Its: _____

STATE OF TEXAS)
)
COUNTY OF DALLAS)

This instrument was acknowledged before me on the ___ day of _____, 2025, by Kyle Kruppa in his capacity as _____ of Joshua Gardens, LLC, known to be the person whose name is subscribed to the foregoing instrument, and that he executed the same on behalf of and as the act of Owner.

Notary Public, State of Texas

EXHIBIT A

(Legal Description of the Land)

EXHIBIT B
(Proposed Preliminary Plat)

CITY OF JOSHUA

RESOLUTION SUPPORTING JOHNSON COUNTY SPECIAL UTILITY DISTRICT'S REQUEST TO MODIFY CHAPTER 7216 OF THE TEXAS SPECIAL DISTRICT LOCAL LAWS CODE

WHEREAS, the City of Joshua is aware of Johnson County Special Utility District's request to the Texas Legislature to modify Chapter 7216 of the Special District Local Laws Code of the State of Texas by making the changes outlined in the attached proposed modification; and

WHEREAS, the Johnson County Special Utility District has apprised the City that it seeks the modifications to ensure fair representation on its board of directors and to save the ratepayers, including the City, expenses associated with duplicative filings with the Texas Commission on Environmental Quality; and

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

The City of Joshua supports the Johnson County Special Utility District's efforts to modify Chapter 7216 of the Texas Special District Local Laws Code.

PASSED AND APPROVED by the city council of the city of Joshua on _____, 2025.

By: _____
Scott Kimble, Mayor



JOSHUA POLICE DEPARTMENT

January 2025

In January, a great deal of energy was spent by many of the police department personnel participating in various, fairly extensive promotional or transfer processes. As a result of these processes, Interim Commander Chris Lee was promoted to Captain, Officer Justin Cox was promoted to Patrol Sergeant, and Officer Shealyn Stone was selected to be transferred to the Criminal Investigation Division as a Detective. I expected to see great things from all of them in the future. Interim Commander Lee spent a great deal of time in January trying to get Criminal Justice Information System (CJIS) approval for the new computer software that law enforcement agencies in Johnson County are going to. Joshua is set to go live on that system March 27th. Lee’s efforts working with the Texas Department of Public Safety’s CJIS Technical Compliance Unit have been extensive over a period of months. We are down to just a couple of adjustments on some documents and we will be approved and ready to go live March 27th. Administrative Sergeant Jason Wright sought out applicants all through January for a Citizen’s Police Academy which starts February 11th. So far, 9 people are expected to attend. In January, Sgt. Wright attended the first part of a training series which will result in his certification as a Crime Prevention Specialist. His first course was “Basic Crime Prevention”. After completing two more courses he will be eligible to take a state test to achieve his certification. The Joshua Police Department hopes to utilize this certification to offer free security inspections/surveys to citizens and businesses in Joshua. This might begin as early as May 2025.

PATROL DIVISION							
Dispatched Calls for January 2025							
Nature Code	Officer Initiated Calls	Dispatched Calls	Total Calls	Avg Resp Time	Avg Scene Time	Total Call Time	Avg Call Time
911 INVESTIGATION	0	1	1	0:05:53	0:17:15	0:27:37	0:27:37
ABANDONED VEHICLE	0	1	1	0:03:51	0:06:12	0:13:16	0:13:16
ANIMAL COMPLAINT	1	11	12	0:09:38	0:24:05	9:25:55	0:47:10
ASSAULT	0	2	2	0:08:21	0:53:17	2:13:12	1:06:36
ASSIST OTHER AGENCY	2	7	9	0:19:07	0:18:38	4:16:41	0:28:31
BURGLARY ALARM	0	27	27	0:04:44	0:09:01	8:05:13	0:17:58
BUSINESS CHECK	60	0	60	0:00:00	0:07:45	7:45:31	0:07:46
CIVIL	0	1	1	0:03:24	0:22:25	0:28:52	0:28:52
CLOSE PATROL	89	0	89	0:00:00	0:07:10	10:39:22	0:07:11
CRIMINAL MISCHIEF VANDALISM	0	5	5	0:12:42	0:49:54	5:27:28	1:05:30
CRIMINAL TRESPASS	0	3	3	0:04:31	0:22:43	1:27:30	0:29:10



CUSTODIAL DISPUTE	0	1	1	0:17:04	0:01:08	0:32:24	0:32:24
DISCHARGE FIREARM	0	3	3	0:04:08	0:37:08	2:27:57	0:49:19
DISTURBANCE	1	9	10	0:04:28	0:52:13	9:41:26	0:58:09
EMS ASSIST	0	3	3	0:03:57	0:40:12	2:15:13	0:45:04
FD ASSIST	0	6	6	0:09:05	0:43:18	5:23:29	0:53:55
FIREWORKS PD	0	3	3	0:07:56	0:01:13	0:46:54	0:15:38
FOLLOW UP INVESTIGATION	17	0	17	0:18:12	0:27:05	8:17:04	0:29:14
FOUND PROPERTY	1	2	3	0:03:42	0:09:49	0:45:36	0:15:12
FRAUD	0	2	2	0:10:03	0:20:58	1:11:23	0:35:42
HARASSMENT	0	1	1	1:21:12	0:11:23	1:40:57	1:40:57
HIT AND RUN CRASH	0	2	2	0:12:45	0:07:32	0:50:09	0:25:05
HOTEL MOTEL CHECK	14	0	14	0:00:00	0:01:09	0:16:19	0:01:10
INDECENT EXPOSURE	0	1	1	0:02:35	0:27:17	0:34:03	0:34:03
INFORMATION	0	1	1	0:16:14	0:05:46	0:23:12	0:23:12
INTOXICATED PERSON	0	1	1	0:04:28	0:00:11	0:05:25	0:05:25
INVESTIGATION	14	1	15	0:04:33	0:56:43	14:24:32	0:57:38
JUVENILE CONTACT	1	2	3	0:04:16	0:06:21	0:24:54	0:08:18
LOOSE LIVESTOCK	0	2	2	0:13:00	0:05:59	0:46:47	0:23:24
MHMR CONTACT	0	58	58	0:05:44	0:05:12	16:21:05	0:16:55
MISSING PERSON	0	2	2	0:05:48	0:34:57	1:28:23	0:44:12
NEIGHBORHOOD PATROL	386	0	386	0:00:00	0:04:02	25:59:39	0:04:02
NOISE ORDINANCE VIOLATION	0	3	3	0:03:02	0:07:15	0:41:13	0:13:44
OPEN DOOR	1	1	2	0:06:01	0:17:52	0:57:49	0:28:55
PERSON WITH A WEAPON	0	1	1	0:02:36	0:07:02	0:25:08	0:25:08
PHONE CALL INVESTIGATION	2	22	24	0:10:17	0:19:24	13:53:03	0:34:43
PR CONTACT	14	4	18	0:07:42	0:22:01	7:38:15	0:25:28
PROWLER	0	3	3	0:00:52	0:09:06	0:42:32	0:14:11
RADAR ASSIGNMENT	14	1	15	0:13:09	0:29:48	7:56:56	0:31:48
RECKLESS DRIVER	0	12	12	0:09:21	0:05:56	3:09:48	0:15:49
RUNAWAY	0	4	4	0:07:35	0:44:59	3:48:35	0:57:09
SCHOOL CHECK	3	0	3	0:00:00	0:15:33	0:46:42	0:15:34
SEXUAL ASSAULT	0	1	1	0:00:00	0:00:00	1:43:42	1:43:42
STOLEN VEHICLE	0	2	2	0:04:33	1:13:54	2:49:23	1:24:42
STRANDED MOTORIST	2	3	5	0:04:07	0:28:04	2:44:28	0:32:54
SUICIDAL PERSON	0	4	4	0:04:13	0:44:41	3:35:56	0:53:59



SUSPICIOUS PERSON	1	8	9	0:08:12	0:12:55	3:56:10	0:26:14
SUSPICIOUS VEHICLE	8	4	12	0:05:56	0:12:03	3:14:39	0:16:13
THEFT	1	2	3	1:05:46	0:20:35	3:20:51	1:06:57
THREATS	0	3	3	0:04:23	0:34:38	3:20:45	1:06:55
TRAFFIC ASSIGNMENT	2	1	3	0:13:20	0:34:32	1:58:49	0:39:36
TRAFFIC COMPLAINT	0	1	1	0:13:28	0:04:59	0:36:34	0:36:34
TRAFFIC VIOLATION	234	0	234	0:00:00	0:09:42	37:54:23	0:09:43
Totals	869	270	1139	0:10:20	0:22:46	286:35:55	0:36:14

PATROL DIVISION					
Statistics Comparison for January 2025					
January 2025		January 2024		Year to Date 2025	
Dispatch Calls	270	Dispatch Calls	198	Dispatch Calls	270
Arrests	6	Arrests	18	Arrests	6
Crash Reports	5	Crash Reports	2	Crash Reports	5
Traffic Stops	234	Traffic Stops	435	Traffic Stops	234
Citations	123	Citations	225	Citations	125
Outside Agency Assists	9	Outside Agency Assists	10	Outside Agency Assists	9
Reports	40	Reports	50	Reports	40

CRIMINAL INVESTIGATION DIVISION			
Statistics for January 2025			
Detective Sosebee		Detective Stone	
Current Active Cases	109	Current Active Cases	25
Active Felonies	40	Active Felonies	12
Active Misdemeanors	59	Active Misdemeanors	13
Cases Assigned	8	Cases Assigned	25
Cases Cleared	0	Cases Cleared	18
Admin Subpoenas Served	0	Admin Subpoenas Served	0
Arrest Warrants Obtained	0	Arrest Warrants Obtained	0

TRAINING & COMMUNITY OUTREACH

- 01/13/25 – We received a compliment from a citizen who was pleased with our officers’ performance during a death investigation. The specific officers involved were Officers Justin Cox, Dylan Mansell, Shawn Martin, and Erick Villalobos. The commendation issued read as follows:



On January 13, 2024, I received a call from a citizen, Ms. [REDACTED], commending the professionalism and compassion displayed by each of you during a challenging call on Saturday, January 11, 2024. Ms. [REDACTED] described the situation involving a neighbor who was found deceased in her apartment. She expressed gratitude for how you handled the incident, noting that you were respectful, courteous, and caring. She specifically highlighted that your presence and demeanor transformed a highly stressful situation into one of calm and reassurance.

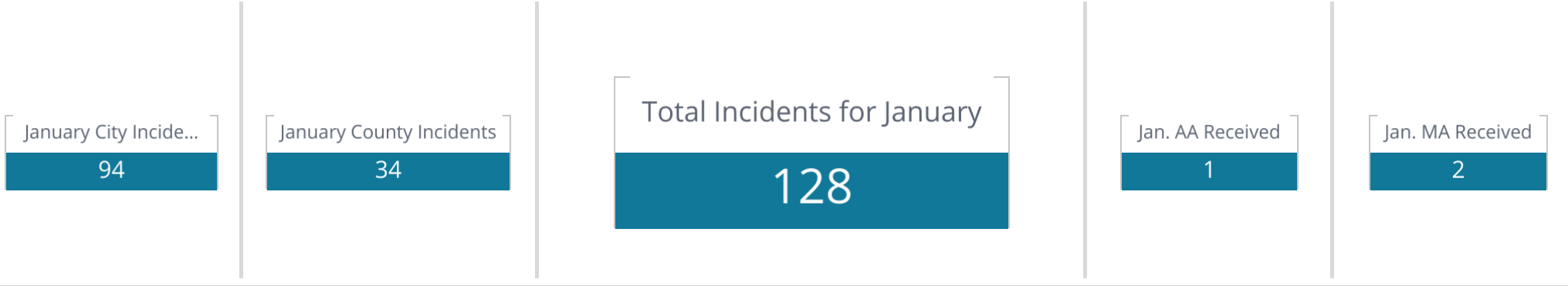
This feedback is a testament to the values we strive to uphold daily: Service, Teamwork, Accountability, Integrity, and Respect. Your actions not only addressed the immediate needs of the situation but also left a lasting, positive impression on those affected.

I want to take this opportunity to formally recognize your outstanding work. The fact that a citizen felt compelled to share her appreciation reflects the stellar quality of your efforts and their alignment with the department's mission. Your dedication exemplifies what it means to be a part of this team and sets a standard of excellence for others to follow.

Thank you for your professionalism and for representing our department in such an exceptional manner.

- 01/29 thru 01/31/25 - Officer Cox attended the Texas Police Chief Association's New Supervisor Course prior to his assuming the role of Patrol Sergeant on February 1, 2025.
- 01/27 thru 01/31/25 – Sgt. Jason Wright attended a Basic Crime Prevention course. He is scheduled for two more similar courses in the near future.

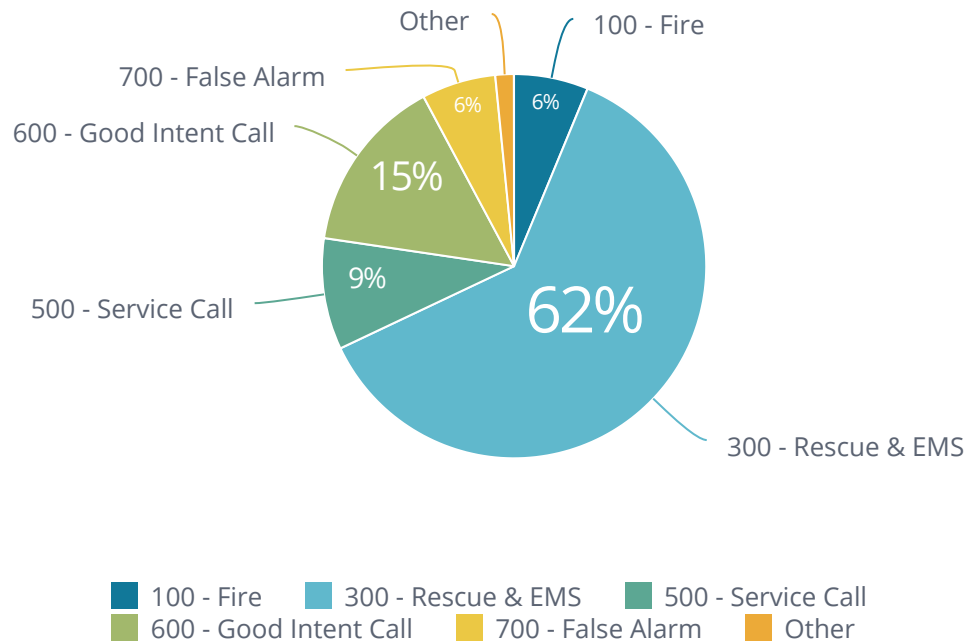
JFD January Incident Report



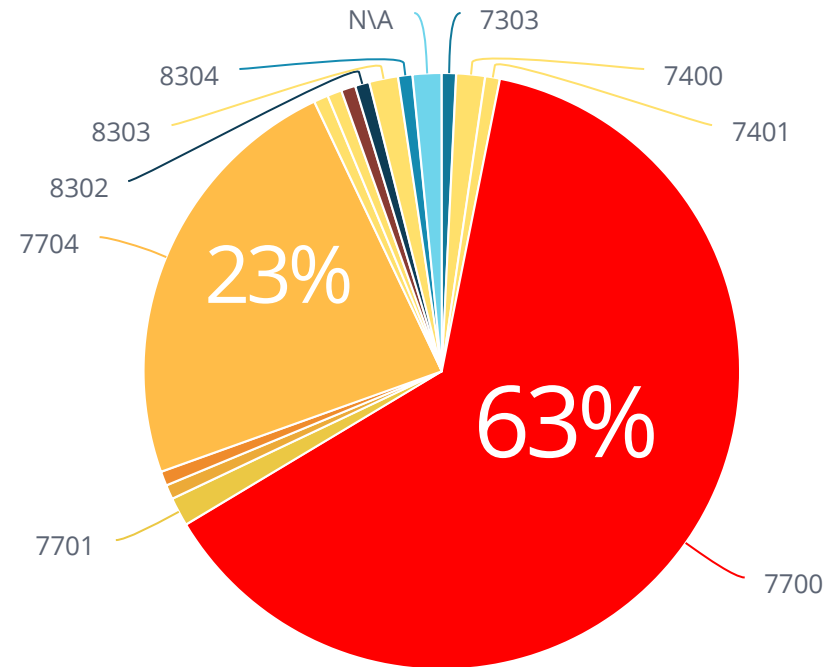
City Response Time
5m:22s

County Response Time
8m:11s

Percent of Incident Responses by Incident Type



City (Red) vs. County



City Incidents

Incident Type	Incident Totals
Alarm system sounded due to malfunction	1
Assist invalid	8
Building fire	4
Confined space rescue	1
Dispatched & canceled en route	15
EMS call, excluding vehicle accident with injury	28
False alarm or false call, other	6
Fire, other	2
Fires in structure other than in a building	2
Lock-out	1
Medical assist, assist EMS crew	15
Motor vehicle accident with injuries	1
Motor vehicle accident with no injuries.	5
Person in distress, other	1
Service Call, other	1
Smoke detector activation due to malfunction	1
N/A	2
Incident Totals	94

County Incidents

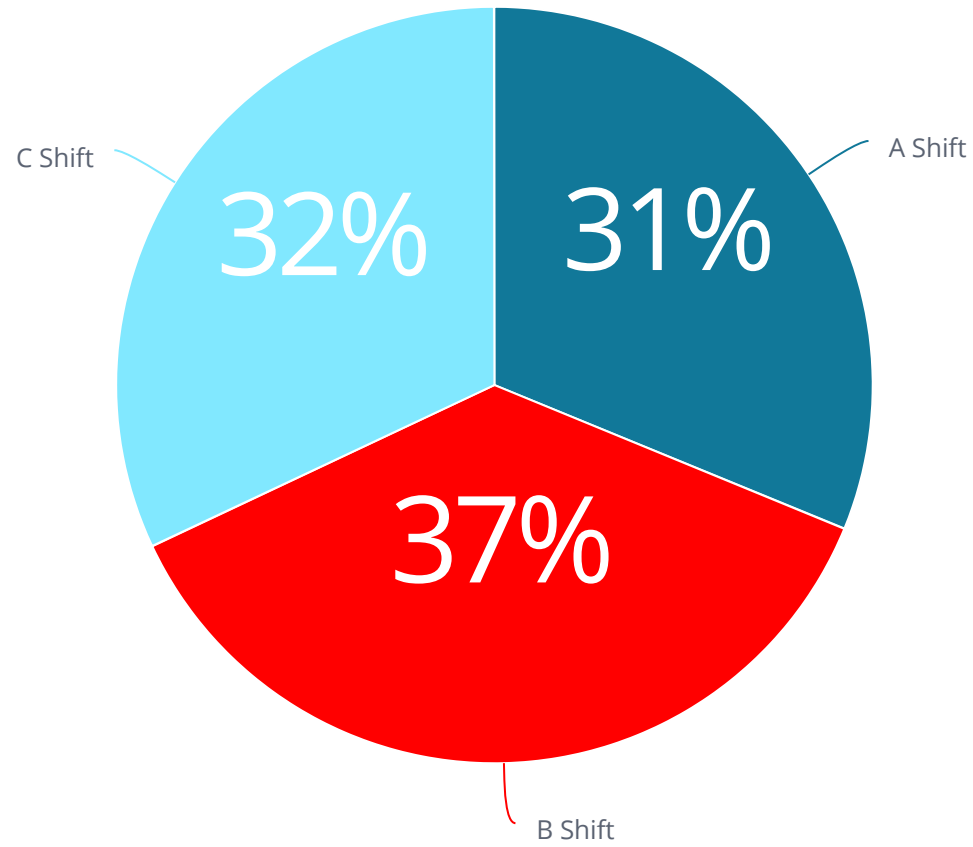
Incident Type	Incident Total
Assist invalid	1
Dispatched & canceled en route	4
EMS call, excluding vehicle accident with injury	21
Emergency medical service incident, other	1
Medical assist, assist EMS crew	6
Motor vehicle accident with no injuries.	1
Incident Total	34

YTD did not respond due to on a call (multiple calls at once).

Total Missed Calls YTD

0

Shift Comparison for January



City of Joshua
Municipal Court Council Report
From 1/1/2025 to 1/31/2025

2/3/2025 10:4

Item 3.

Violations by Type

Traffic	Penal	City Ordinance	Parking	Other	Total
158	4	2	0	2	166

Financial

State Fees	Court Costs	Fines	Tech Fund	Building Security	Total
\$10,333.28	\$5,193.53	\$10,933.81	\$480.31	\$587.47	\$27,528.40

Warrants

Issued	Served	Closed	Total
0	0	3	3

FTAs/VPTAs

FTAs	VPTAs	Total
0	0	0

Dispositions

Paid	Non-Cash Credit	Dismissed	Driver Safety	Deferred	Total
86	0	39	25	47	197

Trials & Hearings

Jury	Bench	Appeal	Total
0	0	0	0

Omni/Scofflaw/Collection

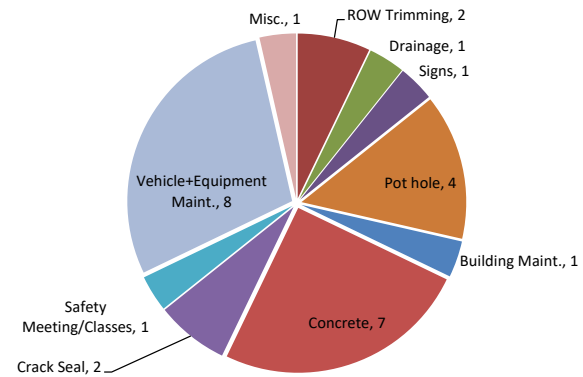
Omni	Scofflaw	Collections	Total
61	0	61	122

**City of Joshua
Public Works Monthly Activity Report
For the Month of January 2025**

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
Row Mowing																																0
ROW Trimming								1	1																							2
Drainage																													1			1
Signs																												1				1
Hot Asphalt																																0
Pot hole																							1				1		1	1		4
Building Maint.						1																										1
Concrete			1									1	1	1	1	1						1									7	
Emergency Services																																0
Crack Seal		1																										1				2
Safety Meeting										1																						1
Supporting other Dept.																																0
Vehicle+Equipment Maint.							1		1	1												1	1	1			1			1		8
Misc.						1																										1

Chart reflects one per daily occurrence

ROW Mowing	0
ROW Trimming	2
Drainage	1
Signs	1
Hot Asphalt	0
Pot hole	4
Building Maint.	1
Concrete	7
Emergency Services	0
Crack Seal	2
Safety Meeting/Classes	1
Supporting other Dept.	0
Vehicle+Equipment Maint.	8
Misc.	1



Public Works Monthly Team Status Report

For The Month Of January 2025

Completed Items

Date Received	Work Order	Finish Date	Notes
1/2/2025	Clubhouse Dr	1/2/2025	Route out cracks in pavement for crack seal
1/3/2025	Clubhouse Dr	1/21/2025	Sawcut and repair potholes in street
1/6/2025	Service Center	1/7/2025	Load sander and prepare for weather event
1/8/2025	CR 909 700 Blk	1/9/2025	Remove dead trees from ROW
1/10/2025	Service Center	1/22/2025	Repair/PM unit 432
1/23/2025	City Wide	1/31/2025	Repair potholes in city streets
1/24/2025	Clubhouse Dr	1/24/2025	Repair hydraulic steering line on unit 422
1/28/2025	Sheila Cir	1/28/2025	Crack seal street
1/29/2025	City Wide	1/29/2025	Replace/repair traffic signs
1/30/2025	City Wide	1/30/2025	Clear culverts/headwalls of debris

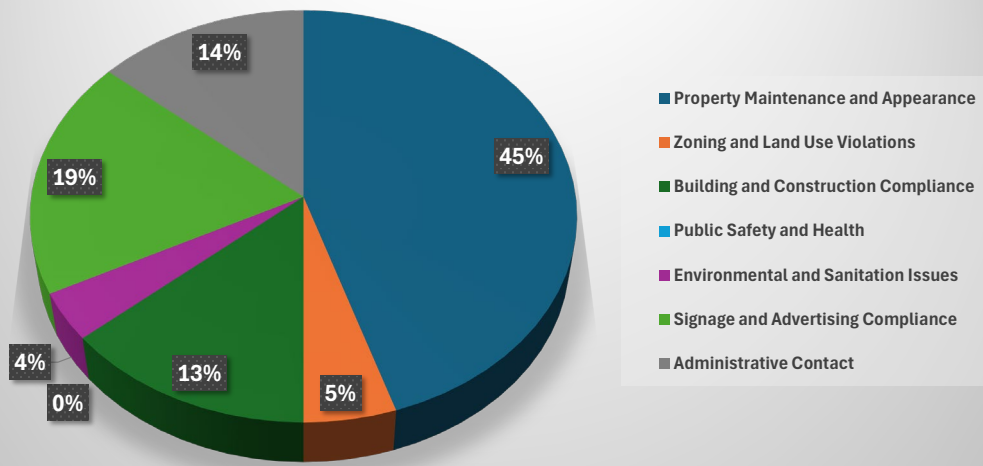
In Progress

Year Round	City Wide		Tree trimming
Year Round	City Wide		Street sign repairs
Year Round	City Wide		Asphalt street repairs
Year Round	City Wide		Repair potholes with Duramaxx
Year Round	City Wide		Set out traffic counter and gather data
Seasonal	City Wide		Mowing right of ways and drainage easements

Assigned But Not Yet Started

Code Compliance Cases 2025 YTD																														
Month	Violation Type																													
	Admin. Contact	Courtesy Notification	Outside Storage	Illicit Discharge (Storm Water)	Junk/Inoperable Vehicle	Junk & Debris (Nuisance)	Dilapidated Fence	High Grass	Overgrown Vegetation	Solid Waste Off Cycle	Yard Waste	Unclean Pond/Pool	Obstruction of Sidewalk/Public Ways	Open & Vacant Structure	Open & Vacant Structure (O/V)	Health & Sanitation (Public Health)	Unimproved Parking Reg.	RV Parking Reg.	Commercial Reg.	No Conditional Vehicle Parking	Accessory Use Permit	No Cert. of Occupancy	Zoning Violation	Sign Violation	Bandit Signs Pulled	No Sign Permit	No Fence Permit	Stop Work Order	No Building Permit	Substandard Structure
January	1	10	3	0	16	12	0	7	0	1	0	0	0	0	0	0	1	0	1	1	1	1	1	14	0	4	2	5	0	80
February																														0
March																														0
April																														0
May																														0
June																														0
July																														0
August																														0
September																														0
October																														0
November																														0
December																														0
Total	1	10	3	0	16	12	0	7	0	1	0	0	0	0	0	0	1	0	1	1	1	1	14	0	4	2	5	0	80 YTD	

2025 YTD Code Violations by Category



PARKS & REC.



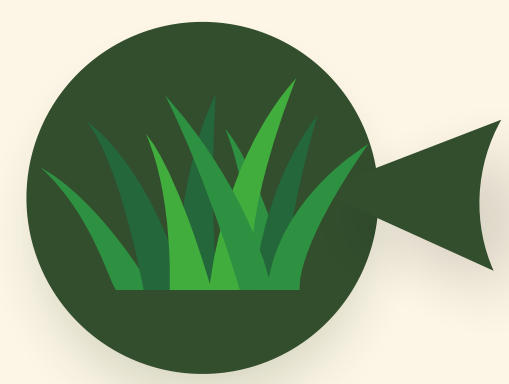
FEBRUARY 2025 REPORT

OTHER NEWS

The ballfields have been aerated and treated with pre-emergent herbicide and fertilizer in preparation for the spring season.

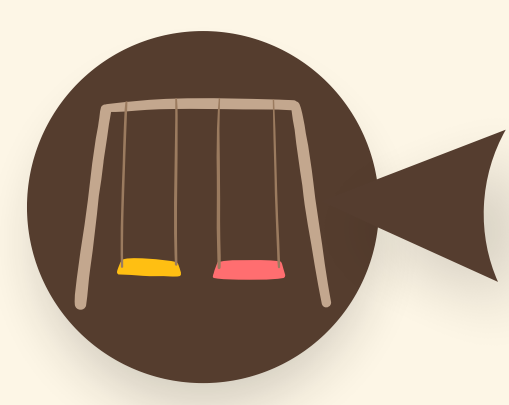


The 2025 field use agreement has been signed, and practices are set to begin in mid-February.



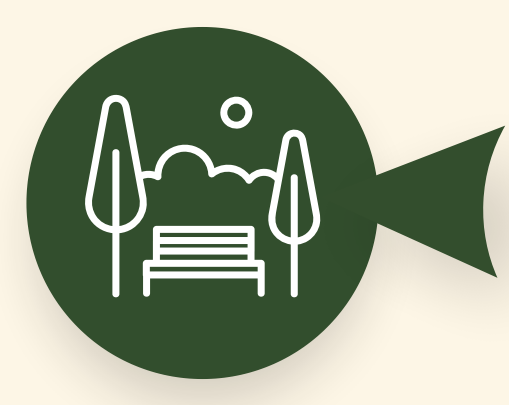
Mowing

Crews have continued mowing and maintenance at City Hall, Fire Station, Police Department, Animal Services, City Park, and the park ballfields.



Park Updates

The playground was delivered on January 17, 2025, with installation starting immediately. The main structures are now in place, and installers estimate it will take approximately two more weeks to complete the border and surfacing. The project remains on schedule, pending favorable weather conditions.



Site Amenities

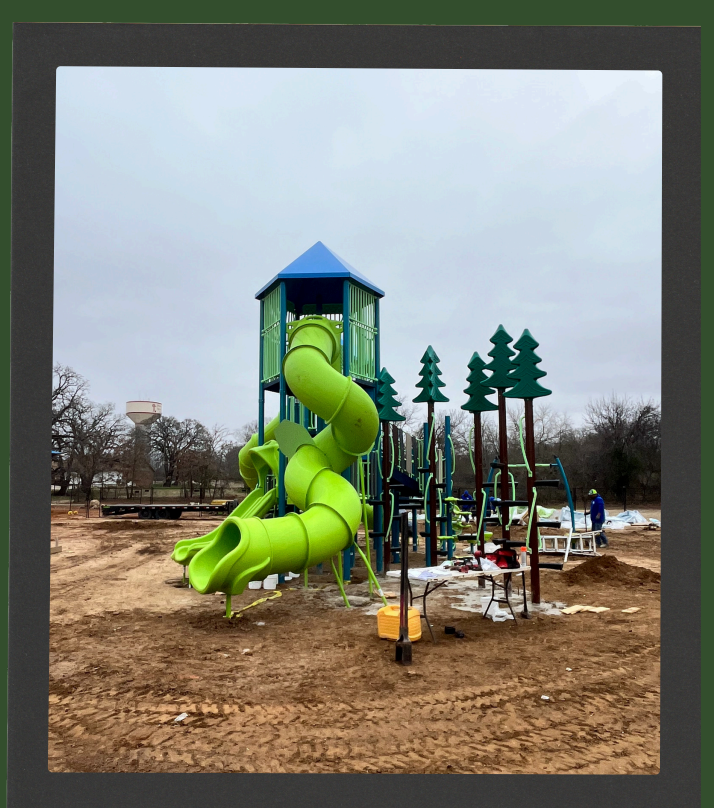
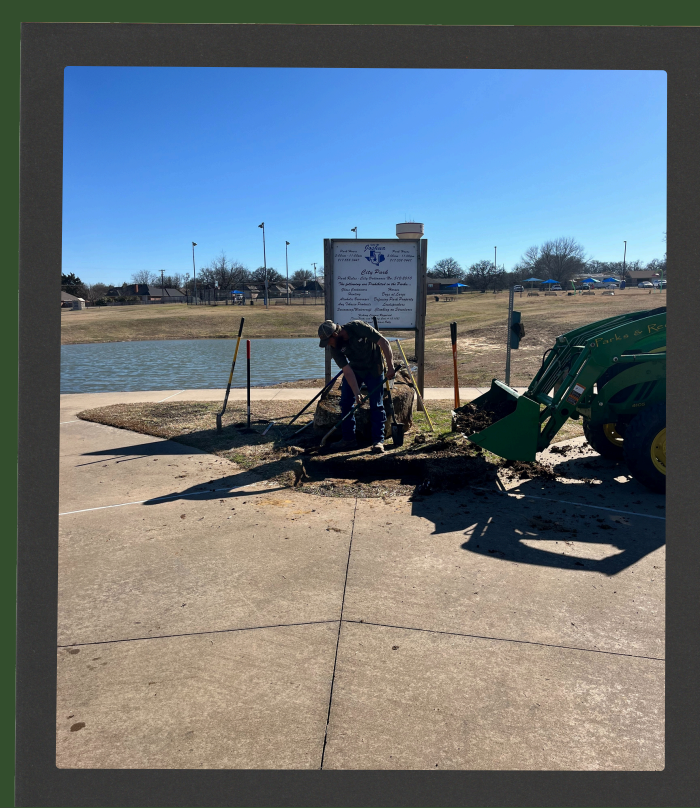
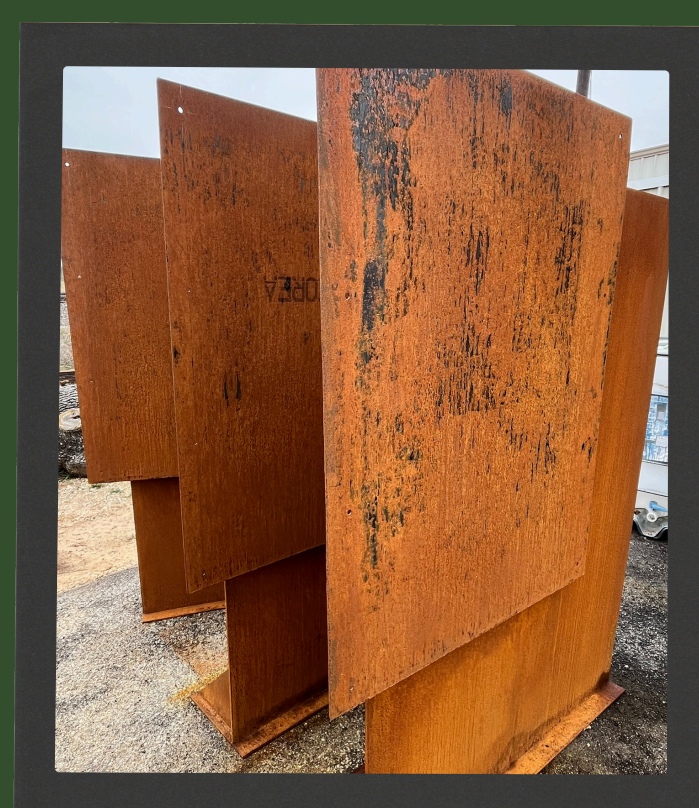
Parks crews have poured concrete pads for the new park rules signs and plan to install the signs within the next week.



The park crew has pruned trees along the back of the walking trail and removed several dead trees from the park to improve safety and enhance the park's appearance.



25 tons of new infield material has been added to the ballfields to replenish the infields for safety and playability



Montly Shelter Statistics 2024-2025

Shelter Statistics					
2024-2025 General Stats	Visitors	Volunteer Hours	Community Service Hours	Phone Calls	Microchips Given
October	162	58	128	300	18
November	195	8	280	191	8
December	200	0	421	272	16
January	215	0	355	408	27
February					
March					
April					
May					
June					
July					
August					
September					
Annual Total	772	66	1,184	1,171	69
Annual Average	193	17	296	293	17
2023-2024 General Stats					
October	315	52	148	419	32
November	232	66	108	427	24
December	217	64	157	371	25
January	192	73	239	431	32
February	198	40	160	399	38
March	177	44	212	231	31
April	215	37	268	481	31
May	153	6.5	128	262	27
June	154	10	89	160	9
July	303	0	308	262	26
August	386	0	240	219	17
September	119	0	444	188	14
Total	2661	392.5	2501	3850	306
Average	222	33	208	321	26

Calls & Citations

ACO Statistics		Field Cases by Officer				Actions Taken by Officer		
	Total Calls (PetPoint)	Total Calls (Field Call Logs)	H. Braymer	A. Timmons	Tommy Miller (Hire Date 12/2024)	Total Cases	Warnings Written	Citations Issued
October	18	18	13	5	0	30	3	0
November	12	12	3	9	0	23	4	0
December	11	11	0	11	0	34	4	0
January	23	23	0	14	9	23	4	0
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	64	64	16	39	9	110	15	0
Annual Average	16.00	5.33	4.00	9.75	2.25	9.17	1.25	0.00
2023-2024 Prior Year								
October	34	34	18	8	8	71	0	38
November	37	37	13	12	12	58	2	5
December	21	21	3	9	9	61	2	19
January	40	40	22	7	11	82	0	7
February	41	41	9	27	6	75	0	10
March	33	33	18	12	3	81	0	0
April	48	48	20	15	13	72	5	11
May	24	24	14	10	0	37	0	0
June	13	13	9	4	0	32	2	0
July	19	19	11	8	0	19	4	2
August	19	19	18	7	0	25	3	2
September	30	30	13	17	0	30	5	0
Annual Total	359	359	168	136	62	643	23	94
Annual Average		30	14	11	5	54	2	8

Patrol Hours

	H. Braymner	A. Timmons	T. Miller
October	5	2	0
November	2	8	0
December	0	4	3.5
January	0	3.5	4
February			
March			
April			
May			
June			
July			
August			
September			
Annual Total	7	17.5	7.5
Annual Average	1.75	4.375	1.875
Year Prior			
October	3	3	3
November	3	3	3
December	4	4	3
January	2	4	3
February	3	3	2
March	3	3	1
April	0	0	0
May	0	0	0
June	4	3	0
July	7	5	0
August	10	6	0
September	6	8	0
Annual Total	45	42	15
Annual Average	4	4	1

Outcomes

2024-2025 Animal Outcomes	Outcome by Type							
	Total Outcome	Adoption	Died/DOA	Euthanasia	Return to Owner	Transfer Out	Wildlife	Returned in the Field
October	35	21	4	5	4	0	1	0
November	27	9	0	14	4	0	0	0
December	59	38	0	5	4	12	0	0
January	36	29	1	2	2	2	0	0
February	0							
March	0							
April	0							
May	0							
June	0							
July	0							
August	0							
September	0							
Annual Total	157	97	5	26	14	14	1	0
Annual Average	13.1	24	1	7	4	4	0	0
2023-2024 Animal Outcome								
October	24	36	0	4	3	14	0	0
November	32	34	0	7	7	1	1	0
December	37	34	1	7	6	2	0	0
January	29	28	0	7	8	9	0	0
February	32	39	0	5	6	7	4	0
March	42	18	1	7	13	11	0	0
April	27	35	0	10	8	2	0	0
May	60	28	4	15	10	5	0	0
June	64	20	3	4	2	0	0	0
July	76	26	1	3	1	1	0	0
August	59	23	3	1	1	1	0	0
September	82	23	5	3	8	11	0	0
Annual Total	564	344	18	73	73	64	5	0
Annual Average	47	29	2	6	6	5	0	0

Intakes

2024-2025 Animal Intakes	Intake by Species						Intake by Type								
	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	Stray	Transfer In (rescue/Shelter)	Wildlife
October	57	0	12	1	0	0	0	0	2	0	0	0	38	3	1
November	32	0	4	0	0	0	0	0	0	0	0	0	25	3	0
December	32	0	7	0	0	0	0	0	0	0	0	0	25	0	0
January	34	0	9	0	0	0	0	0	0	0	0	0	25	0	0
February	0														
March	0														
April	0														
May	0														
June	0														
July	0														
August	0														
September	0														
Annual Total	155	0	32	1	0	0	0	0	2	0	0	0	113	6	1
Annual Average	13	0.0	8.0	0.3	0.0	0.0	0.0	0.0	0.5	0.0	0.0	0.0	28.3	1.5	0.3
2023-2024 Year Intake															
October	69	0	1	5	31	0	10	4		14	0	2	0	2	0
November	48	0	4	2	23	0	17	1	0	1	0	0	0	0	0
December	28	0	2	4	10	2	3	3	0	3	0	0	0	0	1
January	58	0	8	1	22	4	20	2	0	1	0	0	0	0	0
February	45	0	9	0	20	0	7	5	0	0	0	0	0	0	4
March	59	0	5	1	19	0	16	4	0	9	0	0	0	5	0
April	82	0	23	1	56	0	0	0	0	0	0	0	0	1	1
May	57	0	14	3	20	0	20	0	0	0	0	0	0	0	0
June	16	0	2	0	11	0	2	1	0	0	0	0	0	0	0
July	19	0	5	3	11	0	0	0	0	0	0	0	0	0	0
August	35	1	4	0	2	0	7	4	0	12	0	0	5	0	0
September	41	0	5	0	3	0	33	0	0	0	0	0	0	0	0
Annual Total	557	1	82	20	228	6	135	24	0	40	0	2	5	8	6
Annual Average	46	0.1	6.8	1.7	19.0	0.5	11.3	2.0	0.0	3.3	0.0	0.2	0.4	0.7	0.5

Euthanasia

2024-2025 Euthanasia	Euthanasia Reason										
Month	Age	Aggression	Behavior	Feral	Injured	Medical	Rabies Suspect	Sick	Space	Wildlife	Total Euthanized
October	0	2	0	0	0	3	0	0	0	0	5
November	0	2	1	2	1	5	0	2	1	0	14
December	0	1	0	0	2	2	0	0	0	0	5
January	0	0	0	0	0	1	0	1	0	0	2
February											0
March											0
April											0
May											0
June											0
July											0
August											0
September											0
Annual Total	0	5	1	2	3	11	0	3	1	0	26
Annual Average	0	1	0	1	1	3	0	1	0	0	2
2023-2024 Euthanasia											
October	0	1	0	0	3	0	0	0	0	0	4
November	0	1	1		0	4	0	1	0	0	7
December	0	1	1	0	0	3	0	1	0	0	6
January	0	2	0	0	2	3	0	0	0	0	7
February	0	2	0	1	1	1	0	0	0	0	5
March	0	1	0	4	1	1	0	0	0	0	7
April	0	6	0	0	0	3	0	0	0	1	10
May	0	2	0	0	0	13	0	0	0	0	15
June	0	1	0	0	0	2	0	1	0	0	4
July	0	0	0	0	0	3	0	0	0	0	3
August	0	0	0	0	0	1	0	0	0	0	1
September	0	1	0	0	0	2	0	0	0	0	3
Annual Total	0	18	2	5	7	36	0	3	0	1	68
Annual Average	0	2	0	0	1	3	0	0	0	0	6

Revenue

2024-2025 Revenue																
Revenue Breakdown																
	Total Revenue	Adoptions	Surrenders	Microchips	Reclaim Fees	Quarantine Fees	Rabies Vouchers	Vaccinations	Impound Fees	Donations/ Other	Permit Applications	Permit Fees	Sterilization and/or Vouchers	Trap Rentals	Trap Service	Refunds
October	\$ 1,415.00	\$ 380.00	\$ 115.00	\$ 265.00	\$ 80.00	\$ -	\$ -	\$ 370.00	\$ -	\$ -	\$ -	\$ -	\$ 205.00	\$ -	\$ -	\$ -
November	\$ 955.00	\$ 140.00	\$ 25.00	\$ 120.00	\$ 175.00	\$ -	\$ -	\$ 160.00	\$ -	\$ 75.00	\$ -	\$ -	\$ 220.00	\$ -	\$ 40.00	\$ -
December	\$ 1,795.00	\$ 350.00	\$ 25.00	\$ 240.00	\$ 150.00	\$ -	\$ -	\$ 320.00	\$ -	\$ 425.00	\$ -	\$ -	\$ 285.00	\$ -	\$ -	\$ -
January	\$ 2,305.00	\$ 595.00	\$ 95.00	\$ 405.00	\$ 50.00	\$ -	\$ -	\$ 520.00	\$ -	\$ 555.00	\$ -	\$ -	\$ 85.00	\$ -	\$ -	\$ -
February	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
March	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
April	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
June	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
July	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
August	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
September	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Total	\$ 6,470.00	\$ 1,465.00	\$ 260.00	\$ 1,030.00	\$ 455.00	\$ -	\$ -	\$ 1,370.00	\$ -	\$ 1,055.00	\$ -	\$ -	\$ 795.00	\$ -	\$ 40.00	\$ -
Annual Average	\$ 539.17	\$ 122.08	\$ 21.67	\$ 85.83	\$ 37.92	\$ -	\$ -	\$ 114.17	\$ -	\$ 87.92	\$ -	\$ -	\$ 66.25	\$ -	\$ 3.33	\$ -
2023-2024 Revenue																
October	\$ 1,400.00	\$ 1,180.00	\$ 45.00	\$ -	\$ 50.00	\$ -	\$ -	\$ -	\$ -	\$ 50.00	\$ -	\$ -	\$ 75.00	\$ -	\$ -	\$ -
November	\$ 1,051.00	\$ 390.00	\$ -	\$ 226.00	\$ -	\$ -	\$ 5.00	\$ 280.00	\$ -	\$ -	\$ -	\$ -	\$ 150.00	\$ -	\$ -	\$ -
December	\$ 1,848.00	\$ 290.00	\$ -	\$ 270.00	\$ -	\$ -	\$ -	\$ 335.00	\$ -	\$ 688.00	\$ -	\$ -	\$ 265.00	\$ -	\$ -	\$ -
January	\$ 1,255.00	\$ 315.00	\$ 90.00	\$ 290.00	\$ -	\$ -	\$ 10.00	\$ 320.00	\$ -	\$ 130.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -
February	\$ 2,401.00	\$ 975.00	\$ 25.00	\$ 455.00	\$ 10.00	\$ -	\$ -	\$ 500.00	\$ -	\$ 201.00	\$ -	\$ -	\$ 235.00	\$ -	\$ -	\$ -
March	\$ 2,086.00	\$ 455.00	\$ -	\$ 155.00	\$ 200.00	\$ -	\$ -	\$ 220.00	\$ -	\$ 906.00	\$ -	\$ -	\$ 150.00	\$ -	\$ -	\$ -
April	\$ 3,662.84	\$ 1,125.00	\$ 165.00	\$ 440.00	\$ 325.00	\$ -	\$ -	\$ 600.00	\$ -	\$ 417.84	\$ -	\$ -	\$ 550.00	\$ 40.00	\$ -	\$ -
May	\$ 2,419.00	\$ 590.00	\$ -	\$ 405.00	\$ 125.00	\$ -	\$ -	\$ 545.00	\$ -	\$ 424.00	\$ -	\$ -	\$ 330.00	\$ -	\$ -	\$ -
June	\$ 770.00	\$ 205.00	\$ -	\$ 90.00	\$ -	\$ -	\$ -	\$ 120.00	\$ -	\$ 185.00	\$ -	\$ -	\$ 170.00	\$ -	\$ -	\$ -
July	\$ 2,003.24	\$ 710.00	\$ -	\$ 400.00	\$ -	\$ -	\$ -	\$ 400.00	\$ -	\$ 418.24	\$ -	\$ -	\$ 75.00	\$ -	\$ -	\$ -
August	\$ 985.00	\$ 445.00	\$ -	\$ 165.00	\$ 25.00	\$ -	\$ -	\$ 180.00	\$ -	\$ 50.00	\$ -	\$ -	\$ 120.00	\$ -	\$ -	\$ -
September	\$ 1,741.26	\$ 320.00	\$ 50.00	\$ 210.00	\$ 425.00	\$ -	\$ -	\$ 230.00	\$ -	\$ 186.26	\$ -	\$ -	\$ 320.00	\$ -	\$ -	\$ -
Annual Total	\$ 21,622.34	\$ 7,000.00	\$ 375.00	\$ 3,106.00	\$ 1,160.00	\$ -	\$ 15.00	\$ 3,730.00	\$ -	\$ 3,656.34	\$ -	\$ -	\$ 2,540.00	\$ 40.00	\$ -	\$ -
Annual Average	\$ 1,801.86	\$ 583.33	\$ 31.25	\$ 258.83	\$ 96.67	\$ -	\$ 1.25	\$ 310.83	\$ -	\$ 304.70	\$ -	\$ -	\$ 211.67	\$ 3.33	\$ -	\$ -

City Secretary’s Office

January 2025

Monthly Report

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:

Animal Advisory Board	0 Agenda Packet
Heritage Preservation Committee	0 Agenda Packet
Planning & Zoning Commission	1 Agenda Packet
Type A EDC	1 Agenda Packet
Type B EDC	1 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.

Meetings Attended	Minutes prepared	Minutes Approved
4 meetings	4 sets	4 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.

Resolutions	Ordinances	Proclamations
Total-2	Total-4	Total- 0

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's Office to obtain signatures, distribute originals, log, scan, and file.

Agreements/Contracts

3 new agreement

LEGAL

The City Secretary works directly with the City Attorney, Bond Attorney, Texas Attorney General’s

COMMITTEES/COMMISSIONS/CORPORATIONS

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
Type A Economic Development Corporation	9 Members
Type B Economic Development Corporation	9 Members
Zoning Board of Adjustment	7 Members
Library	5 Members
	4 Members

RECORDS

The City Secretary’s office is entrusted with maintaining the official records of the city, which encompass ordinances, resolutions, contracts, deeds, easements, and various other legal documents. Additionally, the office oversees the city’s records management program, ensuring compliance across all departments. Currently, the City Secretary is actively involved in digitizing documents and integrating them into Laserfiche, a digital document management system. **Update: Instructions will shortly be sent out to all department heads on how to prepare for the January/February Records Inventory.**

CUSTOMER SERVICE TO THE CITIZENS

The City Secretary’s Office staff strives to provide timely and responsible customer service to the citizens of Joshua.

MEETINGS/TRAINING/INFORMATION -January

- City of Burleson Meeting
- Mayor/City Manager Agenda Review Meeting
- TML Legal-Legislature Update Meeting
- NTMCA Business Meeting
- TMCA Election Seminar
- TMCCP Ethical Issues Facing Municipal Clerks Webinar (Required)

Upcoming Events

Item 8.

January 16, 2025 - TML Legislative Update Webinar

March 5, 2024-Public Information Event with the Texas Attorney General's Office.

March 16, 2025 - TML Legislative Update Webinar

April 3, 2025 - TML Legislative Update Webinar

May 1, 2025- TML Legislative Update Webinar

May 03, 2025- Election Day

ELECTION INFORMATION

The City Secretary has started the process of preparing for the May 2025 Election. The website will be updated with the legal requirements and the first posting for the website and bulletin board. The candidate packets will be ready at the end of December.

2025 Important Dates

First Day to File for a Place on the General Election Ballot	January 15, 2025
Last Day to Order General Election or Special Election	February 14, 2025
Last Day to File for a Place on the General Election Ballot	February 14, 2025, at 5:00 p.m.
Last Day to Register to Vote	April 3, 2025
First Day of Early Voting by Personal Appearance	April 22, 2025
Last Day to Apply for Ballot by Mail (Received, not Postmarked)	April 22, 2025
Last Day of Early Voting by Personal Appearance	April 29, 2025
Last day to Receive Ballot by Mail	May 3, 2025 (Election Day) at 7:00 p.m.

Westbrook-Fire Records

CENSUS Information Filed:


Single-Family Houses - 2


Housing Units Total Valuations \$5,996.70

Facebook Followers- 8,495 Page Overview: See Below

Page overview

Last 28 days

Views 
108,693

Reach 
43,645

Content interactions 
1,033



TEXAS MUNICIPAL CLERKS CERTIFICATION PROGRAM

UNIVERSITY OF NORTH TEXAS
1155 Union Circle #305047, Denton, Texas 76203-5017

January 24, 2025

Alice Holloway
City Secretary
City of Joshua
101 S Main St
Joshua, TX 76058

Dear Alice,

On behalf of the Executive Board and staff of the Texas Municipal Clerks Association and Certification Program, I thank you for your participation as a guest speaker during the 53rd Annual Election Law Seminar.

As a form of gratitude, please accept the enclosed Certificate of Appreciation for sharing your knowledge with attendees at the Seminar.

Respectfully,
Amy C. Holt, PhD, TRMC
Education Director



Item 8.

Public Information Request
January 2025

- Akins-Police Records
Allen-Police Records
Attorney General Request 2025-001608
Bartholomew-Permitting Records
Berry-AC Records
Buress-Permitting Records
Christen-Police Records- TX Ag Letter
Collins-Police Records
Collins-Police Records (2)
Froelich-Permitting Records
Garcia-Permitting Records
Heaton-Utility Records
Huff-Permitting Records
LexisNexis-Police Records
LexisNexis-Police Records (10)
LexisNexis-Police Records (11)
LexisNexis-Police Records (2)
LexisNexis-Police Records (3)
LexisNexis-Police Records (4)
LexisNexis-Police Records (5)
LexisNexis-Police Records (6)
LexisNexis-Police Records (7)
LexisNexis-Police Records (8)
LexisNexis-Police Records (9)
LexisNexis-Police Records_010
Metropolitan-Police Records
Montano-Police Records
Mweene-Police Records
OpenTheBooks-Finance Records
Parrott-Permitting Records
Partneresi-Permitting Records
Pittman-Utility Records
Powell-Utility Records
Revis-Police Records
Rugas-Permitting Records
Smith-Permitting Records
Stetson-Police Records
Untrecht-Police Records
Wallace-Police Records
Warren-Police Records
Westbrook-Fire Records