AGENDA
CITY COUNCIL
WORK SESSION
REGULAR MEETING
APRIL 16, 2020
6:30 PM

The Joshua City Council will hold a Work Session at 6:30 p.m. and a Regular Meeting, immediately following the Work Session, in the Council Chambers at the Joshua City Hall, located at 101 S. Main St., Joshua, Texas on April 16, 2020. This meeting is open to the public and subject to the open meeting laws of the State of Texas.

City facilities are closed to the public in response to a health emergency specifically Coronavirus Disease (COVID-19). This meeting is available via live stream. Join Zoom Meeting https://zoom.us/j/874654736?pwd=UCtrOGNQRXlaVUZKYWo3RldBSlU3UT09 Meeting ID: 874 654 736
Password: 530066

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 March 2020. (Staff Resource: J. Jones)

2. Discussion regarding update to City Strategic Plan: Quality of Life. (Staff Resource: J. Jones)

3. Discuss and receive update on the cost analysis of the financial impact of a homestead exception. (Staff Resource: J. Jones)

4. Discussion on possible topics for a future election to make amendments to the City Charter as required by City Charter Article XI Section 11.04.

5. Questions regarding Regular Session agenda items.

E. PUBLIC FORUM, PRESENTATIONS AND RECOGNATION:

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. No Council deliberation is permitted. Each person will have 3 minutes to speak.

F. CONSENT AGENDA

1. Consider approval of minutes from the City Council Meeting held on March 19, 2020. (Staff Resource: A. Holloway)

G. REGULAR AGENDA

1. Discuss, consider and take action regarding the acceptance of the FY 2018-2019 Audit Report. (Staff Resource: J. Jones)

2. Discuss, consider, and take action regarding the 5-year Capital Improvements Plan for FYE 2021-2025. (Staff Resource: J. Jones)

H. STAFF REPORT

March 2020

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

I. FUTURE AGENDA ITEMS/REQUESTS BY COUNCILMEMBERS TO BE ON 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. Any Councilmember may, however, state an issue and a request that this issue be placed on a future agenda.

J. ADJOURNMENT

The City Council reserves the right to meet in Executive Session closed to the public at any time in the course of this meeting to discuss matters listed on the agenda, as authorized by the Texas Open Meetings Act, Texas Government Code, Chapter 551, including 551.071 (private consultation with the attorney for the City); 551.072 (discussing purchase, exchange, lease or value of real property); 551.074 (discussing personnel or to hear complaints against personnel); and 551.087 (discussing economic development negotiations). Any decision held on such matters will be taken or conducted in Open Session following the conclusion of the Executive Session.

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

In compliance with the Americans with Disabilities Act, the City of Joshua will provide reasonable accommodations for disabled persons attending this meeting. Requests should be received at least 24 hours prior to the scheduled meeting by contacting the City Secretary's office at 817/558-7447.

CERTIFICATE:

I hereby certify that the above agenda was posted on or before the 9th day of April, 2020, by 12:00 p.m. on the official bulletin board at Joshua City Hall, 101 S. Main, Joshua, Texas.

____

Alice Holloway
City Secretary

This notice was removed on the ___________ day of ____________________, 2020.

City of Joshua
Financial Statement
As of March 31, 2020

4/2/2020 1:07 PM

100 - General Fund	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Revenue Summary							
Tax Revenue	201,072.96	126,535.53	74,537.43	2,740,769.10	3,431,685.00	79.87%	690,915.90
Charges for Services	54,873.20	41,544.88	13,328.32	248,892.45	498,600.00	49.92%	249,707.55
Licenses, Permits & Fees	72,529.85	33,045.52	39,484.33	264,772.63	422,705.00	62.64%	157,932.37
Grants & Contributions	0.00	41.65	(41.65)	225.00	500.00	45.00%	275.00
Intergovernmental Revenues	0.00	13,859.17	(13,859.17)	7,426.01	166,310.00	4.47%	158,883.99
Fines & Forfeitures	0.00	0.00	0.00	1,211.12	0.00	0.00%	(1,211.12)
Investment Earnings	882.05	224.91	657.14	3,179.94	2,700.00	117.78%	(479.94)
Miscellaneous	13,299.65	6,518.22	6,781.43	62,518.99	78,250.00	79.90%	15,731.01
Transfers In	0.00	0.00	0.00	0.00	195,250.00	0.00%	195,250.00
Revenue Totals	342,657.71	221,769.88	120,887.83	3,328,995.24	4,796,000.00	69.41 %	1,467,004.76
Expense Summary							
Contract & Professional Services	53,025.09	74,688.20	(21,663.11)	351,756.41	646,720.00	54.39%	294,963.59
Utilities	14,747.27	13,782.02	965.25	75,189.75	247,210.00	30.42%	172,020.25
Community Events	107.86	0.00	107.86	5,142.91	20,000.00	25.71%	14,857.09
Miscellaneous	30,059.43	21,610.03	8,449.40	143,633.24	350,850.00	40.94%	207,216.76
Repair & Maintenance	9,758.35	23,348.65	(13,590.30)	131,135.19	280,975.00	46.67%	149,839.81
Personnel	154,930.58	193,594.74	(38,664.16)	1,055,231.94	2,558,830.00	41.24%	1,503,598.06
Debt Service	0.00	0.00	0.00	700.00	4,000.00	17.50%	3,300.00
Transfers Out	0.00	0.00	0.00	0.00	297,455.00	0.00%	297,455.00
Supplies	35,083.15	24,944.37	10,138.78	154,180.19	304,440.00	50.64%	150,259.81
Capital Outlay	13,482.52	119,704.40	(106,221.88)	165,945.92	251,165.00	66.07%	85,219.08
Expense Totals	311,194.25	471,672.41	(160,478.16)	2,082,915.55	4,961,645.00	41.98 %	2,878,729.45

City of Joshua
Financial Statement
As of March 31, 2020

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100 - General Fund	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Tax Revenue							
100-4000 GF Property Tax	40,736.04	50,302.44	(9,566.40)	2,176,649.93	2,255,715.00	96.49%	79,065.07
100-4001 GF Property Tax Penalty	2,451.31	0.00	2,451.31	4,989.34	0.00	0.00%	(4,989.34)
100-4002 GF Prop Tax Interest Income	788.58	0.00	788.58	5,578.85	0.00	0.00%	(5,578.85)
100-4003 City Sales Taxes	63,447.29	66,866.99	(3,419.70)	413,283.78	802,725.00	51.49%	389,441.22
100-4005 Mixed Beverage Tax	0.00	49.98	(49.98)	2,989.50	600.00	498.25%	(2,389.50)
100-4006 Franchise Taxes	93,649.74	9,316.12	84,333.62	137,277.70	372,645.00	36.84%	235,367.30
Tax Revenue Totals	201,072.96	126,535.53	74,537.43	2,740,769.10	3,431,685.00	79.87%	690,915.90
Charges for Services							
100-4008 ESD Contract Fee	25,500.00	12,744.90	12,755.10	76,500.00	153,000.00	50.00%	76,500.00
100-4008 ESD Incentive	1,586.20	0.00	1,586.20	4,092.55	0.00	0.00%	(4,092.55)
100-4102 Rabies Vouchers	0.00	49.98	(49.98)	690.00	600.00	115.00%	(90.00)
100-4108 Trash Collection Service Charges	27,787.00	28,750.00	(963.00)	167,609.90	345,000.00	48.58%	177,390.10
Charges for Services Totals	54,873.20	41,544.88	13,328.32	248,892.45	498,600.00	49.92%	249,707.55
Licenses, Permits & Fees							
100-4100 Permits/Fees	60,945.91	20,825.00	40,120.91	204,400.67	250,000.00	81.76%	45,599.33
100-4101 Fines/Court Fees	10,223.49	10,412.50	(189.01)	53,081.07	125,000.00	42.46%	71,918.93
100-4105 Gas Well Fees	0.00	0.00	0.00	100.00	26,000.00	0.38%	25,900.00
100-4109 Utility Penalties	0.00	618.50	(618.50)	(21.32)	7,425.00	(0.29%)	7,446.32
100-4110 Utility Admin Fee	1,110.00	1,189.52	(79.52)	6,667.52	14,280.00	46.69%	7,612.48
100-4115 Local Truancy and Prevention	245.53	0.00	245.53	534.04	0.00	0.00%	(534.04)
100-4116 Municipal Jury Fund	4.92	0.00	4.92	10.65	0.00	0.00%	(10.65)
Licenses, Permits & Fees Totals	72,529.85	33,045.52	39,484.33	264,772.63	422,705.00	62.64%	157,932.37
Grants & Contributions							
100-4203 General Fund Donations	0.00	41.65	(41.65)	225.00	500.00	45.00%	275.00

City of Joshua
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100 - General Fund	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% of Budget	Budget Remaining
Grants & Contributions							
Grants & Contributions Totals	0.00	41.65	(41.65)	225.00	500.00	45.00%	275.00
Intergovernmental Revenues							
100-4401 Fire Department Grants	0.00	13,859.17	(13,859.17)	5,963.00	166,310.00	3.59%	160,347.00
100-4404 LEOSE/Continuing Education	0.00	0.00	0.00	1,463.01	0.00	0.00%	(1,463.01)
Intergovernmental Revenues Totals	0.00	13,859.17	(13,859.17)	7,426.01	166,310.00	4.47%	158,883.99
Fines & Forfeitures							
100-4501 PD Forfeiture Fund	0.00	0.00	0.00	1,211.12	0.00	0.00%	(1,211.12)
Fines & Forfeitures Totals	0.00	0.00	0.00	1,211.12	0.00	0.00%	(1,211.12)
Investment Earnings							
100-4600 Interest Income	882.05	224.91	657.14	3,179.94	2,700.00	117.78%	(479.94)
Investment Earnings Totals	882.05	224.91	657.14	3,179.94	2,700.00	117.78%	(479.94)
Miscellaneous							
100-4901 Misc. Revenue	13,299.65	6,518.22	6,781.43	62,518.99	78,250.00	79.90%	15,731.01
Miscellaneous Totals	13,299.65	6,518.22	6,781.43	62,518.99	78,250.00	79.90%	15,731.01
Transfers In							
100-4917 Transfer from Type A EDC	0.00	0.00	0.00	0.00	30,000.00	0.00%	30,000.00
100-4918 Transfer from Type B EDC	0.00	0.00	0.00	0.00	165,250.00	0.00%	165,250.00
Transfers In Totals	0.00	0.00	0.00	0.00	195,250.00	0.00%	195,250.00
Revenue Totals	342,657.71	221,769.88	120,887.83	3,328,995.24	4,796,000.00	69.41%	1,467,004.76

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100 - General Fund Community Service	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-01-5404 CS Contract Services	26,648.13	26,666.67	(18.54)	141,777.07	320,000.00	44.31%	178,222.93
100-01-5711 CS Street Lights	3,639.63	3,741.83	(102.20)	17,701.25	44,920.00	39.41%	27,218.75
100-01-5800 CS Holiday Events	107.86	0.00	107.86	5,142.91	20,000.00	25.71%	14,857.09
100-01-5900 CS Library Operating	1,775.00	1,772.08	2.92	12,425.00	21,265.00	58.43%	8,840.00
100-01-5901 CS McPherson House	125.61	0.00	125.61	459.50	690.00	66.59%	230.50
100-01-5902 CS Cle-Tran	0.00	0.00	0.00	0.00	6,600.00	0.00%	6,600.00
100-01-5903 CS Clean-Up And Recycling	0.00	0.00	0.00	3,448.04	6,500.00	53.05%	3,051.96
100-01-5905 CS Quarterly City Newsletter	786.90	1,249.50	(462.60)	9,396.86	15,000.00	62.65%	5,603.14
100-01-5906 CS Crud Cruiser	0.00	0.00	0.00	300.00	0.00	0.00%	(300.00)
Community Service Totals	33,083.13	33,430.08	(346.95)	190,650.63	434,975.00	43.83%	244,324.37

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100 - General Fund General Non-Departmental	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-02-5160 ND Dues & Subscriptions	74.49	0.00	74.49	3,569.87	4,000.00	89.25%	430.13
100-02-5402 ND Legal Services	4,295.18	4,165.00	130.18	34,985.22	50,000.00	69.97%	15,014.78
100-02-5403 ND Ordinance Codification	0.00	99.96	(99.96)	0.00	1,200.00	0.00%	1,200.00
100-02-5420 ND Central Appraisal District	10,149.78	10,580.00	(430.22)	20,299.56	42,320.00	47.97%	22,020.44
100-02-5421 ND County Assessor -	0.00	5,500.00	(5,500.00)	0.00	5,500.00	0.00%	5,500.00
100-02-5500 ND Debt Service & Reports	0.00	0.00	0.00	700.00	4,000.00	17.50%	3,300.00
100-02-5940 ND Liability Insurance	0.00	0.00	0.00	12,181.50	24,950.00	48.82%	12,768.50
100-02-5941 ND Property Insurance	0.00	0.00	0.00	13,775.50	27,405.00	50.27%	13,629.50
100-02-5943 ND Technology	853.00	3,425.00	(2,572.00)	3,887.25	41,100.00	9.46%	37,212.75
100-02-5979 Transfer To Capital	0.00	0.00	0.00	0.00	297,455.00	0.00%	297,455.00
General Non-Departmental Totals	15,372.45	23,769.96	(8,397.51)	89,398.90	497,930.00	17.95%	408,531.10

City of Joshua
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100 - General Fund Mayor & Council	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-03-5150 M/C Training & Travel	138.00	0.00	138.00	228.00	2,000.00	11.40%	1,772.00
100-03-5220 M/C Office Supplies	0.00	4.17	(4.17)	10.00	50.00	20.00%	40.00
100-03-5262 M/C Events & Awards	0.00	83.33	(83.33)	80.85	1,000.00	8.09%	919.15
Mayor & Council Totals	138.00	87.50	50.50	318.85	3,050.00	10.45%	2,731.15

City of Joshua
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100 - General Fund Administration	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-04-5110 AD Salaries	31,874.54	30,559.67	1,314.87	195,313.13	397,395.00	49.15%	202,081.87
100-04-5111 AD Overtime	0.00	0.00	0.00	98.60	0.00	0.00%	(98.60)
100-04-5112 AD Worker's Comp	0.00	0.00	0.00	522.74	900.00	58.08%	377.26
100-04-5117 AD Longevity Pay	0.00	0.00	0.00	1,820.00	2,000.00	91.00%	180.00
100-04-5120 AD PayrollTaxes	546.35	449.86	96.49	2,935.15	5,850.00	50.17%	2,914.85
100-04-5130 AD Benefits	1,573.62	4,497.78	(2,924.16)	16,338.24	53,995.00	30.26%	37,656.76
100-04-5140 AD TMRS	1,848.72	1,858.28	(9.56)	11,716.29	24,165.00	48.48%	12,448.71
100-04-5150 AD Training & Travel	1,247.80	275.00	972.80	2,825.68	5,000.00	56.51%	2,174.32
100-04-5160 AD Dues & Memberships	270.00	208.33	61.67	2,474.17	2,500.00	98.97%	25.83
100-04-5161 AD Surety Bonds	0.00	16.67	(16.67)	200.00	200.00	100.00%	0.00
100-04-5212 AD Reference Materials	0.00	124.95	(124.95)	0.00	1,500.00	0.00%	1,500.00
100-04-5220 AD Office Supplies	1,328.11	333.20	994.91	3,470.28	4,000.00	86.76%	529.72
100-04-5221 AD Printing	0.00	95.37	(95.37)	324.97	1,145.00	28.38%	820.03
100-04-5222 AD Postage	212.11	219.91	(7.80)	624.70	2,640.00	23.66%	2,015.30
100-04-5240 AD Election Expenses	90.06	0.00	90.06	6,980.63	5,000.00	139.61%	(1,980.63)
100-04-5250 AD Office Equip & Furniture	0.00	466.48	(466.48)	3,282.11	5,600.00	58.61%	2,317.89
100-04-5330 AD Building R & M	737.12	1,666.00	(928.88)	7,515.18	20,000.00	37.58%	12,484.82
100-04-5350 AD Office Equipment R & M	1,075.94	927.12	148.82	4,792.15	11,130.00	43.06%	6,337.85
100-04-5402 AD IT Services	542.48	416.67	125.81	2,122.13	5,000.00	42.44%	2,877.87
100-04-5403 AD Accounting & Audit	0.00	6,500.00	(6,500.00)	8,000.00	26,000.00	30.77%	18,000.00
100-04-5404 AD Contract Services	395.00	500.00	(105.00)	7,878.87	5,000.00	157.58%	(2,878.87)
100-04-5410 AD Software Maintenance	500.00	0.00	500.00	10,000.00	20,250.00	49.38%	10,250.00
100-04-5710 AD Utilities	2,216.81	2,284.91	(68.10)	11,715.31	27,430.00	42.71%	15,714.69
100-04-5750 AD Mobile Technology	59.62	214.17	(154.55)	711.32	2,570.00	27.68%	1,858.68
100-04-5909 AD Miscellaneous	(108.34)	149.10	(257.44)	976.78	1,790.00	54.57%	813.22
100-04-5931 AD Publishing Legal Notices	0.00	833.33	(833.33)	4,235.49	10,000.00	42.35%	5,764.51

City of Joshua
Financial Statement
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100 - General Fund Administration	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-04-5932 AD Engineering Service	20,105.40	7,892.67	12,212.73	54,026.79	94,750.00	57.02%	40,723.21
100-04-5933 AD Planning	6,612.50	4,376.58	2,235.92	18,432.00	52,540.00	35.08%	34,108.00
100-04-5934 AD Gas Well Inspection	0.00	0.00	0.00	0.00	26,000.00	0.00%	26,000.00
Administration Totals	71,127.84	64,866.05	6,261.79	379,332.71	814,350.00	46.58%	435,017.29

City of Joshua
Financial Statement
As of March 31, 2020

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100 - General Fund Police Department	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-05-5110 PD Salaries	54,881.40	58,613.18	(3,731.78)	350,969.98	762,200.00	46.05%	411,230.02
100-05-5111 PD Overtime	1,270.43	2,083.33	(812.90)	9,937.96	25,000.00	39.75%	15,062.04
100-05-5112 PD Worker's Comp	0.00	0.00	0.00	9,299.84	18,405.00	50.53%	9,105.16
100-05-5117 PD Longevity Pay	0.00	0.00	0.00	2,320.00	3,860.00	60.10%	1,540.00
100-05-5120 PD Payroll Taxes	1,139.96	892.81	247.15	5,614.63	11,610.00	48.36%	5,995.37
100-05-5130 PD Benefits	4,923.54	5,942.62	(1,019.08)	32,230.04	71,340.00	45.18%	39,109.96
100-05-5140 PD TMRS	3,235.61	3,680.43	(444.82)	21,424.84	47,860.00	44.77%	26,435.16
100-05-5150 PD Training & Travel	160.00	1,016.26	(856.26)	3,630.14	12,200.00	29.76%	8,569.86
100-05-5160 PD Dues/Memberships	0.00	0.00	0.00	360.00	825.00	43.64%	465.00
100-05-5161 PD Surety Bonds	0.00	8.33	(8.33)	100.00	100.00	100.00%	0.00
100-05-5180 PD Citizens Police Academy	0.00	0.00	0.00	0.00	500.00	0.00%	500.00
100-05-5213 PD Uniforms	473.03	433.16	39.87	2,291.66	5,200.00	44.07%	2,908.34
100-05-5215 PD Law Enforcement	95.40	333.20	(237.80)	2,339.63	4,000.00	58.49%	1,660.37
100-05-5217 PD Criminal Investigation	507.79	458.33	49.46	4,347.45	5,500.00	79.04%	1,152.55
100-05-5218 PD Awards	0.00	12.50	(12.50)	0.00	150.00	0.00%	150.00
100-05-5220 PD Office Supplies	368.70	229.17	139.53	1,678.84	2,750.00	61.05%	1,071.16
100-05-5222 PD Postage	63.19	41.67	21.52	403.78	500.00	80.76%	96.22
100-05-5250 PD Equipment & Furniture	7,927.98	999.60	6,928.38	12,264.06	12,000.00	102.20%	(264.06)
100-05-5260 PD Vests/Safety Equipment	0.00	250.00	(250.00)	2,789.97	3,000.00	93.00%	210.03
100-05-5310 PD Vehicle R & M	102.88	1,082.90	(980.02)	8,370.87	13,000.00	64.39%	4,629.13
100-05-5310 PD Fuel, Oil & Service	0.00	1,666.67	(1,666.67)	9,048.85	20,000.00	45.24%	10,951.15
100-05-5320 PD Equipment R & M	0.00	83.33	(83.33)	22.27	1,000.00	2.23%	977.73
100-05-5330 PD Building R & M	752.50	1,774.29	(1,021.79)	6,770.65	21,300.00	31.79%	14,529.35
100-05-5351 PD Copier/Support	687.49	541.45	146.04	3,224.06	6,500.00	49.60%	3,275.94
100-05-5402 PD IT Services	938.09	516.46	421.63	2,791.34	6,200.00	45.02%	3,408.66
100-05-5404 PD Contract Services	3,965.51	10,750.00	(6,784.49)	42,254.56	43,000.00	98.27%	745.44

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100 - General Fund Police Department	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-05-5408 PD Reporting System	0.00	0.00	0.00	14,201.48	14,300.00	99.31%	98.52
100-05-5600 PD Capital Outlay >$5,000	0.00	2,415.70	(2,415.70)	0.00	29,000.00	0.00%	29,000.00
100-05-5601 PD Capital Outlay <$5,000	0.00	0.00	0.00	16,912.00	30,000.00	56.37%	13,088.00
100-05-5611 PD Principal Payments	0.00	0.00	0.00	8,000.00	8,290.00	96.50%	290.00
100-05-5612 PD Interest Expense	0.00	0.00	0.00	1,600.82	1,315.00	121.74%	(285.82)
100-05-5710 PD Utilities	1,111.20	1,248.25	(137.05)	5,446.47	14,985.00	36.35%	9,538.53
100-05-5750 PD Mobile Technology	229.13	691.39	(462.26)	2,239.21	8,300.00	26.98%	6,060.79
100-05-5909 PD Miscellaneous	0.00	33.33	(33.33)	369.60	400.00	92.40%	30.40
Police Department Totals	82,833.83	95,798.36	(12,964.53)	583,255.00	1,204,590.00	48.42%	621,335.00

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100 - General Fund Public Works	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-06-5110 PW Salaries	7,318.58	12,086.75	(4,768.17)	52,972.03	157,175.00	33.70%	104,202.97
100-06-5111 PW Overtime	31.61	149.94	(118.33)	248.03	1,800.00	13.78%	1,551.97
100-06-5112 PW Worker's Comp	0.00	0.00	0.00	4,101.40	9,570.00	42.86%	5,468.60
100-06-5117 PW Longevity Pay	0.00	0.00	0.00	356.00	410.00	86.83%	54.00
100-06-5120 PW Payroll Taxes	161.96	181.48	(19.52)	842.72	2,360.00	35.71%	1,517.28
100-06-5130 PW Benefits	1,142.96	1,980.87	(837.91)	5,802.61	23,780.00	24.40%	17,977.39
100-06-5140 PW TMRS	430.33	741.70	(311.37)	3,255.36	9,645.00	33.75%	6,389.64
100-06-5150 PW Training & Travel	13.10	133.33	(120.23)	222.63	1,600.00	13.91%	1,377.37
100-06-5213 PW Uniforms	539.54	499.80	39.74	2,718.33	6,000.00	45.31%	3,281.67
100-06-5220 PW Office Supplies	0.00	24.99	(24.99)	147.82	300.00	49.27%	152.18
100-06-5261 PW Equipment Rental	0.00	124.95	(124.95)	564.65	1,500.00	37.64%	935.35
100-06-5270 PW Street Supplies &	2,394.71	13,757.41	(11,362.70)	65,115.96	165,155.00	39.43%	100,039.04
100-06-5310 PW Vehicle R & M	364.99	1,082.90	(717.91)	3,180.64	13,000.00	24.47%	9,819.36
100-06-5310 PW Fuel, Oil & Service	889.67	1,256.58	(366.91)	5,296.20	15,085.00	35.11%	9,788.80
100-06-5320 PW Equipment R & M	915.98	2,472.34	(1,556.36)	10,846.72	29,680.00	36.55%	18,833.28
100-06-5330 PW Building R & M	320.64	1,161.20	(840.56)	6,085.78	13,940.00	43.66%	7,854.22
100-06-5331 PW Sign R & M	532.30	483.14	49.16	5,488.06	5,800.00	94.62%	311.94
100-06-5332 PW Minor Tools	99.99	41.67	58.32	358.36	500.00	71.67%	141.64
100-06-5350 PW Office Equipment R & M	0.00	16.67	(16.67)	0.00	200.00	0.00%	200.00
100-06-5402 PW IT Services	108.89	170.76	(61.87)	1,651.34	2,050.00	80.55%	398.66
100-06-5404 PW Contract Service	0.00	1,516.06	(1,516.06)	13,742.24	18,200.00	75.51%	4,457.76
100-06-5600 PW Capital Outlay >$5,000	0.00	0.00	0.00	19,585.00	34,875.00	56.16%	15,290.00
100-06-5601 PW Capital Outlay <$5,000	1,200.00	0.00	1,200.00	3,689.00	17,590.00	20.97%	13,901.00
100-06-5611 PW Principal Payments	0.00	86,885.00	(86,885.00)	87,119.29	86,885.00	100.27%	(234.29)
100-06-5612 PW Interest Expense	0.00	16,995.00	(16,995.00)	16,757.29	16,995.00	98.60%	237.71
100-06-5710 PW Building Utilities	386.35	416.50	(30.15)	2,126.08	5,000.00	42.52%	2,873.92

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100 - General Fund Public Works	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-06-5750 PW Mobile Technology	69.24	149.94	(80.70)	450.06	1,800.00	25.00%	1,349.94
Public Works Totals	16,920.84	142,328.98	(125,408.14)	312,723.60	640,895.00	48.79%	328,171.40

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100 - General Fund Municipal Court	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-07-5110 MC Salaries	5,800.00	5,797.87	2.13	36,646.32	75,395.00	48.61%	38,748.68
100-07-5111 MC Overtime	31.75	50.00	(18.25)	164.10	600.00	27.35%	435.90
100-07-5112 MC Worker's Comp	0.00	0.00	0.00	97.60	175.00	55.77%	77.40
100-07-5117 MC Longevity Pay	0.00	0.00	0.00	852.00	940.00	90.64%	88.00
100-07-5120 MC Payroll Taxes	150.15	87.28	62.87	606.47	1,135.00	53.43%	528.53
100-07-5130 MC Benefits	385.12	792.59	(407.47)	3,947.20	9,515.00	41.48%	5,567.80
100-07-5140 MC TMRS	338.24	357.96	(19.72)	2,243.62	4,655.00	48.20%	2,411.38
100-07-5150 MC Training & Travel	0.00	166.67	(166.67)	912.32	2,000.00	45.62%	1,087.68
100-07-5160 MC Dues & Memberships	0.00	0.00	0.00	55.00	100.00	55.00%	45.00
100-07-5161 MC Surety Bonds	0.00	16.67	(16.67)	100.00	200.00	50.00%	100.00
100-07-5220 MC Office Supplies	0.00	16.66	(16.66)	108.81	200.00	54.41%	91.19
100-07-5221 MC Printing	0.00	54.14	(54.14)	0.00	650.00	0.00%	650.00
100-07-5222 MC Postage	117.30	83.30	34.00	348.35	1,000.00	34.84%	651.65
100-07-5350 MC Office Equipment R & M	169.91	166.60	3.31	874.02	2,000.00	43.70%	1,125.98
100-07-5401 MC IT Service	91.69	102.87	(11.18)	1,564.94	1,235.00	126.72%	(329.94)
100-07-5402 MC Legal Services	500.00	499.80	0.20	2,500.00	6,000.00	41.67%	3,500.00
100-07-5404 MC Judge Contract Services	2,200.00	2,200.00	0.00	15,400.00	26,400.00	58.33%	11,000.00
100-07-5410 MC Warrant Collection Fee	0.00	166.60	(166.60)	1,080.00	2,000.00	54.00%	920.00
100-07-5910 MC Warrant Entry Fees	0.00	499.80	(499.80)	149.52	6,000.00	2.49%	5,850.48
Municipal Court Totals	9,784.16	11,058.81	(1,274.65)	67,650.27	140,200.00	48.25%	72,549.73

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100 - General Fund Building/Code Compliance	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-08-5110 B/CC Salaries	10,622.16	10,146.95	475.21	68,275.96	131,950.00	51.74%	63,674.04
100-08-5111 B/CC Overtime	0.00	41.67	(41.67)	64.57	500.00	12.91%	435.43
100-08-5112 B/CC Worker's Comp	0.00	0.00	0.00	337.58	300.00	112.53%	(37.58)
100-08-5117 B/CC Longevity Pay	0.00	0.00	0.00	444.00	555.00	80.00%	111.00
100-08-5120 B/CC Payroll Taxes	259.96	150.72	109.24	1,056.15	1,960.00	53.89%	903.85
100-08-5130 B/CC Benefits	1,127.30	1,188.69	(61.39)	8,221.45	14,270.00	57.61%	6,048.55
100-08-5140 B/CC TMRS	616.08	619.04	(2.96)	4,089.15	8,050.00	50.80%	3,960.85
100-08-5150 B/CC Training & Travel	0.00	233.24	(233.24)	370.00	2,800.00	13.21%	2,430.00
100-08-5160 B/CC Dues & Memberships	92.90	16.66	76.24	147.90	200.00	73.95%	52.10
100-08-5213 B/CC Uniforms	0.00	66.64	(66.64)	0.00	800.00	0.00%	800.00
100-08-5220 B/CC Office Supplies	0.00	74.97	(74.97)	244.17	900.00	27.13%	655.83
100-08-5221 B/CC Printing	0.00	58.31	(58.31)	443.95	700.00	63.42%	256.05
100-08-5222 B/CC Postage	42.10	33.32	8.78	238.82	400.00	59.71%	161.18
100-08-5250 B/CC Office Equip &	200.35	70.83	129.52	931.14	850.00	109.55%	(81.14)
100-08-5310 B/CC Fuel, Oil & Service	0.00	124.95	(124.95)	450.10	1,500.00	30.01%	1,049.90
100-08-5310 B/CC Vehicle R & M	0.00	41.65	(41.65)	37.16	500.00	7.43%	462.84
100-08-5330 B/CC Building R & M	245.00	291.55	(46.55)	956.00	3,500.00	27.31%	2,544.00
100-08-5402 B/CC IT Services	108.89	107.04	1.85	2,140.74	1,285.00	166.59%	(855.74)
100-08-5403 B/CC Code Enforcement	0.00	524.79	(524.79)	6,300.00	6,300.00	100.00%	0.00
100-08-5404 B/CC Contract Services	682.00	208.25	473.75	1,738.00	2,500.00	69.52%	762.00
100-08-5406 B/CC Nuisance Abatement	0.00	166.67	(166.67)	450.00	2,000.00	22.50%	1,550.00
100-08-5710 B/CC Utilities	0.00	208.25	(208.25)	458.66	2,500.00	18.35%	2,041.34
100-08-5750 B/CC Mobile Technology	0.00	88.29	(88.29)	360.63	1,060.00	34.02%	699.37
100-08-5910 B/CC Property Liens	0.00	41.67	(41.67)	0.00	500.00	0.00%	500.00
Building/Code Compliance Totals	13,996.74	14,504.15	(507.41)	97,756.13	185,880.00	52.59%	88,123.87

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100 - General Fund Animal Control	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-09-5110 AC Salaries	6,061.00	6,058.18	2.82	40,162.36	78,780.00	50.98%	38,617.64
100-09-5111 AC Overtime	272.04	166.67	105.37	1,446.15	2,000.00	72.31%	553.85
100-09-5112 AC Worker's Comp	0.00	0.00	0.00	1,397.56	2,600.00	53.75%	1,202.44
100-09-5117 AC Longevity Pay	0.00	0.00	0.00	1,152.00	1,155.00	99.74%	3.00
100-09-5120 AC Payroll Taxes	168.76	93.43	75.33	688.58	1,215.00	56.67%	526.42
100-09-5130 AC Benefits	774.00	834.24	(60.24)	5,625.12	10,015.00	56.17%	4,389.88
100-09-5140 AC TMRS	372.67	366.81	5.86	2,577.81	4,770.00	54.04%	2,192.19
100-09-5150 AC Training & Travel	0.00	208.25	(208.25)	2,165.28	2,500.00	86.61%	334.72
100-09-5160 AC Dues & Memberships	0.00	8.33	(8.33)	100.00	100.00	100.00%	0.00
100-09-5161 AC Surety Bonds	0.00	0.00	0.00	0.00	200.00	0.00%	200.00
100-09-5213 AC Uniforms	0.00	83.33	(83.33)	435.64	1,000.00	43.56%	564.36
100-09-5220 AC Office Supplies	0.00	62.47	(62.47)	461.77	750.00	61.57%	288.23
100-09-5222 AC Postage	63.00	41.65	21.35	222.40	500.00	44.48%	277.60
100-09-5250 AC Office Equip & Furniture	657.00	208.33	448.67	1,656.60	2,500.00	66.26%	843.40
100-09-5280 AC Micro Chips	0.00	291.55	(291.55)	0.00	3,500.00	0.00%	3,500.00
100-09-5282 AC Medical Supplies	0.00	24.99	(24.99)	1,647.82	300.00	549.27%	(1,347.82)
100-09-5284 AC Rabies Vouchers	25.00	166.60	(141.60)	115.00	2,000.00	5.75%	1,885.00
100-09-5310 AC Fuel, Oil & Service	0.00	83.30	(83.30)	853.67	1,000.00	85.37%	146.33
100-09-5310 AC Vehicle R & M	0.00	141.61	(141.61)	293.69	1,700.00	17.28%	1,406.31
100-09-5320 AC Equipment R & M	0.00	41.65	(41.65)	0.00	500.00	0.00%	500.00
100-09-5330 AC Animal Food	142.74	300.00	(157.26)	1,991.56	3,600.00	55.32%	1,608.44
100-09-5330 AC Building R & M	1,415.00	1,832.60	(417.60)	7,570.82	22,000.00	34.41%	14,429.18
100-09-5402 AC IT Services	316.49	349.86	(33.37)	1,877.34	4,200.00	44.70%	2,322.66
100-09-5404 AC Contract Services	364.21	183.26	180.95	1,325.50	2,200.00	60.25%	874.50
100-09-5408 AC Professional Services	0.00	291.67	(291.67)	676.66	3,500.00	19.33%	2,823.34
100-09-5710 AC Utilities	1,075.43	1,175.77	(100.34)	5,370.34	14,115.00	38.05%	8,744.66

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100 - General Fund Animal Control	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-09-5750 AC Mobile Technology	92.32	99.96	(7.64)	600.08	1,200.00	50.01%	599.92
Animal Control Totals	11,799.66	13,114.51	(1,314.85)	80,413.75	167,900.00	47.89%	87,486.25

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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
100-10-5110 FD Salaries	7,354.34	25,648.45	(18,294.11)	59,493.07	333,530.00	17.84%	274,036.93
100-10-5112 FD Worker's Comp	0.00	0.00	0.00	5,398.92	9,200.00	58.68%	3,801.08
100-10-5117 FD Longevity Pay	0.00	0.00	0.00	284.00	760.00	37.37%	476.00
100-10-5120 FD Payroll Taxes	140.76	377.96	(237.20)	898.41	4,915.00	18.28%	4,016.59
100-10-5130 FD Benefits	385.12	2,773.47	(2,388.35)	2,863.53	33,295.00	8.60%	30,431.47
100-10-5140 FD TMRS	427.90	1,555.30	(1,127.40)	3,577.86	20,225.00	17.69%	16,647.14
100-10-5150 FD Training & Travel	0.00	1,711.81	(1,711.81)	1,038.36	20,550.00	5.05%	19,511.64
100-10-5160 FD Dues & Memberships	190.00	406.50	(216.50)	2,541.94	4,880.00	52.09%	2,338.06
100-10-5180 FD Incentive	817.00	2,082.50	(1,265.50)	7,515.00	25,000.00	30.06%	17,485.00
100-10-5181 FD Staff Immunizations	0.00	250.00	(250.00)	0.00	3,000.00	0.00%	3,000.00
100-10-5182 FD Insurance (VFIS)	0.00	0.00	0.00	4,908.00	7,000.00	70.11%	2,092.00
100-10-5183 FD ESD Incentive	0.00	0.00	0.00	(880.69)	0.00	0.00%	880.69
100-10-5213 FD Uniforms	0.00	499.80	(499.80)	2,409.09	6,000.00	40.15%	3,590.91
100-10-5218 FD Awards	0.00	125.00	(125.00)	419.14	1,500.00	27.94%	1,080.86
100-10-5220 FD Office Supplies	133.43	83.33	50.10	673.74	1,000.00	67.37%	326.26
100-10-5222 FD Postage	2.30	8.33	(6.03)	15.27	100.00	15.27%	84.73
100-10-5264 FD Radios & Mics	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
100-10-5290 FD Fire Fighting Supplies	1,125.00	374.85	750.15	4,840.30	4,500.00	107.56%	(340.30)
100-10-5291 FD EMS Supplies	0.00	833.33	(833.33)	2,019.91	10,000.00	20.20%	7,980.09
100-10-5293 FD Personal Protective Equip	18,347.00	2,040.85	16,306.15	19,539.82	24,500.00	79.75%	4,960.18
100-10-5296 FD Fire Prevention Program	0.00	83.33	(83.33)	0.00	1,000.00	0.00%	1,000.00
100-10-5310 FD Fuel, Oil & Service	0.00	749.70	(749.70)	2,567.86	9,000.00	28.53%	6,432.14
100-10-5310 FD Vehicle R & M	198.98	2,082.50	(1,883.52)	10,290.71	25,000.00	41.16%	14,709.29
100-10-5320 FD Equipment R & M	0.00	166.60	(166.60)	1,124.05	2,000.00	56.20%	875.95
100-10-5330 FD Building R & M	1,045.00	666.40	378.60	6,723.90	8,000.00	84.05%	1,276.10
100-10-5350 FD Office Equipment R & M	224.92	416.50	(191.58)	1,133.49	5,000.00	22.67%	3,866.51

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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
100-10-5402 FD IT Services	464.46	375.00	89.46	2,438.36	4,500.00	54.19%	2,061.64
100-10-5404 FD Contract Services	62.00	1,564.37	(1,502.37)	11,322.60	18,780.00	60.29%	7,457.40
100-10-5611 FD Principal Payments	11,840.29	11,815.00	25.29	11,840.29	11,815.00	100.21%	(25.29)
100-10-5612 FD Interest Expense	442.23	430.00	12.23	442.23	430.00	102.84%	(12.23)
100-10-5710 FD Utilities	2,582.28	2,368.63	213.65	12,598.11	28,435.00	44.30%	15,836.89
100-10-5750 FD Mobile Technology	425.45	481.47	(56.02)	2,548.00	5,780.00	44.08%	3,232.00
100-10-5908 FD Emergency Management	34.97	1,311.97	(1,277.00)	9,870.52	15,750.00	62.67%	5,879.48
100-10-5909 FD Miscellaneous	0.00	25.00	(25.00)	158.39	300.00	52.80%	141.61
Fire Department Totals	46,243.43	61,391.28	(15,147.85)	190,614.18	646,745.00	29.47%	456,130.82

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100 - General Fund Park Maintenance	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
100-11-5110 PK Salaries	4,865.60	4,604.77	260.83	31,855.72	59,880.00	53.20%	28,024.28
100-11-5111 PK Overtime	182.48	187.42	(4.94)	850.56	2,250.00	37.80%	1,399.44
100-11-5112 PK Worker's Comp	0.00	0.00	0.00	685.36	2,000.00	34.27%	1,314.64
100-11-5117 PK Longevity Pay	0.00	0.00	0.00	340.00	480.00	70.83%	140.00
100-11-5120 PK Payroll Taxes	148.16	71.51	76.65	548.32	930.00	58.96%	381.68
100-11-5130 PK Benefits	769.96	792.59	(22.63)	5,600.88	9,515.00	58.86%	3,914.12
100-11-5140 PK TMRS	294.13	291.45	2.68	2,036.37	3,790.00	53.73%	1,753.63
100-11-5150 PK Training & Travel	0.00	62.47	(62.47)	0.00	750.00	0.00%	750.00
100-11-5213 PK Uniforms	71.47	124.95	(53.48)	456.14	1,500.00	30.41%	1,043.86
100-11-5220 PK Office Supplies	0.00	12.50	(12.50)	89.05	150.00	59.37%	60.95
100-11-5261 PK Equipment Rental	0.00	12.49	(12.49)	0.00	150.00	0.00%	150.00
100-11-5270 PK Park Supplies & Materials	298.58	833.00	(534.42)	7,427.57	10,000.00	74.28%	2,572.43
100-11-5275 PK Field Supplies & Materials	272.96	333.20	(60.24)	1,647.05	4,000.00	41.18%	2,352.95
100-11-5310 PK Fuel, Oil & Service	0.00	166.60	(166.60)	607.35	2,000.00	30.37%	1,392.65
100-11-5310 PK Vehicle R & M	0.00	41.65	(41.65)	461.96	500.00	92.39%	38.04
100-11-5320 PK Equipment R & M	17.77	125.00	(107.23)	451.76	1,500.00	30.12%	1,048.24
100-11-5330 PK Building R & M	17.09	124.95	(107.86)	412.41	1,500.00	27.49%	1,087.59
100-11-5331 PK Minor Tools	0.00	8.33	(8.33)	0.00	100.00	0.00%	100.00
100-11-5335 PK Dept Building R & M	91.36	62.50	28.86	564.60	750.00	75.28%	185.40
100-11-5340 PK Irrigation R & M	0.00	1,666.00	(1,666.00)	23,887.80	20,000.00	119.44%	(3,887.80)
100-11-5402 PK IT Services	4.80	24.99	(20.19)	14.40	300.00	4.80%	285.60
100-11-5600 PK Capital Outlay >$5,000	0.00	1,163.70	(1,163.70)	0.00	13,970.00	0.00%	13,970.00
100-11-5710 PK Dept Utilities	292.85	485.22	(192.37)	1,943.06	5,825.00	33.36%	3,881.94
100-11-5715 PK Park Utilities	2,543.88	0.00	2,543.88	10,562.48	81,760.00	12.92%	71,197.52
100-11-5720 PK Gas	0.00	49.98	(49.98)	0.00	600.00	0.00%	600.00
100-11-5750 PK Mobile Technology	23.08	77.46	(54.38)	358.69	930.00	38.57%	571.31

City of Joshua
Financial Statement
As of March 31, 2020

100 - General Fund **Park Maintenance**	Current Month Actual	Current Month Budget	Budget Variance	YTD Actual	Annual Budget	% Budget Used	Budget Remaining
Park Maintenance Totals	9,894.17	11,322.73	(1,428.56)	90,801.53	225,130.00	40.33%	134,328.47
Expense Totals	311,194.25	471,672.41	(160,478.16)	2,082,915.55	4,961,645.00	41.98%	2,878,729.45

Quality of Life	Continue Implementation of Parks Master Plan	Identify land for additional park and recreation facilities as outlined in Parks Master Plan	2017	N/A	Ongoing	ADMIN (ACM)
		Update Park Master Plan	2017	Type B	Complete	
		Develop plans for build out of park land	2019	Type B	Ongoing	
		Identify and seek funding for land acquisition and construction to continue implementation	2019	Type B, Grants	Ongoing	
	Promote a positive City image with Revitalization and Beautification of HWY 174 Corridor	Develop plan for target areas based on UTA study	2015	GF, Type B, Grants	Complete	ADMIN (CM, ACM)
		Prepare for grant opportunities	2019	Grants	Ongoing	
		Initiate working group with Cities of Burleson & Cleburne for joint plan	2017	N/A	TBD	
	Transportation advocacy (roads & rail)	Explore options for initiating Ft. Worth Transportation	2019	N/A	Ongoing	ADMIN (CM), Mayor
		Authority service in the area	2019	N/A	Ongoing	
		Initiate rail working group to explore options for commuter rail service	2015	N/A	GJCTC est.; meeting regularly	
		Funding through legislature for rail & road upgrades	TBD	TBD	TBD	

<table>
<tr><td colspan="3">CITY COUNCIL MEETING – STAFF REPORT</td></tr>
<tr><td>AGENDA DATE:
April 16, 2020</td><td>ITEM:
D.3.</td><td>SUBJECT:
Property Tax Homestead Exemption Analysis</td></tr>
<tr><td colspan="2">STAFF RESOURCE:</td><td>J. Jones</td></tr>
<tr><td colspan="2">PREVIOUS COUNCIL ACTION (if any):</td><td>Discussion Only</td></tr>
<tr><td colspan="2">ACTION PROPOSED:</td><td>Review & Discussion</td></tr>
</table>

BACKGROUND
At the December 17, 2019, City Council Meeting, Mayor Hollarn requested an analysis of the financial impact of a homestead exemption (HE) of $15,000.

The City Manager submitted an report for the January 16, 2020, council meeting that included a reference to the state law that regulates this exemption (Tax Code, Sec. 11.13; exemption must be based on a percentage, not a dollar amount, and result in a minimum of a $5,000 exemption.) and an estimate of a the financial impact of the adoption of a 10% exemption based on the current property tax rate and internal property value data ($163,845 reduction in general fund revenues).

At the March 19, 2020 City Council meeting, the Council requested additional analysis and information to be presented for the April 16, 2020, meeting.

ADDITIONAL ANALYSIS (* info from JCAD database):

HE Rates	15%	10%*	5%*	1%
Estimated Reduction in Property Tax Revenue	$(291,255)	$(194,170)	$(97,085)	$(19,420)

Additional Info concerning the coronavirus and its potential impact on current year-end sales tax projections:

Actual sales tax data for March-April will not be available until June-July but the ***estimated*** potential impact of the virus on the city economy could result in a decrease of as much as 10-15% (≈$80,000-120,000) in sales tax revenue for the current fiscal year.

Staff Recommendation:
N/A

ATTACHMENTS:
JCAD Property Tax Calculation Sheets for a homestead exemption of 5% and 10%, respectively.

<table>
<tr><td>Prepared by:
J. Jones</td><td>Disposition by Council:</td></tr>
</table>

Improvements	Count	Value			
Homesite	2,431	288,725,797			
New Homesite	70	8,658,925			
Non Homesite	242	155,338,126			
New Non Homesite	1	127,784	(+)	452,850,632	TOTAL IMPROVEMENTS
Land (2,731.712 acres)	**Count**	**Value**			
Homesite	2,468	75,752,445			
New Homesite	0	0			
Non Homesite	341	30,458,148			
New Non Homesite	0	0	(+)	106,210,593	TOTAL LAND MARKET
Prod (2,239.706 acres)	**Count**	**Value**			
Productivity	120	19,120,521			
Inventory	0	0			
Timber	0	0	(+)	19,120,521	TOTAL PROD MARKET
				125,331,114	TOTAL LAND
Other	**Count**	**Value**			
Personal Property	371	39,876,502			
Minerals	3,113	3,516,095	(+)	43,392,597	TOTAL OTHER
			(=)	621,574,343	TOTAL MARKET VALUE
			(-)	124,874,844	TOTAL EXEMPT PROPERTY (INCL HB366)
			(=)	496,699,499	TOTAL MARKET VALUE OF TAXABLE PROPERTY

Prod. Use	Count	Value	Loss			
Productivity	120	330,409	18,790,112			
Inventory	0	0	0			
Timber	0	0	0			
Totals	120	330,409	18,790,112	(-)	18,790,112	TOTAL PRODUCTION LOSS
			260	(-)	4,375,258	CAPPED HOMESTEAD LOSS
				(=)	473,534,129	TOTAL ASSESSED

(7,874 accounts)

Exemptions/Deductions	---- Non-Frozen ---- Count	Value	***** Frozen ***** Count	Value		
Homestead	0	0	0	0		
Homestead Local	887	7,849,746	592	4,836,437	12,686,183	TOTAL HOMESTEAD
Over 65	0	0	0	0		
Over 65 Local	2	50,000	558	13,617,062	13,667,062	TOTAL OVER 65
Disabled	0	0	0	0		
Disabled Local	0	0	35	807,423	807,423	TOTAL DISABLED
Disabled Veteran	26	228,589	32	361,000	589,589	TOTAL DISABLED VETERAN
Disabled Vet HS	12	2,691,979	11	2,133,015	4,824,994	TOTAL DISABLED VETERAN HS
Abatements	0	0				
Pollution Control	0	0				
Freeport	0	0				
Goods In Transit	0	0				
Historic	0	0	0	0		
Low Income Housing	0	0				
Solar / Wind Power	0	0	2	36,287		
Tot Exempt Proration	0	0	0	0	36,287	TOTAL OTHER DEDUCTIONS
					32,611,538	TOTAL EXEMPTIONS/DEDUCTIONS

Taxable Non Frozen		363,484,750		
Taxable Frozen		77,330,461		
Taxable New HS Frozen		107,380	440,922,591	TOTAL TAXABLE
Tax Non Frozen		2,781,639.60		
Tax Frozen		438,212.64		
Tax New HS Frozen		821.75	3,220,673.99	TOTAL TAX
Total Tax w/o Ceiling		3,374,248.10		
Tax Frozen Loss		153,574.11	0.00765270	TAX RATE
Total Vet HS Proration	0	0.00		
Total Surv Spouse Ex Amt	0	0.00		

Improvements	Count	Value			
Homesite	2,431	288,725,797			
New Homesite	70	8,658,925			
Non Homesite	242	155,338,126			
New Non Homesite	1	127,784	(+)	452,850,632	TOTAL IMPROVEMENTS

Land (2,731.712 acres)	Count	Value			
Homesite	2,468	75,752,445			
New Homesite	0	0			
Non Homesite	341	30,458,148			
New Non Homesite	0	0	(+)	106,210,593	TOTAL LAND MARKET

Prod (2,236.786 acres)	Count	Value			
Productivity	120	19,120,521			
Inventory	0	0			
Timber	0	0	(+)	19,120,521	TOTAL PROD MARKET

125,331,114 TOTAL LAND

Other	Count	Value			
Personal Property	371	39,876,502			
Minerals	3,113	3,516,095	(+)	43,392,597	TOTAL OTHER

(=)	621,574,343	TOTAL MARKET VALUE
(-)	124,874,844	TOTAL EXEMPT PROPERTY (INCL HB366)
(=)	496,699,499	TOTAL MARKET VALUE OF TAXABLE PROPERTY

Prod Use	Count	Value	Loss			
Productivity	120	330,409	18,790,112			
Inventory	0	0	0			
Timber	0	0	0			
Totals	120	330,409	18,790,112	(-)	18,790,112	TOTAL PRODUCTION LOSS
			260	(-)	4,375,258	CAPPED HOMESTEAD LOSS
				(=)	473,534,129	TOTAL ASSESSED

(7,874 accounts)

Exemptions/Deductions	*** Non-Frozen *** Count	Value	***** Frozen ***** Count	Value		
Homestead	0	0	0	0		
Homestead Local	0	0	0	0	0	TOTAL HOMESTEAD
Over 65	0	0	0	0		
Over 65 Local	2	50,000	558	13,629,695	13,679,695	TOTAL OVER 65
Disabled	0	0	0	0		
Disabled Local	0	0	35	808,683	808,683	TOTAL DISABLED
Disabled Veteran	26	228,589	32	361,000	589,589	TOTAL DISABLED VETERAN
Disabled Vet HS	12	2,691,979	11	2,133,015	4,824,994	TOTAL DISABLED VETERAN HS
Abatements	0	0				
Pollution Control	0	0				
Freeport	0	0				
Goods In Transit	0	0				
Historic	0	0	0	0		
Low Income Housing	0	0				
Solar / Wind Power	0	0	2	36,287		
Tot Exempt Proration	0	0	0	0	36,287	TOTAL OTHER DEDUCTIONS
					19,939,248	TOTAL EXEMPTIONS/DEDUCTIONS

Taxable Non Frozen		371,334,496		
Taxable Frozen		82,153,005		
Taxable New HS Frozen		107,380	453,594,881	TOTAL TAXABLE
Tax Non Frozen		2,841,711.34		
Tax Frozen		442,784.40		
Tax New HS Frozen		821.75	3,285,317.49	TOTAL TAX
Total Tax w/o Ceiling		3,471,225.29		
Tax Frozen Loss		185,907.80	0.00765270	TAX RATE
Total Vet HS Proration	0	0.00		
Total Surv Spouse Ex Amt	0	0.00		

Improvements	Count	Value			
Homesite	2,431	288,725,797			
New Homesite	70	8,658,925			
Non Homesite	242	155,338,126			
New Non Homesite	1	127,784	(+)	452,850,632	TOTAL IMPROVEMENTS

Land (2,731.5712 acres)	Count	Value			
Homesite	2,468	75,752,445			
New Homesite	0	0			
Non Homesite	341	30,458,148			
New Non Homesite	0	0	(+)	106,210,593	TOTAL LAND MARKET

Prod (2,239.796 acres)	Count	Value			
Productivity	120	19,120,521			
Inventory	0	0			
Timber	0	0	(+)	19,120,521	TOTAL PROD MARKET

125,331,114 TOTAL LAND

Other	Count	Value			
Personal Property	371	39,876,502			
Minerals	3,113	3,516,095	(+)	43,392,597	TOTAL OTHER

(=)	621,574,343	TOTAL MARKET VALUE
(-)	124,874,844	TOTAL EXEMPT PROPERTY (INCL HB366)
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Prod Use	Count	Value	Loss			
Productivity	120	330,409	18,790,112			
Inventory	0	0	0			
Timber	0	0	0			
Totals	120	330,409	18,790,112	(-)	18,790,112	TOTAL PRODUCTION LOSS
			260	(-)	4,375,258	CAPPED HOMESTEAD LOSS
				(=)	473,534,129	TOTAL ASSESSED

(7,874 accounts)

Exemptions/Deductions	*** Non-Frozen *** Count	Value	***** Frozen ***** Count	Value		
Homestead	0	0	0	0		
Homestead Local	887	15,699,499	592	9,672,887	25,372,386	TOTAL HOMESTEAD
Over 65	0	0	0	0		
Over 65 Local	2	50,000	558	13,603,535	13,653,535	TOTAL OVER 65
Disabled	0	0	0	0		
Disabled Local	0	0	35	806,165	806,165	TOTAL DISABLED
Disabled Veteran	26	228,589	32	361,000	589,589	TOTAL DISABLED VETERAN
Disabled Vet HS	12	2,691,979	11	2,133,015	4,824,994	TOTAL DISABLED VETERAN HS
Abatements	0	0				
Pollution Control	0	0				
Freeport	0	0				
Goods In Transit	0	0				
Historic	0	0	0	0		
Low Income Housing	0	0				
Solar / Wind Power	0	0	2	36,287		
Tot Exempt Proration	0	0	0	0	36,287	TOTAL OTHER DEDUCTIONS
					45,282,956	TOTAL EXEMPTIONS/DEDUCTIONS

Taxable Non Frozen		355,634,997		
Taxable Frozen		72,508,796		
Taxable New HS Frozen		107,380	428,251,173	TOTAL TAXABLE
Tax Non Frozen		2,721,567.88		
Tax Frozen		430,779.77		
Tax New HS Frozen		821.75	3,153,169.40	TOTAL TAX
Total Tax w/o Ceiling		3,277,277.73		
Tax Frozen Loss		124,108.33	0.00765270	TAX RATE
Total Vet HS Proration	0	0.00		
Total Surv Spouse Ex Amt	0	0.00		

MINUTES
CITY COUNCIL
REGULAR SESSION
MARCH 19, 2020
6:30 PM

City Council Present: Joe Hollarn, Mayor; Rick DePriest, Place 1; Mike Kidd, Place 2; Angela Nichols, Place 3; Robert Purdom, Place 4; Jerry Moore, Place 5; and Scott Kimble, Place 6.

City Council Absent: NA

City Staff Present: Josh Jones, City Manager; and Alice Holloway, City Secretary.

A. <u>CALL TO ORDER AND ANNOUNCE A QUORUM PRESENT</u>

Mayor Hollarn called the meeting to order at 6:30 pm.

B. PLEDGE OF ALLEGIANCE

1. United States of America
2. Texas Flag

Councilmember Purdom led the Pledge of Allegiance to the United States of America Flag and the Texas Flag.

C. INVOCATION

Invocation was given by Councilmember Kimble.

D. WORK SESSION

1. Review and discuss questions related to the budget report and financial statement for February 2020. (Staff Resource: J. Jones)

   Councilmember Kimble asked the status on the Bond Package. City Manager Jones stated that staff will move forward on the Bond Package after receiving the Certified Tax Roll.

   Councilmember Moore asked where we are on Sales Tax. City Manager stated that we are ahead of schedule.

2. Discussion regarding update to City Strategic Plan: Economic Development (Staff Resource: J. Jones)

   City Manager Jones stated that this meeting's meeting main focus was Economic Development. He stated that the goals will remain the same. In addition, he asked the City Council what type of investment they are willing to do. City Manager Jones asked the City Council if there is any interest in partnering with a Data Collection Company.

Councilmember Moore explained that partnering with a Data Collection Company is not a study, but a company that connects us to retailers.

E. PUBLIC FORUM, PRESENTATIONS AND RECOGNIATION:

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. No Council deliberation is permitted. Each person will have 3 minutes to speak.

Mayor Hollarn stated that the City Manager and staff will work with business owners to streamline the process for sign permits to help business owners during this time.

F. CONSENT AGENDA

1. Consider approval of minutes from the City Council Meeting held on February 20, 2020. (Staff Resource: A. Holloway)

2. Consider approval of a resolution of the City of Joshua, Texas adopting a Videoconference Policy for City Council and providing for an effective date. (Staff Resource: S. Short)

   Councilmember Moore moved to approve the items in the Consent Agenda. Councilmember Kidd seconded the motion. The motion passed unanimously.

G. REGULAR AGENDA

1. Discuss, consider, and take action on an Ordinance of the City Council of the City of Joshua, Texas, amending Section 10.2.6, "Amending Plats," of Article 2, "General Platting Regulations", amending Section 10.4.1, "Submittal," of Article 4, "Requirements for Plat Submittal", amending Subpart (2) of Subsection (D), "Required Information," of Section 10.4.3, "Preliminary Plat Submittal Requirements," of Article 4, "Requirements for Plat Submittal'; amending Subsection (B), "Scale," of Section 10.4.6, "Final Plat – Required format and Information," of Article 4, "Requirements for Plat Submittal"; amending Section 10.5.1, "General Provisions," of Article 5, "Procedures for Plat Approval"; amending Subsection (A), "Requirements," of Section 10.5.10, amending Subsection (A) of Section 10.7.8, "Sidewalks of Article 7, "Street and Right-Of-Way Requirements"; amending Article 10, "Miscellaneous Requirements,; by adding thereto a new Section 10.10.12, "Tree Preservation"; all of the foregoing provisions contained in the City's Subdivision Ordinance, Exhibit "A" to Article 10.02.001, "Subdivision Ordinance," of Chapter 10, "Subdivision Regulation," of the Code of Ordinances of the City of Joshua, Texas; providing for Severability, Savings and Repealing Clauses; providing for Penalties; providing an Effective Date; and providing for the publication of the caption hereof.

   Councilmember Kimble moved to approve an Ordinance of the City Council of the City of Joshua, Texas, amending Section 10.2.6, "Amending Plats," of Article 2, "General Platting Regulations", amending Section 10.4.1, "Submittal," of Article 4, "Requirements for Plat Submittal", amending Subpart (2) of Subsection (D), "Required Information," of Section 10.4.3, "Preliminary Plat Submittal Requirements," of Article 4, "Requirements for Plat Submittal'; amending Subsection (B), "Scale," of Section 10.4.6, "Final Plat – Required format and Information," of Article 4, "Requirements for Plat Submittal"; amending Section 10.5.1, "General Provisions," of Article 5, "Procedures for Plat Approval"; amending Subsection (A), "Requirements," of Section 10.5.10, amending Subsection (A) of Section 10.7.8, "Sidewalks of Article 7, "Street and Right-Of-Way Requirements"; amending Article 10, "Miscellaneous Requirements,; by adding thereto a new Section 10.10.12, "Tree Preservation"; all of the foregoing provisions contained in the City's Subdivision Ordinance, Exhibit "A" to Article 10.02.001, "Subdivision Ordinance," of Chapter 10, "Subdivision Regulation," of the Code of Ordinances of the City of Joshua, Texas. Councilmember Purdom seconded the motion. The motion passed unanimously.

2. Discuss, consider, and take action on Case # PZ 2019-25 being a re-plat of approximately 10.828 acres of land out of the Joshua Plaza Addition being Lots 3-A-R1-A and 3-A-R1-B, Block 1 of the Joshua Plaza Addition in the City of Joshua, Johnson County, Texas. The properties is commonly known as 114 Paula with the legal description being Lot 3-A-R1, Block 1 of the Joshua Plaza Addition in the City of Joshua, Johnson County, Texas as requested by Darrell Gregory with First United Methodist Church and ratify Development Agreement.

   Councilmember Kidd moved to approve a re-plat of approximately 10.828 acres of land out of the Joshua Plaza Addition being Lots 3-A-R1-A and 3-A-R1-B, Block 1 of the Joshua Plaza Addition in the City of Joshua, Johnson County, Texas. Councilmember DePriest seconded the motion. The motion passed unanimously.

3. Discuss, consider, and take action on an order declaring a State of Emergency for the City of Joshua as authorized by the Texas Government Code Chapter 418 Section 108 prohibiting public or private Community Gatherings of 50 or more persons subject to the exceptions and clarifications in said order.

   Mayor Hollarn stated no action needed on this item (G3) due to the Governor of Texas issuing a Declaration Order.

4. Discuss, consider and take action on the proclamation issued on March 18, 2020, by Governor Abbott authorizing all political subdivisions holding a general or special elections on May 2, 2020 to postpone their election to the November 3, 2020 uniform date due to the health and safety of voters, election workers, and local election officials, and consideration of an Ordinance regarding same. (Staff Resource: A. Holloway)

   Mr. Robert Flemings asked if the election is moved to November, can other people sign up to be on the ballot. City Manager Jones answered no.

   Councilmember Moore moved to approve an Ordinance postponing the May 2, 2020 General Election to November 3, 2020. Councilmember Nichols seconded the motion. The motion passed unanimously.

H. STAFF REPORT

February 2020

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

I. FUTURE AGENDA ITEMS/REQUESTS BY COUNCILMEMBERS TO BE ON 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. Any Councilmember may, however, state an issue and a request that this issue be placed on a future agenda.

1) Homestead Exception
2) Sick Leave Policy
3) Charter Election (check with City Attorney)

J. ADJOURNMENT

Mayor Hollarn adjourned the meeting at 7:28 pm.

Joe Hollarn, Mayor

ATTEST:

Alice Holloway, TRMC
City Secretary

Approved: April 16, 2020

CITY COUNCIL MEETING – STAFF REPORT		
AGENDA DATE: **April 16, 2020**	**ITEM:** **G.1.**	**SUBJECT:** **FY 2018-2019 Financial Audit**

STAFF RESOURCE:	J. Jones
PREVIOUS COUNCIL ACTION (if any):	N/A
ACTION PROPOSED:	Discuss, consider and take action regarding the acceptance of the FY 2017-2018 Audit Report.

BACKGROUND

Clifton Larson Allen LLP (CLA) has been the official auditor for the City since 2019. A representative from CLA will attend the meeting virtually to present the audit summary.

Staff Recommendation:

Accept the FY 2018-2019 Annual Financial Audit as presented.

ATTACHMENTS:

FY 2018-2019 Annual Audit

Prepared by: J. Jones	**Disposition by Council:**

CITY OF JOSHUA, TEXAS

ANNUAL FINANCIAL REPORT

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

YEAR ENDED SEPTEMBER 30, 2019

CITY OF JOSHUA, TEXAS
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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Joshua, Texas as of and for the year ended September 30, 2019, 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.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Joshua, Texas as of September 30, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in net pension liability and related ratios, and the schedule of contributions on pages 4 through 10 and 43 through 45 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Joshua, Texas' basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated April 7, 2020, on our consideration of the City of Joshua, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Joshua, Texas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Joshua, Texas' internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Fort Worth, Texas
April 7, 2020

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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, 2019. 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 $10,089,400. Of this amount, $731,005 (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 $561,328. This increase is due to an increase in property and sales taxes.

- As of the close of the current fiscal year, the City of Joshua's governmental funds reported combined ending fund balances of $2,683,033, an increase of $409,386 in comparison with the prior year. Approximately 48% of this amount, $1,296,812 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 $1,322,398 or 32% 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.

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

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

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

The City of Joshua maintains 8 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 3 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City of Joshua adopts an annual appropriated budget for its General Fund, Debt Service Fund, Type A Economic Development Corporation Fund and Type B Community Development Corporation Fund. Budgetary comparison statements have been provided for these funds to demonstrate compliance with the budget.

Notes to the 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 in the financial section.

Other Information. The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the notes to the financial statements.

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 $10,089,400 the close of the most recent fiscal year. By far the largest portion of the City's net position ($7,952,691 or 79%) reflects its investment in capital assets (e.g. land, building, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Joshua, Texas' Net Position

	Governmental Activities	
	2019	2018
Current Assets	$ 3,032,190	$ 2,631,387
Noncurrent Assets	18,318,075	18,588,392
Total Assets	21,350,265	21,219,779
Total Deferred Outflows of Resources	267,217	189,655
Current Liabilities	1,206,399	1,074,090
Noncurrent Liabilities	10,207,420	10,681,164
Total Liabilities	11,413,819	11,755,254
Total Deferred Inflows of Resources	114,264	126,108
Net Position		
Net Investment in Capital Assets	7,952,691	7,798,312
Restricted	1,431,289	1,091,490
Unrestricted	705,419	638,270
Total Net Position	$ 10,089,399	$ 9,528,072

An additional portion of the City of Joshua's net position ($1,405,704 or 14%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position ($731,005 or 7%) 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.

During the current fiscal year, the City's net position increased by $561,328. This increase represents the degree to which increases in ongoing revenues have outstripped similar increases in ongoing expenses. This increase follows a prior year increase of $119,063 due to increases in ongoing revenues that were not outpaced by increases in ongoing expenses.

City of Joshua, Texas' Changes in Net Position

	Governmental Activities	
	2019	2018
Revenues		
Program Revenues:		
Charges for Services	$ 814,415	$ 742,249
Operating Grant and Contributions	18,170	7,346
Capital Grants and Contributions	8,277	140,857
General Revenues:		
Taxes	4,619,630	4,358,494
Franchise Fees	368,678	347,500
Interest	11,837	4,018
Other	96,326	124,388
Total Revenues	5,937,333	5,724,852
Expenditures		
General Government	1,104,448	1,044,531
Public Safety	1,081,720	1,186,491
Public Works	836,690	891,952
Municipal Court	140,907	157,107
Development Services	286,277	251,727
Animal Control	162,986	166,145
Fire Department	574,639	555,346
Economic Development	57,203	77,981
Parks and Recreation	372,089	501,829
Garbage and Recycling Service	410,483	520,160
Interest on Long-Term	348,564	252,520
Total Expenditures	5,376,006	5,605,789
Change In Net Position	561,327	119,063
Net Position - Beginning of Year	9,528,072	9,409,009
Net Position - End of Year	$ 10,089,399	$ 9,528,072

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 $2,683,033. $1,386,221 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 $1,296,812 constitutes unassigned fund balance.

Of the $2,683,033 ending fund balance, $216,548 is accounted for in nonmajor governmental funds. The General Fund balance is $1,669,227 at year-end - an increase of $89,997. This increase was more due to an increase in property tax revenues.

The Debt Service Fund balance increased $82,271 to $331,790 at year-end. This increase is primarily the result of increased property tax revenues for debt service. The Capital Improvement Fund balance decreased $37,820 to a year-end total of $(25,586). This decrease is caused by capital outlay expenditures from prior debt issuances. The Type A Economic Development Corporation Fund balance increased $91,529 to a year-end total of $322,937. This increase is related sales taxes collected during the year that were offset by payments on debt. The Type B Community Development Corporation Fund balance increased $135,474 to a year-end total of $168,117. This increase is primarily related to sales tax revenues off set by transfers out of the fund.

General Fund Budgetary Highlights. The actual expenditures for the year were $4,125,476, which was $58,661 over budget. This is due to not budgeting for capital outlay expenditures.

For FY 2019, actual revenues were $4,247,588 as compared to the budgeted amount of $4,215,860. Contributing to the variance was higher than anticipated fire district charges of $145,512, which are not budgeted for which is offset by lower than expected charges for services of $125,971.

With both revenues and expenditures above appropriations, the fund balance in the General Fund increased by $89,997, which was $29,818 less than the final budgeted increase.

CAPITAL ASSETS

At year-end, the City had invested $18,318,075 (net of accumulated depreciation) in a broad range of capital assets, including land, construction in progress, equipment, buildings, and vehicles. Additional information on the City's capital assets is presented in the notes to the financial statements.

City of Joshua, Texas' Capital Assets

	Governmental Activities	
	2019	2018
Land	$ 4,184,089	$ 4,184,089
Construction in Progress	64,166	279,768
Buildings and Improvements	12,496,378	12,496,378
Furniture and Equipment	2,164,118	2,164,118
Streets and Improvements	7,125,340	6,845,573
Vehicles	2,647,522	2,085,480
Totals at Historical Cost	28,681,613	28,055,406
Total Accumulated Depreciation	10,363,538	9,467,014
Total Net Assets	$ 18,318,075	$ 18,588,392

LONG-TERM DEBT

At year-end, the City had $10,727,636 in outstanding debt as shown in the table below. Of this amount, $10,260,000 represents bonded debt backed by the full faith and credit of the City. The City's capitalized obligations of $467,636 pertain to the purchase of various pieces of equipment and vehicles for the City. More detailed information about the City's long-term debt is presented in the notes to the financial statements.

Table A-4
City of Joshua, Texas' Long-Term Debt

	Governmental Activities	
	2019	2018
Bonds Payable	$ 10,409,515	$ 11,218,140
Capital Leases	467,636	137,946
Total Long-Term Debt	$ 10,877,151	$ 11,356,086

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- Total certified appraised values for the fiscal year 2020 budget preparation increased significantly by 5.35% from 2019. Real property, personal property and mineral rights assessed values all increased by 4.32%, 16.7% and 1.11%, respectively. Assessed property value lost to local exemptions increased by 3.86%

- The City's ad valorem tax rate for 2020 was lowered from $0.77527 to $0.76527 per $100 of assessed value. The 2020 rate is based on maintenance and operations tax of $0.550877, and an interest and sinking rate of $0.214393.

- Sales tax revenues are expected to increase by approximately 4.0% compared to the fiscal year 2019 budget.

- Increased residential and commercial development over the last year is expected to continue within the City.

These indicators were taken into account when adopting the General Fund Budget for fiscal year 2020. Funds available for appropriation in the General Fund budget are $4,795,500 which is a $399,755, or a 9.34% increase from the prior year. General Fund expenditures for FY 2020, including transfers, are expected to total $4,961,645. This represents an overall increase of approximately 16.31% compared to expenditures for the previous year. In the previous fiscal year, the City realized savings in many personnel line items due to inconsistent staffing levels. The adopted budget for 2020 accounts for full staffing of existing budget positions and also includes the addition of personnel in the Fire Department via a grant and the related costs associated with those hires. Additional spending to update the City's Zoning Ordinance and Engineering Design Specs and Standards in the Administration Department and significant use of unrestricted reserves account for the remainder of the increase.

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.

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BASIC FINANCIAL STATEMENTS

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CITY OF JOSHUA, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

		Governmental Activities
ASSETS		
Current Assets:		
Cash And Cash Equivalents	$	993,341
Receivables, Net		196,680
Due from Other Governments		242,708
Restricted Cash and Cash Equivalents		1,599,461
Total Current Assets		3,032,190
Noncurrent Assets:		
Capital Assets:		
Nondepreciable Assets		4,248,255
Depreciable Assets, Net		14,069,820
Total Noncurrent Assets		18,318,075
Total Assets		21,350,265
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows related to TMRS		267,217
LIABILITIES		
Current Liabilities:		
Accounts payable		133,851
Intergovernmental Payables		16,535
Accrued Payroll Liabilities		49,110
Accrued Interest Payable		70,497
Current Portion of Long-Term Debt, Due Within One Year		936,406
Total Current Liabilities		1,206,399
Noncurrent Liabilities:		
Long-Term Debt, Due in More Than One Year		9,791,230
Accreted Bond Premium Payable		149,515
Net Pension Liability		97,123
Compensated Absences		169,552
Total Noncurrent Liabilities		10,207,420
Total Liabilities		11,413,819
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to TMRS		114,264
NET POSITION		
Net Investment in Capital Assets		7,952,691
Restricted for Specific Purposes		1,431,289
Unrestricted		705,419
Total Net Position	$	10,089,399

See accompanying Notes to Basic Financial Statements

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CITY OF JOSHUA, TEXAS
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2019

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Governmental Activities
Government Activities:					
General Government	$ 1,104,448	$ 17,769	$ 10,270	$ 8,277	$ (1,068,132)
Public Safety	1,081,720	28,621	-	-	(1,053,099)
Public Works	836,690	321,532	-	-	(515,158)
Municipal Court	140,907	130,011	-	-	(10,896)
Development Services	286,277	-	-	-	(286,277)
Animal Control	162,986	750	-	-	(162,236)
Fire Department	574,639	5,940	7,900	-	(560,799)
Economic Development	57,203	-	-	-	(57,203)
Parks and Recreation	372,089	-	-	-	(372,089)
Garbage and Recycling Service	410,483	309,792	-	-	(100,691)
Interest on Long-Term Debt	348,564	-	-	-	(348,564)
Total Governmental Activities	$ 5,376,006	$ 814,415	$ 18,170	$ 8,277	(4,535,144)

GENERAL REVENUES	
Taxes:	
Property, Levied for General Purposes	2,012,323
Property, Levied for Debt Service	898,511
Sales	1,516,996
Other	191,800
Franchise Fees	368,678
Interest	11,837
Other	96,326
Total General Revenues	5,096,471
Change in Net Assets	561,327
Net Position - Beginning of Year	9,528,072
NET POSITION - END OF YEAR	$ 10,089,399

See accompanying Notes to Basic Financial Statements

CITY OF JOSHUA, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

	General	Debt Service	Capital Improvement
ASSETS			
Cash and Cash Equivalents	$ 976,606	16,735	$ -
Receivables, Net	144,986	47,772	-
Due From Other Governments	121,354	-	-
Due From Other Funds	241,224	438,625	7,096
Restricted:			
Cash and Cash Equivalents	489,698	-	82,062
Total Assets	$ 1,973,868	$ 503,132	$ 89,158
LIABILITIES:			
Liabilities:			
Accounts Payable	$ 130,054	$ -	$ 923
Intergovernmental Payables	16,535	-	-
Accrued Payroll Liabilities	49,110	-	-
Due to Other Funds	7,052	123,570	113,821
Total Liabilities	202,751	123,570	114,744
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue - Property Taxes	60,430	47,772	-
Unavailable Revenue - Court Fines	41,460	-	-
Total Deferred Inflows of Resources	101,890	47,772	-
FUND BALANCES			
Fund Balances:			
Restricted For:			
TIF	346,829	-	-
Debt Service	-	331,790	-
Economic Development	-	-	-
Court Security	-	-	-
Court Technology	-	-	-
Tourism	-	-	-
Unassigned	1,322,398	-	(25,586)
Total Fund Balances	1,669,227	331,790	(25,586)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 1,973,868	$ 503,132	$ 89,158

See accompanying Notes to Basic Financial Statements

CITY OF JOSHUA, TEXAS
BALANCE SHEET (CONTINUED)
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

Type A Economic Development Corporation	Type B Community Development Corporation	Other Governmental	Total Governmental Funds
$ -	$ -	$ -	$ 993,341
43	-	4,455	197,256
60,677	60,677	-	242,708
3,640	-	3,412	693,997
262,155	550,383	215,163	1,599,461
$ 326,515	$ 611,060	$ 223,030	$ 3,726,763
$ -	$ 450	$ 3,000	$ 134,427
-	-	-	16,535
-	-	-	49,110
3,579	442,493	3,482	693,997
3,579	442,943	6,482	894,069
-	-	-	108,202
-	-	-	41,460
-	-	-	149,662
-	-	-	346,829
-	-	-	331,790
322,936	168,117	-	491,053
-	-	17,789	17,789
-	-	3,225	3,225
-	-	195,534	195,534
-	-	-	1,296,812
322,936	168,117	216,548	2,683,032
$ 326,515	$ 611,060	$ 223,030	$ 3,726,763

See accompanying Notes to Basic Financial Statements

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CITY OF JOSHUA, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
YEAR ENDED DECEMBER 31, 2019

Total Fund Balances - Governmental Funds Balance Sheet		$ 2,683,032
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 balance sheet.		18,318,075
Revenues earned but not available within 60 days of the year-end are not recognized as revenue on the fund financial statements.		149,662
The statement of net position includes the City's proportionate share of the TMRS net pension liability as well as certain pension related transactions accounted for as Deferred Inflows and Outflows of resources.		
Net Pension Liability	$ (97,123)	
Deferred Outflows	267,217	
Deferred Inflows	(114,264)	55,830
Long-term liabilities, including capital leases and the related interest payable, and compensated absences are not due and payable in the current period and, therefore, are not reported in the fund financial statements.		
Bonds Payable	(10,260,000)	
Capital Leases	(467,636)	
Accrued Interest Payable	(70,497)	
Unamortized Premiums	(149,515)	
Compensated Absences	(169,552)	(11,117,200)
Net Position of Governmental Activities		$ 10,089,399

See accompanying Notes to Basic Financial Statements

CITY OF JOSHUA, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2019

	General	Debt Service	Capital Improvement
REVENUES			
Property Taxes	$ 2,002,287	$ 900,461	$ -
Sales Taxes	761,684	-	-
Hotel Occupancy Taxes	-	-	-
Alcoholic Beverage Taxes	1,450	-	-
Fire District Taxes	145,512	-	-
Franchise Fees	368,678	-	-
Fines and Forfeitures	162,486	-	-
Grants and Contributions	18,170	-	-
Charges For Services	684,404	-	-
Investment Earnings	6,934	-	2,627
Miscellaneous	95,983	-	-
Total Revenues	4,247,588	900,461	2,627
EXPENDITURES			
General Government	956,789	-	-
Public Safety	1,053,935	-	-
Public Works	606,283	-	-
Municipal Court	136,792	-	-
Development Services	696,751	-	-
Animal Control	157,605	-	-
Fire Department	389,313	-	-
Economic Development	-	-	-
Debt Service:			
Principal	28,242	650,000	-
Interest	2,790	268,765	-
Capital Outlay	96,976	-	611,447
Total Expenditures	4,125,476	918,765	611,447
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	122,112	(18,304)	(608,820)
OTHER FINANCING SOURCES (USES)			
Lease Proceeds	-	-	372,000
Transfers In	166,885	100,575	199,000
Transfers Out	(199,000)	-	-
Total Other Financing Sources (Uses)	(32,115)	100,575	571,000
NET CHANGE IN FUND BALANCES	89,997	82,271	(37,820)
Fund Balances - Beginning of Year	1,579,230	249,519	12,234
FUND BALANCES - END OF YEAR	$ 1,669,227	$ 331,790	$ (25,586)

See accompanying Notes to Basic Financial Statements

CITY OF JOSHUA, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2019

Type A Economic Development Corporation	Type B Community Development Corporation	Other Governmental	Total Governmental Funds
$ -	$ -	$ -	$ 2,902,748
377,656	377,656	-	1,516,996
-	-	44,838	44,838
-	-	-	1,450
-	-	-	145,512
-	-	-	368,678
-	-	8,985	171,471
8,277	-	-	26,447
-	-	-	684,404
807	1,469	-	11,837
-	16,381	-	112,364
386,740	395,506	53,823	5,986,745
4,935	26	-	961,750
-	-	-	1,053,935
-	-	-	606,283
-	-	5,888	142,680
-	-	-	696,751
-	-	-	157,605
-	-	-	389,313
34,657	22,546	-	57,203
145,000	-	-	823,242
80,620	-	-	352,175
-	-	-	708,423
265,212	22,572	5,888	5,949,360
121,528	372,934	47,935	37,385
-	-	-	372,000
-	-	-	466,460
(30,000)	(237,460)	-	(466,460)
(30,000)	(237,460)	-	372,000
91,528	135,474	47,935	409,385
231,408	32,643	168,613	2,273,647
$ 322,936	$ 168,117	$ 216,548	$ 2,683,032

See accompanying Notes to Basic Financial Statements

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CITY OF JOSHUA, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2019

Net Change in Fund Balances - Total Governmental Funds	$ 409,385
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation expense on capital assets is reported in the statement of activities and does not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in the governmental funds.	(954,554)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives.	
Capital Outlays	700,273
Capital Asset Disposals	(16,036)
Certain revenues in the government-wide statement of activities that do not provide current financial resources are not reported as revenue in the governmental funds.	(33,374)
Net pension liabilities as well as the related deferred inflows and outflows of resources generated from those assets are not payable from current resources and, therefore, are not reported in the governmental funds. These balances increased (decreased) by this amount.	94,750
Current year changes in accrued interest payable do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(10,024)
Current year changes in compensated absences do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(108,029)
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.	
Leases Issued	(372,000)
Principal Repayments	837,311
Loss on Refunding	13,625
Change in Net Position of Governmental Activities	$ 561,327

See accompanying Notes to Basic Financial Statements

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Joshua, Texas (the City) is a Home Rule city 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.

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.

A. Reporting Entity

The City's basic financial statements include all activities, organizations, and functions for which the City is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the City are such that inclusion would cause the City's financial statements to be misleading or incomplete. The criteria considered in determining organizations to be reported as component units within the City's basic financial statements include whether:

- the organization is legally separate (can sue and be sued in their own name);
- the City holds the corporate powers of the organization;
- the City appoints a voting majority of the organization's board;
- the City is able to impose its will on the organization;
- the organization has the potential to impose a financial benefit/burden on the City; and
- there is a fiscal dependency by the organization on the City.

Component units are blended with the balances and transactions of the City if one of the following criterion is met:

- The component unit is substantially the same governing body as the City; or
- The component unit provides services entirely (or almost entirely) to the City or benefits the City exclusively (or almost exclusively); or
- The City is able to impose its will on the component unit.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

The above criteria were applied to potential organizations to determine if the entity should be reported as part of the City. The following was determined:

Joshua Economic Development Corporation (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 (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.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenue, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Certain indirect costs have been included as part of the program expenses reported for the various functional activities. Program revenue includes 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenue are reported instead as g*eneral revenue*.

Separate financial statements are provided for governmental funds. Major individual Governmental Funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

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

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

The City reports the following major governmental funds:

General Fund – reports as the primary fund of the City. This fund is used to account for all financial resources not reported in any other funds.

Debt Service Fund – accounts for the accumulation of financial resources for the payment of principal and interest on the City's general obligation debt. The City annually levies ad valorem taxes restricted for the retirement of debt. This fund reports the portion of ad valorem taxes collected for debt purposes only.

Capital Improvement Fund – accounts for the proceeds from long-term financing and revenue and expenditures related to authorized construction and other capital asset acquisitions.

Economic Development Fund – established to account for sales tax revenues collected for the purposes set forth by the Joshua Economic Development Corporation.

Community Development Fund – established to account for sales tax revenues collected for the purposes set forth by the Joshua Community Development Corporation.

D. Assets, Liabilities, and Net Position of Equity

Cash and Cash Equivalents

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

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Property taxes attach as an enforceable lien on property as of October 1. Taxes are levied each October 1 and are due and payable on or before January 31 of the following year. All unpaid taxes become delinquent February 1 of the following year. The Johnson County Tax Assessor/Collector bills and collects the City's property taxes. Any uncollected property taxes as of September 30, which are not expected to be collected within 60 days, are recorded as taxes receivable and deferred revenue.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Net Position of Equity (Continued)

Receivables and Payables (Continued)

As a City that operates under a home-rule charter, the City has a tax rate limitation of $2.50 per $100 assessed valuation. For the year ended September 30, 2019, the City had a tax rate of $0.77527 per $100 of which $0.535015 was allocated for general government and $0.240255 was allocated for payment of principal and interest on general long-term debt.

Capital Assets

The City's capital assets and infrastructure with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements. The City maintains infrastructure asset records consistent with all other capital assets. Donated assets are recorded at acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date. The City generally capitalizes assets with a cost of $5,000 or more as purchases and outlays occur. The cost of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations. For information describing capital assets, see Note IID.

Estimated useful lives, in years, for depreciable assets are as follows:

Infrastructure	30 years
Buildings	50 years
Buildings improvements	20 years
Vehicles	2 to 15 years
Office equipment	3 to 15 years
Computer equipment	3 to 15 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Net Position of Equity (Continued)

Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental .activities, business-type activities, or proprietary fund type 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. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Pensions

For purposes of measuring the net pension liability, pension related deferred outflows and inflows of resources, and pension expense, City specific information about its Fiduciary Net Position in 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.

Net Position

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Net Position of Equity (Continued)

Net Position (Continued)

In the government-wide financial statements, the City's restrictions on net position are for amounts that are not available for appropriation. The City's restricted net position is as follows:

Restricted for TIF	$	346,829
Restricted for Debt Service		379,562
Restricted for Economic Development		491,053
Restricted for Court Security		17,789
Restricted for Tourism		195,534
Total	$	1,431,289

Fund Balance

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

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

Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash or are not expected to be converted to cash within the next year.

Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by board resolution of the City Council, the City's highest level of decision making authority. These amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned: This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the City Council.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Net Position of Equity (Continued)

Fund Balance (Continued)

Unassigned: This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

Net Position Flow Assumption

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

Fund Balance Flow Assumption

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has the following items that qualify for reporting in this category.

- Pension contributions after measurement date - These contributions are deferred and recognized in the following fiscal year.

- Difference in projected and actual earnings on pension assets - This difference is deferred and amortized over a closed five year period.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Net Position of Equity (Continued)

Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statements 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 has two types of items, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and court fines. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The City also has one type of item that qualifies for reporting in this category in the government-wide financial statements. The difference in expected and actual pension experience is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

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.

NOTE 2 DETAILED NOTES ON ALL FUNDS

A. Deposits and Investment

The City's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the City's agent bank approved pledged securities in an amount sufficient to protect City funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Cash Deposits

At September 30, 2019, the total carrying amounts of the City's deposits (restricted and unrestricted cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) were $2,592,803 and the bank balances were $2,677,023. The City's cash deposits at September 30, 2019 were entirely covered by FDIC insurance or by pledged collateral held by the City's agent bank in the City's name.

Investments

The City is required by Government Code Chapter 2256, the Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written; primarily emphasize safety of principal and liquidity; address investment diversification, yield, and maturity and the quality and capability of investment management; and include a list of the types of authorized investments in which the investing entity's funds may be invested; and the maximum allowable stated maturity of any individual investment owned by the entity.

The Public Funds Investment Act (the Act) requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the City adhered to the requirements of the Act. Additionally, investment practices of the City were in accordance with local practices.

The Act determines the types of investments which are allowable for the City. These include, with certain restrictions, (1) obligations of the U.S. Treasury, certain U.S. Agencies, and the state of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds.

Analysis of Specific Deposit and Investment Risks

Professional standards require a determination as to whether the City was exposed to the following specific investment risks at year-end and, if so, the reporting of certain related disclosures:

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year-end, the City was not exposed to a significant amount of credit risk.

Custodial Credit Risk. Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the City's name.

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

<u>Analysis of Specific Deposit and Investment Risks</u>

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the City's name. At year-end, the City was not exposed to custodial credit risk.

Concentration of Credit Risk. This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year-end, the City was not exposed to concentration of credit risk.

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

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

B. Receivables, Uncollectible Accounts, and Deferred Revenue

<u>Sales Taxes Receivable</u>

Sales taxes are collected and remitted to the City by the State Comptroller's office. All sales taxes are collected within 60 days of year-end. At fiscal year-end, the receivables represent taxes collected but not yet received by the City and are recorded as revenue.

<u>Property Taxes Receivable and Deferred Revenue</u>

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

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

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

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

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Receivables, Uncollectible Accounts, and Deferred Revenue (Continued)

Garbage and Recycling Receivables

Garbage and Recycling service is provided by the City to all residents. Residents are billed quarterly for this service. The City allows for 50% of receivables aged more six months and 100% of receivables aged more than twelve months.

Court Receivables

The City allows for all outstanding court receivables aged more than three months.

Governmental Funds Receivables

At September 30, 2019, receivables were as follows:

	Governmental Funds					
	General	Debt Service	Type A Economic Development Corporation	Type B Community Development Corporation	Other Governmental	Total
Receivables:						
Property Tax	$ 106,381	$ 47,772	$ -	$ -	$ -	$ 154,153
Sales Tax	121,354	-	60,677	60,677	-	242,708
Other Taxes	-	-	-	-	3,923	3,923
Accounts	271,815	-	-	-	532	272,347
Gross Receivables	499,550	47,772	60,677	60,677	4,455	673,131
Less: Allowance for Uncollectibles	233,210	-	-	-	-	233,210
Net Total Receivables	$ 266,340	$ 47,772	$ 60,677	$ 60,677	$ 4,455	$ 439,921

B. Restricted Assets

At September 30, 2019, restricted assets consisted of the following:

	Governmental Activities
Cash and Cash Equivalents:	
TIF 1	$ 489,698
Capital Improvements	82,062
Type A Sales Tax	262,155
Type B Sales Tax	550,383
Court Security	20,789
Court Technology	2,389
Hotel Occupancy	191,985
Total Restricted Cash and Cash Equivalents	$ 1,599,461

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital Assets

Capital asset activity for the year ended September 30, 2019, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets not Being Depreciated:				
Land	$ 4,184,089	$ -	$ -	$ 4,184,089
Construction in Progress	279,768	64,165	279,767	64,166
Total Capital Assets Not Being Depreciated	4,463,857	64,165	279,767	4,248,255
Capital Assets Being Depreciated:				
Buildings and Improvements	12,496,378	-	-	12,496,378
Furniture and Equipment	2,164,118	-	-	2,164,118
Streets and Improvements	6,845,573	279,767	-	7,125,340
Vehicles and Work Equipment	2,085,480	636,108	74,066	2,647,522
Total Capital Assets Being Depreciated	23,591,549	915,875	74,066	24,433,358
Less: Accumulated Deprecation for:				
Buildings and Improvements	2,912,009	255,380	-	3,167,389
Furniture and Equipment	1,910,852	84,558	-	1,995,410
Streets and Improvements	2,856,877	364,478	-	3,221,355
Vehicles and Work Equipment	1,787,276	250,138	58,030	1,979,384
Total Accumulated Depreciation	9,467,014	954,554	58,030	10,363,538
Total Capital Assets Being Depreciated, Net	14,124,535	(38,679)	16,036	14,069,820
Governmental Activities Capital Assets, Net	$ 18,588,392	$ 25,486	$ 295,803	$ 18,318,075

At September 30, 2019, depreciation was charged to functions as follows:

General Government	$ 105,328
Public Safety	51,925
Public Works	411,018
Development Services	4,009
Animal Control	6,864
Fire Department	187,692
Parks and Recreation	187,718
Total Depreciation Expense	$ 954,554

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Long-Term Obligations

At September 30, 2019, the City's bonds payable consisted of the following:

Description	Governmental
2008 Combination Tax and Revenues Certificates of Obligation due in annual installments through 2020, bearing interest at a rate of 3.95%	$ 80,000
2008 General Obligation Bonds due in annual installments through 2020, bearing interest at a rate of 3.74%	155,000
2010 General Obligation Bonds due in annual installments through 2030, bearing interest at a rate of 3.50%	2,610,000
2012 Combination Tax and Revenues Certificates of Obligation due in annual installments through 2023, bearing interest at a rate of 2.00%	3,870,000
2012 General Obligation Bonds due in annual installments through 2032, bearing interest at a rate of 2.00%	1,665,000
2018 Sales Tax Revenue Bonds due in annual installments through 2039, bearing interest at a rate of 2.59%	1,880,000
Total	$ 10,260,000

Changes in long-term obligations for the year ended September 30, 2019 are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Certificates of Obligation	$ 6,180,000	$ -	$ 350,000	$ 5,830,000	$ 360,000
General Obligation Bonds	4,875,000	-	445,000	4,430,000	455,000
Unamortized Bond Premiums	163,140	-	13,625	149,515	-
Capital Leases	137,946	372,000	42,310	467,636	121,406
Compensated Absences	61,523	108,029	-	169,552	-
Total	$ 11,417,609	$ 480,029	$ 850,935	$ 11,046,703	$ 936,406

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Obligations (Continued)

Debt service requirements on long-term debt at September 30, 2019, are as follows:

Bonds and Notes Payable

Certificates of Obligation Due Year Ending September 30,	Governmental Activities Principal	Interest	Total
2020	$ 360,000	$ 164,602	$ 524,602
2021	290,000	156,846	446,846
2022	300,000	150,234	450,234
2023	310,000	143,345	453,345
2024	325,000	136,082	461,082
2025-2029	1,810,000	553,491	2,363,491
2030-2034	1,810,000	279,895	2,089,895
2035-2039	625,000	69,822	694,822
Totals	$ 5,830,000	$ 1,654,317	$ 7,484,317

General Obligation Bonds Due Year Ending September 30,	Governmental Activities Principal	Interest	Total
2020	$ 455,000	$ 160,755	$ 615,755
2021	310,000	147,806	457,806
2022	320,000	136,856	456,856
2023	330,000	124,981	454,981
2024	340,000	112,731	452,731
2025-2029	1,925,000	351,258	2,276,258
2030-2034	750,000	34,181	784,181
Totals	$ 4,430,000	$ 1,068,568	$ 5,498,568

The effective interest rate on outstanding bonds and notes ranged from 0.70% - 4.00% at September 30, 2019.

Capital Leases

The City has entered into capital lease agreements. The total capitalized cost of equipment under capital leases is $605,388 and the amortized value is $443,695 at September 30, 2019. Amortization expense has been included in depreciation expense for the year ended September 30, 2019.

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Obligations (Continued)

Capital Leases (Continued)

The following is a schedule of future minimum payments under the capital leases together with the present value of the minimum lease payments as of September 30, 2019:

Year Ending September 30,	Amount
2020	$ 141,113
2021	128,873
2022	128,873
2023	117,832
Total Payments	516,691
Less: Amount Representing Interest	49,055
Present Value of Net Minimum Lease Payments	$ 467,636

F. Interfund Balances and Activity

Balances due to and due from other funds at September 30, 2019, consisted of the following:

Due to Fund	Due from Fund	Amount
General Fund	Nonmajor Funds	$ 3,482
General Fund	Debt Service	123,570
General Fund	Type B Economic Development	351
General Fund	Capital Improvements	113,821
Type A Economic Development	General Fund	3,640
Capital Improvements	Type A Economic Development	3,579
Capital Improvements	Type B Economic Development	3,517
Debt Service Fund	Type B Economic Development	438,625
Nonmajor Funds	General Fund	3,412
Total		$ 693,997

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

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Interfund Balances and Activity (Continued)

Transfers to and from other funds at September 30, 2019 consisted of the following:

Transfers from	Transfers to	Amount	
Type A Economic Development	General Fund	$	30,000
Type B Economic Development	General Fund		136,885
Type B Economic Development	Debt Service Fund		100,575
General Fund	Capital Improvements Fund		199,000
Total		$	466,460

G. Deficit Fund Balance

The City has deficit fund balance at September 31, 2019 in the Capital Improvement Fund in the amount of $25,586. The City intends to fund this deficit from future transfers from the general fund.

NOTE 3 OTHER INFORMATION

A. 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. During fiscal year 2015, the City obtained general liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the state as a. member of the Texas Municipal League Intergovernmental Risk Pool (TML). TML is a self-funded pool operating as a common risk management and insurance program. The City pays an annual premium to TML for its above insurance coverage. The agreement for the formation of TML provides that TML will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance. The City continues to carry commercial insurance for other risks of loss. There were no significant reductions in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded coverage in any of the past three fiscal years.

NOTE 3 OTHER INFORMATION (CONTINUED)

B. Defined Benefit Pension Policies

Plan Description

The City participates as one of 883 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency 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 agency multiple-employer retirement system for municipal employees in the state of Texas. The TMRS Act places the general administration and management of the System with a six- member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the state of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Sections 401(a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at *www.tmrs.com.*

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

Benefits Provided

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

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the City-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in over of seven payments options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

The City grants monetary credits for service rendered of a theoretical amount equal to two times what would have been contributed by the employee, with interest. Monetary credits, also known as the matching ratio, are 200% of the employee's accumulated contributions and are only payable in the form of an annuity.

Beginning in 2010, the City granted an annually repeating (automatic) basis monetary credit referred to as an updated service credit (USC) which is a theoretical amount that takes into account salary increases or plan improvements; If at any time during their career an employee earns a USC, this amount remains in their account earning interest at 5% until retirement. At retirement, the benefit is calculated as if the sum of the employee's accumulated contributions with interest and the employer match plus employer-financed monetary credits, such as USC, with interest were used to purchase an annuity. Additionally, initiated in 2010, the City provided on an annually repeating (automatic) basis cost of living adjustments (COLA) for retirees equal to a percentage of the change in the consumer price index (CPI).

NOTE 3 OTHER INFORMATION (CONTINUED)

B. Defined Benefit Pension Policies (Continued)

Benefits Provided (Continued)

A summary of plan provisions for the City are as follows:

Employee Deposit Rate	7%
Matching Ratio (City to Employee)	2 to 1
Years Required for Vesting	5
Service Retirement Eligibility	20 Years to Any Age
	5 Years at Age 60 and Above
Updated Service Credit	0%
Annuity Increase to Retirees	0% of CPI

The City does not participate in Social Security.

Employees Covered by Benefit Terms

At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	7
Inactive Employees Entitled to But Not Yet Receiving Benefits	44
Active Employees	36
Total	87

Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the City matching percentages are with 100%, 150%, or 200%, both as adopted by the governing body of the city. Under the state law governing TMRS, the contributions rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City were 5.94% and 6.07% in calendar years 2018 and 2019, respectively. The City’s contributions to TMRS for the year ended September 30, 2019 were $107,693, and were equal to the required contributions.

NOTE 3 OTHER INFORMATION (CONTINUED)

B. Defined Benefit Pension Policies (Continued)

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2018, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% Per Year
Overall Payroll Growth	3.0% Per Year
Investment Rate of Return	6.75%, Net of Pension Plan Investment Expense, Including Inflation

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Tables with Blue Collar Adjustment, with male rates multiplied by 109% and female rates multiplied by 103%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment are used with males rates multiplied by 109% and female rates multiplied by 103% with a 3-year set-forward for both males and females. In addition, a 3% minimum mortality rate is applied to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements subject to the 3% floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four year period from December 31, 2010 to December 31, 2014. They were adopted in 2015 and first used in the December 31, 2015 actuarial valuation. The post-retirement mortality assumption for healthy annuitants and the Annuity Purchase Rate (APRs) are based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. In conjunction with these changes first used in the December 31, 2013 valuation, the System adopted the Entry Age Normal actuarial cost method and a one-time change to the amortization policy. 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.

NOTE 3 OTHER INFORMATION (CONTINUED)

B. Defined Benefit Pension Policies (Continued)

Net Pension Liability (Continued)

Actuarial Assumptions (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2019 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Domestic Equity	17.5 %	4.55 %
International Equity	17.5	6.35
Core Fixed Income	10.0	1.00
Noncore Fixed Income	20.0	3.90
Real Return	10.0	3.80
Real Estate	10.0	4.50
Absolute Return	10.0	3.75
Private Equity	5.0	7.50
Total	100.0 %	

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 employee and employer contributions will be made at the rates specified in statue. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the Total Pension Liability.

NOTE 3 OTHER INFORMATION (CONTINUED)

B. Defined Benefit Pension Policies (Continued)

Net Pension Liability (Continued)

Changes in Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Pension (b)	Net Pension (a) - (b)
Balance - December 31, 2017	$ 3,278,888	$ 3,381,355	$ (102,467)
Changes for the Year:			
Service Cost	217,867	-	217,867
Interest	224,113	-	224,113
Change of Benefit Terms	-	-	-
Difference Between Expected and		-	-
Actual Experience	(126,923)	-	(126,923)
Changes of Assumptions	-	-	-
Contributions - Employer	-	100,554	(100,554)
Contributions - Employee	-	118,498	(118,498)
Net Investment Income	-	(101,524)	101,524
Benefit Payments, Including Refunds			
of Employee Contributions	(135,258)	(135,258)	-
Administrative Expense	-	(1,958)	1,958
Other Changes	-	(103)	103
Net Changes	179,799	(19,791)	199,590
Balance - December 31, 2018	$ 3,458,687	$ 3,361,564	$ 97,123

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) of 1-percentage-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 Net Pension Liability	$ 641,273	$ 97,123	$ (347,049)

NOTE 3 OTHER INFORMATION (CONTINUED)

B. Defined Benefit Pension Policies (Continued)

Net Pension Liability (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. The report may be obtained on the Internet at *www.tmrs.com.*

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

For the year ended September 30, 2019, the City recognized pension expense of $26,035. At September 30, 2019, 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
Difference Between Expected and Actual Economic Experience	$ -	$ 114,264
Changes in Actuarial Assumptions	19,522	-
Difference Between Projected and Actual Investment Earnings	173,118	-
Contributions Subsequent to the Measurement Date	74,577	-
Total	$ 267,217	$ 114,264

$74,577 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2019. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expenses as follows:

Year Ending September 30,	Amount
2019	$ 35,824
2020	(14,034)
2021	(4,193)
2022	60,779
Total	$ 78,376

NOTE 3 OTHER INFORMATION (CONTINUED)

C. Commitments and Contingencies

Contingencies

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

Litigation

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

D. Subsequent Events

On November 5, 2019, the City issued City of Joshua, Texas General Obligation Refunding Bonds, Series 2019 in the amount of $$2,505,000 which refunded the outstanding amounts on the General Obligation Bonds, Series 2010. These bonds mature in annual installments from 2020 to 2030.

REQUIRED SUPPLEMENTARY INFORMATION

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CITY OF JOSHUA, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE –BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Taxes:				
Property	$ 2,071,925	$ 2,003,010	$ 2,002,287	$ (723)
Sales	679,945	771,850	761,684	(10,166)
Alcoholic Beverage	400	1,450	1,450	-
Fire District	141,000	141,000	145,512	4,512
Franchise Fees	349,235	365,170	368,678	3,508
Fines and Forfeitures	148,525	137,200	162,486	25,286
Grants and Contributions	2,000	15,185	18,170	2,985
Charges For Services	244,955	669,375	684,404	15,029
Investment Earnings	2,000	6,500	6,934	434
Miscellaneous	68,430	105,120	95,983	(9,137)
Total Revenues	3,708,415	4,215,860	4,247,588	31,728
EXPENDITURES				
Current:				
General Government	901,310	947,735	956,789	(9,054)
Public Safety	1,133,465	1,074,770	1,053,935	20,835
Public Works	683,725	619,815	606,283	13,532
Municipal Court	155,200	137,415	136,792	623
Development Services	284,945	621,895	696,751	(74,856)
Animal Control	160,400	157,250	157,605	(355)
Fire Department	415,030	388,025	389,313	(1,288)
Debt Service	121,310	31,035	31,032	3
Capital Outlay	72,130	88,875	96,976	(8,101)
Total Expenditures	3,927,515	4,066,815	4,125,476	(58,661)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(219,100)	149,045	122,112	(26,933)
OTHER FINANCING SOURCES (USES)				
Transfers In	261,970	169,885	166,885	(3,000)
Transfers Out	(199,115)	(199,115)	(199,000)	115
Total Other Financing Sources (Uses)	62,855	(29,230)	(32,115)	(2,885)
NET CHANGE IN FUND BALANCES	(156,245)	119,815	89,997	(29,818)
Fund Balances - Beginning of Year	1,579,230	1,579,230	1,579,230	-
FUND BALANCES - END OF YEAR	$ 1,422,985	$ 1,699,045	$ 1,669,227	$ (29,818)

See accompanying Note to Required Supplementary Information.

CITY OF JOSHUA, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS
YEAR ENDED DECEMBER 31, 2019

Plan Year	2015	2016	2017	2018
A. Total Pension Liability				
Service Cost	$ 207,231	$ 222,255	$ 207,242	$ 217,867
Interest (on the Total Pension Liability)	164,060	186,581	203,201	224,113
Difference Between Expected and Actual Experience	(4,751)	(61,172)	18,030	(126,923)
Change of Assumptions	105,326	-	-	-
Benefit Payments, Including Refunds of Employee Contributions	(42,673)	(75,189)	(112,687)	(135,258)
Net Change in Total Pension Liability	429,193	272,475	315,786	179,799
Total Pension Liability - Beginning	2,261,434	2,690,627	2,963,102	3,278,888
Total Pension Liability - Ending (a)	$ 2,690,627	$ 2,963,102	$ 3,278,888	$ 3,458,687
B. Plan Fiduciary Net Position				
Contributions - Employer	$ 75,539	$ 87,382	$ 89,253	$ 100,554
Contributions - Employee	116,985	120,885	112,370	118,498
Net Investment Income	3,595	174,931	401,837	(101,524)
Benefit Payments, Including Refunds of Employee Contributions	(42,673)	(75,189)	(112,687)	(135,258)
Administrative Expenses	(2,189)	(1,974)	(2,078)	(1,958)
Other	(109)	(106)	(104)	(103)
Net Change in Plan Fiduciary Net Position	151,148	305,929	488,591	(19,791)
Plan Fiduciary Net Position – Beginning	2,435,687	2,586,835	2,892,764	3,381,355
Plan Fiduciary Net Position - Ending (b)	$ 2,586,835	$ 2,892,764	$ 3,381,355	$ 3,361,564
C. Net Pension Liability - Ending (a) - (b)	$ 103,792	$ 70,338	$ (102,467)	$ 97,123
D. Plan Fiduciary Net Position as a Percentage of Total Pension Liability	96.14%	96.14%	103.13%	97.19%
E. Covered Payroll	1,671,215	1,726,924	1,605,284	1,692,826
F. Net Position Liability as a Percentage of Covered Employee Payroll	6.21%	4.07%	6.38%	5.74%

See accompanying Note to Required Supplementary Information.

CITY OF JOSHUA, TEXAS
SCHEDULE OF CONTRIBTIONS
YEAR ENDED DECEMBER 31, 2019

Fiscal Year	2015	2016	2017	2018
Actuarial Determined Contribution	$ 70,288	$ 79,966	$ 86,697	$ 96,073
Contributions in Relation to the Actuarially Determined Contribution	70,288	79,966	86,697	96,073
Contribution Deficiency (Excess)	-	-	-	-
Covered Employee Payroll	1,657,468	1,652,285	1,726,924	1,662,081
Contributions as a Percentage of Covered Employee Payroll	4.28%	4.84%	5.02%	5.78%

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	25 years
Asset Valuation Method	10 Year smoothed market; 15% soft corridor
Inflation	2.50%
Salary Increases	3.50% to 10.50% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2014.
Mortality	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis of with BB.

Other Information

Notes	There were no benefit changes during the year.

See accompanying Note to Required Supplementary Information.

NOTE 1 GENERAL FUND BUDGETARY ANALYSIS

Budgetary Information

The City Council adopts an annual budget prepared on a non-GAAP basis. City management may transfer part or all of any unencumbered appropriation balance within specific categories (i.e., personnel, operations, supplies, or capital outlay) within programs; however, any revisions that alter the total expenditures of the categories must be approved by the City Council. The City, for management purposes, adopts budgets for all funds. Legal budgets are also adopted for all funds, and the legal level of control is the fund level.

All unused appropriations, except appropriations for capital expenditures, lapse at the close of the fiscal year to the extent they have not been expended or encumbered. An appropriation for capital expenditures shall continue in force until the purpose for which it was made is accomplished or abandoned. No supplemental budgetary appropriations occurred in the Debt Service Fund or in the General Fund. Revised budgets, if any, are used for budget versus actual comparisons.

OTHER SUPPLEMENTARY INFORMATION

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CITY OF JOSHUA, TEXAS
BUDGETARY COMPARISON SCHEDULE – BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
DEBT SERVICE FUND
YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Property Taxes	$ 769,780	$ 899,615	$ 900,461	$ 846
EXPENDITURES				
Current:				
Debt Service - Principal	650,000	650,000	650,000	-
Debt Service - Interest	268,765	268,765	268,765	-
Total Expenditures	918,765	918,765	918,765	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(148,985)	(19,150)	(18,304)	846
OTHER FINANCING SOURCES (USES)				
Transfers In	100,575	100,575	100,575	-
Total Other Financing Sources (Uses)	100,575	100,575	100,575	-
NET CHANGE IN FUND BALANCES	(48,410)	81,425	82,271	846
Fund Balances - Beginning of Year	249,519	249,519	249,519	-
FUND BALANCES - END OF YEAR	$ 201,109	$ 330,944	$ 331,790	$ 846

CITY OF JOSHUA, TEXAS
BUDGETARY COMPARISON SCHEDULE – BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
TYPE A ECONOMIC DEVELOPMENT CORPORATION
YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Sales Tax	$ 339,975	$ 385,925	$ 377,656	$ (8,269)
Investment Earnings	250	700	807	107
Miscellaneous	-	8,280	-	(8,280)
Total Revenues	340,225	394,905	378,463	(16,442)
EXPENDITURES				
Current:				
Economic Development	63,250	14,545	34,657	(20,112)
Debt Service	225,625	225,625	225,620	5
Total Expenditures	288,875	240,170	260,277	(20,107)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	51,350	154,735	118,186	3,665
OTHER FINANCING SOURCES (USES)				
Transfers Out	(30,000)	(30,000)	(30,000)	-
Total Other Financing Sources (Uses)	(30,000)	(30,000)	(30,000)	-
NET CHANGE IN FUND BALANCES	21,350	124,735	88,186	3,665
Fund Balances - Beginning of Year	231,408	231,408	231,408	231,408
FUND BALANCES - END OF YEAR	$ 252,758	$ 356,143	$ 319,594	$ 235,073

CITY OF JOSHUA, TEXAS
BUDGETARY COMPARISON SCHEDULE – BUDGET AND ACTUAL
(NON-GAAP BUDGETARY BASIS)
TYPE B ECONOMIC DEVELOPMENT CORPORATION
YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Sales Tax	$ 339,975	$ 385,925	$ 377,656	$ (8,269)
Investment Earnings	500	1,315	1,469	154
Miscellaneous	20,000	16,270	16,381	111
Total Revenues	360,475	403,510	395,506	(8,004)
EXPENDITURES				
Economic Development	26,500	20,500	22,546	(2,046)
Total Expenditures	26,500	20,500	22,546	(2,046)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	333,975	383,010	372,960	(5,958)
OTHER FINANCING SOURCES (USES)				
Transfers Out	(332,545)	(240,460)	(237,460)	3,000
Total Other Financing Sources (Uses)	(332,545)	(240,460)	(237,460)	3,000
NET CHANGE IN FUND BALANCES	1,430	142,550	135,500	(2,958)
Fund Balances - Beginning of Year	32,643	32,643	32,643	32,643
FUND BALANCES - END OF YEAR	$ 34,073	$ 175,193	$ 168,143	$ 29,685

CITY OF JOSHUA, TEXAS
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

	Court Security	Court Technology	Hotel Occupancy	Total Other Governmental Funds
ASSETS				
Receivables, Net	$ -	532	$ 3,923	$ 4,455
Restricted Cash and Cash Equivalents	20,789	2,389	191,985	215,163
Due from Other Funds	-	3,412	-	3,412
Total Assets	$ 20,789	$ 6,333	$ 195,908	$ 223,030
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	3,000	$ -	$ -	$ 3,000
Due to Other Funds	-	3,108	374	3,482
Total Liabilities	3,000	3,108	374	6,482
FUND BALANCES				
Restricted for:				
Court Security	17,789	-	-	17,789
Court Technology	-	3,225	-	3,225
Tourism	-	-	195,534	195,534
Unassigned	-	-	-	-
Total Fund Balances	17,789	3,225	195,534	216,548
Total Liabilities and Fund Balances	$ 20,789	$ 6,333	$ 195,908	$ 223,030

CITY OF JOSHUA, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

	Court Security	Court Technology	Hotel Occupancy	Total Other Governmental Funds
REVENUES				
Hotel Occupancy Taxes	$ -	$ -	$ 44,838	$ 44,838
Fines and Forfeitures	3,850	5,135	-	8,985
Total Revenues	3,850	5,135	44,838	53,823
EXPENDITURES				
Current:				
Municipal Court	3,000	2,888	-	5,888
Total Expenditures	3,000	2,888	-	5,888
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	850	2,247	44,838	47,935
OTHER FINANCING SOURCES (USES)				
Transfers In	-	1,500	-	1,500
Transfers Out	(1,500)	-	-	(1,500)
Total Other Financing Sources (Uses)	(1,500)	1,500	-	-
NET CHANGE IN FUND BALANCES	(650)	3,747	44,838	47,935
Fund Balances - Beginning of Year	18,439	(522)	150,696	168,613
FUND BALANCES - END OF YEAR	$ 17,789	$ 3,225	$ 195,534	$ 216,548

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INTERNAL CONTROL REPORT

CliftonLarsonAllen LLP
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INDEPENDENT AUDITORS' 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*

Honorable Mayor and
Members of the 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, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise City of Joshua, Texas's basic financial statements, and have issued our report thereon dated April 7, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Joshua's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City's internal control. Accordingly, we do not express an opinion on the effectiveness of 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2019-001 that we consider to be a significant deficiency.

A member of Nexia International

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Joshua'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 determination of financial statement amounts. 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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Fort Worth, Texas
April 7, 2020

FINDING 2019-001

Type of Finding: Significant Deficiency in Internal Control

Criteria or specific requirement: The City did not prepare its own financial statements.

Condition: CLA prepared the financial statements of the City in conformance with accounting principles generally accepted in the United States of America.

Context: The City does not currently prepare its own financial statements, including all of the required financial statement disclosures and reporting entries to properly reflect restrictions on net position. However, staff has sufficient skills, knowledge, and experience to review the financial statements and note disclosures to determine their accuracy and completeness.

Cause: As part of a time/cost savings the City requested the auditor to prepare the financial statements.

Effect: The design of the internal controls over the financial reporting process could affect the ability of the City to report their financial data consistently with the assertions of management in the financial statements.

Repeat Finding: This is a prior year finding that has not been remedied.

Recommendation: The City should weigh the costs and benefits involved with training personnel to draft its own financial statements in conformance with accounting principles generally accepted in the United States of America.

Views of responsible officials: There is no disagreement with the audit finding.

CITY COUNCIL MEETING – STAFF REPORT		
AGENDA DATE: **April 16, 2020**	**ITEM:** **G.2.**	**SUBJECT:** **FY 2021-2025 Capital Improvements Plan**

STAFF RESOURCE:	J. Jones
PREVIOUS COUNCIL ACTION (if any):	N/A
ACTION PROPOSED:	Discuss, consider, and take action regarding the 5-year Capital Improvements Plan for FYE 2021-2025.

BACKGROUND

Section 6.03 of the city charter states that the city manager is to submit a 5-yr capital improvement plan (CIP) 90 days prior to the submission of the annual proposed budget.

The FY 2021-2025 CIP has been updated to account for increases in construction cost in the last 12 months (3%) and organizational priorities and needs.

Staff Recommendation:

Adopt the proposed FY 2021-2025 Capital Improvement Plan.

ATTACHMENTS:

FY 2021-2025 Capital Improvement Plan

Prepared by: J. Jones	**Disposition by Council:**

FIVE-YEAR CAPITAL IMPROVEMENTS PLAN
FYE 2021 - 2025

CAPITAL IMPROVEMENTS PROGRAM

"A capital improvements program is a schedule of one time municipal expenditures for major facilities, along with cost estimates and sources of financing. The purpose of the CIP is to establish an orderly plan for setting priorities and offering a means of analyzing the city's ability to pay for the acquisition or construction of facilities to meet long-range community needs."

CAPITAL IMPROVEMENT PRIORITY PROJECTS			ESTIMATED COST	FYE 2021	FYE 2022	FYE 2023	FYE 2024	FYE 2025
FUND	**DEPT**	**DESCRIPTION**						
	DOWNTOWN							
TBD	STREET	DOWNTOWN REVITALIZATION	4,362,690	-	-	-	-	-
		TOTAL STREETS	4,362,690	-	-	-	-	-
	PUBLIC WORKS							
100	STREET	STREET PROJECTS PER 2019 BOND	4,473,845	4,473,845	-	-	-	-
100	STREET	OTHER STREETS PROJECTS PER INTERNAL ASSESSEMENT	4,032,680	-	125,250	-	-	3,907,430
		TOTAL STREETS	8,506,525	4,473,845	125,250	-	-	3,907,430
100	EQUIPMENT	MAINTENANCE EQUIPMENT PER INTERNAL ASSESSMENT	645,000	333,000	152,000	120,000	-	40,000
100	FLEET	PASSENGER VEHICLES PER INTERNAL ASSESSMENT	100,000	-	60,000	40,000	-	-
100	FACILITIES	FACILITIES PROJECTS PER INTERNAL ASSESSEMENT	407,305	105,000	-	302,305	-	-
		TOTAL PUBLIC WORKS	9,658,830	4,911,845	337,250	462,305	-	3,947,430
	POLICE							
100	EQUIPMENT	EQUIPMENT PER INTERNAL ASSESSMENT	25,000	-	-	-	-	25,000
100	FLEET	PASSENGER VEHICLES PER INTERNAL ASSESSMENT	470,000	100,000	100,000	50,000	110,000	110,000
100	FACILITIES	FACILITIES PROJECTS PER INTERNAL ASSESSEMENT	25,000	-	25,000	-	-	-
		TOTAL POLICE	520,000	100,000	125,000	50,000	110,000	135,000
	ANIMAL CTRL							
100	FLEET	PASSENGER VEHICLES PER INTERNAL ASSESSMENT	50,000	-	-	-	50,000	-
		TOTAL ANIMAL CTRL	50,000	-	-	-	50,000	-
	FIRE							
100	EQUIPMENT	EQUIPMENT PER INTERNAL ASSESSMENT	510,000	-	250,000	130,000	-	130,000
100	FLEET	PASSENGER VEHICLES PER INTERNAL ASSESSMENT	160,000	80,000	-	-	-	80,000
		TOTAL FIRE	670,000	80,000	250,000	130,000	-	210,000
		GRAND TOTAL	15,261,520	5,091,845	712,250	642,305	160,000	4,292,430

CAPITAL IMPROVEMENT PRIORITY PROJECTS			ESTIMATED COST	FYE 2021	FYE 2022	FYE 2023	FYE 2024	FYE 2025	CIP SCORE
FUND	DEPT	DESCRIPTION *Per Nov 2019 Bond Election							
	DOWNTOWN								
TBD	STREET	PAVING/STREETSCAPE	1,926,865	-	-	-	-	-	
TBD	STREET	SHRUBS/LANDSCAPE	306,985	-	-	-	-	-	
TBD	STREET	IRRIGATION	87,250	-	-	-	-	-	
TBD	STREET	UTILITIES	1,272,370	-	-	-	-	-	
TBD	STREET	FURNITURE/FIXTURES	769,220	-	-	-	-	-	
		Downtown Revitalization	4,362,690	-	-	-	-	-	
	PUBLIC WORKS								
100	STREET	CADDO ST RECONSTRUCTION*	1,298,625	1,298,625	-	-	-	-	7
100	STREET	E. 4TH ST RECONSTRUCTION*	346,080	346,080	-	-	-	-	7
100	STREET	THOMAS ST RECONSTRUCTION*	240,610	240,610	-	-	-	-	7
100	STREET	MCMILLIAN ST RECONSTRUCTION*	397,170	397,170	-	-	-	-	6
100	STREET	N. MAIN ST RECONSTRUCTION*	1,763,360	1,763,360	-	-	-	-	6
100	STREET	WOODOAK DR RECONSTRUCTION*	428,000	428,000	-	-	-	-	6
100	STREET	LINDA ST RECONSTRUCTION	224,130	-	-	-	-	224,130	7
100	STREET	PAULA ST RECONSTRUCTION	262,035	-	-	-	-	262,035	7
100	STREET	BALDWIN DR RECONSTRUCTION	219,185	-	-	-	-	219,185	6
100	STREET	COBB DR RECONSTRUCTION	268,625	-	-	-	-	268,625	6
100	STREET	COUNTRY CLUB DR RECONSTRUCTION	1,140,420	-	-	-	-	1,140,420	6
100	STREET	HENDERSON ST RECONSTRUCTION	324,660	-	-	-	-	324,660	6
100	STREET	HUNTERSWOOD CT RECONSTRUCTION	125,250	-	125,250	-	-	-	6
100	STREET	LAKEAIRE DR RECONSTRUCTION	262,035	-	-	-	-	262,035	6
100	STREET	RUNNINGBROOK DR RECONSTRUCTION	1,031,650	-	-	-	-	1,031,650	6
100	STREET	STADIUM DR RECONSTRUCTION	174,690	-	-	-	-	174,690	6
100	EQUIPMENT	TRACTOR/ROTARY BOOM MOWER	152,000	-	152,000	-	-	-	6
100	EQUIPMENT	COMPACT LOADER #423	83,000	83,000	-	-	-	-	6
100	EQUIPMENT	EXCAVATOR #424	130,000	130,000	-	-	-	-	6
100	EQUIPMENT	12 YD DUMP TRUCK #471	120,000	120,000	-	-	-	-	6
100	EQUIPMENT	SIDE ARM MOWER #472	40,000	-	-	-	-	40,000	6
100	EQUIPMENT	12 YD DUMP TRUCK #482	120,000	-	-	120,000	-	-	6
100	FLEET	HEAVY DUTY TRUCK #402	30,000	-	30,000	-	-	-	6
100	FLEET	HEAVY DUTY TRUCK #404	40,000	-	-	40,000	-	-	6

100	**FLEET**	LIGHT DUTY TRUCK #473	30,000	-	30,000	-	-	-	7
100	**FACILITIES**	CLUBHOUSE DR/VILLAGE CR DRAINAGE	302,305	-	-	302,305	-	-	6
100	**FACILITIES**	PUBLIC WORKS EQUIPMENT STORAGE	105,000	105,000	-	-	-	-	6
		TOTAL PUBLIC WORKS	**9,658,830**	**4,911,845**	**337,250**	**462,305**	**-**	**3,947,430**	
	POLICE								
100	**EQUIPMENT**	MOBILE RADIOS	25,000	-	-	-	-	25,000	5
100	**FLEET**	PATROL Veh 1	50,000	50,000	-	-	-	-	7
100	**FLEET**	PATROL Veh 2	50,000	50,000	-	-	-	-	7
100	**FLEET**	PATROL Veh 3	50,000	-	50,000	-	-	-	5
100	**FLEET**	PATROL Veh 4	50,000	-	50,000	-	-	-	5
100	**FLEET**	PATROL Veh 5	50,000	-	-	50,000	-	-	5
100	**FLEET**	PATROL Veh 6	55,000	-	-	-	55,000	-	5
100	**FLEET**	PATROL Veh 7	55,000	-	-	-	55,000	-	5
100	**FLEET**	PATROL Veh 8	55,000	-	-	-	-	55,000	5
100	**FLEET**	PATROL Veh 9	55,000	-	-	-	-	55,000	5
100	**FACILITIES**	FRONT PARKING LOT	25,000	-	25,000	-	-	-	6
		TOTAL POLICE	**520,000**	**100,000**	**125,000**	**50,000**	**110,000**	**135,000**	
	ANIMAL CONTROL								
100	**FLEET**	AC Veh 1	50,000	-	-	-	50,000	-	5
		TOTAL ANIMAL CONTROL	**50,000**	**-**	**-**	**-**	**50,000**	**-**	
	FIRE								
100	**FLEET**	MARSHALL M177	80,000	-	-		-	80,000	5
100	**FLEET**	EMS RESPONSE UNIT C277	80,000	80,000	-		-	-	8
100	**FLEET**	BRUSH 177	130,000	-	-		-	130,000	8
100	**FLEET**	LADDER TRUCK T177	250,000		250,000	-			6
100	**FLEET**	MULTI-ROLE RESPONSE UNIT S177	130,000			130,000	-	-	6
		TOTAL FIRE	**670,000**	**80,000**	**250,000**	**130,000**	**-**	**210,000**	
		GRAND TOTAL	**15,261,520**	**5,091,845**	**712,250**	**642,305**	**160,000**	**4,292,430**	

DOWNTOWN

Capital Improvements Program

Project Name	Downtown Revitalization
Department	Public Works
Fund	TBD
Location	Main Street

Description

Paving and Streetscape: Reinforced Concrete Paving, Broom finish; Sub Base Lime Stabalized Sub Base; Enhanced Concrete Paving w/Sub Base; 12" Concrete Curb & Gutter; Bike Lane

Justification

Per the 2017 Downtown Revitalization Plan

Consequences of Not Funding

Continued deterioration of area; lack of growth/renewal

Costs		Projected FYE	
Category	**Cost**	☐	2021
Purchase	-	☐	2020
Construction	1,835,105	☐	2023
Other Costs	91,760	☐	2024
Total	1,926,865	☐	2025

Funding Sources

Source	**Amount**
External - (Source)	-
Internal - (Source)	-
Total	-

Capital Improvements Program

Project Name	Downtown Revitalization
Department	Public Works
Fund	TBD
Location	Main Street

Description

Shrubs and Landscaping: 4" caliper shade trees; 3 gal. shrubs; 1 gal. groundcover; Bermuda sod; Planting Soil.

Justification

Per the 2017 Downtown Revitalization Plan

Consequences of Not Funding

Continued deterioration of area; lack of growth/renewal

Costs		Projected FYE	
Category	**Cost**	☐	2021
Purchase	-	☐	2020
Construction	292,365	☐	2023
Other Costs	14,620	☐	2024
Total	306,985	☐	2025

Funding Sources

Source	**Amount**
External - (Source)	-
Internal - (Source)	-
Total	-

Capital Improvements Program

Project Name	Downtown Revitalization
Department	Public Works
Fund	TBD
Location	Main Street

Description

Irrigation: Irrigation Controller; Meter Backflow; Drip Irrigation; Street Tree Irrigation (Mainline, Bubblers, Wiring)

Justification

Per the 2017 Downtown Revitalization Plan

Consequences of Not Funding

Continued deterioration of area; lack of growth/renewal

Costs		Projected FYE	
Category	**Cost**	☐	2021
Purchase	-	☐	2020
Construction	83,095	☐	2023
Other Costs	4,155	☐	2024
Total	87,250	☐	2025

Funding Sources

Source	**Amount**
External - (Source)	-
Internal - (Source)	-
Total	-

Capital Improvements Program

Project Name	Downtown Revitalization
Department	Public Works
Fund	TBD
Location	Main Street

Description

Utilities: 12" sewer; 4' manhole; 12" water; 12" gate valve and box; fire hydrants; 6" gate valves and box; water services.

Justification

Per the 2017 Downtown Revitalization Plan

Consequences of Not Funding

Continued deterioration of area; lack of growth/renewal

Costs		Projected FYE	
Category	**Cost**	☐	2021
Purchase	-	☐	2020
Construction	1,211,780	☐	2023
Other Costs	60,590	☐	2024
Total	1,272,370	☐	2025

Funding Sources

Source	**Amount**
External - (Source)	-
Internal - (Source)	-
Total	-

Capital Improvements Program

Project Name	Downtown Revitalization
Department	Public Works
Fund	TBD
Location	Main Street

Description

Furniture/Fixtures: Bicycle racks; benches w/ backrest; trash receptacles; tree grates; 14' pedestrian light poles.

Justification

Per the 2017 Downtown Revitalization Plan

Consequences of Not Funding

Continued deterioration of area; lack of growth/renewal

Costs

Category	**Cost**
Purchase	-
Construction	732,590
Other Costs	36,630
Total	769,220

Projected FYE

☐	2021
☐	2020
☐	2023
☐	2024
☐	2025

Funding Sources

Source	**Amount**
External - (Source)	-
Internal - (Source)	-
Total	-

PUBLIC WORKS

Capital Improvements Program

Project Name	Caddo
Department	Public Works
Fund	100
Location	Blocks 100-200, 300-400, 700

Description
Reconstruction of Caddo

Justification
Increasing rise in cost of needed repairs. Preventative maintenance measures have been exhausted. Needs to be constructed to our current standards to handle what traffic demands. Street has reached it's usable life.

Consequences of Not Funding
Street conditions will only get worse; potholes and deterioration of the surface causing more damage to vehicles.

Costs	
Category	**Cost**
Purchase	-
Construction	811,640
Other Costs	486,985
Total	1,298,625

Projected FYE	
☑	2021
☐	2022
☐	2023
☐	2024
☐	2025

Funding Sources	
Source	**Amount**
External - (2019 Bond, Dev. Fees)	1,206,800
Internal - (General Revenues)	91,825
Total	1,298,625

Capital Improvements Program

Project Name	E. 4th Street
Department	Public Works
Fund	100
Location	Blocks 500-600

Description
Reconstruction of E. 4th Street

Justification
Increasing rise in cost of needed repairs. Preventative maintenance measures have been exhausted. Needs to be constructed to our current standards to handle what traffic demands. Street has reached it's usable life.

Consequences of Not Funding
Street conditions will only get worse; potholes and deterioration of the surface causing more damage to vehicles.

Costs	
Category	**Cost**
Purchase	-
Construction	216,300
Other Costs	129,780
Total	346,080

Projected FYE	
☑	2021
☐	2022
☐	2023
☐	2024
☐	2025

Funding Sources	
Source	**Amount**
External - (2019 Bond)	336,000
Internal - (General Revenues)	10,080
Total	346,080

Capital Improvements Program

Project Name	Thomas Street
Department	Public Works
Fund	100
Location	Blocks 100-200

Description
Reconstruction of Thomas Street

Justification
Increasing rise in cost of needed repairs. Preventative maintenance measures have been exhausted. Needs to be constructed to our current standards to handle what traffic demands. Street has reached it's usable life.

Consequences of Not Funding
Street conditions will only get worse; potholes and deterioration of the surface causing more damage to vehicles.

Costs	
Category	**Cost**
Purchase	-
Construction	150,380
Other Costs	90,230
Total	240,610

Projected FYE	
☑	2021
☐	2022
☐	2023
☐	2024
☐	2025

Funding Sources	
Source	**Amount**
External - (2019 Bond)	233,600
Internal - (General Revenues)	7,010
Total	240,610

Capital Improvements Program

Project Name	McMillian Street
Department	Public Works
Fund	100
Location	From HWY 174 to Bentley Dr.

Description
Reconstruction of McMillian Street

Justification
Increasing rise in cost of needed repairs. Preventative maintenance measures have been exhausted. Needs to be constructed to our current standards to handle what traffic demands. Street has reached it's usable life.

Consequences of Not Funding
Street conditions will only get worse; potholes and deterioration of the surface causing more damage to vehicles.

Costs	
Category	**Cost**
Purchase	-
Construction	248,230
Other Costs	148,940
Total	397,170

Projected FYE	
☑	2021
☐	2022
☐	2023
☐	2024
☐	2025

Funding Sources	
Source	**Amount**
External - (2019 Bond)	385,600
Internal - (General Revenues)	11,570
Total	397,170

Capital Improvements Program

Project Name	N. Main Street
Department	Public Works
Fund	100
Location	Blocks 500-600, 800-1500

Description
Reconstruction of N. Main Street

Justification
Increasing rise in cost of needed repairs. Preventative maintenance measures have been exhausted. Needs to be constructed to our current standards to handle what traffic demands. Street has reached it's usable life.

Consequences of Not Funding
Street conditions will only get worse; potholes and deterioration of the surface causing more damage to vehicles.

Costs	
Category	**Cost**
Purchase	-
Construction	1,102,100
Other Costs	661,260
Total	1,763,360

Projected FYE	
☑	2021
☐	2022
☐	2023
☐	2024
☐	2025

Funding Sources	
Source	**Amount**
External - (2019 Bond)	1,712,000
Internal - (General Revenues)	51,360
Total	1,763,360

Capital Improvements Program

Project Name	Woodoak Drive
Department	Public Works
Fund	100
Location	Block 100

Description
Reconstruction of Woodoak Drive

Justification
Increasing rise in cost of needed repairs. Preventative maintenance measures have been exhausted. Needs to be constructed to our current standards to handle what traffic demands. Street has reached it's usable life.

Consequences of Not Funding
Street conditions will only get worse; potholes and deterioration of the surface causing more damage to vehicles.

Costs	
Category	**Cost**
Purchase	-
Construction	267,800
Other Costs	160,680
Total	428,480

Projected FYE	
☑	2021
☐	2022
☐	2023
☐	2024
☐	2025

Funding Sources	
Source	**Amount**
External - (2019 Bond)	416,000
Internal - (General Revenues)	12,480
Total	428,480

Capital Improvements Program

Project Name	Linda Street
Department	Public Works
Fund	100
Location	Blocks 600-700

Description
Reconstruction of Linda Street

Justification
Increasing rise in cost of needed repairs. Preventative maintenance measures have been exhausted. Needs to be constructed to our current standards to handle what traffic demands. Street has reached it's usable life.

Consequences of Not Funding
Street conditions will only get worse; potholes and deterioration of the surface causing more damage to vehicles.

Costs	
Category	Cost
Purchase	-
Construction	140,080
Other Costs	84,050
Total	224,130

Projected FYE	
☐	2021
☐	2022
☐	2023
☐	2024
☑	2025

Funding Sources	
Source	Amount
External - (Source)	-
Internal - (Source)	-
Total	-

Capital Improvements Program

Project Name	Paula Drive
Department	Public Works
Fund	100
Location	Blocks 100-200

Description
Reconstruction of Paula Drive

Justification
Increasing rise in cost of needed repairs. Preventative maintenance measures have been exhausted. Needs to be constructed to our current standards to handle what traffic demands. Street has reached it's usable life.

Consequences of Not Funding
Street conditions will only get worse; potholes and deterioration of the surface causing more damage to vehicles.

Costs	
Category	Cost
Purchase	-
Construction	163,770
Other Costs	98,265
Total	262,035

Projected FYE	
☐	2021
☐	2022
☐	2023
☐	2024
☑	2025

Funding Sources	
Source	Amount
External - (Source)	-
Internal - (Source)	-
Total	-

Capital Improvements Program

Project Name	Baldwin Drive
Department	Public Works
Fund	100
Location	Block 400

Description
Reconstruction of Baldwin Drive

Justification
Increasing rise in cost of needed repairs. Preventative maintenance measures have been exhausted. Needs to be constructed to our current standards to handle what traffic demands. Street has reached it's usable life.

Consequences of Not Funding
Street conditions will only get worse; potholes and deterioration of the surface causing more damage to vehicles.

Costs	
Category	Cost
Purchase	-
Construction	136,990
Other Costs	82,195
Total	219,185

Projected FYE	
☐	2021
☐	2022
☐	2023
☐	2024
☑	2025

Funding Sources	
Source	Amount
External - (Source)	-
Internal - (Source)	-
Total	-

Capital Improvements Program

Project Name	Cobb Drive
Department	Public Works
Fund	100
Location	Blocks 100-300

Description
Reconstruction of Cobb Drive

Justification
Increasing rise in cost of needed repairs. Preventative maintenance measures have been exhausted. Needs to be constructed to our current standards to handle what traffic demands. Street has reached it's usable life.

Consequences of Not Funding
Street conditions will only get worse; potholes and deterioration of the surface causing more damage to vehicles.

Costs	
Category	Cost
Purchase	-
Construction	167,890
Other Costs	100,735
Total	268,625

Projected FYE	
☐	2021
☐	2022
☐	2023
☐	2024
☑	2025

Funding Sources	
Source	Amount
External - (Source)	-
Internal - (Source)	-
Total	-

Capital Improvements Program

Project Name	Country Club Drive
Department	Public Works
Fund	100
Location	Blocks 100, 900 to dead-end

Description
Reconstruction of Country Club Drive

Justification
Increasing rise in cost of needed repairs. Preventative maintenance measures have been exhausted. Needs to be constructed to our current standards to handle what traffic demands. Street has reached it's usable life.

Consequences of Not Funding
Street conditions will only get worse; potholes and deterioration of the surface causing more damage to vehicles.

Costs	
Category	Cost
Purchase	-
Construction	712,760
Other Costs	427,660
Total	1,140,420

Projected FYE	
☐	2021
☐	2022
☐	2023
☐	2024
☑	2025

Funding Sources	
Source	Amount
External - (Source)	-
Internal - (Source)	-
Total	-

Capital Improvements Program

Project Name	Henderson Street
Department	Public Works
Fund	100
Location	Blocks 621-639

Description
Reconstruction of Henderson Street

Justification
Increasing rise in cost of needed repairs. Preventative maintenance measures have been exhausted. Needs to be constructed to our current standards to handle what traffic demands. Street has reached it's usable life.

Consequences of Not Funding
Street conditions will only get worse; potholes and deterioration of the surface causing more damage to vehicles.

Costs	
Category	Cost
Purchase	-
Construction	202,910
Other Costs	121,750
Total	324,660

Projected FYE	
☐	2021
☐	2022
☐	2023
☐	2024
☑	2025

Funding Sources	
Source	Amount
External - (Source)	-
Internal - (Source)	-
Total	-

Capital Improvements Program

Project Name	Hunterswood Court
Department	Public Works
Fund	100
Location	Block 5000

Description
Reconstruction of Hunterswood Court

Justification
Increasing rise in cost of needed repairs. Preventative maintenance measures have been exhausted. Needs to be constructed to our current standards to handle what traffic demands. Street has reached it's usable life.

Consequences of Not Funding
Street conditions will only get worse; potholes and deterioration of the surface causing more damage to vehicles.

Costs	
Category	**Cost**
Purchase	-
Construction	78,280
Other Costs	46,970
Total	125,250

Projected FYE	
☐	2021
☑	2022
☐	2023
☐	2024
☐	2025

Funding Sources	
Source	**Amount**
External - (Source)	-
Internal - (General Revenues)	125,250
Total	125,250

Capital Improvements Program

Project Name	Lakeaire Drive
Department	Public Works
Fund	100
Location	Blocks 100-200

Description
Reconstruction of Lakeaire Drive

Justification
Increasing rise in cost of needed repairs. Preventative maintenance measures have been exhausted. Needs to be constructed to our current standards to handle what traffic demands. Street has reached it's usable life.

Consequences of Not Funding
Street conditions will only get worse; potholes and deterioration of the surface causing more damage to vehicles.

Costs	
Category	**Cost**
Purchase	-
Construction	163,770
Other Costs	98,265
Total	262,035

Projected FYE	
☐	2021
☐	2022
☐	2023
☐	2024
☑	2025

Funding Sources	
Source	**Amount**
External - (Source)	-
Internal - (Source)	-
Total	-

Capital Improvements Program

Project Name	Runningbrook Drive
Department	Public Works
Fund	100
Location	Blocks 2000, 3000-5000

Description
Reconstruction of Runningbrook Drive

Justification
Increasing rise in cost of needed repairs. Preventative maintenance measures have been exhausted. Needs to be constructed to our current standards to handle what traffic demands. Street has reached it's usable life.

Consequences of Not Funding
Street conditions will only get worse; potholes and deterioration of the surface causing more damage to vehicles.

Costs	
Category	**Cost**
Purchase	-
Construction	644,780
Other Costs	386,870
Total	1,031,650

Projected FYE	
☐	2021
☐	2022
☐	2023
☐	2024
☑	2025

Funding Sources	
Source	**Amount**
External Funding - (Bond)	-
Internal - (Source)	-
Total	-

Capital Improvements Program

Project Name	Stadium Drive
Department	Public Works
Fund	100
Location	Blocks 1000-1200

Description
Reconstruction of Stadium Drive

Justification
Increasing rise in cost of needed repairs. Preventative maintenance measures have been exhausted. Needs to be constructed to our current standards to handle what traffic demands. Street has reached it's usable life.

Consequences of Not Funding
Street conditions will only get worse; potholes and deterioration of the surface causing more damage to vehicles.

Costs	
Category	**Cost**
Purchase	-
Construction	109,180
Other Costs	65,510
Total	174,690

Projected FYE	
☐	2021
☐	2022
☐	2023
☐	2024
☑	2025

Funding Sources	
Source	**Amount**
External - (Source)	-
Internal - (Source)	-
Total	-

Capital Improvements Program

Project Name	Tractor/Rotary Boom Mower
Department	Public Works
Fund	100
Location	N/A

Description

Tractor and rotary boom mower. This is a two piece unit. This unit performs a variety of task from mowing, tree trimming/removal and cleaning of drainage swales. This unit can be trailered or road driven to job site.

Justification

This unit will expedite routine maintenance on drainage easements and mowing of city ROW's requiring less man hours to complete work task. The boom mower on this unit will navigate into difficult to reach areas "steep slopes" which are a hazard for work crews.

Consequences of Not Funding

Unable to perform work task's at hand.

Costs

Category	Cost
Purchase	152,000
Construction	-
Other Costs	-
Total	152,000

Projected FYE

☐	2021
☑	2022
☐	2023
☐	2024
☐	2025

Funding Sources

Source	Amount
External - (Source)	-
Internal - (General Revenues)	152,000
Total	152,000

Capital Improvements Program

Project Name	Compact Loader Unit 423
Department	Public Works
Fund	100
Location	N/A

Description

Compact Loader 423. This unit serves a variety of services from reconditioning drainage swales, loading delivered asphalt to our paver, loading dump trucks and dumpsters. This unit also assists with street planning for repairs and mowing of easements. This unit must be trailered to jobsite with a dump truck.

Justification

Older models require more maintenance. Older Machine fatigue slows work process. Parts for equipment becoming obsolete. Machine breakdowns becoming more frequent which leads to downtime for work crews.

Consequences of Not Funding

Unable to perform work task's at hand.

Costs

Category	Cost
Purchase	83,000
Construction	-
Other Costs	-
Total	83,000

Projected FYE

☑	2021
☐	2022
☐	2023
☐	2024
☐	2025

Funding Sources

Source	Amount
External - (Source)	-
Internal - (General Revenues)	83,000
Total	83,000

Capital Improvements Program

Project Name	Excavator Unit 424
Department	Public Works
Fund	100
Location	N/A

Description
Excavator. This unit serves a variety of services from reconditioning drainage swales, asphalt street repairs, setting new and maintaining existing drainage culverts. This unit must be trailered to work site by dump truck.

Justification
Older models require more maintenance. Older Machine fatigue slows work process. Parts for equipment becoming obsolete. Machine breakdowns becoming more frequent which leads to downtime for work crews.

Consequences of Not Funding
Unable to perform work task's at hand.

Costs	
Category	**Cost**
Purchase	130,000
Construction	-
Other Costs	-
Total	130,000

Projected FYE	
☑	2021
☐	2020
☐	2023
☐	2024
☐	2025

Funding Sources	
Source	**Amount**
External - (Source)	-
Internal - (General Revenues)	130,000
Total	130,000

Capital Improvements Program

Project Name	
Department	
Fund	
Location	

Description

Justification

Consequences of Not Funding

Costs	
Category	**Cost**
Purchase	
Construction	-
Other Costs	-
Total	-

Projected FYE	
☐	2021
☐	2020
☐	2023
☐	2024
☐	2025

Funding Sources	
Source	**Amount**
External - (Source)	
Internal - (Source)	-
Total	-

Capital Improvements Program

Project Name	12 yd. Dumptruck Unit 471
Department	Public Works
Fund	100
Location	N/A

Description
12 Yard End Dump Truck

Justification
Older models require more mainteance. Older Machine fatigue slows work process. Parts for equipment becoming obsolete. Machine breakdowns becoming more frequent which leads to downtime for work crews.

Consequences of Not Funding
Increasing cost of routine maintenance diverts funds from other projects during the fiscal year. The older each unit gets, the repair and maintenance cost rise exponentially.

Costs	
Category	**Cost**
Purchase	120,000
Construction	-
Other Costs	-
Total	120,000

Projected FYE	
☑	2021
☐	2022
☐	2023
☐	2024
☐	2025

Funding Sources	
Source	**Amount**
External - (Source)	-
Internal - (General Revenues)	120,000
Total	120,000

Capital Improvements Program

Project Name	Sidearm Mower Unit 472
Department	Public Works
Fund	100
Location	N/A

Description
Sidearm Mower Unit 472

Justification
Older models require more mainteance. Older Machine fatigue slows work process. Parts for equipment becoming obsolete. Machine breakdowns becoming more frequent which leads to downtime for work crews.

Consequences of Not Funding
Increasing cost of routine maintenance diverts funds from other projects during the fiscal year. The older each unit gets, the repair and maintenance cost rise exponentially.

Costs	
Category	**Cost**
Purchase	40,000
Construction	-
Other Costs	-
Total	40,000

Projected FYE	
☐	2021
☐	2022
☐	2023
☐	2024
☑	2025

Funding Sources	
Source	**Amount**
External - (Source)	-
Internal - (General Revenues)	40,000
Total	40,000

Capital Improvements Program

Project Name	12 yd. Dumptruck Unit 482
Department	Public Works
Fund	100
Location	N/A

Description
12 Yard End Dump Truck

Justification
Older models require more mainteance. Older Machine fatigue slows work process. Parts for equipment becoming obsolete. Machine breakdowns becoming more frequent which leads to downtime for work crews.

Consequences of Not Funding
Increasing cost of routine maintenance diverts funds from other projects during the fiscal year. The older each unit gets, the repair and maintenance cost rise exponentially.

Costs	
Category	**Cost**
Purchase	120,000
Construction	-
Other Costs	-
Total	120,000

Projected FYE	
☐	2021
☐	2022
☑	2023
☐	2024
☐	2025

Funding Sources	
Source	**Amount**
External - (Source)	-
Internal - (General Revenues)	120,000
Total	120,000

Capital Improvements Program

Project Name	Heavy Duty Truck Unit 402
Department	Public Works
Fund	100
Location	N/A

Description
2006 F-250. This vehicle is used to transport construction signs, street cut saw and crew-member(s) to jobsite. Street saw must be trailered to site.

Justification
Older models require more maintenance. Parts for unit becoming obsolete. Vehicle breakdowns becoming more frequent which leads to downtime for work crews. Vehicle has surpassed it's usable life

Consequences of Not Funding
Increasing cost of routine maintenance diverts funds from other projects during the fiscal year. The older each unit gets, the repair and maintenance cost rise exponentially.Unable to perform work task at hand.

Costs	
Category	**Cost**
Purchase	30,000
Construction	-
Other Costs	-
Total	30,000

Projected FYE	
☐	2021
☑	2022
☐	2023
☐	2024
☐	2025

Funding Sources	
Source	**Amount**
External - (Source)	-
Internal - (General Revenues)	30,000
Total	30,000

Capital Improvements Program

Project Name	Heavy Duty Truck Unit 404
Department	Public Works
Fund	100
Location	N/A

Description

2010 F-250. This vehicle is used to transport construction signage, equipment, trailers, hand tools and crew-member(s). Hauls materials that maybe needed for on the spot repair work of potholes and traffic signs.

Justification

Older models require more mainteance. Older Machine fatigue slows work process. Parts for equipment becoming obsolete. Machine breakdowns becoming more frequent which leads to downtime for work crews.

Consequences of Not Funding

Older models require more mainteance. Older Machine fatigue slows work process. Parts for equipment becoming obsolete. Machine breakdowns becoming

Costs	
Category	**Cost**
Purchase	40,000
Construction	-
Other Costs	-
Total	40,000

Projected FYE	
☐	2021
☐	2022
☑	2023
☐	2024
☐	2025

Funding Sources	
Source	**Amount**
External - (Source)	-
Internal - (General Revenues)	40,000
Total	40,000

Capital Improvements Program

Project Name	Light Duty Truck Unit 473
Department	Public Works
Fund	100
Location	N/A

Description

2002 F-150. This vehicle is used for parts pick-up and delivery of light equipment for service.

Justification

Older models require more mainteance. Older Machine fatigue slows work process. Parts for equipment becoming obsolete. Machine breakdowns becoming more frequent which leads to downtime for work crews.

Consequences of Not Funding

Increasing cost of routine maintenance diverts funds from other projects during the fiscal year. The older each unit gets, the repair and maintenance cost rise

Costs	
Category	**Cost**
Purchase	30,000
Construction	-
Other Costs	-
Total	30,000

Projected FYE	
☐	2021
☑	2022
☐	2023
☐	2024
☐	2025

Funding Sources	
Source	**Amount**
External - (Source)	-
Internal - (General Revenues)	30,000
Total	30,000

Capital Improvements Program

Project Name	Clubhouse DR/ Village Creek Drainage Improvements
Department	Public Works
Fund	100
Location	Clubhouse DR/ Village Creek

Description
Improvements to Stormwater Drainage

Justification
Install culverts to handle the volume of stormwater that overcomes the road during flooding rain.

Consequences of Not Funding
Continue to pay storage fees on box culverts already purchased. Temporary patch on street is showing fatigue and is allowing water to infiltrate to subgrade causing more damage to existing concrete street. Water will continue to overcome the street during flooding rain.

Costs

Category	**Cost**
Purchase	-
Construction	302,305
Other Costs	-
Total	302,305

Projected FYE

☐	2021
☐	2022
☑	2023
☐	2024
☐	2025

Funding Sources

Source	**Amount**
External - (2010 Bond)	302,305
Internal - (Source)	-
Total	302,305

Capital Improvements Program

Project Name	Service Center
Department	Public Works
Fund	100
Location	104 W. 12th Street

Description
Vehicle Awning and Service Center Concrete Paving

Justification
Currently the Public Works department has no storage space available to protect vehicles from extreme weather conditions. Lack of at least overheard protection exposes vehicles to sunlight, heat and hail damage year round.

Consequences of Not Funding
Risk of vehicle damage due to inclement weather resulting in an increased cost of routine maintenance.

Costs

Category	**Cost**
Purchase	
Construction	105,000
Other Costs	-
Total	105,000

Projected FYE

☑	2021
☐	2022
☐	2023
☐	2024
☐	2025

Funding Sources

Source	**Amount**
External - (Source)	-
Internal - (General Revenues)	105,000
Total	105,000

POLICE

Capital Improvements Program

Project Name	Mobile Radios
Department	Police
Fund	100
Location	N/A

Description
Replace police radios

Justification
Mobile radios will be 12 years old and anticipated to be approaching their end of life.

Consequences of Not Funding
Increasing cost of routine maintenance diverts funds from other projects during the fiscal year. The older each unit gets, the repair and maintenance cost rise exponentially. May be opportunity to replace on more incremental basis

Costs	
Category	**Cost**
Purchase	25,000
Construction	-
Other Costs	-
Total	25,000

Projected FYE	
☐	2021
☐	2022
☐	2023
☐	2024
☑	2025

Funding Sources	
Source	**Amount**
External - (Source)	-
Internal - (General Revenues)	25,000
Total	25,000

Capital Improvements Program

Project Name	Patrol Veh 1
Department	Police
Fund	100
Location	N/A

Description
Rep 2007 Chev 129K mi 04/2020

Justification
Police fleet vehicles are driven particularly hard and fleet usage is mission-critical for the department. The unpredictable costs of maintenance, down time, and decreased performance associated with higher-mileage older vehicles results in a higher probability the vehicle will not be available when they are not repurposed or replaced. The Police Department has implemented a strategy in which the goal is to move vehicles from primary patrol use to a less taxing role as a reserve and administrative vehicle until the end of its useful police service life. The strategy is to begin rotation out of the patrol fleet by the time the vehicle reaches 100,000 miles and to remove the vehicle from the fleet by 120,000 miles.

Consequences of Not Funding
Increasing cost of routine maintenance diverts funds from other projects during the fiscal year. The older each unit gets, the repair and maintenance cost rise exponentially.

Costs	
Category	**Cost**
Purchase	45,000
Construction	-
Other Costs	5,000
Total	50,000

Projected FYE	
☑	2021
☐	2022
☐	2023
☐	2024
☐	2025

Funding Sources	
Source	**Amount**
External - (Source)	-
Internal Fundig - (General Revenues)	50,000
Total	50,000

Capital Improvements Program

Project Name	Patrol Veh 2
Department	Police
Fund	100
Location	N/A

Description

Replace 2010 Chev w/127K mi 4/2020

Justification

Police fleet vehicles are driven particularly hard and fleet usage is mission-critical for the department. The unpredictable costs of maintenance, down time, and decreased performance associated with higher-mileage older vehicles results in a higher probability the vehicle will not be available when they are not repurposed or replaced. The Police Department has implemented a strategy in which the goal is to move vehicles from primary patrol use to a less taxing role as a reserve and administrative vehicle until the end of its useful police service life. The strategy is to begin rotation out of the patrol fleet by the time the vehicle reaches 100,000 miles and to remove the vehicle from the fleet by 120,000 miles.

Consequences of Not Funding

Increasing cost of routine maintenance diverts funds from other projects during the fiscal year. The older each unit gets, the repair and maintenance cost rise exponentially.

Costs	
Category	**Cost**
Purchase	45,000
Construction	-
Other Costs	5,000
Total	50,000

Projected FYE	
☑	2021
☐	2022
☐	2023
☐	2024
☐	2025

Funding Sources	
Source	**Amount**
External - (Source)	-
Internal - (General Revenues)	50,000
Total	50,000

Capital Improvements Program

Project Name	Patrol Veh 3
Department	Police
Fund	100
Location	N/A

Description

Replace 2013 Chev w/93K mi 4/2020

Justification

Police fleet vehicles are driven particularly hard and fleet usage is mission-critical for the department. The unpredictable costs of maintenance, down time, and decreased performance associated with higher-mileage older vehicles results in a higher probability the vehicle will not be available when they are not repurposed or replaced. The Police Department has implemented a strategy in which the goal is to move vehicles from primary patrol use to a less taxing role as a reserve and administrative vehicle until the end of its useful police service life. The strategy is to begin rotation out of the patrol fleet by the time the vehicle reaches 100,000 miles and to remove the vehicle from the fleet by 120,000 miles.

Consequences of Not Funding

Increasing cost of routine maintenance diverts funds from other projects during the fiscal year. The older each unit gets, the repair and maintenance cost rise exponentially.

Costs	
Category	**Cost**
Purchase	45,000
Construction	-
Other Costs	5,000
Total	50,000

Projected FYE	
☐	2021
☑	2022
☐	2023
☐	2024
☐	2025

Funding Sources	
Source	**Amount**
External - (Source)	-
Internal - (General Revenues)	50,000
Total	50,000

Capital Improvements Program

Project Name	Patrol Veh 4
Department	Police
Fund	100
Location	N/A

Description

Replace 2016 Ford 48K 4/2020

Justification

Police fleet vehicles are driven particularly hard and fleet usage is mission-critical for the department. The unpredictable costs of maintenance, down time, and decreased performance associated with higher-mileage older vehicles results in a higher probability the vehicle will not be available when they are not repurposed or replaced. The Police Department has implemented a strategy in which the goal is to move vehicles from primary patrol use to a less taxing role as a reserve and administrative vehicle until the end of its useful police service life. The strategy is to begin rotation out of the patrol fleet by the time the vehicle reaches 100,000 miles and to remove the vehicle from the fleet by 120,000 miles.

Consequences of Not Funding

Increasing cost of routine maintenance diverts funds from other projects during the fiscal year. The older each unit gets, the repair and maintenance cost rise exponentially.

Costs

Category	Cost
Purchase	45,000
Construction	-
Other Costs	5,000
Total	50,000

Projected FYE

☐	2021
☑	2022
☐	2023
☐	2024
☐	2025

Funding Sources

Source	Amount
External - (Source)	-
Internal - (General Revenues)	50,000
Total	50,000

Capital Improvements Program

Project Name	Patrol Veh 5
Department	Police
Fund	100
Location	N/A

Description

Replace 2017 Ford 45K 04/2020

Justification

Police fleet vehicles are driven particularly hard and fleet usage is mission-critical for the department. The unpredictable costs of maintenance, down time, and decreased performance associated with higher-mileage older vehicles results in a higher probability the vehicle will not be available when they are not repurposed or replaced. The Police Department has implemented a strategy in which the goal is to move vehicles from primary patrol use to a less taxing role as a reserve and administrative vehicle until the end of its useful police service life. The strategy is to begin rotation out of the patrol fleet by the time the vehicle reaches 100,000 miles and to remove the vehicle from the fleet by 120,000 miles.

Consequences of Not Funding

Increasing cost of routine maintenance diverts funds from other projects during the fiscal year. The older each unit gets, the repair and maintenance cost rise exponentially.

Costs

Category	Cost
Purchase	45,000
Construction	-
Other Costs	5,000
Total	50,000

Projected FYE

☐	2021
☐	2022
☑	2023
☐	2024
☐	2025

Funding Sources

Source	Amount
External - (Source)	-
Internal - (General Revenues)	50,000
Total	50,000

Capital Improvements Program

Project Name	Patrol Veh 6
Department	Police
Fund	100
Location	N/A

Description

Replace 2019 Ford 21K mi. 04/2020

Justification

Police fleet vehicles are driven particularly hard and fleet usage is mission-critical for the department. The unpredictable costs of maintenance, down time, and decreased performance associated with higher-mileage older vehicles results in a higher probability the vehicle will not be available when they are not repurposed or replaced. The Police Department has implemented a strategy in which the goal is to move vehicles from primary patrol use to a less taxing role as a reserve and administrative vehicle until the end of its useful police service life. The strategy is to begin rotation out of the patrol fleet by the time the vehicle reaches 100,000 miles and to remove the vehicle from the fleet by 120,000 miles.

Consequences of Not Funding

Increasing cost of routine maintenance diverts funds from other projects during the fiscal year. The older each unit gets, the repair and maintenance cost rise exponentially.

Costs	
Category	**Cost**
Purchase	50,000
Construction	-
Other Costs	5,000
Total	55,000

Projected FYE	
☐	2021
☐	2022
☐	2023
☑	2024
☐	2025

Funding Sources	
Source	**Amount**
External - (Source)	-
Internal - (General Revenues)	50,000
Total	50,000

Capital Improvements Program

Project Name	Patrol Veh 7
Department	Police
Fund	100
Location	N/A

Description

Rep 2020 Chev 000 mi 4/2020

Justification

Police fleet vehicles are driven particularly hard and fleet usage is mission-critical for the department. The unpredictable costs of maintenance, down time, and decreased performance associated with higher-mileage older vehicles results in a higher probability the vehicle will not be available when they are not repurposed or replaced. The Police Department has implemented a strategy in which the goal is to move vehicles from primary patrol use to a less taxing role as a reserve and administrative vehicle until the end of its useful police service life. The strategy is to begin rotation out of the patrol fleet by the time the vehicle reaches 100,000 miles and to remove the vehicle from the fleet by 120,000 miles.

Consequences of Not Funding

Increasing cost of routine maintenance diverts funds from other projects during the fiscal year. The older each unit gets, the repair and maintenance cost rise exponentially.

Costs	
Category	**Cost**
Purchase	50,000
Construction	-
Other Costs	5,000
Total	55,000

Projected FYE	
☐	2021
☐	2022
☐	2023
☑	2024
☐	2025

Funding Sources	
Source	**Amount**
External - (Source)	-
Internal - (General Revenues)	55,000
Total	55,000

Capital Improvements Program

Project Name	Patrol Veh 8
Department	Police
Fund	100
Location	N/A

Description

Replace 2020 Chev 000 mi 04/2020

Justification

Police fleet vehicles are driven particularly hard and fleet usage is mission-critical for the department. The unpredictable costs of maintenance, down time, and decreased performance associated with higher-mileage older vehicles results in a higher probability the vehicle will not be available when they are not repurposed or replaced. The Police Department has implemented a strategy in which the goal is to move vehicles from primary patrol use to a less taxing role as a reserve and administrative vehicle until

Consequences of Not Funding

Increasing cost of routine maintenance diverts funds from other projects during the fiscal year. The older each unit gets, the repair and maintenance

Costs	
Category	**Cost**
Purchase	50,000
Construction	-
Other Costs	5,000
Total	55,000

Projected FYE	
☐	2021
☐	2022
☐	2023
☐	2024
☑	2025

Funding Sources	
Source	**Amount**
External - (Source)	-
Internal - (General Revenues)	55,000
Total	55,000

Capital Improvements Program

Project Name	Patrol Veh 9
Department	Police
Fund	100
Location	N/A

Description

Fleet Expansion

Justification

Police vehicle to accommodate anticipated department growth related to increase in the city population and corresponding work volume. Anticipating the addition of two full time positions by 2024 would necessitate this vehicle being added to the fleet.

Consequences of Not Funding

presuming the anticipated staffing expansion, not adding a vehicle would require 2-man units decreasing overall department efficiency by requiring a 2

Costs	
Category	**Cost**
Purchase	50,000
Construction	-
Other Costs	5,000
Total	55,000

Projected FYE	
☐	2021
☐	2022
☐	2023
☐	2024
☑	2025

Funding Sources	
Source	**Amount**
External - (Source)	-
Internal - (General Revenues)	55,000
Total	55,000

Capital Improvements Program

Project Name	Front Parking Lot
Department	Police
Fund	100
Location	N/A

Description

Justification
Front parking lot is worn with uneven surfaces in some areas. With increases in downtown business the lot is seeing increased use.

Consequences of Not Funding
Continued deterioration increasing the potential for pedestrian injury or vehicle damage.

Costs	
Category	**Cost**
Purchase	25,000
Construction	-
Other Costs	-
Total	25,000

Projected FYE	
☐	2021
☑	2022
☐	2023
☐	2024
☐	2025

Funding Sources	
Source	**Amount**
External - (Source)	-
Internal - (General Revenues)	25,000
Total	25,000

Capital Improvements Program

Project Name	AC Veh 1
Department	Police - Animal Control
Fund	100
Location	N/A

Description
2012 Chevrolet

Justification
The Animal Control vehicle averages 10,000 miles per year. The unpredictable costs of maintenance, down time, and decreased performance associated with higher-mileage older vehicles results in a higher probability the vehicle will not be available. in 2024 the vehicle will be 12 years old and is anticipated to have over 120,000 miles accumulated.

Consequences of Not Funding
Increasing cost of routine maintenance diverts funds from other projects during the fiscal year.

Costs	
Category	**Cost**
Purchase	45,000
Construction	-
Other Costs	5,000
Total	50,000

Projected FYE	
☐	2021
☐	2022
☐	2023
☑	2024
☐	2025

Funding Sources	
Source	**Amount**
External - (Source)	-
Internal - (General Revenues)	50,000
Total	50,000

FIRE

Capital Improvements Program

Project Name	Marshall 177
Department	Fire
Fund	100
Location	N/A

Description

Fire Marshal response vehicle.

Justification

This vehicle is used by the Fire Marshal for emergency response for city and county incidents, commercial building inspections, fire investigations in the city and in neigboring cities as well as transportation of equipment and supplies for community relations events. This vehicle also carries various equipment for fire investigations and inspections. This vehicle will be nine years old in 2025 and maintenance costs are expected to increase due to wear and tear. Based upon current mileage this vehicle will have approximately 100,000 miles.

Consequences of Not Funding

This vehicle will be 9 years old in 2025 and increased maintenance costs should be expected. This vehicle is a multi use vehicle and at replacement will be nearing 100,000 miles.

Costs

Category	**Cost**
Purchase	80,000
Construction	-
Other Costs	-
Total	80,000

Projected FYE

☐	2021
☐	2022
☐	2023
☐	2024
☑	2025

Funding Sources

Source	**Amount**
External - (Source)	-
Internal - (General Revenues)	80,000
Total	80,000

Capital Improvements Program

Project Name	EMS Response Unit C277
Department	Fire
Fund	100
Location	N/A

Description

Justification

This vehicle will replace a 2009 Ford Expedition with 113,000 miles. This unit is used for EMS response instead of a larger fire apparatus thereby reducing wear and tear on the larger vehicle and enabling more personnel to respond to incidents due to the current understaffing of certified apparatus drivers. This unit will transport the high-angle rope equipment and Hazmat equipment, which is now carried on a larger apparatus, thereby increasing response mobility and further reducing maintenance costs by reducing wear and tear on the larger apparatus. This vehicle will be designed with a utility body with multiple comartments for transporting equipment. This vehicle will also be utilized to tow the CERT trailer.

Consequences of Not Funding

This vehicle costs far less to operate than a larger apparatus. It allows a wider range of drivers and will be of a different design to better store sensitive EMS equipment. Milage expected to be 120,000 at replacement.

Costs

Category	**Cost**
Purchase	80,000
Construction	-
Other Costs	-
Total	80,000

Projected FYE

☑	2021
☐	2022
☐	2023
☐	2024
☐	2025

Funding Sources

Source	**Amount**
External - (Source)	-
Internal - (General Revenues)	80,000
Total	80,000

Capital Improvements Program

Project Name	Brush 177
Department	Fire
Fund	100
Location	N/A

Description
Brush fire unit used for grass, vehicle fires or other smaller fire not accessable

Justification
This current vehicle is a 2001 Ford F-550 utilized primarily for off-road brush firefighting where the larger aspparatus can not be driven. Cost of maintenance will increase as the vehicle ages and improvements in vehicle design have alread rendered this vehicle obsolete in many areas. This vehicle should be replaced based solely on age alone.

Consequences of Not Funding
Cost to maintain could increase significantly. Reliability and safety could be reduced by not having the unit in service. Will be 24 years of service.

Costs	
Category	**Cost**
Purchase	130,000
Construction	-
Other Costs	-
Total	130,000

Projected FYE	
☐	2021
☐	2022
☐	2023
☐	2024
☑	2025

Funding Sources	
Source	**Amount**
External - (Source)	-
Internal - (General Revenues)	130,000
Total	130,000

Capital Improvements Program

Project Name	Ladder Truck T177
Department	Fire
Fund	100
Location	N/A

Description
100' Aerial ladder/Pump (Quint) apparatus (Pre-Owned)

Justification
This apparatus will replaced a 1996 Engine/Tender, which is still in operation. An aerial apparatus will improve the ISO rating for homeowners and businesses. An aerial apparatus will enhance services through improved rescue operations and fire suppression capabilities.

Consequences of Not Funding
Potential loss of ISO upgrade. Currently we do not have the ability to deal with large structures such as schools, Churchs, Apartments. Would have to rely on other cities for assistance.

Costs	
Category	**Cost**
Purchase	250,000
Construction	-
Other Costs	-
Total	250,000

Projected FYE	
☐	2021
☑	2022
☐	2023
☐	2024
☐	2025

Funding Sources	
Source	**Amount**
External - (Source)	-
Internal - (General Revenues)	250,000
Total	250,000

Capital Improvements Program

Project Name	Multi-role Response Unit S177
Department	Fire
Fund	100
Location	N/A

Description
2023 Ford 550 with Custom Utility Bed and Fire Pump/CAFS Unit

Justification
This vehicle will replace a 2006 Ford F-550. The replacement vehicle will perform the same functions of the current vehicle including fire suppression, medical response, major accidents and vehicle fires when reponse personnel are limited. The new vehicle will have a Compressed Air Phone System (CAFS) which will further enhance fire suppression capabilities, which the current vehicle does not have. The current vehicles age will be 17 years at time of replacement.

Consequences of Not Funding
End of service years due to age. The new vehicle will have the CAFS unit which will better service the Cityand unincorporated areas we serve that lacks water availability.Additionally box (Truck Bed) will be better designed for current equipment.

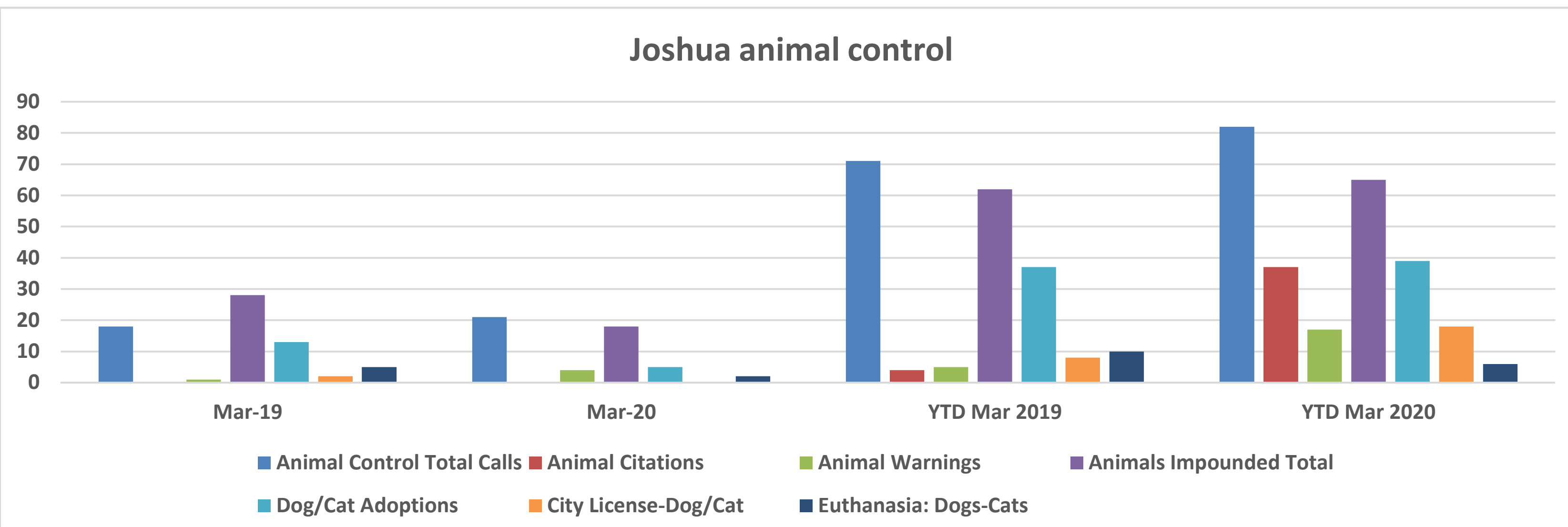
Costs	
Category	**Cost**
Purchase	130,000
Construction	-
Other Costs	-
Total	130,000

Projected FYE	
☐	2020
☐	2021
☐	2022
☑	2023
☐	2024

Funding Sources	
Source	**Amount**
External - (Foresty Service Grant)	130,000
Internal - (Source)	-
Total	130,000

JOSHUA ANIMAL CONTROL ACTIVITY STATISTICS

	Mar-19	Mar-20	YTD Mar 2019	YTD Mar 2020
Animal Control Total Calls	18	21	71	82
Animal Citations	0	0	4	37
Animal Warnings	1	4	5	17
Animals Impounded Total	28	18	62	65
Dog/Cat Adoptions	13	5	37	39
City License-Dog/Cat	2	0	8	18
Euthanasia: Dogs-Cats	5	2	10	6



Incident Details Report

4/7/2020

Joshua Police Department

Categories:	Peer Recognition, Public Commendation, Public Recognition, Supervisor Commendation, Supervisor Recognition
Date Range:	3/1/2020 - 4/1/2020

Public Recognition

For: Barger, Wesley (P192) **Occurred:** 3/7/2020

By: Wright, Jason (P169) **Entered:** 3/8/2020

On Saturday, March 7, 2020, Sgt. Wright came across a Facebook post on the page Joshua Residents Talking. The post was from a citizen named Amber Spears Cope. She posted a picture of Joshua Officer Barger playing basketball with some kids at the Joshua City Park. Her comment was "love seeing this". This is the kind of community interaction that builds the trust within the community and the police department. Great Job Officer Barger for promoting the values of the Joshua Police Department!! Keep up the great work!!

JOSHUA POLICE DEPARTMENT

March 2020

The Police Department spent much of the month in preparation for our COVID-19 response. The department closely monitored the evolving impact and implemented measures to ensure the health and safety of our staff, while maintaining the highest level of service to our community.

Like many jurisdictions we implemented some operational changes. These actions were intended to mitigate the disease impact while maintaining our public safety responsibilities. Below is a summary of those changes. It is important to note we are not amending our response to critical calls where life or safety is jeopardized.

- Persons reporting crime where there is not a need for on-scene investigation are contacted by an officer by telephone for reporting purposes.
- We continue to take reports in our lobby, however if in-person contact is not required for a public safety purpose the reporting person is contacted by the officer via our lobby telephone.
- Sex Offender registration for both check in and newly released offenders requires an appointment. The assigned investigator evaluates the need for an in-person visit.
- We suspended fingerprinting service.
- Situational awareness is being emphasized. The department hosts a weekly conference call with Johnson Co municipal PD agencies, monitors the State DSHS conference call and receives briefings from County Emergency Management. This information is shared with department staff in daily email communications.
- The Department made preparations ahead of the virus' arrival including acquiring some critical personal protective equipment. Additionally, we have received some generous donations of hand sanitizer putting us in relatively good shape for those items. There was an overall downturn in police activity toward the end of the month and we took advantage of the time to engage in some computer-based airborne pathogens training in anticipation of increasing in service demands and potential staffing shortages. The rapidly developing situation may present some challenges during April, but we remain

confident we will be able to effectively adapt and provide the services required to provide for the safety and security of our community.

Beyond the COVID19 response, we have some changes related to staffing. Sergeant Jason Wright, who has been very engaged with our community will soon be leaving. He and his family are relocating and he has notified me of his intent to resign in April. The department is advertising outside in order to identify a candidate with the requisite experience to fill this supervisory vacancy. We also had an officer resign abruptly taking a job with the County Sheriffs Office, we are actively seeking to fill that position as well.

In other notable patrol activity, Officers investigated the report of a handgun stolen from a vehicle with no indication of forced entry, a trailer stolen from a car dealership and a piece of equipment that was stolen from the city park. There were no witnesses and we currently we have no suspects in those cases.

Patrol

Category	March 2020	March 2019	2020 year to date
Dispatched Calls	221	253	716
Arrests	9	9	30
Crash Reports	7	5	20
Traffic Stops	92	247	544
Citations	61	168	366
Outside LE Agency Assist	12	11	34
Reports	50	31	135

Criminal Investigations

Category	March 2020	March 2020	2020 year to date
Part I Offense (Assault, Burglary)	4	5	17
Part II Offense (Theft, DWI, Forgery)	13	5	18
Other (Missing/Deceased/Suspicious)	15	4	36
Total	**32**	**14**	**54**

UCR Crime

Category	March 2020	March 2019	2020 year to date
Murder/Non-Negligent Homicide	0	0	0
Manslaughter by Negligence	0	0	0
Rape	0	0	0
Robbery	0	0	0
Assault	3	2	11
Burglary (bldg. and vehicle)	1	3	7
Larceny	7	5	12
Total	**11**	**10**	**30**

The department has transitioned from UCR to the National Incident Based Reporting System (NIBRS), these statistics are being provided for comparative purposes.

Training

Category	February 2020	Year to date
Computer Based	15.5 hrs	67.5 hrs
Classroom	40 hrs	88 hrs
Total	**65.5 Hours**	**155.5 Hours**

Community Outreach

Category	Date
Johnson Co Crime Stoppers	3/10

Staffing

Category	Commissioned	Non-Commissioned	Animal Ctrl
Positions	13	2.5	2.5
Vacancies	1	0	0

Promotions and Hiring

No changes.

Complaints and Commendations

Category	February 2020	February 2019	Year to date
Commendations	1	2	1
Complaints	1	0	1
	2	**2**	**2**

Police Fleet

Unit	Year	Mileage	Service
1 – 125	2007	129,354	Investigations/Admin
2 – 126	2010	127,884	Investigations/Admin
3 – 128	2013	110,427	Patrol
4 – 129*	XXXX	Out of Svc 08/19	Patrol
5 – 130	2013	95,272	Patrol
6 – 131	2016	49,054	Patrol
7 – 132	2017	46,239	Patrol
8 – 133	2019	28,890	Patrol

*Unit 4 was removed from service in August with mechanical and electrical repairs needed. The vehicle had 103,000 miles and was scheduled for replacement in FY2022.

Joshua Fire Department

Memorandum #:

To: Josh Jones, City Manager

From: Thomas Griffith, Chief

Copy: Mike Peacock, Asst. City Manager

Subj: Fire Department Monthly Report

Date: April 16, 2020

I have attached the revised Fire Department Monthly Incident Report. The detail numbers for February regarding Adequately Staffed and Inadequately Staffed incidents were transposed incorrectly. Those numbers should now reconcile with the Total Call number. The percentages are slightly off due to rounding; again that will be corrected for April.

For April, I will be revising this report so that the information is provided in an easier to understand format while still providing the information that the Council desires.

	February 2020	**March 2020**
Total Calls For Month	113	113
Missed Calls	23 (20%)	14 (12%)
Adequately Staffed Calls	58 (51%)	57 (50%)
Without Adequate Staff	32 (28%)	42 (37%)
Average Response Time:	9:09	9:04
ESD Automatic Aid Received To City:	10	9
City Calls For Month	76 (67%)	87 (77%)
County Calls for Month	30 (27%)	18 (16%)
Mutual Aid for the Month	7 (6%)	8 (7%)
City Calls YTD	149 (69%)	222 (67%)
County Calls YTD	54 (25%)	78 (24%)
Mutual Aid Calls YTD (Giving)	14 (6%)	22 (7%)

City of Joshua
Municipal Court Council Report
From 3/1/2020 to 3/31/2020

Violations by Type

Traffic	Penal	City Ordinance	Parking	Other	Total
56	7	1	0	5	69

Financial

State Fees	Court Costs	Fines	Tech Fund	Building Security	Total
$7,112.29	$4,092.38	$7,904.82	$327.89	$339.17	$19,776.55

Warrants

Issued	Served	Closed	Total
0	0	11	11

FTAs/VPTAs

FTAs	VPTAs	Total
6	2	8

Dispositions

Paid	Non-Cash Credit	Dismissed	Driver Safety	Deferred	Total
59	0	38	13	27	137

Trials & Hearings

Jury	Bench	Appeal	Total
0	0	0	0

Omni/Scofflaw/Collection

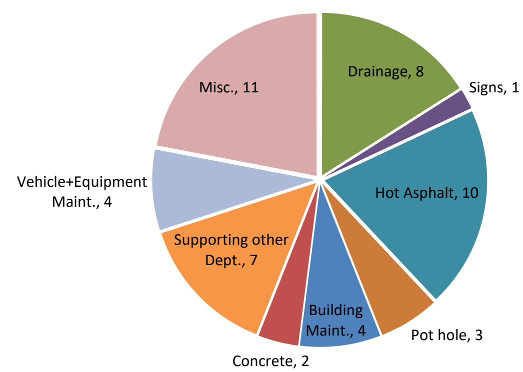
Omni	Scofflaw	Collections	Total
40	0	40	80

City of Joshua
Public Works Monthly Activity Report
For the Month of March 2020

	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																																	0
Drainage		1		1	1													1	1	1			1							1			8
Signs																		1															1
Hot Asphalt									1	1	1	1											3		1	1					1		10
Pot hole				1									1			1																	3
Building Maint.					1	1																		1			1						4
Concrete																1	1																2
Emergency Services																																	0
Crack Seal																																	0
Safety Meeting																																	0
Supporting other Dept.		1	1	1		1													1					1						1			7
Vehicle+Equipment Maint.				1		1				1			1																				4
Misc.				1	2					2	1	1					1	1					1								1		11

Chart reflects one per daily occurrence

ROW Mowing	0
ROW Trimming	0
Drainage	8
Signs	1
Hot Asphalt	10
Pot hole	3
Building Maint.	4
Concrete	2
Emergency Services	0
Crack Seal	0
Safety Meeting/Classes	0
Supporting other Dept.	7
Vehicle+Equipment Maint.	4
Misc.	11



Public Works Monthly Team Status Report

For The Month Of March 2020

Completed Items

Date Received	Work Order	Finish Date	Notes
3/2/2020	Joshua Fire Station	3/3/2020	Install sprinkler system and sod hill
3/4/2020	City Wide	3/13/2020	Repair potholes
3/4/2020	Grapevine Convention	3/4/2020	Ceu's for Vector license
3/4/2020	SW3P Inspections	3/5/2020	Antares and Lillian
3/5/2020	1500 N Main St and Yvonne	3/5/2020	Install erosion control to slow water flow to the north
3/5/2020	City Hall	3/6/2020	Clean debris from alley and re set parking stops
3/6/2020	Service Center	3/6/2020	Perform PM on various equipment
3/9/2020	W 10th St	3/31/2020	Mill and stabilize with lime
3/10/2020	SW3P Inspections	3/10/2020	D-Bat and Heritage
3/18/2020	Clubhouse Dr	3/18/2020	Install city limit signs
3/19/2020	City Wide	3/20/2020	Clean drainage head walls Clubhouse, Lakeview etc.
3/23/2020	West Buffalo and Mountainaire	3/23/2020	Saw cut potholes in street for repair
3/24/2020	City Buildings	3/24/2020	Spray nuisance weeds and grass
3/27/2020	Service Center	3/27/2020	Mow yard
3/31/2020	SW3P Inspection	3/31/2020	Joshua Meadows 3A

In Progress

Year Round	City Wide		Reconditioning drainage easements
Year Round	City Wide		Street sign repairs
Year Round	City Wide		Asphalt street repairs
Year Round	City Wide		Repair potholes with Duramaxx
Year Round	City Wide		Set out traffic counter and gather data

Assigned But Not Yet Started

City of Joshua
Parks & Recreation
Status Report
For the month of March 2020

Grounds Maintenance	City Park	Baseball Complex	City Facilities	Entry Way Signs
Mowing	26	32	32	
Weed Eating, Edging, Blowing	17	26	23	
Hedge & Tree Trimmimg				
Flower Beds/Landscaping				
Fertilizing/Over Seeding				
Irrigation				
Trash Removal	90	22	16	

Field Maintenance	Field One	Field Two	Field Three
Mowing	8	8	6
Weed Eating	4	4	4
Infield Edging			
Striping			
Infield Draging			
Infield Repair			
Fertilizing/Over Seeding			
Infield Watering			
Trash Removal	8	8	6

Building Maintenance	City Park	Baseball Complex	City Facilities
Custodail Duties	75	21	32
General Repairs	60	8	20
Toddler Playground			
Equipment Maintenance	30	24	28
Special Events			
Remodeling			

City of Joshua
Parks & Recreation
Status Report
For the month of March 2020

Activity	Total Hours
Mowing	90
Weed Eating, Edging, Blowing	66
Hedge & Tree Trimmimg	
Flower Beds/Landscaping	
Fertilizing/Over Seeding	
Irrigation	
Trash Removal	128
Field Mowing	22
Field Weed Eating	12
Infield Edging	
Striping	
Infield Draging	
Infield Repair	
Fertilizing/Over Seeding	
Infield Watering	
Trash Removal	22
Custodail Duties	128
General Repairs	88
Toddler Playground	
Equipment Maintenance	82
Special Events	
Remodeling	
Total Man Hours	638

City of Joshua

Code Compliance Report

For the Year of 2020

Code Compliance Report - 2020													
	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total
Code Cases	14	28	25										6
Owner Abated W/I 30 days - %	9	17	19										
Code Cases Abated - City													
Code Citations Issued													

Code Violation Report - 2020													
	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	To
Building		3											3
Fence		3	1										4
Garbage	4		3										7
High Grass, Weeds, & Limbs	1	5	1										7
Junk & Debris	4	3	12										1
Junk Vehicle	1		1										2
No Permit	2	2											4
Nuisance													
Parking	1	3	2										6
Septic & Illegal Dumping													
Sign			2										2
Outside Storage		3	2										
Certificate of Occupancy													
Health and Sanitation	1	2											3
Garage Sale		1											
Storm Water													
Stop Work Order		3											3
Total Violations	14	28	24										6

Misc Code Activies - 2020													
	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total
Signs Collected	17	23	19										5
Unpaid Trash Accounts:													
Warnings													
Letters													
Citations													

Year
7

tal
3
4
7
7
9
2
4
6
2
3
3
0

Year
9

New Businesses Report
March 2020

New Businesses (Certificate of Occupancy Issued)	Address
Smile Express Family Denistry Heriberrto Salinas, MD-PA	443 S Broadway St, Suite A1 201 N Broadway Street
Future New Businesses (Applied for Certificate of Occupancy not completed)	**Address**
New CO Issued for existing Business (New Owner, New Location, Name change,etc)	**Address**
Joshua Snoballs (new owner)	303 East 12th Street

New Businesses Report
March 2020

New Businesses (Certificate of Occupancy Issued)	**Address**
Smile Express Family Denistry Heriberrto Salinas, MD-PA	443 S Broadway St, Suite A1 201 N Broadway Street

Future New Businesses (Applied for Certificate of Occupancy not completed)	**Address**

New CO Issued for existing Business (New Owner, New Location, Name change,etc)	**Address**
Joshua Snoballs (new owner)	303 East 12th Street

Report

4/1/2020 8:59:21 AM **Garbage Billing**

Council Report

Billing Period 3/1/2020 - 3/31/2020

Utility Bills Disbursed	Count	Amount
First Bill	14	$231.83
Active	1834	$32,718.56
Final Bill	3	$53.52
Total	1851	$33,003.91

Payments Received	Count	Amount
AchDraft	63	$1,990.14
CreditCard	419	$14,219.57
Cash	58	$1,583.61
Check	829	$17,618.85
Other	17	$385.60
Total	1386	$35,797.77

Service Orders Completed	Count
Total	0

JOSHUA

TEXAS

City Secretary

MONTHLY REPORT

MARCH 2020

CITY COUNCIL

Agenda Summary

City Council Meeting Agenda Summary Items were, where required; prepared, certified, published and processed.

Meeting Minutes prepared and approved - February 20, 2020.

The following items were approved by the Mayor and City Council in March 2020.

- A resolution of the City of Joshua, Texas adopting a Videoconference Policy for City Council
- An Ordinance of the City Council of the City of Joshua, Texas, amending Section 10.2.6, "Amending Plats," of Article 2, "General Platting Regulations", amending Section 10.4.1, "Submittal," of Article 4, "Requirements for Plat Submittal", amending Subpart (2) of Subsection (D), "Required Information," of Section 10.4.3, "Preliminary Plat Submittal Requirements," of Article 4, "Requirements for Plat Submittal'; amending Subsection (B), "Scale," of Section 10.4.6, "Final Plat – Required format and Information," of Article 4, "Requirements for Plat Submittal"; amending Section 10.5.1, "General Provisions," of Article 5, "Procedures for Plat Approval"; amending Subsection (A), "Requirements," of Section 10.5.10, amending Subsection (A) of Section 10.7.8, "Sidewalks of Article 7, "Street and Right-Of-Way Requirements"; amending Article 10, "Miscellaneous Requirements,; by adding thereto a new Section 10.10.12, "Tree Preservation"; all of the foregoing provisions contained in the City's Subdivision Ordinance, Exhibit "A" to Article 10.02.001, "Subdivision Ordinance," of Chapter 10, "Subdivision Regulation," of the Code of Ordinances
- A re-plat of approximately 10.828 acres of land out of the Joshua Plaza Addition being Lots 3-A-R1-A and 3-A-R1-B, Block 1 of the Joshua Plaza Addition
- An Ordinance postponing the May 2, 2020 General Election to November 3, 2020.

Public Information Request

Processed Eight (8) Public Information Request and completed them in ten days or less.

Social Media Updates

Total new post on Facebook - 25
Total post reach - 15,366
Total post engagement - 11,920
Total new page followers - 417

Other Items:

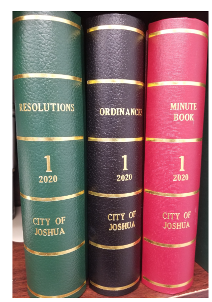
Website Design- Staff is reviewing and pricing Website Hosts to help make the website more user friendly for the citizens. In the meantime, staff is working on bringing the current website up to date. (No Update)

Agenda Program - Staff has reviewed several agenda program software programs. A proposal will be presented to the City Manager in February/March for the new budget. (No Update)

May General Election - May General Election has been postponed to November 2020 for the safety of the citizens. All November election dates applies to the May General Election, but no other candidates may file an application to be on the ballot.

Records Management - Staff has started the inventory of city records. Each record will be recorded and labeled according to the Texas State Library and Archives Commission, and processed as required. (No Update)

Ordinance/Resolution/Minutes - Staff is changing the process of storing City Ordinances, Resolutions, and Minutes. Currently the records are kept on regular paper and stored in a file cabinet or binder. Staff has updated the record keeping procedure starting January 2020 using Archival Paper that is meant to be used for historical value. Ordinances passed prior to 2020 will be placed in a Archival Polyester Sheet Protector and then stored in a Preservation Box Album with slipcases. As of to date, 1955 to 2009 has been processed.



Code of Ordinances - The Code of Ordinances now contains all ordinances deemed appropriate to be included as enacted through January 16, 2020. Moving forward, the Code of Ordinances will be updated quarterly instead of yearly. In addition, as ordinances are passed, they will be placed in the Document Vault. To get to the Document Vault, go to the Code of Ordinances and it is the last tab on top.

Alcohol Permits- Staff started the process of an inventorying the alcohol permits inside city limits. Permit forms have been updated. Currently, TABC has issued 13 licenses (2 pending renewals). Staff has sent out permit renewal applications to all licensee with the exception of the two pending renewals. As of date, seven licensees have been issued permits.