

Bobby Warren, Mayor
Drew Wasson, Council Position No. 1
Sheri Sheppard, Council Position No. 2
Michelle Mitcham, Council Position No. 3
James Singleton, Council Position No. 4
Jennifer McCrea, Council Position No. 5



Austin Bleess, City Manager
Lorri Coody, City Secretary
Justin Pruitt, City Attorney

Jersey Village City Council - Regular Meeting Agenda

Notice is hereby given of a Regular Meeting of the City Council of the City of Jersey Village to be held on Wednesday, May 15, 2024, at 7:00 p.m. at the Civic Center Auditorium, 16327 Lakeview Drive, Jersey Village, Texas, for the purpose of considering the following agenda items. All agenda items are subject to action. A quorum of the City Council will be physically present at the meeting; however, some Council Members may participate in the meeting via videoconference call. The City Council reserves the right to meet in closed session on any agenda item should the need arise and if applicable pursuant to authorization by Title 5, Chapter 551, of the Texas Government Code.

A. CALL TO ORDER AND ANNOUNCE A QUORUM IS PRESENT

B. INVOCATION, PLEDGE OF ALLEGIANCE

1. Prayer and Pledge by: Aiden McCrea, Max McCrea, Vivi Wasson, and Andrew Wasson

C. ELECTION ITEMS

1. Consider Ordinance No. 2024-13, canvassing the returns and declaring the results of the General Election held on May 04, 2024, for the purpose of electing three City Council Members (Place1, Place 4, and Place5). *Bobby Warren, Mayor*
2. Issuance of Certificate of Election to Newly Elected Officials. *Lorri Coody, City Secretary*
3. Administer Oath of Office to Elected and newly Appointed Officials. *Lorri Coody, City Secretary*
4. Recognition and Presentation of Service Award to James Singleton outgoing Council Member – Place 4, for his years of service to the City of Jersey Village. *Bobby Warren, Mayor*

RECESS – Take recess in order that the newly elected members of Council may take their place on the Council dais.

D. PRESENTATIONS

1. Presentation of Employee of the Month Award for May 2024. *Austin Bleess, City Manager*

E. CITIZENS' COMMENTS

Citizens who have signed a card and wish to speak to the City Council will be heard at this time. In compliance with the Texas Open Meetings Act, unless the subject matter of the comment is on the agenda, the City staff and City Council Members are prevented from discussing the subject and may respond only with statements of factual information or existing policy. Citizens are limited to five (5) minutes for their comments to the City Council. *Mayor*

F. CITY MANAGER’S REPORT

1. Monthly Fund Balance Report, Enterprise Funds Report, Governmental Funds Report, General Fund Budget Projections, Utility Fund Budget Projections, and Quarterly Investment Report.
2. Fire Departmental Report and Communication Division’s Monthly Report
3. Police Department Monthly Activity Report, Staffing/Recruitment Report, and Police Open Records Requests
4. Municipal Court Collection Report, Municipal Court Activity Report, Municipal Court Courtroom Activity Report, Speeding and Stop Sign Citations within Residential Areas Report, and Court Proceeds Comparison Report
5. Public Works Departmental Status Report
6. Golf Course Monthly Report, Golf Course Financial Statement Report, Golf Course Budget Summary, and Parks and Recreation Departmental Report
7. Code Enforcement Report

G. CONSENT AGENDA

The following items are considered routine in nature by the City Council and will be enacted with one motion and vote. There will not be separate discussion on these items unless requested by a Council Member, in which event the item will be removed from the Consent Agenda and considered by separate action.

1. Consider approval of the Minutes for the Regular Session Meeting held on April 22, 2024. *Lorri Coody, City Secretary*
2. Consider Resolution 2024-38, appointing Directors to the Crime Control and Prevention District Board for the term of office beginning May 2024 and ending May 2026. *Lorri Coody, City Secretary*
3. Consider Resolution 2024-39, appointing Directors to the Fire Control, Prevention, and Emergency Medical Services District Board for the term of office beginning May 2024 and ending May 2026. *Lorri Coody, City Secretary*
4. Consider Resolution 2024-40, adopting an Acceptable Use of Information Technology Resources Policy, an Email Policy, and a Security Awareness and Training Policy for the Mayor and City Council Members. *Abram Syphrett, Director of Information Technology*
5. Consider Resolution No. 2024-41, authorizing the City Manager to enter into an agreement with Project Surveillance, Inc. to perform construction observation services for the Congo Lane Drainage Improvements Project. *Robert Basford, Assistant City Manager*
6. Consider Resolution No. 2024-42, finding that CenterPoint Energy Houston Electric, LLC’s requested increase to its electric transmission and distribution rates and charges within the City should be denied; finding that the City’s reasonable rate case expenses shall be reimbursed by the Company; finding that the meeting at which this Resolution is passed is open to the public as required by law; requiring notice of this Resolution to the Company and GCCC legal counsel. *Austin Bleess, City Manager*
7. Discuss and take appropriate action concerning the progress being made by the Owners of the property located at 15830 NW FWY, Jersey Village, Texas to correct the substandard structure at this location. *Miesha Johnson, Community Development Manager*

H. REGULAR AGENDA

1. Consider Resolution No. 2024-43, electing a Mayor Pro Tem. *Bobby Warren, Mayor*
2. Consider Resolution No. 2024-44, assigning Council Members to serve as liaison to various city committees and boards. *Bobby Warren, Mayor*
3. Consider Resolution No. 2024-45, reviewing and accepting the 2023 Annual Comprehensive Financial Report (ACFR) and the 2023 Single Audit Reports. *Isabel Kato, Finance Director*
4. Consider Ordinance No. 2024-14, amending the Golf Course Budget for the Fiscal Year beginning October 1, 2023 and ending September 30, 2024 in the amount not to exceed \$75,000 by increasing Revenue Line Item 11-80-8551 (Green Fees), and by increasing Expense Line Item 11-81-8515 (Consultant Fees); approving the proposal from Chet Williams Design, LLC to conduct a Golf Course Master Plan; and authorizing the City Manager to execute all documents with Chet Williams Design, LLC concerning these consulting services. *Robert Basford, Assistant City Manager*

I. MAYOR AND COUNCIL COMMENTS

Pursuant to Texas Government Code § 551.0415, City Council Members and City staff may make a reports about items of community interest during a meeting of the governing body without having given notice of the report. Items of community interest include:

- Expressions of thanks, congratulations, or condolence;
- Information regarding holiday schedules;
- An honorary or salutory recognition of a public official, public employee, or other citizen, except that a discussion regarding a change in the status of a person's public office or public employment is not an honorary or salutory recognition for purposes of this subdivision;
- A reminder about an upcoming event organized or sponsored by the governing body;
- Information regarding a social, ceremonial, or community event organized or sponsored by an entity other than the governing body that was attended or is scheduled to be attended by a member of the governing body or an official or employee of the municipality; and
- Announcements involving an imminent threat to the public health and safety of people in the municipality that has arisen after the posting of the agenda.

J. ADJOURN**CERTIFICATION**

I, the undersigned authority, do hereby certify in accordance with the Texas Open Meeting Act, the Agenda is posted for public information, at all times, for at least 72 hours preceding the scheduled time of the meeting on the bulletin board located at City Hall, 16327 Lakeview, Jersey Village, TX 77040, a place convenient and readily accessible to the general public at all times, and said Notice was posted on May 8, 2024, at 5:00 p.m. and remained so posted until said meeting was convened.



Lorri Coody, TRMC, City Secretary

In compliance with the Americans with Disabilities Act, the City of Jersey Village will provide for reasonable accommodations for persons attending City Council meetings. Request for accommodation must be made to the City Secretary by calling 713 466-2102 forty-eight (48) hours prior to the meetings. Agendas are posted on the Internet Website at www.jerseyvillage.info.

"Pursuant to Section 30.06, Penal Code (trespass by license holder with a concealed handgun), a person licensed under Subchapter H, Chapter 411, Government Code (handgun licensing law), may not enter this property with a concealed handgun."

"Pursuant to Section 30.07, Penal Code (trespass by license holder with an openly carried handgun), a person licensed under Subchapter H, Chapter 411, Government Code (handgun licensing law), may not enter this property with a handgun that is carried openly."

B. INVOCATION, PLEDGE OF ALLEGIANCE

1. Prayer and Pledge by: Aiden McCrea, Max McCrea, Vivi Wasson, and Andrew Wasson.

CITY COUNCIL - CITY OF JERSEY VILLAGE, TEXAS - AGENDA REQUEST

AGENDA DATE: May 15, 2024 **AGENDA ITEM:** C1

AGENDA SUBJECT: Discussion with possible action to consider Ordinance No. 2024-13, canvassing the returns and declaring the results of the General Election held on May 04, 2024, for the purpose of electing three City Council Members (Place 1, Place 4, and Place 5).

Department/

Prepared By: Lorri Coody, City Secretary **Date Submitted:** May 6, 2024

EXHIBITS: Ordinance No. 2024-13
2024 Precinct Returns - Not available at time of Packet Distribution
Summary of Precinct Returns - Not available at time of Packet Distribution
Script for Canvass – Not available at time of Packet Distribution

BACKGROUND INFORMATION:

The canvass is an official meeting of the canvassing authority (city council) for the purpose of making the election results official. The duty to conduct the canvass is a mandatory, ministerial duty and not subject to the discretion of the governing body.

Pursuant to the Texas Election Code Section 67.004, the procedure for canvass is as follows:

1. The precinct returns shall be delivered sealed to the authority.
2. The authority shall open the returns and canvass them by:
 - a. preparing a tabulation stating for each candidate and for and against each measure:
 - i. the report of early voting votes by precinct;
 - ii. the total number of votes received; and
 - iii. the sum of the precinct totals.

A summary of the Precinct Return information will be included with Ordinance 2024-13 in order that the Ordinance indicates the votes cast for each of the candidates.

Once Ordinance No. 2024-13 has been approved and adopted declaring the returns official, a certificate of election will be presented by the Mayor to each of the elected candidates.

RECOMMENDED ACTION:

MOTION: To approve Ordinance No. 2024-13, canvassing the returns and declaring the results of the General Election held on May 04, 2024, for the purpose of electing three City Council Members (Place 1, Place 4, and Place 5).

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

ORDINANCE NO. 2024-13

AN ORDINANCE OF THE CITY OF JERSEY VILLAGE, TEXAS, CANVASSING THE RETURNS AND DECLARING THE RESULTS OF THE GENERAL ELECTION HELD ON MAY 04, 2024, FOR THE PURPOSE OF ELECTING THREE CITY COUNCIL MEMBERS (PLACE 1, PLACE 4, AND PLACE 5).

* * * * *

WHEREAS, a general municipal election was held in the City of Jersey Village, Texas, on May 04, 2024, for the purpose of electing a Mayor and two council members; and

WHEREAS, said election was duly and legally held in conformity with the election laws of the State of Texas, and the results of said election have been verified and returned by the proper judges and clerks; and

WHEREAS, unofficial results show a total of 966 votes were cast in such election; **NOW THEREFORE**,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS;

Section 1. The facts set forth in the preamble of this Ordinance are hereby found to be true and correct and incorporated herein for all purposes.

Section 2. The official canvass of the returns of the general election held on May 04, 2024; reflect that the following persons received the number of votes set opposite their names in the respective positions to be filled:

<u>Council Member, Place 1</u>		
<u>Candidate</u>		<u>Votes Received</u>
Drew Wasson		xxx
<u>Council Member, Place 4</u>		
<u>Candidate</u>		<u>Votes Received</u>
Vi Pham		xxx
Connie Rossi		xxx
James Fields		xxx
<u>Council Member, Place 5</u>		
<u>Candidate</u>		<u>Votes Received</u>
Jennifer McCrea		xxx

Section 3. The official canvass of the returns of the general election held on May 04, 2024, reflects that the following persons were duly elected to the respective positions shown:

Council Member, Place 1
Drew Wasson
Council Member, Place 4
Connie Rossi

Council Member, Place 5

Jennifer McCrea

PASSED, APPROVED AND ADOPTED THIS 15th day of May 2024.

ATTEST:

Lorri Coody, City Secretary

Bobby Warren, Mayor



CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST DISCUSSION FORM**

AGENDA DATE: May 15, 2024

AGENDA ITEM: C2

AGENDA SUBJECT: Certificates of Election

Department/

Prepared By: Lorri Coody

Date Submitted: May 06, 2024

EXHIBITS:

BUDGETARY IMPACT:	Required Expenditure:	\$	0,000.00
	Amount Budgeted:	\$	0,000.00
	Appropriation Required:	\$	0,000.00

CITY MANAGER APPROVAL:

BACKGROUND INFORMATION:

Section 67.016 of the Election Code outlines the process for preparation and distribution of the Certificate of Election. After the canvass is complete, the presiding officer of the local canvassing authority shall prepare a certificate of election for each candidate who is elected.

A certificate of election must contain:

- (1) The candidate's name;
- (2) The office to which the candidate is elected;
- (3) A statement of election to an unexpired term, if applicable;
- (4) The date of the election;
- (5) The signature of the officer preparing the certificate; and
- (6) Any seal used by the officer preparing the certificate to authenticate documents that the officer executes or certifies.

The authority preparing a certificate of election shall promptly deliver it to the person for whom it is prepared.

RECOMMENDED ACTION:

Deliver Certificates of Election to newly elected officials.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST**

AGENDA DATE: May 15, 2024

AGENDA ITEM: D1

AGENDA SUBJECT: Presentation of Employee of the Month Award for May 2024.

Department/Prepared By: Lorri Coody

Date Submitted: May 8, 2024

EXHIBITS: Employee of the Month Program
May 2024 – Employee of the Month – Gloria Hale

BUDGETARY IMPACT:	Required Expenditure:	\$
	Amount Budgeted:	\$
	Appropriation Required:	\$

CITY MANAGER APPROVAL:

BACKGROUND INFORMATION:

The Employee of the Month Program was developed to encourage recognition of Jersey Village employees who show exemplary individual achievement, contribution, and performance in their jobs. These individuals consistently exhibit a positive and supportive attitude and make contributions beyond the usual expectations of their employment.

For more information about the program, please see the attached Employee of the Month Program document.

RECOMMENDED ACTION:

N/A

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024



Employee of the Month Program

The Employee of the Month Program was developed to encourage recognition of Jersey Village employees who show exemplary individual achievement, contribution, and performance in their jobs. These individuals consistently exhibit a positive and supportive attitude and make contributions beyond the usual expectations of their employment.

Criteria for Employee of the Month

The following criteria will be used in selecting an Employee of the Month (EOM):

1. The nominee must be a full-time employee having worked a minimum of one (1) year and is not currently on probationary status at the time of nomination. Department Heads, part-time staff, and volunteers are not eligible.
2. Employees can receive the EOM recognition more than once; however, there must be a break of a minimum of two (2) years between awards.
3. The nominee must be approved by his/her supervisor prior to being named as the recipient of the award.
4. Nominations not selected as the EOM can be reconsidered up to one year from the date first received.

A Jersey Village employee who demonstrates the following will be eligible for the EOM award:

1. Employee must demonstrate a willingness to take initiative beyond regular job assignments, resulting in inspiring and supporting the performance and achievement of others.
2. Employee must demonstrate a high quality of work and a commitment to carrying out job responsibilities, be an asset to the department, and serves as a role model for others.
3. Employee must demonstrate the ability to work as a team member, be consistently dependable and punctual in reporting for duty, completes assignments on time and have a distinguished attendance record.

Process

1. Forms and criteria on the EOM program will be available from the City Manager or Department Heads.
2. Submit completed forms to the Department Head. Forms must be signed by the nominator or sent from the nominators email address. Nominations are accepted at any time, but must be submitted by the 25th of the month to be eligible for the award in the upcoming month.
3. The City Manager will go through nominations and select a winner based on the above criteria.

Awards

The EOM Program will provide awards to such employees by means that is fair, with equal consideration of all eligible staff.

In addition to the awards the Mayor and the Department Head will present the award to the employee at a City Council Meeting and the employee will be recognized on the city website, social media, and via other mediums.



Employee of the Month Nomination Form

Name of Nominee: _____ Department: _____

Job Title: _____

Please provide specific, detailed examples to support your nomination. The information you provide will be used by the City Manager to determine the recipient of this award. These activities should have occurred within the last 60 days. Please attach additional pages if needed.

Describe how the employee demonstrates a willingness to take initiative beyond regular job assignments, resulting in inspiring and supporting the performance and achievement of others.

Explain how the employee demonstrates a high quality of work and a commitment to carrying out job responsibilities, is an asset to the department, and serves as a role model for others.

Other information pertinent to the nomination

Nominated by: _____ Date: _____

Department: _____

Please submit completed form to your Department Head.

E. CITIZENS' COMMENTS

Citizens who have signed a card and wish to speak to the City Council will be heard at this time. In compliance with the Texas Open Meetings Act, unless the subject matter of the comment is on the agenda, the City staff and City Council Members are prevented from discussing the subject and may respond only with statements of factual information or existing policy. Citizens are limited to five (5) minutes for their comments to the City Council.



Jersey Village, TX

Fund Balance Report

As Of 04/30/2024

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
01 - GENERAL FUND	7,334,342.04	12,645,161.64	9,485,413.04	10,494,090.64
02 - UTILITY FUND	10,958,047.03	3,240,754.68	3,408,121.26	10,790,680.45
03 - DEBT SERVICE FUND	337,650.73	1,329,097.29	1,460,450.00	206,298.02
04 - IMPACT FEE FUND	639,797.95	41,634.88	81,478.30	599,954.53
05 - MOTEL TAX FUND	60,912.22	74,951.02	12,396.25	123,466.99
06 - ASSET FORFEITURE FUND	13,517.87	693.86	8,461.05	5,750.68
07 - CAPITAL REPLACEMENT	9,758,072.39	197,185.36	1,855,189.89	8,100,067.86
10 - CAPITAL IMPROVEMENTS FUND	3,643,169.04	1,662,893.39	7,432,392.49	-2,126,330.06
11 - GOLF COURSE FUND	-5,058,692.63	1,361,972.22	1,174,901.37	-4,871,621.78
12 - COURT RESTRICTED FEE FUND	65,996.98	0.00	6,940.88	59,056.10
13 - CDBG - GRANT	-923,767.48	53,888.33	0.00	-869,879.15
14 - TIRZ - 2	-42,000.00	0.00	0.00	-42,000.00
15 - TIRZ -3	252,899.45	122,224.62	384,268.50	-9,144.43
16 - GO BONDS - SERIES 2024	0.00	26,303,985.49	29,715.38	26,274,270.11
49 - JV FIRE CONTROL PREV & EMERGENCY MEDICAL SERV	1,438,856.99	1,469,291.41	0.00	2,908,148.40
50 - JV CRIME CONTROL	5,741,871.67	1,549,470.02	0.00	7,291,341.69
Report Total:	34,220,674.25	50,053,204.21	25,339,728.41	58,934,150.05

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024



Jersey Village, TX

Income Statement Account Summary

For Fiscal: 2023-2024 Period Ending: 04/30/2024

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 02 - UTILITY FUND					
Department: 40 - REVENUES					
Category: 85 - FEE & CHARGES FOR SERVICE					
02-40-8541 WATER SERVICE	3,652,283.00	3,652,283.00	312,163.11	1,916,552.33	1,735,730.67
02-40-8542 SEWER SERVICE	2,081,606.00	2,081,606.00	182,211.57	1,226,090.72	855,515.28
02-40-8543 METER FEES	0.00	0.00	690.00	4,710.00	-4,710.00
Category: 85 - FEE & CHARGES FOR SERVICE Total:	5,733,889.00	5,733,889.00	495,064.68	3,147,353.05	2,586,535.95
Category: 96 - INTEREST EARNED					
02-40-9601 INTEREST EARNED	144,000.00	144,000.00	7,848.74	61,127.35	82,872.65
Category: 96 - INTEREST EARNED Total:	144,000.00	144,000.00	7,848.74	61,127.35	82,872.65
Category: 98 - MISCELLANEOUS REVENUE					
02-40-9840 PENALTIES & ADJUSTMENTS	30,000.00	30,000.00	3,889.20	25,029.38	4,970.62
02-40-9899 MISCELLANEOUS	30,000.00	30,000.00	1,327.12	7,244.90	22,755.10
Category: 98 - MISCELLANEOUS REVENUE Total:	60,000.00	60,000.00	5,216.32	32,274.28	27,725.72
Department: 40 - REVENUES Total:	5,937,889.00	5,937,889.00	508,129.74	3,240,754.68	2,697,134.32

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 45 - WATER & SEWER						
Category: 30 - SALARIES, WAGES, & BENEFITS						
02-45-3001	SALARIES	241,641.83	241,641.83	19,827.65	119,099.12	122,542.71
02-45-3003	LONGEVITY	120.06	120.06	13.86	47.52	72.54
02-45-3007	OVERTIME	30,000.00	30,000.00	995.47	10,883.78	19,116.22
02-45-3010	INCENTIVES	0.00	0.00	249.22	1,064.77	-1,064.77
02-45-3051	FICA/MEDICARE TAXES	19,105.80	19,105.80	1,604.44	9,981.86	9,123.94
02-45-3052	WORKMEN'S COMPENSATION	9,500.00	9,500.00	0.00	8,113.51	1,386.49
02-45-3053	UNEMPLOYMENT INSURANCE	271.76	271.76	21.09	199.53	72.23
02-45-3054	RETIREMENT	41,099.51	41,099.51	3,378.00	20,673.66	20,425.85
02-45-3055	HEALTH INSURANCE	34,172.32	34,172.32	1,971.48	11,218.66	22,953.66
02-45-3056	LIFE INS	281.84	281.84	21.68	132.01	149.83
02-45-3057	DENTAL	1,952.08	1,952.08	150.16	914.36	1,037.72
02-45-3058	LONG-TERM DISABILITY	1,184.05	1,184.05	51.76	310.86	873.19
02-45-3060	VISION INSURANCE	428.48	428.48	31.98	198.25	230.23
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		379,757.73	379,757.73	28,316.79	182,837.89	196,919.84
Category: 35 - SUPPLIES						
02-45-3502	POSTAGE/FREIGHT/DEL. FEE	13,000.00	13,000.00	967.02	12,145.75	854.25
02-45-3503	OFFICE SUPPLIES	2,000.00	2,000.00	250.00	2,483.15	-483.15
02-45-3504	WEARING APPAREL	5,000.00	5,000.00	601.99	1,373.62	3,626.38
02-45-3506	CHEMICALS	39,110.00	39,110.00	8,984.26	28,183.17	10,926.83
02-45-3510	BOOKS & PERIODICALS	600.00	600.00	0.00	0.00	600.00
02-45-3520	FOOD	2,400.00	2,400.00	0.00	723.69	1,676.31
02-45-3523	TOOLS/EQUIPMENT	5,000.00	5,000.00	665.61	1,515.48	3,484.52
02-45-3534	PARTS AND MATERIALS	20,000.00	20,000.00	2,498.01	20,187.72	-187.72
02-45-3535	SHOP SUPPLIES	2,000.00	2,000.00	568.42	2,451.90	-451.90
Category: 35 - SUPPLIES Total:		89,110.00	89,110.00	14,535.31	69,064.48	20,045.52
Category: 40 - MAINTENANCE--BLDGS, STRUC						
02-45-4001	BUILDINGS AND GROUNDS	6,000.00	6,000.00	0.00	11,579.52	-5,579.52
02-45-4041	WATER SYSTEM MAINTENANCE	100,000.00	100,000.00	5,750.00	206,013.22	-106,013.22
02-45-4042	SEWER SYSTEM MAINTENANCE	50,000.00	50,000.00	1,845.70	27,220.44	22,779.56
02-45-4043	WATER PLANTS MAINTENANCE	65,000.00	65,000.00	13,094.93	66,125.32	-1,125.32
02-45-4044	LIFT STATIONS MAINTENANCE	54,000.00	54,000.00	1,000.00	29,449.01	24,550.99
02-45-4045	SEWER PLANT MAINTENANCE	80,000.00	80,000.00	27,881.75	124,357.67	-44,357.67
Category: 40 - MAINTENANCE--BLDGS, STRUC Total:		355,000.00	355,000.00	49,572.38	464,745.18	-109,745.18
Category: 45 - MAINTENANCE						
02-45-4504	COMPUTER SOFTWARE	7,400.00	7,400.00	14,553.75	17,586.75	-10,186.75
02-45-4520	AUTO TOWING/STORAGE OUTSOURCIN	2,000.00	2,000.00	0.00	0.00	2,000.00
Category: 45 - MAINTENANCE Total:		9,400.00	9,400.00	14,553.75	17,586.75	-8,186.75
Category: 50 - SERVICES						
02-45-5012	PRINTING	1,800.00	1,800.00	0.00	354.98	1,445.02
02-45-5015	LAB TESTS	35,000.00	35,000.00	3,018.72	18,012.97	16,987.03
02-45-5017	UTILITIES	142,500.00	142,500.00	14,486.19	112,825.70	29,674.30
02-45-5019	W.O.B. DISPOSAL-Q&M CONTR	350,000.00	350,000.00	36,404.51	230,422.64	119,577.36
02-45-5020	COMMUNICATIONS	7,000.00	7,000.00	273.86	3,426.18	3,573.82
02-45-5022	RENTAL OF EQUIPMENT	1,500.00	1,500.00	0.00	957.07	542.93
02-45-5027	MEMBERSHIPS	1,000.00	1,000.00	0.00	0.00	1,000.00
02-45-5029	TRAVEL/TRAINING	10,000.00	10,000.00	0.00	-195.25	10,195.25
Category: 50 - SERVICES Total:		548,800.00	548,800.00	54,183.28	365,804.29	182,995.71
Category: 54 - SUNDRY						
02-45-5405	PERMITS, FEES, CREDIT CD FEES	53,000.00	53,000.00	0.00	17,289.57	35,710.43
02-45-5411	HOUSTON WATER - PURCHASED	1,800,000.00	1,800,000.00	0.00	715,590.21	1,084,409.79
02-45-5412	NHCRWA WATER PURCHASED	450,000.00	450,000.00	70,182.00	312,241.22	137,758.78
Category: 54 - SUNDRY Total:		2,303,000.00	2,303,000.00	70,182.00	1,045,121.00	1,257,879.00
Category: 55 - PROFESSIONAL SERVICES						
02-45-5501	AUDITS/CONTRACTS/STUDIES	10,000.00	10,000.00	0.00	0.00	10,000.00
02-45-5510	ENGINEERING SERVICES	100,000.00	100,000.00	0.00	-9,813.90	109,813.90

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		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
02-45-5515	CONSULTANT SERVICES	100,000.00	100,000.00	2,449.20	40,417.36	59,582.64
	Category: 55 - PROFESSIONAL SERVICES Total:	210,000.00	210,000.00	2,449.20	30,603.46	179,396.54
	Category: 60 - OTHER SERVICES					
02-45-6001	INSURANCE-VEHICLES	12,360.00	12,360.00	0.00	15,003.02	-2,643.02
02-45-6003	LIABILITY-FIRE & CASUALTY	11,700.00	11,700.00	0.00	12,624.54	-924.54
	Category: 60 - OTHER SERVICES Total:	24,060.00	24,060.00	0.00	27,627.56	-3,567.56
	Category: 97 - INTERFUND ACTIVITY					
02-45-9751	TRANSFER TO GENERAL FUND	630,000.00	630,000.00	0.00	0.00	630,000.00
02-45-9753	TRANSFER TO DEBT SERVICE FUND	169,686.00	169,686.00	0.00	0.00	169,686.00
02-45-9772	TECHNOLOGY USER FEE	1,500.00	1,500.00	0.00	0.00	1,500.00
02-45-9791	EQUIPMENT USER FEE	169,153.82	169,153.82	0.00	0.00	169,153.82
	Category: 97 - INTERFUND ACTIVITY Total:	970,339.82	970,339.82	0.00	0.00	970,339.82
	Department: 45 - WATER & SEWER Total:	4,889,467.55	4,889,467.55	233,792.71	2,203,390.61	2,686,076.94

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	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 46 - UTILITY CAPITAL PROJECT					
Category: 70 - CAPITAL IMPROVEMENTS					
02-46-7019 AUTOMATED METER READING	0.00	0.00	0.00	66,591.27	-66,591.27
02-46-7020 SEATTLE BOOSTER PUMP REPLACEMENT	0.00	0.00	0.00	78,735.72	-78,735.72
02-46-7032 Sanitary Sewer Lines Inspections	250,000.00	250,000.00	0.00	0.00	250,000.00
02-46-7080 AUTOCNTRL-SCADA	180,000.00	180,000.00	2,100.00	4,413.75	175,586.25
02-46-7087 SEWER REHABILITATION	250,000.00	250,000.00	0.00	0.00	250,000.00
02-46-7091 WOB Sewer Plant Rehabilitation	980,000.00	980,000.00	0.00	882,280.00	97,720.00
02-46-7100 WATER PLANT - WEST ROAD	30,000.00	30,000.00	0.00	0.00	30,000.00
02-46-7130 LIFT STATION REHABILITATION REPAIR	2,100,000.00	2,100,000.00	1,846.25	3,244.47	2,096,755.53
02-46-7132 CASTLEBRIDGE DIFUSERS	0.00	0.00	0.00	54,835.00	-54,835.00
02-46-7135 WATER VALVE, EXERCISE, REPAIR	200,000.00	200,000.00	3,400.00	96,128.50	103,871.50
02-46-7136 Transducers	50,000.00	50,000.00	0.00	18,501.94	31,498.06
Category: 70 - CAPITAL IMPROVEMENTS Total:	4,040,000.00	4,040,000.00	7,346.25	1,204,730.65	2,835,269.35
Department: 46 - UTILITY CAPITAL PROJECT Total:	4,040,000.00	4,040,000.00	7,346.25	1,204,730.65	2,835,269.35
Fund: 02 - UTILITY FUND Surplus (Deficit):	-2,991,578.55	-2,991,578.55	266,990.78	-167,366.58	

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		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 04 - IMPACT FEE FUND						
Department: 43 - REVENUES						
Category: 85 - FEE & CHARGES FOR SERVICE						
04-43-8547	WATER DISTRIBUTION	50,000.00	50,000.00	4,370.49	4,433.49	45,566.51
04-43-8548	SEWER PLANT CAPACITY	25,000.00	25,000.00	42.00	63.00	24,937.00
04-43-8551	SEWER COLLECTION	0.00	0.00	3,633.72	3,633.72	-3,633.72
Category: 85 - FEE & CHARGES FOR SERVICE Total:		75,000.00	75,000.00	8,046.21	8,130.21	66,869.79
Category: 96 - INTEREST EARNED						
04-43-9601	INTEREST EARNED	48,000.00	48,000.00	4,756.55	33,504.67	14,495.33
Category: 96 - INTEREST EARNED Total:		48,000.00	48,000.00	4,756.55	33,504.67	14,495.33
Department: 43 - REVENUES Total:		123,000.00	123,000.00	12,802.76	41,634.88	81,365.12

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	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 45 - WATER & SEWER					
Category: 55 - PROFESSIONAL SERVICES					
04-45-5515 CONSULTANT SERVICES	70,000.00	368,000.00	0.00	81,478.30	286,521.70
Category: 55 - PROFESSIONAL SERVICES Total:	70,000.00	368,000.00	0.00	81,478.30	286,521.70
Department: 45 - WATER & SEWER Total:	70,000.00	368,000.00	0.00	81,478.30	286,521.70
Fund: 04 - IMPACT FEE FUND Surplus (Deficit):	53,000.00	-245,000.00	12,802.76	-39,843.42	

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		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 11 - GOLF COURSE FUND						
Department: 80 - REVENUES						
Category: 85 - FEE & CHARGES FOR SERVICE						
11-80-8551	GREEN FEES	1,625,000.00	1,625,000.00	95,576.66	874,982.83	750,017.17
11-80-8553	RANGE FEES	215,000.00	215,000.00	17,928.61	125,759.10	89,240.90
11-80-8554	CLUB RENTALS	7,500.00	7,500.00	565.00	6,696.00	804.00
11-80-8555	TOURNAMENT GREENS FEES	155,000.00	155,000.00	13,162.24	123,267.51	31,732.49
11-80-8556	SIMULATOR RENTAL	5,000.00	5,000.00	1,465.00	1,465.00	3,535.00
11-80-8557	SIMULATOR EVENT RENTAL	10,000.00	10,000.00	0.00	0.00	10,000.00
11-80-8560	MISCELLANEOUS FEES	26,000.00	26,000.00	1,180.00	16,584.50	9,415.50
11-80-8567	MERCHANDISE	210,000.00	210,000.00	12,660.64	111,033.48	98,966.52
11-80-8568	SPECIAL ORDER MERCHANDISE	35,000.00	35,000.00	227.99	26,534.60	8,465.40
11-80-8572	CONCESSION FEES	63,000.00	63,000.00	4,349.94	31,945.44	31,054.56
11-80-8575	MEMBERSHIPS	50,000.00	50,000.00	3,653.00	28,377.00	21,623.00
11-80-8579	CASH OVER/UNDER	0.00	0.00	28.73	483.84	-483.84
Category: 85 - FEE & CHARGES FOR SERVICE Total:		2,401,500.00	2,401,500.00	150,797.81	1,347,129.30	1,054,370.70
Category: 96 - INTEREST EARNED						
11-80-9601	INTEREST EARNED	2,800.00	2,800.00	1,490.44	8,913.17	-6,113.17
Category: 96 - INTEREST EARNED Total:		2,800.00	2,800.00	1,490.44	8,913.17	-6,113.17
Category: 98 - MISCELLANEOUS REVENUE						
11-80-9899	MISCELLANEOUS REVENUE	0.00	0.00	0.00	5,929.75	-5,929.75
Category: 98 - MISCELLANEOUS REVENUE Total:		0.00	0.00	0.00	5,929.75	-5,929.75
Department: 80 - REVENUES Total:		2,404,300.00	2,404,300.00	152,288.25	1,361,972.22	1,042,327.78

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		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 81 - CLUB HOUSE						
Category: 30 - SALARIES, WAGES, & BENEFITS						
11-81-3001	SALARIES	343,634.27	343,634.27	20,058.86	193,738.60	149,895.67
11-81-3002	WAGES	181,000.00	181,000.00	11,705.75	102,256.10	78,743.90
11-81-3003	LONGEVITY	1,980.16	1,980.16	143.08	1,203.63	776.53
11-81-3007	OVERTIME	3,000.00	3,000.00	28.34	145.89	2,854.11
11-81-3010	INCENTIVES	0.00	0.00	0.00	4,364.51	-4,364.51
11-81-3051	FICA/MEDICARE TAXES	38,293.84	38,293.84	2,349.97	22,134.32	16,159.52
11-81-3052	WORKMEN'S COMPENSATION	7,000.00	7,000.00	0.00	5,876.94	1,123.06
11-81-3053	UNEMPLOYMENT INSURANCE	530.62	530.62	179.19	589.56	-58.94
11-81-3054	RETIREMENT	59,305.27	59,305.27	3,139.98	30,841.44	28,463.83
11-81-3055	INSURANCE	70,315.01	70,315.01	3,630.90	37,852.75	32,462.26
11-81-3056	LIFE INS	423.86	423.86	21.70	228.95	194.91
11-81-3057	DENTAL INSURANCE	5,242.38	5,242.38	249.92	2,623.45	2,618.93
11-81-3058	LONG-TERM DISABILITY	1,656.10	1,656.10	50.72	494.74	1,161.36
11-81-3060	VISION INSURANCE	655.24	655.24	34.78	354.94	300.30
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		713,036.75	713,036.75	41,593.19	402,705.82	310,330.93
Category: 34 - COST OF SALES						
11-81-3401	MERCHANDISE	150,000.00	150,000.00	50,546.13	90,006.23	59,993.77
11-81-3415	RANGE BALLS	15,000.00	15,000.00	0.00	5,250.51	9,749.49
11-81-3416	RENTAL CLUBS	2,500.00	2,500.00	0.00	1,400.74	1,099.26
11-81-3419	SPECIAL ORDER MERCHANDISE	20,000.00	20,000.00	0.00	13,341.65	6,658.35
Category: 34 - COST OF SALES Total:		187,500.00	187,500.00	50,546.13	109,999.13	77,500.87
Category: 35 - SUPPLIES						
11-81-3502	POSTAGE/FREIGHT/DEL.FEE	600.00	600.00	0.00	202.29	397.71
11-81-3503	OFFICE SUPPLIES	5,000.00	5,000.00	0.00	3,623.82	1,376.18
11-81-3504	WEARING APPAREL	2,000.00	2,000.00	0.00	959.54	1,040.46
11-81-3510	BOOKS & PERIODICALS	500.00	500.00	0.00	0.00	500.00
11-81-3523	TOOLS/EQUIPMENT	1,000.00	1,000.00	0.00	566.07	433.93
11-81-3605	MISCELLANEOUS SERVICE FEES	7,000.00	7,000.00	0.00	5,356.00	1,644.00
Category: 35 - SUPPLIES Total:		16,100.00	16,100.00	0.00	10,707.72	5,392.28
Category: 45 - MAINTENANCE						
11-81-4504	COMPUTER SOFTWARE	750.00	750.00	0.00	0.00	750.00
11-81-4506	CART MAINTENANCE	0.00	0.00	981.13	11,669.16	-11,669.16
11-81-4520	EQUIPMENT MAINTENANCE/OUTSOURC	750.00	750.00	0.00	0.00	750.00
11-81-4599	MISCELLANEOUS EQUIPMENT	1,200.00	1,200.00	0.00	159.98	1,040.02
Category: 45 - MAINTENANCE Total:		2,700.00	2,700.00	981.13	11,829.14	-9,129.14
Category: 50 - SERVICES						
11-81-5012	PRINTING	3,500.00	3,500.00	0.00	940.00	2,560.00
11-81-5020	COMMUNICATIONS	11,240.10	11,240.10	753.14	7,287.10	3,953.00
11-81-5023	LEASE EQUIPMENT	3,250.00	3,250.00	0.00	6,647.20	-3,397.20
11-81-5027	MEMBERSHIPS/SUBSCRIPTIONS	1,000.00	1,000.00	0.00	193.17	806.83
11-81-5029	TRAVEL/TRAINING	2,000.00	2,000.00	0.00	553.44	1,446.56
11-81-5043	ADVERTISING/PROMOTION	16,500.00	16,500.00	4,200.00	13,999.39	2,500.61
Category: 50 - SERVICES Total:		37,490.10	37,490.10	4,953.14	29,620.30	7,869.80
Category: 54 - SUNDRY						
11-81-5405	CREDIT CARD CHARGES	70,000.00	70,000.00	506.14	30,247.47	39,752.53
11-81-5410	SECURITY	2,600.00	2,600.00	0.00	1,075.94	1,524.06
11-81-5413	TOURNAMENT FEES EXPENSE	1,800.00	1,800.00	0.00	740.00	1,060.00
11-81-5498	MISCELLANEOUS EXPENSE	3,000.00	3,000.00	0.00	2,019.93	980.07
Category: 54 - SUNDRY Total:		77,400.00	77,400.00	506.14	34,083.34	43,316.66
Category: 55 - PROFESSIONAL SERVICES						
11-81-5515	CONSULTANT FEES	3,500.00	3,500.00	0.00	0.00	3,500.00
Category: 55 - PROFESSIONAL SERVICES Total:		3,500.00	3,500.00	0.00	0.00	3,500.00
Category: 60 - OTHER SERVICES						
11-81-6003	LIABILITY-FIRE & CASUALTY INSR	26,000.00	26,000.00	0.00	30,860.00	-4,860.00
Category: 60 - OTHER SERVICES Total:		26,000.00	26,000.00	0.00	30,860.00	-4,860.00

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Category: 97 - INTERFUND ACTIVITY					
11-81-9772 TECHNOLOGY USER FEE	4,525.00	4,525.00	0.00	0.00	4,525.00
Category: 97 - INTERFUND ACTIVITY Total:	4,525.00	4,525.00	0.00	0.00	4,525.00
Department: 81 - CLUB HOUSE Total:	1,068,251.85	1,068,251.85	98,579.73	629,805.45	438,446.40

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		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 82 - COURSE MAINTENANCE						
Category: 30 - SALARIES, WAGES, & BENEFITS						
11-82-3001	SALARIES AND	369,868.21	369,868.21	25,466.79	179,780.29	190,087.92
11-82-3002	WAGES	0.00	0.00	1,728.00	12,157.71	-12,157.71
11-82-3003	LONGEVITY	540.02	540.02	64.62	426.58	113.44
11-82-3007	OVERTIME	5,000.00	5,000.00	66.00	591.94	4,408.06
11-82-3051	FICA/MEDICARE TAXES	27,161.67	27,161.67	2,018.84	14,239.64	12,922.03
11-82-3052	WORKMEN'S COMPENSATION	6,947.00	6,947.00	0.00	7,346.27	-399.27
11-82-3053	UNEMPLOYMENT INSURANCE	374.41	374.41	45.03	269.15	105.26
11-82-3054	RETIREMENT	62,969.42	62,969.42	4,100.69	28,475.61	34,493.81
11-82-3055	INSURANCE	108,946.67	108,946.67	6,660.96	48,529.79	60,416.88
11-82-3056	LIFE INS	562.58	562.58	37.92	276.27	286.31
11-82-3057	DENTAL	5,691.40	5,691.40	323.96	2,360.28	3,331.12
11-82-3058	LONG-TERM DISABILITY	1,545.28	1,545.28	63.40	456.97	1,088.31
11-82-3060	VISION INSURANCE	970.02	970.02	62.94	458.57	511.45
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		590,576.68	590,576.68	40,639.15	295,369.07	295,207.61
Category: 35 - SUPPLIES						
11-82-3503	OFFICE SUPPLIES	500.00	500.00	0.00	443.41	56.59
11-82-3504	WEARING APPAREL	2,200.00	2,200.00	0.00	2,288.98	-88.98
11-82-3506	CHEMICALS	1,000.00	1,000.00	0.00	36,907.73	-35,907.73
11-82-3514	FUEL & OIL	19,000.00	19,000.00	822.90	9,129.96	9,870.04
11-82-3520	FOOD/WATER	750.00	750.00	0.00	385.40	364.60
11-82-3523	TOOLS/EQUIPMENT	4,500.00	4,500.00	409.99	3,352.61	1,147.39
11-82-3526	MINOR EQUIPMENT	3,500.00	3,500.00	0.00	39.98	3,460.02
11-82-3527	AGGREGATES	6,000.00	6,000.00	0.00	4,563.80	1,436.20
11-82-3529	REPAIR PARTS	0.00	0.00	1,481.61	1,682.73	-1,682.73
11-82-3530	PESTICIDES	63,000.00	63,000.00	0.00	9,872.29	53,127.71
11-82-3533	FERTILIZERS	50,000.00	50,000.00	0.00	34,909.67	15,090.33
11-82-3535	GROUND/SHOP SUPPLIES	5,000.00	5,000.00	463.85	2,195.61	2,804.39
11-82-3536	LANDSCAPING MATERIALS	8,000.00	8,000.00	0.00	4,322.00	3,678.00
11-82-3538	COURSE SUPPLIES	4,000.00	4,000.00	1,020.71	4,065.51	-65.51
11-82-3539	GOLF COURSE ACCESSORIES	4,500.00	4,500.00	2,540.28	5,551.02	-1,051.02
11-82-3542	FIRST AID	750.00	750.00	0.00	0.00	750.00
Category: 35 - SUPPLIES Total:		172,700.00	172,700.00	6,739.34	119,710.70	52,989.30
Category: 40 - MAINTENANCE--BLDGS, STRUC						
11-82-4041	WATER WELL MAINTENANCE	2,500.00	2,500.00	0.00	0.00	2,500.00
11-82-4046	PARKING LOT MAINTENANCE	1,500.00	1,500.00	0.00	0.00	1,500.00
Category: 40 - MAINTENANCE--BLDGS, STRUC Total:		4,000.00	4,000.00	0.00	0.00	4,000.00
Category: 45 - MAINTENANCE						
11-82-4505	IRRIGATION EQUIPMENT	9,500.00	9,500.00	2,953.27	11,513.05	-2,013.05
11-82-4520	GROUNDS OUTSOURCED	12,000.00	12,000.00	0.00	832.50	11,167.50
11-82-4599	MISCELLANEOUS EQUIPMENT	2,000.00	2,000.00	0.00	0.00	2,000.00
Category: 45 - MAINTENANCE Total:		23,500.00	23,500.00	2,953.27	12,345.55	11,154.45
Category: 50 - SERVICES						
11-82-5022	RENTAL EQUIPMENT	2,000.00	2,000.00	258.00	774.00	1,226.00
11-82-5027	MEMBERSHIPS/SUBSCRIPTIONS	1,280.00	1,280.00	0.00	33.20	1,246.80
11-82-5029	TRAVEL/TRAINING	5,000.00	5,000.00	0.00	2,904.38	2,095.62
Category: 50 - SERVICES Total:		8,280.00	8,280.00	258.00	3,711.58	4,568.42
Category: 54 - SUNDRY						
11-82-5405	PERMITS & FEES	500.00	500.00	0.00	0.00	500.00
11-82-5412	WATER AUTHORITY FEES	10,000.00	10,000.00	0.00	0.00	10,000.00
Category: 54 - SUNDRY Total:		10,500.00	10,500.00	0.00	0.00	10,500.00
Category: 55 - PROFESSIONAL SERVICES						
11-82-5508	SANITARY/TRASH SERVICES	2,000.00	2,000.00	0.00	0.00	2,000.00
11-82-5530	PROFESSIONAL SERVICES	1,000.00	1,000.00	0.00	0.00	1,000.00
Category: 55 - PROFESSIONAL SERVICES Total:		3,000.00	3,000.00	0.00	0.00	3,000.00

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Category: 97 - INTERFUND ACTIVITY					
11-82-9772 TECHNOLOGY USER FEE	700.00	700.00	0.00	0.00	700.00
11-82-9773 COMP. EQUIPMENT USER FEE	375.00	375.00	0.00	0.00	375.00
Category: 97 - INTERFUND ACTIVITY Total:	1,075.00	1,075.00	0.00	0.00	1,075.00
Department: 82 - COURSE MAINTENANCE Total:	813,631.68	813,631.68	50,589.76	431,136.90	382,494.78

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 83 - BUILDING MAINTENANCE						
Category: 35 - SUPPLIES						
11-83-3517	JANITORIAL SUPPLIES	5,500.00	5,500.00	0.00	3,449.98	2,050.02
11-83-3523	TOOLS/EQUIPMENT	600.00	600.00	0.00	259.77	340.23
Category: 35 - SUPPLIES Total:		6,100.00	6,100.00	0.00	3,709.75	2,390.25
Category: 40 - MAINTENANCE--BLDGS, STRUC						
11-83-4001	BUILDINGS & GROUNDS	10,000.00	10,000.00	384.00	2,791.47	7,208.53
Category: 40 - MAINTENANCE--BLDGS, STRUC Total:		10,000.00	10,000.00	384.00	2,791.47	7,208.53
Category: 50 - SERVICES						
11-83-5017	UTILITIES	25,000.00	25,000.00	3,147.60	19,732.57	5,267.43
Category: 50 - SERVICES Total:		25,000.00	25,000.00	3,147.60	19,732.57	5,267.43
Category: 55 - PROFESSIONAL SERVICES						
11-83-5531	PEST CONTROL SERVICES	1,000.00	1,000.00	0.00	267.00	733.00
Category: 55 - PROFESSIONAL SERVICES Total:		1,000.00	1,000.00	0.00	267.00	733.00
Department: 83 - BUILDING MAINTENANCE Total:		42,100.00	42,100.00	3,531.60	26,500.79	15,599.21

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 87 - GC CAPITAL IMPROVEMENT					
Category: 70 - CAPITAL IMPROVEMENTS					
11-87-7010 CAPITAL IMPROVEMENT	32,000.00	32,000.00	0.00	20,975.00	11,025.00
Category: 70 - CAPITAL IMPROVEMENTS Total:	32,000.00	32,000.00	0.00	20,975.00	11,025.00
Department: 87 - GC CAPITAL IMPROVEMENT Total:	32,000.00	32,000.00	0.00	20,975.00	11,025.00

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 88 - EQUIPMENT MAINTENANCE						
Category: 30 - SALARIES, WAGES, & BENEFITS						
11-88-3001	SALARIES AND WAGES	51,374.75	51,374.75	3,980.68	28,531.14	22,843.61
11-88-3003	LONGEVITY	600.08	600.08	50.76	369.82	230.26
11-88-3007	OVERTIME	1,000.00	1,000.00	656.02	1,479.51	-479.51
11-88-3051	FICA/MEDICARE TAXES	3,971.60	3,971.60	355.95	2,304.81	1,666.79
11-88-3052	WORKMEN'S COMPENSATION	975.00	975.00	0.00	1,469.26	-494.26
11-88-3053	UNEMPLOYMENT INSURANCE	52.97	52.97	4.69	39.37	13.60
11-88-3054	RETIREMENT	8,835.72	8,835.72	750.93	4,785.91	4,049.81
11-88-3055	HEALTH INSURANCE	8,543.08	8,543.08	657.16	4,787.88	3,755.20
11-88-3056	LIFE INS	70.46	70.46	5.42	39.49	30.97
11-88-3057	DENTAL	488.02	488.02	37.54	273.51	214.51
11-88-3058	LONG TERM DISABILITY	251.74	251.74	10.39	74.49	177.25
11-88-3060	VISION INSURANCE	107.12	107.12	8.24	60.03	47.09
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		76,270.54	76,270.54	6,517.78	44,215.22	32,055.32
Category: 35 - SUPPLIES						
11-88-3504	WEARING APPAREL	500.00	500.00	0.00	0.00	500.00
11-88-3514	FUEL & OIL	1,700.00	1,700.00	143.51	953.68	746.32
11-88-3523	TOOLS/EQUIPMENT	3,500.00	3,500.00	0.00	527.24	2,972.76
11-88-3526	MINOR EQUIPMENT	500.00	500.00	0.00	154.05	345.95
11-88-3529	REPAIR PARTS	20,000.00	20,000.00	2,307.33	19,116.48	883.52
11-88-3535	GROUND/SHOP SUPPLIES	2,200.00	2,200.00	184.95	1,504.06	695.94
11-88-3542	FIRST AID	250.00	250.00	0.00	0.00	250.00
Category: 35 - SUPPLIES Total:		28,650.00	28,650.00	2,635.79	22,255.51	6,394.49
Category: 45 - MAINTENANCE						
11-88-4506	CART MAINTENANCE	8,000.00	8,000.00	0.00	12.50	7,987.50
11-88-4599	MISC EQUIPMENT MAINT.	5,000.00	5,000.00	0.00	0.00	5,000.00
Category: 45 - MAINTENANCE Total:		13,000.00	13,000.00	0.00	12.50	12,987.50
Category: 50 - SERVICES						
11-88-5029	TRAVEL/TRAINING	1,000.00	1,000.00	0.00	0.00	1,000.00
Category: 50 - SERVICES Total:		1,000.00	1,000.00	0.00	0.00	1,000.00
Category: 97 - INTERFUND ACTIVITY						
11-88-9791	EQUIPMENT USER FEE	330,000.00	330,000.00	0.00	0.00	330,000.00
Category: 97 - INTERFUND ACTIVITY Total:		330,000.00	330,000.00	0.00	0.00	330,000.00
Department: 88 - EQUIPMENT MAINTENANCE Total:		448,920.54	448,920.54	9,153.57	66,483.23	382,437.31
Fund: 11 - GOLF COURSE FUND Surplus (Deficit):		-604.07	-604.07	-9,566.41	187,070.85	
Total Surplus (Deficit):		-2,939,182.62	-3,237,182.62	270,227.13	-20,139.15	

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Group Summary

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 02 - UTILITY FUND					
Department: 40 - REVENUES					
85 - FEE & CHARGES FOR SERVICE	5,733,889.00	5,733,889.00	495,064.68	3,147,353.05	2,586,535.95
96 - INTEREST EARNED	144,000.00	144,000.00	7,848.74	61,127.35	82,872.65
98 - MISCELLANEOUS REVENUE	60,000.00	60,000.00	5,216.32	32,274.28	27,725.72
Department: 40 - REVENUES Total:	5,937,889.00	5,937,889.00	508,129.74	3,240,754.68	2,697,134.32

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 45 - WATER & SEWER					
30 - SALARIES, WAGES, & BENEFITS	379,757.73	379,757.73	28,316.79	182,837.89	196,919.84
35 - SUPPLIES	89,110.00	89,110.00	14,535.31	69,064.48	20,045.52
40 - MAINTENANCE--BLDGS, STRUC	355,000.00	355,000.00	49,572.38	464,745.18	-109,745.18
45 - MAINTENANCE	9,400.00	9,400.00	14,553.75	17,586.75	-8,186.75
50 - SERVICES	548,800.00	548,800.00	54,183.28	365,804.29	182,995.71
54 - SUNDRY	2,303,000.00	2,303,000.00	70,182.00	1,045,121.00	1,257,879.00
55 - PROFESSIONAL SERVICES	210,000.00	210,000.00	2,449.20	30,603.46	179,396.54
60 - OTHER SERVICES	24,060.00	24,060.00	0.00	27,627.56	-3,567.56
97 - INTERFUND ACTIVITY	970,339.82	970,339.82	0.00	0.00	970,339.82
Department: 45 - WATER & SEWER Total:	4,889,467.55	4,889,467.55	233,792.71	2,203,390.61	2,686,076.94

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 46 - UTILITY CAPITAL PROJECT					
70 - CAPITAL IMPROVEMENTS	4,040,000.00	4,040,000.00	7,346.25	1,204,730.65	2,835,269.35
Department: 46 - UTILITY CAPITAL PROJECT Total:	4,040,000.00	4,040,000.00	7,346.25	1,204,730.65	2,835,269.35
Fund: 02 - UTILITY FUND Surplus (Deficit):	-2,991,578.55	-2,991,578.55	266,990.78	-167,366.58	-2,824,211.97
Fund: 04 - IMPACT FEE FUND					
Department: 43 - REVENUES					
85 - FEE & CHARGES FOR SERVICE	75,000.00	75,000.00	8,046.21	8,130.21	66,869.79
96 - INTEREST EARNED	48,000.00	48,000.00	4,756.55	33,504.67	14,495.33
Department: 43 - REVENUES Total:	123,000.00	123,000.00	12,802.76	41,634.88	81,365.12

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 45 - WATER & SEWER					
55 - PROFESSIONAL SERVICES	70,000.00	368,000.00	0.00	81,478.30	286,521.70
Department: 45 - WATER & SEWER Total:	70,000.00	368,000.00	0.00	81,478.30	286,521.70
Fund: 04 - IMPACT FEE FUND Surplus (Deficit):	53,000.00	-245,000.00	12,802.76	-39,843.42	-205,156.58
Fund: 11 - GOLF COURSE FUND					
Department: 80 - REVENUES					
85 - FEE & CHARGES FOR SERVICE	2,401,500.00	2,401,500.00	150,797.81	1,347,129.30	1,054,370.70
96 - INTEREST EARNED	2,800.00	2,800.00	1,490.44	8,913.17	-6,113.17
98 - MISCELLANEOUS REVENUE	0.00	0.00	0.00	5,929.75	-5,929.75
Department: 80 - REVENUES Total:	2,404,300.00	2,404,300.00	152,288.25	1,361,972.22	1,042,327.78

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 81 - CLUB HOUSE					
30 - SALARIES, WAGES, & BENEFITS	713,036.75	713,036.75	41,593.19	402,705.82	310,330.93
34 - COST OF SALES	187,500.00	187,500.00	50,546.13	109,999.13	77,500.87
35 - SUPPLIES	16,100.00	16,100.00	0.00	10,707.72	5,392.28
45 - MAINTENANCE	2,700.00	2,700.00	981.13	11,829.14	-9,129.14
50 - SERVICES	37,490.10	37,490.10	4,953.14	29,620.30	7,869.80
54 - SUNDRY	77,400.00	77,400.00	506.14	34,083.34	43,316.66
55 - PROFESSIONAL SERVICES	3,500.00	3,500.00	0.00	0.00	3,500.00
60 - OTHER SERVICES	26,000.00	26,000.00	0.00	30,860.00	-4,860.00
97 - INTERFUND ACTIVITY	4,525.00	4,525.00	0.00	0.00	4,525.00
Department: 81 - CLUB HOUSE Total:	1,068,251.85	1,068,251.85	98,579.73	629,805.45	438,446.40

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 82 - COURSE MAINTENANCE					
30 - SALARIES, WAGES, & BENEFITS	590,576.68	590,576.68	40,639.15	295,369.07	295,207.61
35 - SUPPLIES	172,700.00	172,700.00	6,739.34	119,710.70	52,989.30
40 - MAINTENANCE--BLDGS, STRUC	4,000.00	4,000.00	0.00	0.00	4,000.00
45 - MAINTENANCE	23,500.00	23,500.00	2,953.27	12,345.55	11,154.45
50 - SERVICES	8,280.00	8,280.00	258.00	3,711.58	4,568.42
54 - SUNDRY	10,500.00	10,500.00	0.00	0.00	10,500.00
55 - PROFESSIONAL SERVICES	3,000.00	3,000.00	0.00	0.00	3,000.00
97 - INTERFUND ACTIVITY	1,075.00	1,075.00	0.00	0.00	1,075.00
Department: 82 - COURSE MAINTENANCE Total:	813,631.68	813,631.68	50,589.76	431,136.90	382,494.78

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 83 - BUILDING MAINTENANCE					
35 - SUPPLIES	6,100.00	6,100.00	0.00	3,709.75	2,390.25
40 - MAINTENANCE--BLDGS, STRUC	10,000.00	10,000.00	384.00	2,791.47	7,208.53
50 - SERVICES	25,000.00	25,000.00	3,147.60	19,732.57	5,267.43
55 - PROFESSIONAL SERVICES	1,000.00	1,000.00	0.00	267.00	733.00
Department: 83 - BUILDING MAINTENANCE Total:	42,100.00	42,100.00	3,531.60	26,500.79	15,599.21

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 87 - GC CAPITAL IMPROVEMENT					
70 - CAPITAL IMPROVEMENTS	32,000.00	32,000.00	0.00	20,975.00	11,025.00
Department: 87 - GC CAPITAL IMPROVEMENT Total:	32,000.00	32,000.00	0.00	20,975.00	11,025.00

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 88 - EQUIPMENT MAINTENANCE					
30 - SALARIES, WAGES, & BENEFITS	76,270.54	76,270.54	6,517.78	44,215.22	32,055.32
35 - SUPPLIES	28,650.00	28,650.00	2,635.79	22,255.51	6,394.49
45 - MAINTENANCE	13,000.00	13,000.00	0.00	12.50	12,987.50
50 - SERVICES	1,000.00	1,000.00	0.00	0.00	1,000.00
97 - INTERFUND ACTIVITY	330,000.00	330,000.00	0.00	0.00	330,000.00
Department: 88 - EQUIPMENT MAINTENANCE Total:	448,920.54	448,920.54	9,153.57	66,483.23	382,437.31
Fund: 11 - GOLF COURSE FUND Surplus (Deficit):	-604.07	-604.07	-9,566.41	187,070.85	-187,674.92
Total Surplus (Deficit):	-2,939,182.62	-3,237,182.62	270,227.13	-20,139.15	

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
02 - UTILITY FUND	-2,991,578.55	-2,991,578.55	266,990.78	-167,366.58	-2,824,211.97
04 - IMPACT FEE FUND	53,000.00	-245,000.00	12,802.76	-39,843.42	-205,156.58
11 - GOLF COURSE FUND	-604.07	-604.07	-9,566.41	187,070.85	-187,674.92
Total Surplus (Deficit):	-2,939,182.62	-3,237,182.62	270,227.13	-20,139.15	



Jersey Village, TX

Income Statement

Account Summary

For Fiscal: 2023-2024 Period Ending: 04/30/2024

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 01 - GENERAL FUND					
Department: 10 - REVENUES					
Category: 72 - PROPERTY TAXES					
01-10-7201 CURRENT PROPERTY TAXES	8,438,956.00	8,438,956.00	0.00	8,405,164.07	33,791.93
01-10-7202 DELINQUENT PROPERTY TAXES	30,000.00	30,000.00	0.00	-165,581.00	195,581.00
01-10-7203 PENALTY, INTEREST & COSTS	25,000.00	25,000.00	0.00	27,468.56	-2,468.56
Category: 72 - PROPERTY TAXES Total:	8,493,956.00	8,493,956.00	0.00	8,267,051.63	226,904.37
Category: 75 - OTHER TAXES					
01-10-7511 ELECTRIC FRANCHISE	365,000.00	365,000.00	30,230.74	183,103.87	181,896.13
01-10-7512 TELEPHONE FRANCHISE	12,000.00	12,000.00	0.00	5,109.40	6,890.60
01-10-7513 GAS FRANCHISE	45,000.00	45,000.00	0.00	18,682.95	26,317.05
01-10-7514 CABLE TV FRANCHISE	79,000.00	79,000.00	0.00	29,472.70	49,527.30
01-10-7515 TELECOMMUNICATION	14,000.00	14,000.00	1,245.35	8,901.01	5,098.99
01-10-7621 SALES TAX	5,550,000.00	5,550,000.00	329,785.58	2,734,575.97	2,815,424.03
01-10-7631 MIXED DRINK TAX	32,000.00	32,000.00	3,118.15	22,406.81	9,593.19
Category: 75 - OTHER TAXES Total:	6,097,000.00	6,097,000.00	364,379.82	3,002,252.71	3,094,747.29
Category: 80 - FINES WARRANTS & BONDS					
01-10-8001 FINES	840,000.00	840,000.00	59,657.41	399,999.52	440,000.48
01-10-8002 TIME PAYMENT FEE-GENERAL	4,000.00	4,000.00	444.00	2,941.50	1,058.50
01-10-8003 TIME PAYMENT FEE-COURT	0.00	0.00	15.00	125.00	-125.00
01-10-8004 COURT TECHNOLOGY FEES	0.00	0.00	1,381.38	9,074.27	-9,074.27
01-10-8005 COURT SECURITY FEE	0.00	0.00	1,586.44	10,534.03	-10,534.03
01-10-8006 OMNI FEE	4,000.00	4,000.00	276.00	1,791.42	2,208.58
01-10-8007 CHILD SAFETY FEE	0.00	0.00	25.00	50.00	-50.00
01-10-8008 JUDICIAL FEE	0.00	0.00	60.83	376.40	-376.40
Category: 80 - FINES WARRANTS & BONDS Total:	848,000.00	848,000.00	63,446.06	424,892.14	423,107.86
Category: 85 - FEE & CHARGES FOR SERVICE					
01-10-8501 GARBAGE FEES/RESIDENTIAL	100.00	100.00	0.00	0.00	100.00
01-10-8503 POOL MEMBERSHIP FEES	23,000.00	23,000.00	0.00	0.00	23,000.00
01-10-8504 SWIM LESSON	6,000.00	6,000.00	0.00	1,200.00	4,800.00
01-10-8505 POOL RENTALS	2,000.00	2,000.00	0.00	0.00	2,000.00
01-10-8506 REC PROGRAMS	8,000.00	8,000.00	250.00	6,396.32	1,603.68
01-10-8507 AMBULANCE SERVICE FEES	280,000.00	280,000.00	28,175.69	178,672.70	101,327.30
01-10-8509 PET TAGS	500.00	500.00	15.00	180.00	320.00
01-10-8510 COIN OPERATOR FEES	187.00	187.00	0.00	150.00	37.00
01-10-8511 JERSEY VILLAGE STICKERS	20.00	20.00	2.00	51.00	-31.00
01-10-8512 RENTAL FEE	40,000.00	40,000.00	0.00	1,850.01	38,149.99
01-10-8513 CHILD SAFETY FEE-COUNTY	9,000.00	9,000.00	734.71	4,816.23	4,183.77
01-10-8514 FOOD & BEVERAGE FEES	500.00	500.00	0.00	144.03	355.97
01-10-8515 POLICE OFFICER FEE	200.00	200.00	0.00	280.00	-80.00
01-10-8516 FARMER'S MARKET FEES	2,500.00	2,500.00	0.00	1,545.06	954.94
01-10-8517 PARK RENTALS	8,000.00	8,000.00	0.00	3,560.00	4,440.00
01-10-8519 FOUNDER'S DAY	13,000.00	13,000.00	0.00	1,580.00	11,420.00
01-10-8580 ANTENNA ANNUAL FEES	4,400.00	4,400.00	0.00	4,569.45	-169.45
Category: 85 - FEE & CHARGES FOR SERVICE Total:	397,407.00	397,407.00	29,177.40	204,994.80	192,412.20
Category: 90 - LICENSES & PERMITS					
01-10-9001 BUILDING PERMITS	125,000.00	125,000.00	26,554.93	172,640.40	-47,640.40
01-10-9002 PLUMBING PERMITS	15,000.00	15,000.00	1,394.75	6,582.25	8,417.75
01-10-9003 ELECTRICAL PERMITS	13,000.00	13,000.00	1,442.75	5,674.75	7,325.25
01-10-9004 MECHANICAL PERMITS	8,000.00	8,000.00	252.00	1,506.75	6,493.25
01-10-9006 SIGN PERMITS	14,000.00	14,000.00	651.00	10,919.82	3,080.18
01-10-9007 LIQUOR LICENSES	8,000.00	8,000.00	60.00	6,155.00	1,845.00

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
01-10-9011	PLANNING & ZONING APPLICATION FEES	2,000.00	2,000.00	1,000.00	1,000.00	1,000.00
01-10-9012	BURGLAR/FIRE ALARM PERMIT	4,000.00	4,000.00	531.42	2,044.45	1,955.55
01-10-9013	FIRE MARSHAL PERM FEES	2,000.00	2,000.00	102.50	589.50	1,410.50
01-10-9016	HOTEL/MOTEL LICENSE PERMITS	1,000.00	1,000.00	0.00	1,100.00	-100.00
01-10-9017	PLAN CHECKING AND PLAN REVIEW	40,000.00	40,000.00	2,988.71	44,106.98	-4,106.98
Category: 90 - LICENSES & PERMITS Total:		232,000.00	232,000.00	34,978.06	252,319.90	-20,319.90
Category: 96 - INTEREST EARNED						
01-10-9601	INTEREST EARNED	800,000.00	800,000.00	69,299.16	466,065.41	333,934.59
Category: 96 - INTEREST EARNED Total:		800,000.00	800,000.00	69,299.16	466,065.41	333,934.59
Category: 97 - INTERFUND ACTIVITY						
01-10-9750	CRIME CONTROL DISTRICT REIMB.	2,712,625.00	2,712,625.00	0.00	0.00	2,712,625.00
01-10-9752	TRANSFER FROM UTLY FUND	630,000.00	630,000.00	0.00	0.00	630,000.00
01-10-9754	TRANFER FROM MOTEL TAX FUND	26,900.00	26,900.00	0.00	0.00	26,900.00
01-10-9755	FIRE CONTROL PREV & EMERG REIMB	2,212,990.00	2,212,990.00	0.00	0.00	2,212,990.00
Category: 97 - INTERFUND ACTIVITY Total:		5,582,515.00	5,582,515.00	0.00	0.00	5,582,515.00
Category: 98 - MISCELLANEOUS REVENUE						
01-10-9816	PROPERTY LIENS/ORD VIOLATION	0.00	0.00	550.92	550.92	-550.92
01-10-9899	MISCELLANEOUS	70,000.00	70,000.00	1,239.34	15,749.07	54,250.93
Category: 98 - MISCELLANEOUS REVENUE Total:		70,000.00	70,000.00	1,790.26	16,299.99	53,700.01
Category: 99 - OTHER AGENCY REVENUES						
01-10-9904	FEMA	0.00	0.00	0.00	3,891.20	-3,891.20
01-10-9905	AMBULANCE FEES STATE GRANT	300,000.00	300,000.00	0.00	0.00	300,000.00
01-10-9906	LEOSE FUNDS - TRAINING GRANT	0.00	0.00	0.00	7,393.86	-7,393.86
Category: 99 - OTHER AGENCY REVENUES Total:		300,000.00	300,000.00	0.00	11,285.06	288,714.94
Department: 10 - REVENUES Total:		22,820,878.00	22,820,878.00	563,070.76	12,645,161.64	10,175,716.36

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 11 - ADMINISTRATIVE SERVICE						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-11-3001	SALARIES	744,936.31	744,936.31	56,189.64	453,110.13	291,826.18
01-11-3002	WAGES	21,424.00	21,424.00	1,520.00	6,240.00	15,184.00
01-11-3003	LONGEVITY	1,500.46	1,500.46	138.46	974.94	525.52
01-11-3010	INCENTIVES	1,799.98	1,799.98	138.46	1,008.78	791.20
01-11-3020	EMPLOYEE AWARDS/BONUS	11,500.00	11,500.00	0.00	8,818.88	2,681.12
01-11-3051	FICA/MEDICARE TAXES	53,872.38	53,872.38	4,388.32	32,042.89	21,829.49
01-11-3052	WORKMEN'S COMPENSATION	1,000.00	1,000.00	0.00	699.44	300.56
01-11-3053	UNEMPLOYMENT INSURANCE	776.15	776.15	76.92	544.72	231.43
01-11-3054	RETIREMENT	129,121.19	129,121.19	9,155.60	72,493.66	56,627.53
01-11-3055	HEALTH INSURANCE	77,373.66	77,373.66	5,951.82	43,363.26	34,010.40
01-11-3056	LIFE INS	352.30	352.30	27.10	231.51	120.79
01-11-3057	DENTAL INSURANCE	5,499.78	5,499.78	386.18	2,813.60	2,686.18
01-11-3058	LONG-TERM DISABILITY	2,330.45	2,330.45	148.44	1,196.35	1,134.10
01-11-3060	VISION INSURANCE	545.74	545.74	42.96	312.99	232.75
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		1,052,032.40	1,052,032.40	78,163.90	623,851.15	428,181.25
Category: 35 - SUPPLIES						
01-11-3502	POSTAGE/FREIGHT/DEL. FEE	150.00	150.00	0.00	0.00	150.00
01-11-3503	OFFICE SUPPLIES	4,000.00	4,000.00	0.00	1,911.41	2,088.59
01-11-3504	WEARING APPAREL	500.00	500.00	0.00	126.96	373.04
01-11-3510	BOOKS & PERIODICALS	200.00	200.00	0.00	40.00	160.00
01-11-3520	FOOD	14,000.00	14,000.00	0.00	3,827.12	10,172.88
Category: 35 - SUPPLIES Total:		18,850.00	18,850.00	0.00	5,905.49	12,944.51
Category: 45 - MAINTENANCE						
01-11-4501	FURN., FIXT., & OFF. MACH.	2,000.00	2,000.00	0.00	0.00	2,000.00
Category: 45 - MAINTENANCE Total:		2,000.00	2,000.00	0.00	0.00	2,000.00
Category: 50 - SERVICES						
01-11-5001	MAYOR & COUNCIL EXPENDITURES	4,000.00	4,000.00	0.00	464.76	3,535.24
01-11-5007	RECORDS MANAGEMENT	8,000.00	8,000.00	0.00	2,218.42	5,781.58
01-11-5012	PRINTING	250.00	250.00	0.00	55.10	194.90
01-11-5014	MEDICAL EXPENSES	10,000.00	10,000.00	0.00	4,014.80	5,985.20
01-11-5020	COMMUNICATIONS	8,399.60	8,399.60	584.08	2,794.37	5,605.23
01-11-5025	NEWSPAPER NOTICES	6,500.00	6,500.00	0.00	1,010.76	5,489.24
01-11-5026	CODIFICATIONS	7,400.00	7,400.00	0.00	5,427.00	1,973.00
01-11-5027	MEMBERSHIPS/SUBSCRIPTIONS	8,000.00	8,000.00	58.00	6,549.82	1,450.18
01-11-5028	TEXAS LEGISLATIVE SERVICES	1.00	1.00	0.00	0.00	1.00
01-11-5029	TRAVEL/TRAINING	18,000.00	18,000.00	0.00	4,779.28	13,220.72
01-11-5030	CAR ALLOWANCE	6,500.00	6,500.00	500.00	3,892.86	2,607.14
01-11-5041	NEWSLETTER	18,000.00	18,000.00	0.00	8,694.00	9,306.00
01-11-5044	ADVERTISING	5,000.00	5,000.00	0.00	1,324.66	3,675.34
Category: 50 - SERVICES Total:		100,050.60	100,050.60	1,142.08	41,225.83	58,824.77
Category: 54 - SUNDRY						
01-11-5401	ELECTION EXPENSE	35,000.00	35,000.00	682.13	24,764.18	10,235.82
Category: 54 - SUNDRY Total:		35,000.00	35,000.00	682.13	24,764.18	10,235.82
Category: 60 - OTHER SERVICES						
01-11-6005	NOTARY SURETY BONDS	300.00	300.00	0.00	0.00	300.00
Category: 60 - OTHER SERVICES Total:		300.00	300.00	0.00	0.00	300.00
Category: 97 - INTERFUND ACTIVITY						
01-11-9772	TECHNOLOGY USER FEE	7,780.00	7,780.00	0.00	0.00	7,780.00
Category: 97 - INTERFUND ACTIVITY Total:		7,780.00	7,780.00	0.00	0.00	7,780.00
Department: 11 - ADMINISTRATIVE SERVICE Total:		1,216,013.00	1,216,013.00	79,988.11	695,746.65	520,266.35

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 12 - LEGAL/OTHER SERVICES					
Category: 50 - SERVICES					
01-12-5023 GRANTS AND INCENTIVES	2,730,000.00	2,730,000.00	0.00	503,373.67	2,226,626.33
Category: 50 - SERVICES Total:	2,730,000.00	2,730,000.00	0.00	503,373.67	2,226,626.33
Category: 55 - PROFESSIONAL SERVICES					
01-12-5502 LEGAL FEES	105,000.00	105,000.00	6,121.17	30,304.27	74,695.73
01-12-5515 CONSULTANT SERVICES	10,000.00	10,000.00	0.00	5,000.00	5,000.00
Category: 55 - PROFESSIONAL SERVICES Total:	115,000.00	115,000.00	6,121.17	35,304.27	79,695.73
Category: 60 - OTHER SERVICES					
01-12-6001 AUTOMOBILE LIABILITY	68,566.00	68,566.00	0.00	60,012.06	8,553.94
01-12-6003 LIABILITY-FIRE & CASUALTY INSR	103,000.00	103,000.00	0.00	105,174.33	-2,174.33
01-12-6005 SURETY BONDS	566.00	566.00	0.00	565.46	0.54
Category: 60 - OTHER SERVICES Total:	172,132.00	172,132.00	0.00	165,751.85	6,380.15
Category: 97 - INTERFUND ACTIVITY					
01-12-9760 TRANSFER TO CAPITAL IMPROVEMENTS	9,281,348.00	9,281,348.00	0.00	0.00	9,281,348.00
01-12-9763 TRANSFER TO TIRZ 3	100,000.00	100,000.00	0.00	0.00	100,000.00
01-12-9772 TECHNOLOGY USER FEES	550.00	550.00	0.00	0.00	550.00
Category: 97 - INTERFUND ACTIVITY Total:	9,381,898.00	9,381,898.00	0.00	0.00	9,381,898.00
Department: 12 - LEGAL/OTHER SERVICES Total:	12,399,030.00	12,399,030.00	6,121.17	704,429.79	11,694,600.21

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

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For Fiscal: 2023-2024 Period Ending: 04/30/2024

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 13 - INFO TECHNOLOGY						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-13-3001	SALARIES	279,137.59	279,137.59	21,092.52	153,092.44	126,045.15
01-13-3003	LONGEVITY	360.10	360.10	36.92	268.99	91.11
01-13-3007	OVERTIME	0.00	0.00	0.00	209.22	-209.22
01-13-3010	INCENTIVES	7,000.00	7,000.00	323.08	2,010.97	4,989.03
01-13-3051	FICA/MEDICARE TAXES	20,882.86	20,882.86	1,597.66	11,585.31	9,297.55
01-13-3052	WORKMEN'S COMPENSATION	540.00	540.00	0.00	419.66	120.34
01-13-3053	UNEMPLOYMENT INSURANCE	279.53	279.53	21.70	184.40	95.13
01-13-3054	RETIREMENT	47,926.89	47,926.89	3,474.40	24,772.67	23,154.22
01-13-3055	HEALTH INSURANCE	31,114.98	31,114.98	2,393.46	17,438.07	13,676.91
01-13-3056	LIFE INS	211.38	211.38	16.26	118.47	92.91
01-13-3057	DENTAL INSURANCE	2,993.90	2,993.90	211.86	1,543.56	1,450.34
01-13-3058	LONG-TERM DISABILITY	1,202.87	1,202.87	55.66	404.01	798.86
01-13-3060	VISION INSURANCE	413.92	413.92	31.84	231.97	181.95
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		392,064.02	392,064.02	29,255.36	212,279.74	179,784.28
Category: 35 - SUPPLIES						
01-13-3502	POSTAGE/FREIGHT	500.00	500.00	0.00	0.00	500.00
01-13-3503	OFFICE SUPPLIES	250.00	250.00	0.00	93.92	156.08
01-13-3504	WEARING APPAREL	400.00	400.00	0.00	400.97	-0.97
01-13-3509	COMPUTER SUPPLIES	2,200.00	2,200.00	0.00	610.31	1,589.69
01-13-3510	BOOKS & PERIODICALS	100.00	100.00	0.00	0.00	100.00
Category: 35 - SUPPLIES Total:		3,450.00	3,450.00	0.00	1,105.20	2,344.80
Category: 45 - MAINTENANCE						
01-13-4501	FURN. FIXTURES. OFF EQUIPMENT	6,314.00	6,314.00	307.36	4,177.18	2,136.82
01-13-4502	COMPUTER EQUIPMENT	9,500.00	9,500.00	0.00	5,672.85	3,827.15
01-13-4504	SOFTWARE MAINTENANCE	466,000.00	466,000.00	7,453.73	95,420.19	370,579.81
Category: 45 - MAINTENANCE Total:		481,814.00	481,814.00	7,761.09	105,270.22	376,543.78
Category: 50 - SERVICES						
01-13-5020	COMMUNICATIONS	50,145.19	50,145.19	3,883.57	23,875.32	26,269.87
01-13-5027	MEMBERSHIPS/SUBSCRIPT	1,450.00	1,450.00	0.00	1,551.01	-101.01
01-13-5029	TRAVEL/TRAINING	7,600.00	7,600.00	0.00	500.00	7,100.00
Category: 50 - SERVICES Total:		59,195.19	59,195.19	3,883.57	25,926.33	33,268.86
Category: 55 - PROFESSIONAL SERVICES						
01-13-5515	CONSULTANT SERVICES	60,000.00	60,000.00	7,874.11	11,568.11	48,431.89
Category: 55 - PROFESSIONAL SERVICES Total:		60,000.00	60,000.00	7,874.11	11,568.11	48,431.89
Category: 65 - CAPITAL OUTLAY						
01-13-6573	COMPUTER EQUIPMENT	4,000.00	4,000.00	0.00	2,080.37	1,919.63
01-13-6574	COMPUTER SOFTWARE	0.00	0.00	0.00	21.28	-21.28
Category: 65 - CAPITAL OUTLAY Total:		4,000.00	4,000.00	0.00	2,101.65	1,898.35
Category: 97 - INTERFUND ACTIVITY						
01-13-9772	TECHNOLOGY USER FEE	86,240.00	86,240.00	0.00	0.00	86,240.00
Category: 97 - INTERFUND ACTIVITY Total:		86,240.00	86,240.00	0.00	0.00	86,240.00
Department: 13 - INFO TECHNOLOGY Total:		1,086,763.21	1,086,763.21	48,774.13	358,251.25	728,511.96

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 14 - PURCHASING						
Category: 35 - SUPPLIES						
01-14-3502	POSTAGE/FREIGHT	21,000.00	21,000.00	0.00	10,174.94	10,825.06
01-14-3503	OFFICE SUPPLIES	3,000.00	3,000.00	303.30	1,790.92	1,209.08
	Category: 35 - SUPPLIES Total:	24,000.00	24,000.00	303.30	11,965.86	12,034.14
Category: 50 - SERVICES						
01-14-5022	RENTAL OF EQUIPMENT	2,675.00	2,675.00	0.00	1,336.50	1,338.50
	Category: 50 - SERVICES Total:	2,675.00	2,675.00	0.00	1,336.50	1,338.50
	Department: 14 - PURCHASING Total:	26,675.00	26,675.00	303.30	13,302.36	13,372.64

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

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For Fiscal: 2023-2024 Period Ending: 04/30/2024

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 15 - ACCOUNTING SERVICES						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-15-3001	SALARIES	315,840.91	315,840.91	24,477.43	129,813.19	186,027.72
01-15-3003	LONGEVITY	1,140.10	1,140.10	87.70	603.98	536.12
01-15-3007	OVERTIME	2,900.00	2,900.00	0.00	120.83	2,779.17
01-15-3010	INCENTIVES	600.08	600.08	0.00	0.00	600.08
01-15-3051	FICA/MEDICARE TAXES	23,673.03	23,673.03	1,862.52	9,866.46	13,806.57
01-15-3052	WORKMEN'S COMPENSATION	550.00	550.00	0.00	419.66	130.34
01-15-3053	UNEMPLOYMENT INSURANCE	320.48	320.48	24.58	148.63	171.85
01-15-3054	RETIREMENT	54,192.78	54,192.78	3,935.34	20,583.06	33,609.72
01-15-3055	HEALTH INSURANCE	31,114.98	31,114.98	1,314.32	9,575.76	21,539.22
01-15-3056	LIFE INS	211.38	211.38	16.26	84.40	126.98
01-15-3057	DENTAL INSURANCE	2,505.88	2,505.88	124.70	908.53	1,597.35
01-15-3058	LONG-TERM DISABILITY	1,212.71	1,212.71	63.90	338.96	873.75
01-15-3060	VISION INSURANCE	237.12	237.12	14.68	106.95	130.17
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		434,499.45	434,499.45	31,921.43	172,570.41	261,929.04
Category: 35 - SUPPLIES						
01-15-3502	POSTAGE/FREIGHT/DEL.FEE	200.00	200.00	0.00	0.00	200.00
01-15-3503	OFFICE SUPPLIES	700.00	700.00	0.00	563.90	136.10
01-15-3510	BOOKS & PERIODICALS	50.00	50.00	0.00	0.00	50.00
01-15-3520	FOOD	3,400.00	3,400.00	0.00	2,403.92	996.08
Category: 35 - SUPPLIES Total:		4,350.00	4,350.00	0.00	2,967.82	1,382.18
Category: 45 - MAINTENANCE						
01-15-4501	FURN.FIXT. & OFF.MACH.	500.00	500.00	0.00	0.00	500.00
Category: 45 - MAINTENANCE Total:		500.00	500.00	0.00	0.00	500.00
Category: 50 - SERVICES						
01-15-5012	PRINTING	1,200.00	1,200.00	0.00	0.00	1,200.00
01-15-5020	COMMUNICATIONS	2,299.90	2,299.90	241.86	1,054.08	1,245.82
01-15-5027	MEMBERSHIPS	400.00	400.00	0.00	243.18	156.82
01-15-5029	TRAVEL/TRAINING	4,000.00	4,000.00	0.00	730.00	3,270.00
Category: 50 - SERVICES Total:		7,899.90	7,899.90	241.86	2,027.26	5,872.64
Category: 54 - SUNDRY						
01-15-5405	PERMITS & FEES	1,000.00	1,000.00	0.00	345.00	655.00
Category: 54 - SUNDRY Total:		1,000.00	1,000.00	0.00	345.00	655.00
Category: 55 - PROFESSIONAL SERVICES						
01-15-5501	AUDITS/CONTRACTS/STUDIES	50,000.00	50,000.00	20,814.00	11,576.87	38,423.13
Category: 55 - PROFESSIONAL SERVICES Total:		50,000.00	50,000.00	20,814.00	11,576.87	38,423.13
Category: 97 - INTERFUND ACTIVITY						
01-15-9772	TECHNOLOGY USER FEE	2,775.00	2,775.00	0.00	0.00	2,775.00
Category: 97 - INTERFUND ACTIVITY Total:		2,775.00	2,775.00	0.00	0.00	2,775.00
Department: 15 - ACCOUNTING SERVICES Total:		501,024.35	501,024.35	52,977.29	189,487.36	311,536.99

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

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For Fiscal: 2023-2024 Period Ending: 04/30/2024

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 16 - CUSTOMER SERVICE						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-16-3001	SALARIES	49,639.41	49,639.41	3,819.20	27,128.70	22,510.71
01-16-3003	LONGEVITY	840.06	840.06	69.24	484.66	355.40
01-16-3007	OVERTIME	100.00	100.00	0.00	0.00	100.00
01-16-3010	INCENTIVES	479.96	479.96	83.08	605.30	-125.34
01-16-3051	FICA/MEDICARE TAXES	3,557.72	3,557.72	280.74	1,990.57	1,567.15
01-16-3052	WORKMEN'S COMPENSATION	175.00	175.00	0.00	139.89	35.11
01-16-3053	UNEMPLOYMENT INSURANCE	51.06	51.06	0.00	9.01	42.05
01-16-3054	RETIREMENT	8,663.10	8,663.10	636.24	4,445.29	4,217.81
01-16-3055	HEALTH INSURANCE	15,953.08	15,953.08	1,227.16	8,940.74	7,012.34
01-16-3056	LIFE INS	70.46	70.46	5.42	39.49	30.97
01-16-3057	DENTAL INSURANCE	1,252.94	1,252.94	0.00	0.00	1,252.94
01-16-3058	LONG-TERM DISABILITY	243.23	243.23	9.96	70.81	172.42
01-16-3060	VISION INSURANCE	83.72	83.72	6.44	46.92	36.80
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		81,109.74	81,109.74	6,137.48	43,901.38	37,208.36
Category: 35 - SUPPLIES						
01-16-3503	OFFICE SUPPLIES	500.00	500.00	0.00	126.89	373.11
Category: 35 - SUPPLIES Total:		500.00	500.00	0.00	126.89	373.11
Category: 45 - MAINTENANCE						
01-16-4501	FURN., FIX, & OFF MACH EQ	400.00	400.00	0.00	0.00	400.00
Category: 45 - MAINTENANCE Total:		400.00	400.00	0.00	0.00	400.00
Category: 50 - SERVICES						
01-16-5020	COMMUNICATIONS	1,100.00	1,100.00	84.22	634.51	465.49
Category: 50 - SERVICES Total:		1,100.00	1,100.00	84.22	634.51	465.49
Category: 55 - PROFESSIONAL SERVICES						
01-16-5527	HARRIS CTY APPRAISAL DIST	66,500.00	66,500.00	0.00	40,954.00	25,546.00
01-16-5528	HARRIS CTY TAX OFFICE	7,000.00	7,000.00	0.00	5,856.48	1,143.52
Category: 55 - PROFESSIONAL SERVICES Total:		73,500.00	73,500.00	0.00	46,810.48	26,689.52
Category: 97 - INTERFUND ACTIVITY						
01-16-9772	TECHNOLOGY USER FEE	437.50	437.50	0.00	0.00	437.50
Category: 97 - INTERFUND ACTIVITY Total:		437.50	437.50	0.00	0.00	437.50
Department: 16 - CUSTOMER SERVICE Total:		157,047.24	157,047.24	6,221.70	91,473.26	65,573.98

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 19 - MUNICIPAL COURT						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-19-3001	SALARIES	184,343.88	184,343.88	12,997.12	94,601.48	89,742.40
01-19-3003	LONGEVITY	1,439.88	1,439.88	120.00	843.93	595.95
01-19-3007	OVERTIME	5,000.00	5,000.00	0.00	0.00	5,000.00
01-19-3010	INCENTIVES	600.08	600.08	46.16	336.31	263.77
01-19-3051	FICA/MEDICARE TAXES	14,111.15	14,111.15	1,052.86	7,538.57	6,572.58
01-19-3052	WORKMEN'S COMPENSATION	469.00	469.00	0.00	419.66	49.34
01-19-3053	UNEMPLOYMENT INSURANCE	191.39	191.39	8.73	89.88	101.51
01-19-3054	RETIREMENT	31,685.26	31,685.26	2,309.01	16,267.02	15,418.24
01-19-3055	HEALTH INSURANCE	45,791.20	45,791.20	5,171.54	37,678.37	8,112.83
01-19-3056	LIFE INS	281.84	281.84	16.26	118.47	163.37
01-19-3057	DENTAL INSURANCE	3,481.92	3,481.92	261.48	1,905.07	1,576.85
01-19-3058	LONG-TERM DISABILITY	903.28	903.28	37.18	266.46	636.82
01-19-3060	VISION INSURANCE	462.02	462.02	25.50	185.78	276.24
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		288,760.90	288,760.90	22,045.84	160,251.00	128,509.90
Category: 35 - SUPPLIES						
01-19-3503	OFFICE SUPPLIES	2,000.00	2,000.00	0.00	553.78	1,446.22
01-19-3510	BOOKS & PERIODICALS	200.00	200.00	0.00	210.35	-10.35
01-19-3523	TOOLS/EQUIPMENT	100.00	100.00	0.00	0.00	100.00
Category: 35 - SUPPLIES Total:		2,300.00	2,300.00	0.00	764.13	1,535.87
Category: 45 - MAINTENANCE						
01-19-4501	FURN., FIXT. & OFF. MACH.	500.00	500.00	0.00	0.00	500.00
Category: 45 - MAINTENANCE Total:		500.00	500.00	0.00	0.00	500.00
Category: 50 - SERVICES						
01-19-5012	PRINTING	2,000.00	2,000.00	0.00	0.00	2,000.00
01-19-5020	COMMUNICATIONS	1,100.00	1,100.00	389.58	1,293.46	-193.46
01-19-5027	MEMBERSHIPS	300.00	300.00	0.00	55.00	245.00
01-19-5029	TRAVEL/TRAINING	3,500.00	3,500.00	0.00	441.90	3,058.10
Category: 50 - SERVICES Total:		6,900.00	6,900.00	389.58	1,790.36	5,109.64
Category: 54 - SUNDRY						
01-19-5404	JURY EXPENSE	800.00	800.00	0.00	0.00	800.00
Category: 54 - SUNDRY Total:		800.00	800.00	0.00	0.00	800.00
Category: 55 - PROFESSIONAL SERVICES						
01-19-5505	JUDGES	41,000.00	41,000.00	2,675.00	11,200.00	29,800.00
01-19-5506	PROSECUTORS	33,000.00	33,000.00	7,200.00	23,100.00	9,900.00
01-19-5516	COLLECTION AGENCY FEES	3,950.00	3,950.00	0.00	1,043.00	2,907.00
01-19-5518	INTERPRETERS	3,000.00	3,000.00	0.00	1,498.41	1,501.59
Category: 55 - PROFESSIONAL SERVICES Total:		80,950.00	80,950.00	9,875.00	36,841.41	44,108.59
Department: 19 - MUNICIPAL COURT Total:		380,210.90	380,210.90	32,310.42	199,646.90	180,564.00

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 21 - POLICE						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-21-3001	SALARIES	2,883,963.92	2,883,963.92	196,365.71	1,534,161.67	1,349,802.25
01-21-3003	LONGEVITY	8,880.04	8,880.04	563.12	4,018.28	4,861.76
01-21-3007	OVERTIME	110,000.00	110,000.00	23,928.80	147,251.65	-37,251.65
01-21-3010	INCENTIVES	43,798.54	43,798.54	5,789.16	45,848.59	-2,050.05
01-21-3014	S.T.E.P. PROGRAM	90,000.00	90,000.00	413.79	20,809.55	69,190.45
01-21-3051	FICA/MEDICARE TAXES	222,188.02	222,188.02	16,899.21	130,356.15	91,831.87
01-21-3052	WORKMEN'S COMPENSATION	50,000.00	50,000.00	0.00	44,310.52	5,689.48
01-21-3053	UNEMPLOYMENT INSURANCE	3,136.65	3,136.65	233.68	1,766.48	1,370.17
01-21-3054	RETIREMENT	499,535.19	499,535.19	36,389.87	275,983.33	223,551.86
01-21-3055	HEALTH INSURANCE	445,105.70	445,105.70	29,232.13	228,487.06	216,618.64
01-21-3056	LIFE INS	2,254.72	2,254.72	143.32	1,095.01	1,159.71
01-21-3057	DENTAL INSURANCE	29,385.20	29,385.20	1,886.60	14,798.72	14,586.48
01-21-3058	LONG-TERM DISABILITY	12,948.19	12,948.19	490.63	3,809.56	9,138.63
01-21-3060	VISION INSURANCE	3,675.10	3,675.10	251.27	1,904.86	1,770.24
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		4,404,871.27	4,404,871.27	312,587.29	2,454,601.43	1,950,269.84
Category: 35 - SUPPLIES						
01-21-3502	POSTAGE/FREIGHT/DEL. FEE	1,000.00	1,000.00	0.00	106.22	893.78
01-21-3503	OFFICE SUPPLIES	10,000.00	10,000.00	17.60	4,070.16	5,929.84
01-21-3504	WEARING APPAREL	29,474.00	29,474.00	2,936.94	18,110.52	11,363.48
01-21-3505	CRIME PREVENTION SUPPLIES	5,000.00	5,000.00	0.00	2,979.62	2,020.38
01-21-3508	CRIME SCENE SUPPLIES	8,000.00	8,000.00	0.00	7,161.30	838.70
01-21-3510	BOOKS AND PERIODICALS	6,450.00	6,450.00	38.00	5,887.13	562.87
01-21-3515	MEDICAL SUPPLIES	2,000.00	2,000.00	0.00	1,839.68	160.32
01-21-3519	AMMUNITION AND TARGETS	10,000.00	10,000.00	736.75	9,747.58	252.42
01-21-3520	FOOD	4,800.00	4,800.00	0.00	3,420.17	1,379.83
01-21-3523	TOOLS/EQUIPMENT	16,700.00	16,700.00	0.00	8,164.42	8,535.58
01-21-3534	PARTS AND MATERIALS	500.00	500.00	0.00	0.00	500.00
Category: 35 - SUPPLIES Total:		93,924.00	93,924.00	3,729.29	61,486.80	32,437.20
Category: 45 - MAINTENANCE						
01-21-4501	FURN. FIXT. & OFF. MACH.	5,597.00	5,597.00	267.66	4,001.76	1,595.24
01-21-4503	RADIO AND RADAR EQUIPMENT	12,500.00	12,500.00	205.20	2,890.16	9,609.84
01-21-4510	VEHICLE CLEANING	3,000.00	3,000.00	0.00	2,272.35	727.65
01-21-4520	AUTO REPAIR/OUTSOURCED	50,000.00	50,000.00	21,752.07	45,447.53	4,552.47
01-21-4599	MISCELLANEOUS EQUIPMENT	1,300.00	1,300.00	0.00	490.11	809.89
Category: 45 - MAINTENANCE Total:		72,397.00	72,397.00	22,224.93	55,101.91	17,295.09
Category: 50 - SERVICES						
01-21-5012	PRINTING	2,000.00	2,000.00	0.00	1,989.08	10.92
01-21-5015	LAB TESTS	2,400.00	2,400.00	0.00	0.00	2,400.00
01-21-5020	COMMUNICATIONS	19,799.72	19,799.72	2,538.24	9,109.26	10,690.46
01-21-5022	RENTAL OF EQUIPMENT	10,000.00	10,000.00	775.00	4,650.00	5,350.00
01-21-5027	MEMBERSHIPS	2,600.00	2,600.00	0.00	1,029.18	1,570.82
01-21-5029	TRAVEL/TRAINING	53,250.00	53,250.00	738.11	38,097.35	15,152.65
01-21-5030	MAINTENANCE AGREEMENT	157,150.00	157,150.00	0.00	7,095.00	150,055.00
Category: 50 - SERVICES Total:		247,199.72	247,199.72	4,051.35	61,969.87	185,229.85
Category: 54 - SUNDRY						
01-21-5402	JAIL EXPENSE	3,000.00	3,000.00	1,435.00	1,692.55	1,307.45
Category: 54 - SUNDRY Total:		3,000.00	3,000.00	1,435.00	1,692.55	1,307.45
Category: 55 - PROFESSIONAL SERVICES						
01-21-5515	CONSULTANT SERVICES	1,800.00	1,800.00	0.00	1,544.00	256.00
Category: 55 - PROFESSIONAL SERVICES Total:		1,800.00	1,800.00	0.00	1,544.00	256.00
Category: 60 - OTHER SERVICES						
01-21-6003	LIABILITY-FIRE & CASUALTY INSR	25,000.00	25,000.00	0.00	24,890.04	109.96
01-21-6005	NOTARY SURETY BONDS	340.00	340.00	0.00	0.00	340.00
Category: 60 - OTHER SERVICES Total:		25,340.00	25,340.00	0.00	24,890.04	449.96

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Category: 65 - CAPITAL OUTLAY					
01-21-6572 SPECIAL EQUIPMENT-	115,000.00	115,000.00	0.00	0.00	115,000.00
01-21-6574 COMPUTER SOFTWARE	0.00	0.00	0.00	1,779.00	-1,779.00
Category: 65 - CAPITAL OUTLAY Total:	115,000.00	115,000.00	0.00	1,779.00	113,221.00
Category: 97 - INTERFUND ACTIVITY					
01-21-9772 TECHNOLOGY USER FEE	1,987.50	1,987.50	0.00	0.00	1,987.50
Category: 97 - INTERFUND ACTIVITY Total:	1,987.50	1,987.50	0.00	0.00	1,987.50
Department: 21 - POLICE Total:	4,965,519.49	4,965,519.49	344,027.86	2,663,065.60	2,302,453.89

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 23 - COMMUNICATIONS						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-23-3001	SALARIES	610,976.85	610,976.85	42,916.96	292,737.95	318,238.90
01-23-3003	LONGEVITY	2,759.90	2,759.90	207.72	1,431.88	1,328.02
01-23-3007	OVERTIME	94,000.00	94,000.00	8,519.14	59,040.88	34,959.12
01-23-3010	INCENTIVES	9,359.74	9,359.74	1,283.06	8,846.84	512.90
01-23-3051	FICA/MEDICARE TAXES	48,434.86	48,434.86	3,935.25	26,849.73	21,585.13
01-23-3052	WORKMEN'S COMPENSATION	1,800.00	1,800.00	0.00	1,258.98	541.02
01-23-3053	UNEMPLOYMENT INSURANCE	717.10	717.10	51.15	437.04	280.06
01-23-3054	RETIREMENT	106,028.43	106,028.43	8,478.87	57,121.97	48,906.46
01-23-3055	HEALTH INSURANCE	130,593.06	130,593.06	6,831.65	50,614.09	79,978.97
01-23-3056	LIFE INS	634.14	634.14	45.55	306.48	327.66
01-23-3057	DENTAL INSURANCE	8,216.78	8,216.78	431.78	3,068.49	5,148.29
01-23-3058	LONG-TERM DISABILITY	2,735.75	2,735.75	115.49	788.33	1,947.42
01-23-3060	VISION INSURANCE	1,136.46	1,136.46	69.85	493.41	643.05
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		1,017,393.07	1,017,393.07	72,886.47	502,996.07	514,397.00
Category: 35 - SUPPLIES						
01-23-3502	POSTAGE	100.00	100.00	0.00	0.00	100.00
01-23-3503	OFFICE SUPPLIES	6,390.00	6,390.00	0.00	2,746.11	3,643.89
01-23-3504	WEARING APPAREL	3,475.00	3,475.00	450.00	1,655.00	1,820.00
01-23-3510	BOOKS AND PERIODICALS	400.00	400.00	0.00	0.00	400.00
01-23-3523	TOOLS/EQUIPMENT	3,000.00	3,000.00	0.00	186.16	2,813.84
Category: 35 - SUPPLIES Total:		13,365.00	13,365.00	450.00	4,587.27	8,777.73
Category: 45 - MAINTENANCE						
01-23-4501	FURN.FIXT. & OFF.MACH.	6,800.00	6,800.00	0.00	0.00	6,800.00
01-23-4503	RADIO AND RADAR EQUIPMENT	1,250.00	1,250.00	0.00	225.00	1,025.00
01-23-4505	TELEPHONE MAINTENANCE	13,400.00	13,400.00	0.00	0.00	13,400.00
01-23-4599	MISCELLANEOUS EQUIPMENT	1,000.00	1,000.00	0.00	698.34	301.66
Category: 45 - MAINTENANCE Total:		22,450.00	22,450.00	0.00	923.34	21,526.66
Category: 50 - SERVICES						
01-23-5012	PRINTING	100.00	100.00	0.00	0.00	100.00
01-23-5020	COMMUNICATIONS	3,600.08	3,600.08	431.10	1,495.01	2,105.07
01-23-5024	RADIO USAGE FEES	2,000.00	2,000.00	39.00	484.00	1,516.00
01-23-5027	MEMBERSHIPS	1,200.00	1,200.00	0.00	590.15	609.85
01-23-5029	TRAVEL/TRAINING	10,000.00	10,000.00	0.00	1,164.50	8,835.50
Category: 50 - SERVICES Total:		16,900.08	16,900.08	470.10	3,733.66	13,166.42
Category: 60 - OTHER SERVICES						
01-23-6005	SURETY BONDS	600.00	600.00	0.00	0.00	600.00
Category: 60 - OTHER SERVICES Total:		600.00	600.00	0.00	0.00	600.00
Category: 97 - INTERFUND ACTIVITY						
01-23-9772	TECHNOLOGY USER FEE	53,100.00	53,100.00	0.00	0.00	53,100.00
Category: 97 - INTERFUND ACTIVITY Total:		53,100.00	53,100.00	0.00	0.00	53,100.00
Department: 23 - COMMUNICATIONS Total:		1,123,808.15	1,123,808.15	73,806.57	512,240.34	611,567.81

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 25 - FIRE DEPARTMENT						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-25-3001	SALARIES	1,756,560.21	1,756,560.21	135,402.56	997,112.03	759,448.18
01-25-3002	WAGES	45,000.00	45,000.00	7,087.28	48,620.54	-3,620.54
01-25-3003	LONGEVITY	4,260.36	4,260.36	406.18	2,918.57	1,341.79
01-25-3007	OVERTIME	276,000.00	276,000.00	24,021.23	247,777.97	28,222.03
01-25-3010	INCENTIVES	89,439.80	89,439.80	4,052.24	27,244.78	62,195.02
01-25-3051	FICA/MEDICARE TAXES	148,618.04	148,618.04	12,903.40	99,534.03	49,084.01
01-25-3052	WORKMEN'S COMPENSATION	32,000.00	32,000.00	0.00	22,701.82	9,298.18
01-25-3053	UNEMPLOYMENT INSURANCE	2,171.21	2,171.21	217.41	1,587.63	583.58
01-25-3054	RETIREMENT	303,535.61	303,535.61	26,422.09	201,027.55	102,508.06
01-25-3055	HEALTH INSURANCE	281,764.55	281,764.55	22,123.58	159,343.52	122,421.03
01-25-3056	LIFE INS	1,362.90	1,362.90	104.86	751.39	611.51
01-25-3057	DENTAL INSURANCE	18,660.68	18,660.68	1,383.78	9,958.73	8,701.95
01-25-3058	LONG-TERM DISABILITY	7,803.94	7,803.94	342.45	2,496.75	5,307.19
01-25-3059	FIREFIGHTERS' RETIREMENT	26,000.00	26,000.00	0.00	14,573.00	11,427.00
01-25-3060	VISION INSURANCE	2,395.50	2,395.50	184.30	1,323.84	1,071.66
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		2,995,572.80	2,995,572.80	234,651.36	1,836,972.15	1,158,600.65
Category: 35 - SUPPLIES						
01-25-3502	SHIPPING/FREIGHT CHARGES	500.00	500.00	0.00	14.83	485.17
01-25-3503	OFFICE SUPPLIES	6,999.00	6,999.00	0.00	1,047.97	5,951.03
01-25-3504	WEARING APPAREL	162,350.00	162,350.00	561.00	43,353.32	118,996.68
01-25-3505	FIRE PREVENTION MATERIALS	2,900.00	2,900.00	0.00	2,513.00	387.00
01-25-3510	BOOKS AND PERIODICALS	1,150.00	1,150.00	0.00	0.00	1,150.00
01-25-3515	MEDICAL SUPPLIES	40,000.00	40,000.00	0.00	21,503.93	18,496.07
01-25-3517	JANITORIAL SUPPLIES	1,400.00	1,400.00	0.00	638.60	761.40
01-25-3520	FOOD	11,900.00	11,900.00	-6.80	4,120.68	7,779.32
01-25-3523	TOOLS/EQUIPMENT	69,000.00	69,000.00	2,252.44	24,023.17	44,976.83
01-25-3524	FEMA SUPPLIES	5,000.00	5,000.00	0.00	0.00	5,000.00
01-25-3525	FEMA EQUIPMENT	5,000.00	5,000.00	0.00	0.00	5,000.00
Category: 35 - SUPPLIES Total:		306,199.00	306,199.00	2,806.64	97,215.50	208,983.50
Category: 45 - MAINTENANCE						
01-25-4501	FURN, FIXT, & OFFICE EQPT.	10,700.00	10,700.00	0.00	2,229.78	8,470.22
01-25-4503	RADIO AND RADAR EQUIPMENT	2,500.00	2,500.00	0.00	0.00	2,500.00
01-25-4520	AUTO REPAIR/OUTSOURCED	75,000.00	75,000.00	-9,216.63	-3,251.30	78,251.30
01-25-4599	MAINTENANCE-MISC EQUIPMENT	45,749.00	45,749.00	4,986.00	30,533.93	15,215.07
Category: 45 - MAINTENANCE Total:		133,949.00	133,949.00	-4,230.63	29,512.41	104,436.59
Category: 50 - SERVICES						
01-25-5012	PRINTING	750.00	750.00	0.00	0.00	750.00
01-25-5014	MEDICAL EXPENSES	31,000.00	31,000.00	0.00	28,000.00	3,000.00
01-25-5020	COMMUNICATIONS	14,843.04	14,843.04	1,965.00	5,951.84	8,891.20
01-25-5024	RADIO USAGE FEES	15,900.00	15,900.00	0.00	5,562.50	10,337.50
01-25-5027	MEMBERSHIPS	7,115.00	7,115.00	0.00	1,048.16	6,066.84
01-25-5029	TRAVEL/TRAINING	22,525.00	22,525.00	0.00	11,510.27	11,014.73
Category: 50 - SERVICES Total:		92,133.04	92,133.04	1,965.00	52,072.77	40,060.27
Category: 54 - SUNDRY						
01-25-5405	LICENSES/PERMITS	1,299.00	1,299.00	0.00	0.00	1,299.00
Category: 54 - SUNDRY Total:		1,299.00	1,299.00	0.00	0.00	1,299.00
Category: 55 - PROFESSIONAL SERVICES						
01-25-5508	MEDICAL AND OTHER WASTE-DISP	1,800.00	1,800.00	0.00	317.02	1,482.98
01-25-5512	ACCIDENT INSURANCE	5,300.00	5,300.00	0.00	0.00	5,300.00
01-25-5516	COLLECTION AGENCY FEES	81,200.00	81,200.00	2,446.74	22,147.11	59,052.89
Category: 55 - PROFESSIONAL SERVICES Total:		88,300.00	88,300.00	2,446.74	22,464.13	65,835.87
Category: 65 - CAPITAL OUTLAY						
01-25-6574	COMPUTER SOFTWARE	0.00	0.00	0.00	1,193.82	-1,193.82
Category: 65 - CAPITAL OUTLAY Total:		0.00	0.00	0.00	1,193.82	-1,193.82
Department: 25 - FIRE DEPARTMENT Total:		3,617,452.84	3,617,452.84	237,639.11	2,039,430.78	1,578,022.06

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 30 - PUBLIC WORKS						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-30-3001	SALARIES	98,398.56	98,398.56	7,348.66	53,138.43	45,260.13
01-30-3003	LONGEVITY	479.96	479.96	41.54	287.47	192.49
01-30-3051	FICA/MEDICARE TAXES	7,561.81	7,561.81	562.70	4,067.75	3,494.06
01-30-3052	WORKMEN'S COMPENSATION	350.00	350.00	0.00	139.89	210.11
01-30-3053	UNEMPLOYMENT INSURANCE	99.30	99.30	7.48	63.10	36.20
01-30-3054	RETIREMENT	17,084.71	17,084.71	1,198.70	8,521.04	8,563.67
01-30-3055	HEALTH INSURANCE	8,575.63	8,575.63	657.16	4,787.88	3,787.75
01-30-3056	LIFE INS	70.74	70.74	5.42	39.49	31.25
01-30-3057	DENTAL INSURANCE	489.88	489.88	37.54	273.51	216.37
01-30-3058	LONG-TERM DISABILITY	471.83	471.83	19.42	140.44	331.39
01-30-3060	VISION INSURANCE	107.52	107.52	8.24	60.03	47.49
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		133,689.94	133,689.94	9,886.86	71,519.03	62,170.91
Category: 35 - SUPPLIES						
01-30-3502	POSTAGE/FREIGHT/DEL. FEE	100.00	100.00	0.00	8.86	91.14
01-30-3503	OFFICE SUPPLIES	3,000.00	3,000.00	0.00	1,174.14	1,825.86
01-30-3504	WEARING APPAREL	250.00	250.00	0.00	313.97	-63.97
01-30-3510	BOOKS AND PERIODICALS	100.00	100.00	0.00	0.00	100.00
01-30-3520	FOOD	2,500.00	2,500.00	156.29	1,717.78	782.22
Category: 35 - SUPPLIES Total:		5,950.00	5,950.00	156.29	3,214.75	2,735.25
Category: 50 - SERVICES						
01-30-5012	PRINTING	300.00	300.00	0.00	130.74	169.26
01-30-5020	COMMUNICATIONS	2,819.80	2,819.80	419.09	3,225.48	-405.68
01-30-5027	MEMBERSHIPS	8,000.00	8,000.00	0.00	7,342.68	657.32
01-30-5029	TRAVEL/TRAINING	4,000.00	4,000.00	0.00	120.00	3,880.00
Category: 50 - SERVICES Total:		15,119.80	15,119.80	419.09	10,818.90	4,300.90
Category: 55 - PROFESSIONAL SERVICES						
01-30-5515	CONSULTANT SERVICES	70,000.00	70,000.00	63.75	26,162.50	43,837.50
Category: 55 - PROFESSIONAL SERVICES Total:		70,000.00	70,000.00	63.75	26,162.50	43,837.50
Category: 65 - CAPITAL OUTLAY						
01-30-6574	COMPUTER SOFTWARE	1,600.00	1,600.00	0.00	0.00	1,600.00
Category: 65 - CAPITAL OUTLAY Total:		1,600.00	1,600.00	0.00	0.00	1,600.00
Category: 97 - INTERFUND ACTIVITY						
01-30-9772	TECHNOLOGY USER FEE	1,975.00	1,975.00	0.00	0.00	1,975.00
01-30-9791	EQUIPMENT USER FEE	8,752.00	8,752.00	0.00	0.00	8,752.00
Category: 97 - INTERFUND ACTIVITY Total:		10,727.00	10,727.00	0.00	0.00	10,727.00
Department: 30 - PUBLIC WORKS Total:		237,086.74	237,086.74	10,525.99	111,715.18	125,371.56

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 31 - COMMUNITY DEVELOPMENT						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-31-3001	SALARIES	200,822.68	200,822.68	15,475.64	107,188.62	93,634.06
01-31-3003	LONGEVITY	360.10	360.10	32.32	250.65	109.45
01-31-3007	OVERTIME	1,000.00	1,000.00	0.00	0.00	1,000.00
01-31-3010	INCENTIVES	479.96	479.96	429.22	3,081.02	-2,601.06
01-31-3051	FICA/MEDICARE TAXES	14,732.54	14,732.54	1,172.72	8,387.83	6,344.71
01-31-3052	WORKMEN'S COMPENSATION	1,100.00	1,100.00	0.00	449.73	650.27
01-31-3053	UNEMPLOYMENT INSURANCE	202.66	202.66	72.16	175.58	27.08
01-31-3054	RETIREMENT	34,690.64	34,690.64	2,567.93	17,582.99	17,107.65
01-31-3055	HEALTH INSURANCE	45,467.50	45,467.50	3,050.62	23,378.85	22,088.65
01-31-3056	LIFE INS	94.90	94.90	11.78	61.68	33.22
01-31-3057	DENTAL INSURANCE	2,993.90	2,993.90	162.24	1,381.97	1,611.93
01-31-3058	LONG-TERM DISABILITY	991.67	991.67	40.63	282.64	709.03
01-31-3060	VISION INSURANCE	367.64	367.64	28.28	197.80	169.84
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		303,304.19	303,304.19	23,043.54	162,419.36	140,884.83
Category: 35 - SUPPLIES						
01-31-3503	OFFICE SUPPLIES	3,000.00	3,000.00	0.00	1,182.34	1,817.66
01-31-3504	WEARING APPAREL	750.00	750.00	0.00	567.15	182.85
01-31-3510	BOOKS AND PERIODICALS	700.00	700.00	0.00	0.00	700.00
01-31-3521	ANIMAL CONTROL	5,000.00	5,000.00	0.00	0.00	5,000.00
01-31-3523	TOOLS/EQUIPMENT	300.00	300.00	0.00	0.00	300.00
Category: 35 - SUPPLIES Total:		9,750.00	9,750.00	0.00	1,749.49	8,000.51
Category: 45 - MAINTENANCE						
01-31-4501	MAINT.-FURNITURE AND EQUIP.	0.00	0.00	0.00	526.47	-526.47
Category: 45 - MAINTENANCE Total:		0.00	0.00	0.00	526.47	-526.47
Category: 50 - SERVICES						
01-31-5008	ABATEMENT/SUBSTANDARD PROPERTY	100.00	100.00	0.00	190.40	-90.40
01-31-5012	PRINTING	600.00	600.00	0.00	90.20	509.80
01-31-5020	COMMUNICATIONS	3,599.80	3,599.80	398.13	2,193.65	1,406.15
01-31-5027	MEMBERSHIPS	900.00	900.00	0.00	297.18	602.82
01-31-5029	TRAVEL/TRAINING	4,500.00	4,500.00	0.00	4,078.45	421.55
Category: 50 - SERVICES Total:		9,699.80	9,699.80	398.13	6,849.88	2,849.92
Category: 55 - PROFESSIONAL SERVICES						
01-31-5515	CONSULTANT	150,000.00	150,000.00	9,540.75	80,097.50	69,902.50
Category: 55 - PROFESSIONAL SERVICES Total:		150,000.00	150,000.00	9,540.75	80,097.50	69,902.50
Category: 65 - CAPITAL OUTLAY						
01-31-6571	OFFICE FURNITURE & EQUIPMENT	600.00	600.00	0.00	0.00	600.00
Category: 65 - CAPITAL OUTLAY Total:		600.00	600.00	0.00	0.00	600.00
Category: 97 - INTERFUND ACTIVITY						
01-31-9772	TECHNOLOGY USER FEE	2,725.00	2,725.00	0.00	0.00	2,725.00
Category: 97 - INTERFUND ACTIVITY Total:		2,725.00	2,725.00	0.00	0.00	2,725.00
Department: 31 - COMMUNITY DEVELOPMENT Total:		476,078.99	476,078.99	32,982.42	251,642.70	224,436.29

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 32 - STREETS						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-32-3001	SALARIES	225,016.27	225,016.27	25,641.85	112,957.67	112,058.60
01-32-3003	LONGEVITY	1,920.36	1,920.36	41.54	401.93	1,518.43
01-32-3007	OVERTIME	15,000.00	15,000.00	721.15	1,047.69	13,952.31
01-32-3010	INCENTIVES	959.92	959.92	36.92	268.99	690.93
01-32-3051	FICA/MEDICARE TAXES	16,136.80	16,136.80	1,951.60	8,286.58	7,850.22
01-32-3052	WORKMEN'S COMPENSATION	5,602.00	5,602.00	0.00	5,367.83	234.17
01-32-3053	UNEMPLOYMENT INSURANCE	242.91	242.91	58.93	209.93	32.98
01-32-3054	RETIREMENT	38,742.41	38,742.41	4,235.92	18,115.08	20,627.33
01-32-3055	HEALTH INSURANCE	83,668.78	83,668.78	4,190.62	27,504.79	56,163.99
01-32-3056	LIFE INS	281.84	281.84	21.68	118.47	163.37
01-32-3057	DENTAL	4,246.84	4,246.84	249.40	1,394.70	2,852.14
01-32-3058	LONG-TERM DISABILITY	1,102.57	1,102.57	45.91	256.29	846.28
01-32-3060	VISION INSURANCE	567.32	567.32	34.72	205.21	362.11
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		393,488.02	393,488.02	37,230.24	176,135.16	217,352.86
Category: 35 - SUPPLIES						
01-32-3504	WEARING APPAREL	3,000.00	3,000.00	0.00	2,812.59	187.41
01-32-3523	TOOLS/EQUIPMENT	4,000.00	4,000.00	0.00	2,078.19	1,921.81
01-32-3534	PARTS AND MATERIALS	50,000.00	50,000.00	9,353.60	23,993.85	26,006.15
Category: 35 - SUPPLIES Total:		57,000.00	57,000.00	9,353.60	28,884.63	28,115.37
Category: 40 - MAINTENANCE--BLDGS, STRUC						
01-32-4002	STREET SIGNS	10,000.00	10,000.00	3,320.00	11,805.28	-1,805.28
01-32-4003	STREET MAINTENANCE MAT'L	30,000.00	30,000.00	0.00	32,995.85	-2,995.85
01-32-4004	SIDEWALK REPLACEMENT	25,000.00	25,000.00	0.00	13,400.00	11,600.00
Category: 40 - MAINTENANCE--BLDGS, STRUC Total:		65,000.00	65,000.00	3,320.00	58,201.13	6,798.87
Category: 45 - MAINTENANCE						
01-32-4503	RADIO/RADAR EQUIPMENT	800.00	800.00	0.00	0.00	800.00
01-32-4598	ORNMENTAL STREET LIGHT MAIN	3,000.00	3,000.00	0.00	0.00	3,000.00
Category: 45 - MAINTENANCE Total:		3,800.00	3,800.00	0.00	0.00	3,800.00
Category: 50 - SERVICES						
01-32-5016	STREET LIGHTING	185,000.00	185,000.00	13,643.36	110,833.77	74,166.23
01-32-5020	COMMUNICATIONS	1,900.00	1,900.00	224.23	1,859.81	40.19
01-32-5022	RENTAL OF EQUIPMENT	3,000.00	3,000.00	960.00	960.00	2,040.00
01-32-5029	TRAVEL/TRAINING	5,000.00	5,000.00	0.00	1,269.73	3,730.27
Category: 50 - SERVICES Total:		194,900.00	194,900.00	14,827.59	114,923.31	79,976.69
Category: 55 - PROFESSIONAL SERVICES						
01-32-5507	MOSQUITO SPRAYING	16,000.00	16,000.00	1,722.50	5,167.50	10,832.50
01-32-5515	CONSULTANT SERVICES	5,000.00	5,000.00	3,445.00	5,430.00	-430.00
Category: 55 - PROFESSIONAL SERVICES Total:		21,000.00	21,000.00	5,167.50	10,597.50	10,402.50
Category: 97 - INTERFUND ACTIVITY						
01-32-9772	TECHNOLOGY USER FEE	875.00	875.00	0.00	0.00	875.00
01-32-9791	EQUIPMENT USER FEE	80,873.47	80,873.47	0.00	0.00	80,873.47
Category: 97 - INTERFUND ACTIVITY Total:		81,748.47	81,748.47	0.00	0.00	81,748.47
Department: 32 - STREETS Total:		816,936.49	816,936.49	69,898.93	388,741.73	428,194.76

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 33 - BUILDING MAINTENANCE						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-33-3001	SALARIES	97,179.26	97,179.26	7,257.60	67,215.68	29,963.58
01-33-3002	WAGES	0.00	0.00	0.00	9,624.72	-9,624.72
01-33-3007	OVERTIME	2,000.00	2,000.00	80.01	154.72	1,845.28
01-33-3051	FICA/MEDICARE TAXES	4,258.93	4,258.93	561.32	5,890.10	-1,631.17
01-33-3052	WORKMEN'S COMPENSATION	1,889.00	1,889.00	0.00	1,894.95	-5.95
01-33-3053	UNEMPLOYMENT INSURANCE	61.09	61.09	7.36	109.64	-48.55
01-33-3054	RETIREMENT	16,520.48	16,520.48	1,180.66	12,048.44	4,472.04
01-33-3055	HEALTH INSURANCE	45,143.80	44,783.80	0.00	0.00	44,783.80
01-33-3056	LIFE INS	140.92	140.92	10.84	75.88	65.04
01-33-3057	DENTAL	2,505.88	2,505.88	75.08	525.56	1,980.32
01-33-3058	LONG-TERM DISABILITY	476.18	476.18	19.02	199.14	277.04
01-33-3060	VISION INSURANCE	306.80	306.80	16.48	115.36	191.44
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		170,482.34	170,122.34	9,208.37	97,854.19	72,268.15
Category: 35 - SUPPLIES						
01-33-3504	WEARING APPAREL	750.00	750.00	0.00	1,065.92	-315.92
01-33-3517	JANITORIAL SUPPLIES	10,000.00	10,000.00	0.00	16,340.81	-6,340.81
01-33-3520	FOOD	500.00	500.00	0.00	262.98	237.02
01-33-3523	TOOLS/EQUIPMENT	1,000.00	1,000.00	707.95	2,833.79	-1,833.79
01-33-3540	POWERED EQUIPMENT	1,500.00	1,500.00	0.00	782.75	717.25
01-33-3541	SAFETY PRODUCTS	750.00	750.00	0.00	0.00	750.00
01-33-3542	FIRST AID	250.00	250.00	0.00	0.00	250.00
01-33-3543	SECURITY SUPPLIES	7,000.00	7,000.00	0.00	788.20	6,211.80
Category: 35 - SUPPLIES Total:		21,750.00	21,750.00	707.95	22,074.45	-324.45
Category: 40 - MAINTENANCE--BLDGS, STRUC						
01-33-4001	MAINTENANCE-BLDG & GROUNDS	6,000.00	6,000.00	616.50	4,633.73	1,366.27
01-33-4011	CITY HALL/CIVIC CENTER BUILDING MAINT...	13,500.00	13,500.00	1,211.83	13,319.76	180.24
01-33-4021	POLICE DEPARTMENT BUILDING MAINTEN...	13,000.00	13,000.00	378.09	3,283.03	9,716.97
01-33-4025	FIRE DEPARTMENT BUILDING MAINTENAN...	13,000.00	13,000.00	0.00	13,000.00	0.00
01-33-4030	PUBLIC WORKS BULDING MAINTENANCE	7,000.00	7,000.00	321.00	3,479.65	3,520.35
Category: 40 - MAINTENANCE--BLDGS, STRUC Total:		52,500.00	52,500.00	2,527.42	37,716.17	14,783.83
Category: 45 - MAINTENANCE						
01-33-4501	FURN.,FIXT.,& OFF. MACH.	3,000.00	3,000.00	0.00	3,280.90	-280.90
Category: 45 - MAINTENANCE Total:		3,000.00	3,000.00	0.00	3,280.90	-280.90
Category: 50 - SERVICES						
01-33-5017	UTILITIES	105,000.00	105,000.00	6,702.42	63,393.34	41,606.66
01-33-5020	COMMUNICATIONS	0.00	360.00	32.30	129.20	230.80
01-33-5029	TRAVEL/TRAINING	1,000.00	1,000.00	0.00	0.00	1,000.00
01-33-5040	BUILDING MAINT-OUTSOURCING	2,000.00	2,000.00	0.00	0.00	2,000.00
Category: 50 - SERVICES Total:		108,000.00	108,360.00	6,734.72	63,522.54	44,837.46
Category: 55 - PROFESSIONAL SERVICES						
01-33-5521	PEST CONTROL SERVICES	4,000.00	4,000.00	0.00	766.48	3,233.52
01-33-5530	PROFESSIONAL SERVICES	6,000.00	6,000.00	801.44	2,816.44	3,183.56
Category: 55 - PROFESSIONAL SERVICES Total:		10,000.00	10,000.00	801.44	3,582.92	6,417.08
Category: 65 - CAPITAL OUTLAY						
01-33-6580	BLDG & GROUND IMPROVEMENT	70,000.00	70,000.00	339.00	62,134.04	7,865.96
01-33-6598	FURN. & EQUIPMENT	0.00	0.00	0.00	1,105.00	-1,105.00
Category: 65 - CAPITAL OUTLAY Total:		70,000.00	70,000.00	339.00	63,239.04	6,760.96
Category: 97 - INTERFUND ACTIVITY						
01-33-9772	TECHNOLOGY USER FEE	425.00	425.00	0.00	0.00	425.00
01-33-9791	EQUIPMENT USER FEE	6,964.00	6,964.00	0.00	0.00	6,964.00
Category: 97 - INTERFUND ACTIVITY Total:		7,389.00	7,389.00	0.00	0.00	7,389.00
Department: 33 - BUILDING MAINTENANCE Total:		443,121.34	443,121.34	20,318.90	291,270.21	151,851.13

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 35 - SOLID WASTE						
Category: 55 - PROFESSIONAL SERVICES						
01-35-5508	SOLID WASTECOLLECTION SERVICES	428,406.00	428,406.00	0.00	199,131.65	229,274.35
01-35-5509	STORM CLEAN-UP-DEBRIS REMOVAL	2,900.00	2,900.00	0.00	0.00	2,900.00
01-35-5519	RECYCLING PROGRAM	111,656.00	111,656.00	0.00	53,293.20	58,362.80
Category: 55 - PROFESSIONAL SERVICES Total:		542,962.00	542,962.00	0.00	252,424.85	290,537.15
Department: 35 - SOLID WASTE Total:		542,962.00	542,962.00	0.00	252,424.85	290,537.15

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 36 - FLEET SERVICES					
Category: 30 - SALARIES, WAGES, & BENEFITS					
01-36-3052 WORKMEN'S COMPENSATION	0.00	0.00	0.00	2,635.17	-2,635.17
Category: 30 - SALARIES, WAGES, & BENEFITS Total:	0.00	0.00	0.00	2,635.17	-2,635.17
Category: 35 - SUPPLIES					
01-36-3514 FUEL AND OIL	169,000.00	169,000.00	10,334.35	66,737.62	102,262.38
Category: 35 - SUPPLIES Total:	169,000.00	169,000.00	10,334.35	66,737.62	102,262.38
Category: 45 - MAINTENANCE					
01-36-4520 AUTO REPAIR/OUTSOURCED	50,000.00	50,000.00	-3,429.62	8,664.62	41,335.38
Category: 45 - MAINTENANCE Total:	50,000.00	50,000.00	-3,429.62	8,664.62	41,335.38
Category: 50 - SERVICES					
01-36-5020 COMMUNICATIONS	1,500.00	1,500.00	73.86	551.54	948.46
Category: 50 - SERVICES Total:	1,500.00	1,500.00	73.86	551.54	948.46
Category: 54 - SUNDRY					
01-36-5405 LICENSES/PERMITS	3,500.00	3,500.00	0.00	2,042.27	1,457.73
Category: 54 - SUNDRY Total:	3,500.00	3,500.00	0.00	2,042.27	1,457.73
Category: 65 - CAPITAL OUTLAY					
01-36-6574 COMPUTER SOFTWARE	13,700.00	13,700.00	0.00	4,942.95	8,757.05
Category: 65 - CAPITAL OUTLAY Total:	13,700.00	13,700.00	0.00	4,942.95	8,757.05
Category: 97 - INTERFUND ACTIVITY					
01-36-9772 TECHNOLOGY USER FEE	1,050.00	1,050.00	0.00	0.00	1,050.00
Category: 97 - INTERFUND ACTIVITY Total:	1,050.00	1,050.00	0.00	0.00	1,050.00
Department: 36 - FLEET SERVICES Total:	238,750.00	238,750.00	6,978.59	85,574.17	153,175.83

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 38 - RECREATION						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-38-3001	SALARIES	74,024.20	74,024.20	5,528.32	32,321.75	41,702.45
01-38-3002	WAGES	100,000.00	100,000.00	2,350.28	4,436.03	95,563.97
01-38-3003	LONGEVITY	120.00	120.00	0.00	29.04	90.96
01-38-3010	INCENTIVES	600.08	600.08	369.24	1,005.55	-405.47
01-38-3051	FICA/MEDICARE TAXES	13,333.54	13,333.54	594.73	2,845.71	10,487.83
01-38-3052	WORKMEN'S COMPENSATION	1,000.00	1,000.00	0.00	0.00	1,000.00
01-38-3053	UNEMPLOYMENT INSURANCE	174.74	174.74	78.33	155.33	19.41
01-38-3054	RETIREMENT	12,788.12	12,788.12	956.62	5,289.59	7,498.53
01-38-3055	HEALTH INSURANCE	8,543.08	8,543.08	664.52	2,940.70	5,602.38
01-38-3056	LIFE INS	70.46	70.46	5.46	29.62	40.84
01-38-3057	DENTAL	488.02	488.02	37.96	205.56	282.46
01-38-3058	LONG-TERM DISABILITY	365.07	365.07	14.74	84.51	280.56
01-38-3060	VISION INSURANCE	107.12	107.12	8.34	45.09	62.03
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		211,614.43	211,614.43	10,608.54	49,388.48	162,225.95
Category: 35 - SUPPLIES						
01-38-3503	OFFICE SUPPLIES	500.00	500.00	0.00	97.28	402.72
01-38-3504	WEARING APPAREL	3,500.00	3,500.00	0.00	3,330.04	169.96
01-38-3506	CHEMICALS	500.00	500.00	0.00	0.00	500.00
01-38-3517	JANITORIAL SUPPLIES	400.00	400.00	0.00	0.00	400.00
01-38-3523	TOOLS/EQUIPMENT	250.00	250.00	0.00	216.49	33.51
01-38-3526	MINOR EQUIPMENT	250.00	250.00	0.00	0.00	250.00
01-38-3531	RECREATION & EVENTS	3,000.00	3,000.00	0.00	2,695.53	304.47
01-38-3532	RECREATION AWARDS/PRIZES	2,500.00	2,500.00	0.00	1,609.56	890.44
01-38-3542	FIRST AID	250.00	250.00	0.00	0.00	250.00
01-38-3547	POOL SUPPLIES	5,000.00	5,000.00	0.00	1,711.94	3,288.06
Category: 35 - SUPPLIES Total:		16,150.00	16,150.00	0.00	9,660.84	6,489.16
Category: 40 - MAINTENANCE--BLDGS, STRUC						
01-38-4007	POOL MAINTENANCE	0.00	0.00	0.00	268.22	-268.22
Category: 40 - MAINTENANCE--BLDGS, STRUC Total:		0.00	0.00	0.00	268.22	-268.22
Category: 45 - MAINTENANCE						
01-38-4512	EQUIPMENT MAINTENANCE	1,000.00	1,000.00	0.00	0.00	1,000.00
Category: 45 - MAINTENANCE Total:		1,000.00	1,000.00	0.00	0.00	1,000.00
Category: 50 - SERVICES						
01-38-5012	PRINTING	8,500.00	8,500.00	0.00	2,869.74	5,630.26
01-38-5020	COMMUNICATIONS	1,359.96	1,359.96	147.70	516.26	843.70
01-38-5022	EQUIPMENT RENTAL	500.00	500.00	0.00	0.00	500.00
01-38-5027	MEMBERSHIPS/SUBSCRIPTIONS	850.00	850.00	0.00	1,011.12	-161.12
01-38-5029	TRAVEL/TRAINING	4,500.00	4,500.00	0.00	4,065.86	434.14
01-38-5043	GENERAL ADVERTISING	5,000.00	5,000.00	0.00	3,379.41	1,620.59
01-38-5046	FOUNDER'S DAY	50,000.00	50,000.00	29,444.25	30,334.00	19,666.00
01-38-5047	EGG HUNTS	2,000.00	2,000.00	0.00	541.42	1,458.58
01-38-5048	FOURTH OF JULY	12,000.00	12,000.00	0.00	5,616.98	6,383.02
01-38-5049	FALL FROLIC	3,000.00	3,000.00	0.00	2,917.51	82.49
01-38-5050	HOLIDAY IN THE VILLAGE	7,000.00	7,000.00	0.00	5,472.42	1,527.58
01-38-5051	FOOD TRUCK RALLY	3,000.00	3,000.00	0.00	3,000.00	0.00
01-38-5052	CONCERT SERIES	8,000.00	8,000.00	0.00	10,455.28	-2,455.28
01-38-5053	MOVIE SERIES	2,000.00	2,000.00	0.00	1,505.00	495.00
01-38-5054	POOL EVENTS	1,500.00	1,500.00	0.00	0.00	1,500.00
01-38-5055	RECREATIONAL ACTIVITIES	5,000.00	5,000.00	187.97	1,729.68	3,270.32
Category: 50 - SERVICES Total:		114,209.96	114,209.96	29,779.92	73,414.68	40,795.28
Category: 55 - PROFESSIONAL SERVICES						
01-38-5530	PROFESSIONAL SERVICES	21,500.00	21,500.00	4,500.00	17,177.25	4,322.75
Category: 55 - PROFESSIONAL SERVICES Total:		21,500.00	21,500.00	4,500.00	17,177.25	4,322.75

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

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	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Category: 65 - CAPITAL OUTLAY					
01-38-6598 MISCELLANEOUS EQUIPMENT	0.00	0.00	0.00	3,860.00	-3,860.00
Category: 65 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	3,860.00	-3,860.00
Category: 97 - INTERFUND ACTIVITY					
01-38-9772 TECHNOLOGY USER FEE	1,100.00	1,100.00	0.00	0.00	1,100.00
Category: 97 - INTERFUND ACTIVITY Total:	1,100.00	1,100.00	0.00	0.00	1,100.00
Department: 38 - RECREATION Total:	365,574.39	365,574.39	44,888.46	153,769.47	211,804.92

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

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For Fiscal: 2023-2024 Period Ending: 04/30/2024

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 39 - PARKS						
Category: 30 - SALARIES, WAGES, & BENEFITS						
01-39-3001	SALARIES	452,544.44	452,544.44	35,305.12	226,459.24	226,085.20
01-39-3003	LONGEVITY	1,080.04	1,080.04	193.86	1,376.11	-296.07
01-39-3007	OVERTIME	3,000.00	3,000.00	1,497.05	3,862.50	-862.50
01-39-3010	INCENTIVES	600.08	600.08	276.92	2,086.79	-1,486.71
01-39-3051	FICA/MEDICARE TAXES	33,245.78	33,245.78	2,741.65	17,101.44	16,144.34
01-39-3052	WORKMEN'S COMPENSATION	7,500.00	7,500.00	0.00	6,383.58	1,116.42
01-39-3053	UNEMPLOYMENT INSURANCE	458.60	458.60	29.19	250.28	208.32
01-39-3054	RETIREMENT	77,932.17	77,932.17	5,988.88	37,020.79	40,911.38
01-39-3055	HEALTH INSURANCE	130,269.36	130,269.36	8,995.08	63,305.66	66,963.70
01-39-3056	LIFE INS	563.68	563.68	43.32	297.13	266.55
01-39-3057	DENTAL	7,728.76	7,728.76	548.00	3,865.15	3,863.61
01-39-3058	LONG-TERM DISABILITY	2,226.27	2,226.27	92.32	593.96	1,632.31
01-39-3060	VISION INSURANCE	1,029.34	1,029.34	61.92	423.25	606.09
Category: 30 - SALARIES, WAGES, & BENEFITS Total:		718,178.52	718,178.52	55,773.31	363,025.88	355,152.64
Category: 35 - SUPPLIES						
01-39-3503	OFFICE SUPPLIES	250.00	250.00	0.00	330.08	-80.08
01-39-3504	WEARING APPAREL	5,000.00	5,000.00	0.00	4,810.75	189.25
01-39-3506	CHEMICALS	12,000.00	12,000.00	5,615.04	6,570.41	5,429.59
01-39-3517	JANITORIAL SUPPLIES	2,000.00	2,000.00	0.00	15.00	1,985.00
01-39-3520	FOOD	3,400.00	3,400.00	0.00	4,654.83	-1,254.83
01-39-3523	TOOLS/EQUIPMENT	2,000.00	2,000.00	0.00	1,277.86	722.14
01-39-3526	MINOR EQUIPMENT	3,000.00	3,000.00	0.00	3,596.75	-596.75
01-39-3534	EQUIP REPAIR PARTS	7,000.00	7,000.00	61.93	2,336.33	4,663.67
01-39-3536	LANDSCAPING MATERIALS	17,000.00	17,000.00	5,594.40	21,747.51	-4,747.51
01-39-3542	FIRST AID	500.00	500.00	0.00	0.00	500.00
01-39-3544	IRRIGATION SUPPLIES	5,000.00	5,000.00	141.82	2,051.65	2,948.35
01-39-3545	POOL JANITORIAL SUPPLIES	2,000.00	2,000.00	0.00	0.00	2,000.00
01-39-3546	SPLASH PAD CHEMICALS	3,000.00	3,000.00	0.00	0.00	3,000.00
01-39-3547	POOL CHEMICALS	16,000.00	16,000.00	2,197.00	4,914.00	11,086.00
Category: 35 - SUPPLIES Total:		78,150.00	78,150.00	13,610.19	52,305.17	25,844.83
Category: 40 - MAINTENANCE--BLDGS, STRUC						
01-39-4007	POOL MAINTENANCE	17,000.00	17,000.00	3,575.00	12,535.93	4,464.07
01-39-4008	PARK MAINTENANCE	3,000.00	3,000.00	0.00	2,010.47	989.53
01-39-4031	SPLASH PAD MAINTENANCE	2,000.00	2,000.00	0.00	0.00	2,000.00
01-39-4032	CAROL FOX PARK	6,000.00	6,000.00	0.00	5,014.39	985.61
01-39-4033	CLARK HENRY PARK	7,000.00	7,000.00	432.10	488.60	6,511.40
01-39-4034	PHILLIPINE PARK	1,500.00	1,500.00	0.00	1,852.55	-352.55
01-39-4035	DOG PARK	3,000.00	3,000.00	0.00	731.16	2,268.84
01-39-4036	OPEN GREEN SPACE/POCKET PARKS	1,000.00	1,000.00	0.00	38.30	961.70
01-39-4037	HIKE AND BIKE TRAILS	3,000.00	3,000.00	0.00	0.00	3,000.00
01-39-4038	TREE MAINTENANCE AND TREE CITY USA	5,000.00	5,000.00	0.00	259.29	4,740.71
01-39-4039	MARQUEES - MAINT	5,000.00	5,000.00	3,348.07	3,348.07	1,651.93
Category: 40 - MAINTENANCE--BLDGS, STRUC Total:		53,500.00	53,500.00	7,355.17	26,278.76	27,221.24
Category: 45 - MAINTENANCE						
01-39-4511	VEHICLE MAINTENANCE	1,000.00	1,000.00	41.98	41.98	958.02
01-39-4512	EQUIPMENT MAINTENANCE	3,000.00	3,000.00	282.58	662.89	2,337.11
Category: 45 - MAINTENANCE Total:		4,000.00	4,000.00	324.56	704.87	3,295.13
Category: 50 - SERVICES						
01-39-5012	PRINTING	750.00	750.00	0.00	0.00	750.00
01-39-5020	COMMUNICATIONS	5,620.04	5,620.04	678.46	2,185.18	3,434.86
01-39-5022	EQUIPMENT RENTAL	2,000.00	2,000.00	0.00	1,354.51	645.49
01-39-5027	MEMBERSHIPS/SUBSCRIPTIONS	750.00	750.00	0.00	233.18	516.82
01-39-5029	TRAVEL/TRAINING	5,000.00	5,000.00	0.00	2,929.88	2,070.12
Category: 50 - SERVICES Total:		14,120.04	14,120.04	678.46	6,702.75	7,417.29
Category: 55 - PROFESSIONAL SERVICES						
01-39-5529	CONTRACTUAL SERVICES	3,500.00	3,500.00	0.00	0.00	3,500.00

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		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
01-39-5530	PROFESSIONAL SERVICES	2,000.00	2,000.00	0.00	400.00	1,600.00
	Category: 55 - PROFESSIONAL SERVICES Total:	5,500.00	5,500.00	0.00	400.00	5,100.00
	Category: 65 - CAPITAL OUTLAY					
01-39-6516	PARKS & LANDSCAPING PROJS	40,000.00	40,000.00	4,067.97	16,726.61	23,273.39
01-39-6598	MISCELLANEOUS EQUIPMENT	12,000.00	12,000.00	0.00	17,056.40	-5,056.40
	Category: 65 - CAPITAL OUTLAY Total:	52,000.00	52,000.00	4,067.97	33,783.01	18,216.99
	Category: 97 - INTERFUND ACTIVITY					
01-39-9772	TECHNOLOGY USER FEE	2,075.00	2,075.00	0.00	0.00	2,075.00
01-39-9791	EQUIPMENT USER FEE	132,311.00	132,311.00	0.00	0.00	132,311.00
	Category: 97 - INTERFUND ACTIVITY Total:	134,386.00	134,386.00	0.00	0.00	134,386.00
	Department: 39 - PARKS Total:	1,059,834.56	1,059,834.56	81,809.66	483,200.44	576,634.12
	Fund: 01 - GENERAL FUND Surplus (Deficit):	-6,833,010.69	-6,833,010.69	-586,501.85	3,159,748.60	

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	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 03 - DEBT SERVICE FUND					
Department: 50 - REVENUES					
Category: 72 - PROPERTY TAXES					
03-50-7201 CURRENT PROPERTY TAXES	1,347,194.00	1,347,194.00	0.00	1,341,438.52	5,755.48
03-50-7202 DELINQUENT PROPERTY TAX	30,000.00	30,000.00	0.00	-32,337.33	62,337.33
03-50-7203 PENALTY, INTEREST, COSTS	15,000.00	15,000.00	0.00	3,791.96	11,208.04
Category: 72 - PROPERTY TAXES Total:	1,392,194.00	1,392,194.00	0.00	1,312,893.15	79,300.85
Category: 96 - INTEREST EARNED					
03-50-9601 INTEREST EARNED	14,000.00	14,000.00	2,107.48	16,204.14	-2,204.14
Category: 96 - INTEREST EARNED Total:	14,000.00	14,000.00	2,107.48	16,204.14	-2,204.14
Category: 97 - INTERFUND ACTIVITY					
03-50-9752 TRANSFER FROM UTILITY FUND	169,686.00	169,686.00	0.00	0.00	169,686.00
Category: 97 - INTERFUND ACTIVITY Total:	169,686.00	169,686.00	0.00	0.00	169,686.00
Department: 50 - REVENUES Total:	1,575,880.00	1,575,880.00	2,107.48	1,329,097.29	246,782.71

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		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 51 - DEBT SERVICE						
Category: 61 - DEBT SERVICE						
03-51-6121	PRINCIPAL/DEBT SERVICE	1,370,000.00	1,370,000.00	0.00	1,370,000.00	0.00
03-51-6122	INTEREST/DEBT SERVICE	157,200.00	157,200.00	0.00	88,875.00	68,325.00
03-51-6123	MAINTENANCE FEE/DEBT SERVICE	9,000.00	9,000.00	0.00	1,575.00	7,425.00
Category: 61 - DEBT SERVICE Total:		1,536,200.00	1,536,200.00	0.00	1,460,450.00	75,750.00
Department: 51 - DEBT SERVICE Total:		1,536,200.00	1,536,200.00	0.00	1,460,450.00	75,750.00
Fund: 03 - DEBT SERVICE FUND Surplus (Deficit):		39,680.00	39,680.00	2,107.48	-131,352.71	

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	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 05 - MOTEL TAX FUND					
Department: 55 - REVENUES					
Category: 75 - OTHER TAXES					
05-55-7635 MOTEL OCCUPANCY TAX	170,000.00	170,000.00	18,135.87	74,390.62	95,609.38
Category: 75 - OTHER TAXES Total:	170,000.00	170,000.00	18,135.87	74,390.62	95,609.38
Category: 96 - INTEREST EARNED					
05-55-9601 INTEREST EARNED	12,000.00	12,000.00	79.54	560.40	11,439.60
Category: 96 - INTEREST EARNED Total:	12,000.00	12,000.00	79.54	560.40	11,439.60
Department: 55 - REVENUES Total:	182,000.00	182,000.00	18,215.41	74,951.02	107,048.98

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		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 56 - MOTEL TAX						
Category: 50 - SERVICES						
05-56-5040	ARTS	10,000.00	10,000.00	0.00	1,750.00	8,250.00
05-56-5043	GENERAL ADVERTISING	8,000.00	8,000.00	0.00	5,535.00	2,465.00
05-56-5044	ADVERTISING	12,000.00	12,000.00	732.25	5,111.25	6,888.75
Category: 50 - SERVICES Total:		30,000.00	30,000.00	732.25	12,396.25	17,603.75
Category: 97 - INTERFUND ACTIVITY						
05-56-9751	TRANSFER TO GENERAL FUND	26,900.00	26,900.00	0.00	0.00	26,900.00
05-56-9753	TRANSFER TO CAPITAL IMP FUND	125,100.00	125,100.00	0.00	0.00	125,100.00
Category: 97 - INTERFUND ACTIVITY Total:		152,000.00	152,000.00	0.00	0.00	152,000.00
Department: 56 - MOTEL TAX Total:		182,000.00	182,000.00	732.25	12,396.25	169,603.75
Fund: 05 - MOTEL TAX FUND Surplus (Deficit):		0.00	0.00	17,483.16	62,554.77	

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	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 10 - CAPITAL IMPROVEMENTS FUND					
Department: 90 - REVENUES					
Category: 96 - INTEREST EARNED					
10-90-9601 INTEREST EARNED	84,000.00	84,000.00	3,579.61	36,212.90	47,787.10
Category: 96 - INTEREST EARNED Total:	84,000.00	84,000.00	3,579.61	36,212.90	47,787.10
Category: 97 - INTERFUND ACTIVITY					
10-90-9751 TRFR F/GENERAL FUND	9,281,348.00	9,281,348.00	0.00	0.00	9,281,348.00
10-90-9753 TRANSFER FROM MOTEL TAX FUND	125,100.00	125,100.00	0.00	0.00	125,100.00
Category: 97 - INTERFUND ACTIVITY Total:	9,406,448.00	9,406,448.00	0.00	0.00	9,406,448.00
Category: 99 - OTHER AGENCY REVENUES					
10-90-9907 FY 20 - HOME ELEVATION	4,573,586.00	4,573,586.00	1,626,680.49	1,626,680.49	2,946,905.51
Category: 99 - OTHER AGENCY REVENUES Total:	4,573,586.00	4,573,586.00	1,626,680.49	1,626,680.49	2,946,905.51
Department: 90 - REVENUES Total:	14,064,034.00	14,064,034.00	1,630,260.10	1,662,893.39	12,401,140.61

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		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 91 - EXPENSE						
Category: 70 - CAPITAL IMPROVEMENTS						
10-91-7012	E 127 IMPROVEMENTS	300,000.00	300,000.00	0.00	26,069.87	273,930.13
10-91-7016	ELEVATIONS FY 20 GRANT	4,927,770.00	4,927,770.00	6,810.00	1,104,632.39	3,823,137.61
10-91-7032	REHAB/REPAIR STORM WATER LINES	200,000.00	200,000.00	39,477.50	39,477.50	160,522.50
10-91-7056	CAROL FOX PARK SANDBOX RENOV	55,000.00	55,000.00	0.00	3,750.00	51,250.00
10-91-7066	PLAYGROUND STRUCTURE CAROL FOX	150,000.00	150,000.00	12,750.00	12,750.00	137,250.00
10-91-7067	CLARK HENRY BASEBALL FIELD	255,000.00	255,000.00	0.00	0.00	255,000.00
10-91-7095	FIRE STATION REMODEL	550,000.00	550,000.00	10,212.50	18,309.96	531,690.04
10-91-7105	PARK IMPROVEMENTS	50,000.00	50,000.00	6,435.78	13,506.48	36,493.52
10-91-7127	NEW TAYLOR BLDG CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
10-91-7130	FACILITIES IMPROVEMENT	96,000.00	96,000.00	0.00	50,508.50	45,491.50
10-91-7131	GOLF COURSE CONVENTION CENTER	8,500,000.00	8,500,000.00	558,097.23	5,727,974.19	2,772,025.81
10-91-7134	STREET PANELS REPLACEMENT (2)	125,000.00	125,000.00	0.00	131,048.60	-6,048.60
10-91-7137	SIDEWALK REPL & ADD	150,000.00	150,000.00	68,575.00	101,172.00	48,828.00
10-91-7139	FY 23 STREET PROJECT	0.00	0.00	0.00	13,644.00	-13,644.00
10-91-7143	PMP JERSEY MEADOW NATURE TRAIL & F...	125,000.00	125,000.00	0.00	0.00	125,000.00
10-91-7148	DECORATIVE STREET LIGHTS	250,000.00	250,000.00	0.00	189,549.00	60,451.00
Category: 70 - CAPITAL IMPROVEMENTS Total:		15,733,770.00	15,733,770.00	702,358.01	7,432,392.49	8,301,377.51
Department: 91 - EXPENSE Total:		15,733,770.00	15,733,770.00	702,358.01	7,432,392.49	8,301,377.51
Fund: 10 - CAPITAL IMPROVEMENTS FUND Surplus (Deficit):		-1,669,736.00	-1,669,736.00	927,902.09	-5,769,499.10	
Total Surplus (Deficit):		-8,463,066.69	-8,463,066.69	360,990.88	-2,678,548.44	

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Group Summary

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 01 - GENERAL FUND					
Department: 10 - REVENUES					
72 - PROPERTY TAXES	8,493,956.00	8,493,956.00	0.00	8,267,051.63	226,904.37
75 - OTHER TAXES	6,097,000.00	6,097,000.00	364,379.82	3,002,252.71	3,094,747.29
80 - FINES WARRANTS & BONDS	848,000.00	848,000.00	63,446.06	424,892.14	423,107.86
85 - FEE & CHARGES FOR SERVICE	397,407.00	397,407.00	29,177.40	204,994.80	192,412.20
90 - LICENSES & PERMITS	232,000.00	232,000.00	34,978.06	252,319.90	-20,319.90
96 - INTEREST EARNED	800,000.00	800,000.00	69,299.16	466,065.41	333,934.59
97 - INTERFUND ACTIVITY	5,582,515.00	5,582,515.00	0.00	0.00	5,582,515.00
98 - MISCELLANEOUS REVENUE	70,000.00	70,000.00	1,790.26	16,299.99	53,700.01
99 - OTHER AGENCY REVENUES	300,000.00	300,000.00	0.00	11,285.06	288,714.94
Department: 10 - REVENUES Total:	22,820,878.00	22,820,878.00	563,070.76	12,645,161.64	10,175,716.36

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 11 - ADMINISTRATIVE SERVICE					
30 - SALARIES, WAGES, & BENEFITS	1,052,032.40	1,052,032.40	78,163.90	623,851.15	428,181.25
35 - SUPPLIES	18,850.00	18,850.00	0.00	5,905.49	12,944.51
45 - MAINTENANCE	2,000.00	2,000.00	0.00	0.00	2,000.00
50 - SERVICES	100,050.60	100,050.60	1,142.08	41,225.83	58,824.77
54 - SUNDRY	35,000.00	35,000.00	682.13	24,764.18	10,235.82
60 - OTHER SERVICES	300.00	300.00	0.00	0.00	300.00
97 - INTERFUND ACTIVITY	7,780.00	7,780.00	0.00	0.00	7,780.00
Department: 11 - ADMINISTRATIVE SERVICE Total:	1,216,013.00	1,216,013.00	79,988.11	695,746.65	520,266.35

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 12 - LEGAL/OTHER SERVICES					
50 - SERVICES	2,730,000.00	2,730,000.00	0.00	503,373.67	2,226,626.33
55 - PROFESSIONAL SERVICES	115,000.00	115,000.00	6,121.17	35,304.27	79,695.73
60 - OTHER SERVICES	172,132.00	172,132.00	0.00	165,751.85	6,380.15
97 - INTERFUND ACTIVITY	9,381,898.00	9,381,898.00	0.00	0.00	9,381,898.00
Department: 12 - LEGAL/OTHER SERVICES Total:	12,399,030.00	12,399,030.00	6,121.17	704,429.79	11,694,600.21

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 13 - INFO TECHNOLOGY					
30 - SALARIES, WAGES, & BENEFITS	392,064.02	392,064.02	29,255.36	212,279.74	179,784.28
35 - SUPPLIES	3,450.00	3,450.00	0.00	1,105.20	2,344.80
45 - MAINTENANCE	481,814.00	481,814.00	7,761.09	105,270.22	376,543.78
50 - SERVICES	59,195.19	59,195.19	3,883.57	25,926.33	33,268.86
55 - PROFESSIONAL SERVICES	60,000.00	60,000.00	7,874.11	11,568.11	48,431.89
65 - CAPITAL OUTLAY	4,000.00	4,000.00	0.00	2,101.65	1,898.35
97 - INTERFUND ACTIVITY	86,240.00	86,240.00	0.00	0.00	86,240.00
Department: 13 - INFO TECHNOLOGY Total:	1,086,763.21	1,086,763.21	48,774.13	358,251.25	728,511.96

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 14 - PURCHASING					
35 - SUPPLIES	24,000.00	24,000.00	303.30	11,965.86	12,034.14
50 - SERVICES	2,675.00	2,675.00	0.00	1,336.50	1,338.50
Department: 14 - PURCHASING Total:	26,675.00	26,675.00	303.30	13,302.36	13,372.64

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 15 - ACCOUNTING SERVICES					
30 - SALARIES, WAGES, & BENEFITS	434,499.45	434,499.45	31,921.43	172,570.41	261,929.04
35 - SUPPLIES	4,350.00	4,350.00	0.00	2,967.82	1,382.18
45 - MAINTENANCE	500.00	500.00	0.00	0.00	500.00
50 - SERVICES	7,899.90	7,899.90	241.86	2,027.26	5,872.64
54 - SUNDRY	1,000.00	1,000.00	0.00	345.00	655.00
55 - PROFESSIONAL SERVICES	50,000.00	50,000.00	20,814.00	11,576.87	38,423.13
97 - INTERFUND ACTIVITY	2,775.00	2,775.00	0.00	0.00	2,775.00
Department: 15 - ACCOUNTING SERVICES Total:	501,024.35	501,024.35	52,977.29	189,487.36	311,536.99

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 16 - CUSTOMER SERVICE					
30 - SALARIES, WAGES, & BENEFITS	81,109.74	81,109.74	6,137.48	43,901.38	37,208.36
35 - SUPPLIES	500.00	500.00	0.00	126.89	373.11
45 - MAINTENANCE	400.00	400.00	0.00	0.00	400.00
50 - SERVICES	1,100.00	1,100.00	84.22	634.51	465.49
55 - PROFESSIONAL SERVICES	73,500.00	73,500.00	0.00	46,810.48	26,689.52
97 - INTERFUND ACTIVITY	437.50	437.50	0.00	0.00	437.50
Department: 16 - CUSTOMER SERVICE Total:	157,047.24	157,047.24	6,221.70	91,473.26	65,573.98

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 19 - MUNICIPAL COURT					
30 - SALARIES, WAGES, & BENEFITS	288,760.90	288,760.90	22,045.84	160,251.00	128,509.90
35 - SUPPLIES	2,300.00	2,300.00	0.00	764.13	1,535.87
45 - MAINTENANCE	500.00	500.00	0.00	0.00	500.00
50 - SERVICES	6,900.00	6,900.00	389.58	1,790.36	5,109.64
54 - SUNDRY	800.00	800.00	0.00	0.00	800.00
55 - PROFESSIONAL SERVICES	80,950.00	80,950.00	9,875.00	36,841.41	44,108.59
Department: 19 - MUNICIPAL COURT Total:	380,210.90	380,210.90	32,310.42	199,646.90	180,564.00

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 21 - POLICE					
30 - SALARIES, WAGES, & BENEFITS	4,404,871.27	4,404,871.27	312,587.29	2,454,601.43	1,950,269.84
35 - SUPPLIES	93,924.00	93,924.00	3,729.29	61,486.80	32,437.20
45 - MAINTENANCE	72,397.00	72,397.00	22,224.93	55,101.91	17,295.09
50 - SERVICES	247,199.72	247,199.72	4,051.35	61,969.87	185,229.85
54 - SUNDRY	3,000.00	3,000.00	1,435.00	1,692.55	1,307.45
55 - PROFESSIONAL SERVICES	1,800.00	1,800.00	0.00	1,544.00	256.00
60 - OTHER SERVICES	25,340.00	25,340.00	0.00	24,890.04	449.96
65 - CAPITAL OUTLAY	115,000.00	115,000.00	0.00	1,779.00	113,221.00
97 - INTERFUND ACTIVITY	1,987.50	1,987.50	0.00	0.00	1,987.50
Department: 21 - POLICE Total:	4,965,519.49	4,965,519.49	344,027.86	2,663,065.60	2,302,453.89

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 23 - COMMUNICATIONS					
30 - SALARIES, WAGES, & BENEFITS	1,017,393.07	1,017,393.07	72,886.47	502,996.07	514,397.00
35 - SUPPLIES	13,365.00	13,365.00	450.00	4,587.27	8,777.73
45 - MAINTENANCE	22,450.00	22,450.00	0.00	923.34	21,526.66
50 - SERVICES	16,900.08	16,900.08	470.10	3,733.66	13,166.42
60 - OTHER SERVICES	600.00	600.00	0.00	0.00	600.00
97 - INTERFUND ACTIVITY	53,100.00	53,100.00	0.00	0.00	53,100.00
Department: 23 - COMMUNICATIONS Total:	1,123,808.15	1,123,808.15	73,806.57	512,240.34	611,567.81

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 25 - FIRE DEPARTMENT					
30 - SALARIES, WAGES, & BENEFITS	2,995,572.80	2,995,572.80	234,651.36	1,836,972.15	1,158,600.65
35 - SUPPLIES	306,199.00	306,199.00	2,806.64	97,215.50	208,983.50
45 - MAINTENANCE	133,949.00	133,949.00	-4,230.63	29,512.41	104,436.59
50 - SERVICES	92,133.04	92,133.04	1,965.00	52,072.77	40,060.27
54 - SUNDRY	1,299.00	1,299.00	0.00	0.00	1,299.00
55 - PROFESSIONAL SERVICES	88,300.00	88,300.00	2,446.74	22,464.13	65,835.87
65 - CAPITAL OUTLAY	0.00	0.00	0.00	1,193.82	-1,193.82
Department: 25 - FIRE DEPARTMENT Total:	3,617,452.84	3,617,452.84	237,639.11	2,039,430.78	1,578,022.06

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 30 - PUBLIC WORKS					
30 - SALARIES, WAGES, & BENEFITS	133,689.94	133,689.94	9,886.86	71,519.03	62,170.91
35 - SUPPLIES	5,950.00	5,950.00	156.29	3,214.75	2,735.25
50 - SERVICES	15,119.80	15,119.80	419.09	10,818.90	4,300.90
55 - PROFESSIONAL SERVICES	70,000.00	70,000.00	63.75	26,162.50	43,837.50
65 - CAPITAL OUTLAY	1,600.00	1,600.00	0.00	0.00	1,600.00
97 - INTERFUND ACTIVITY	10,727.00	10,727.00	0.00	0.00	10,727.00
Department: 30 - PUBLIC WORKS Total:	237,086.74	237,086.74	10,525.99	111,715.18	125,371.56

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 31 - COMMUNITY DEVELOPMENT					
30 - SALARIES, WAGES, & BENEFITS	303,304.19	303,304.19	23,043.54	162,419.36	140,884.83
35 - SUPPLIES	9,750.00	9,750.00	0.00	1,749.49	8,000.51
45 - MAINTENANCE	0.00	0.00	0.00	526.47	-526.47
50 - SERVICES	9,699.80	9,699.80	398.13	6,849.88	2,849.92
55 - PROFESSIONAL SERVICES	150,000.00	150,000.00	9,540.75	80,097.50	69,902.50
65 - CAPITAL OUTLAY	600.00	600.00	0.00	0.00	600.00
97 - INTERFUND ACTIVITY	2,725.00	2,725.00	0.00	0.00	2,725.00
Department: 31 - COMMUNITY DEVELOPMENT Total:	476,078.99	476,078.99	32,982.42	251,642.70	224,436.29

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 32 - STREETS					
30 - SALARIES, WAGES, & BENEFITS	393,488.02	393,488.02	37,230.24	176,135.16	217,352.86
35 - SUPPLIES	57,000.00	57,000.00	9,353.60	28,884.63	28,115.37
40 - MAINTENANCE--BLDGS, STRUC	65,000.00	65,000.00	3,320.00	58,201.13	6,798.87
45 - MAINTENANCE	3,800.00	3,800.00	0.00	0.00	3,800.00
50 - SERVICES	194,900.00	194,900.00	14,827.59	114,923.31	79,976.69
55 - PROFESSIONAL SERVICES	21,000.00	21,000.00	5,167.50	10,597.50	10,402.50
97 - INTERFUND ACTIVITY	81,748.47	81,748.47	0.00	0.00	81,748.47
Department: 32 - STREETS Total:	816,936.49	816,936.49	69,898.93	388,741.73	428,194.76

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 33 - BUILDING MAINTENANCE					
30 - SALARIES, WAGES, & BENEFITS	170,482.34	170,122.34	9,208.37	97,854.19	72,268.15
35 - SUPPLIES	21,750.00	21,750.00	707.95	22,074.45	-324.45
40 - MAINTENANCE--BLDGS, STRUC	52,500.00	52,500.00	2,527.42	37,716.17	14,783.83
45 - MAINTENANCE	3,000.00	3,000.00	0.00	3,280.90	-280.90
50 - SERVICES	108,000.00	108,360.00	6,734.72	63,522.54	44,837.46
55 - PROFESSIONAL SERVICES	10,000.00	10,000.00	801.44	3,582.92	6,417.08
65 - CAPITAL OUTLAY	70,000.00	70,000.00	339.00	63,239.04	6,760.96
97 - INTERFUND ACTIVITY	7,389.00	7,389.00	0.00	0.00	7,389.00
Department: 33 - BUILDING MAINTENANCE Total:	443,121.34	443,121.34	20,318.90	291,270.21	151,851.13

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 35 - SOLID WASTE					
55 - PROFESSIONAL SERVICES	542,962.00	542,962.00	0.00	252,424.85	290,537.15
Department: 35 - SOLID WASTE Total:	542,962.00	542,962.00	0.00	252,424.85	290,537.15

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 36 - FLEET SERVICES					
30 - SALARIES, WAGES, & BENEFITS	0.00	0.00	0.00	2,635.17	-2,635.17
35 - SUPPLIES	169,000.00	169,000.00	10,334.35	66,737.62	102,262.38
45 - MAINTENANCE	50,000.00	50,000.00	-3,429.62	8,664.62	41,335.38
50 - SERVICES	1,500.00	1,500.00	73.86	551.54	948.46
54 - SUNDRY	3,500.00	3,500.00	0.00	2,042.27	1,457.73
65 - CAPITAL OUTLAY	13,700.00	13,700.00	0.00	4,942.95	8,757.05
97 - INTERFUND ACTIVITY	1,050.00	1,050.00	0.00	0.00	1,050.00
Department: 36 - FLEET SERVICES Total:	238,750.00	238,750.00	6,978.59	85,574.17	153,175.83

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 38 - RECREATION					
30 - SALARIES, WAGES, & BENEFITS	211,614.43	211,614.43	10,608.54	49,388.48	162,225.95
35 - SUPPLIES	16,150.00	16,150.00	0.00	9,660.84	6,489.16
40 - MAINTENANCE--BLDGS, STRUC	0.00	0.00	0.00	268.22	-268.22
45 - MAINTENANCE	1,000.00	1,000.00	0.00	0.00	1,000.00
50 - SERVICES	114,209.96	114,209.96	29,779.92	73,414.68	40,795.28
55 - PROFESSIONAL SERVICES	21,500.00	21,500.00	4,500.00	17,177.25	4,322.75
65 - CAPITAL OUTLAY	0.00	0.00	0.00	3,860.00	-3,860.00
97 - INTERFUND ACTIVITY	1,100.00	1,100.00	0.00	0.00	1,100.00
Department: 38 - RECREATION Total:	365,574.39	365,574.39	44,888.46	153,769.47	211,804.92

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 39 - PARKS					
30 - SALARIES, WAGES, & BENEFITS	718,178.52	718,178.52	55,773.31	363,025.88	355,152.64
35 - SUPPLIES	78,150.00	78,150.00	13,610.19	52,305.17	25,844.83
40 - MAINTENANCE--BLDGS, STRUC	53,500.00	53,500.00	7,355.17	26,278.76	27,221.24
45 - MAINTENANCE	4,000.00	4,000.00	324.56	704.87	3,295.13
50 - SERVICES	14,120.04	14,120.04	678.46	6,702.75	7,417.29
55 - PROFESSIONAL SERVICES	5,500.00	5,500.00	0.00	400.00	5,100.00
65 - CAPITAL OUTLAY	52,000.00	52,000.00	4,067.97	33,783.01	18,216.99
97 - INTERFUND ACTIVITY	134,386.00	134,386.00	0.00	0.00	134,386.00
Department: 39 - PARKS Total:	1,059,834.56	1,059,834.56	81,809.66	483,200.44	576,634.12
Fund: 01 - GENERAL FUND Surplus (Deficit):	-6,833,010.69	-6,833,010.69	-586,501.85	3,159,748.60	-9,992,759.29
Fund: 03 - DEBT SERVICE FUND					
Department: 50 - REVENUES					
72 - PROPERTY TAXES	1,392,194.00	1,392,194.00	0.00	1,312,893.15	79,300.85
96 - INTEREST EARNED	14,000.00	14,000.00	2,107.48	16,204.14	-2,204.14
97 - INTERFUND ACTIVITY	169,686.00	169,686.00	0.00	0.00	169,686.00
Department: 50 - REVENUES Total:	1,575,880.00	1,575,880.00	2,107.48	1,329,097.29	246,782.71

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 51 - DEBT SERVICE					
61 - DEBT SERVICE	1,536,200.00	1,536,200.00	0.00	1,460,450.00	75,750.00
Department: 51 - DEBT SERVICE Total:	1,536,200.00	1,536,200.00	0.00	1,460,450.00	75,750.00
Fund: 03 - DEBT SERVICE FUND Surplus (Deficit):	39,680.00	39,680.00	2,107.48	-131,352.71	171,032.71
Fund: 05 - MOTEL TAX FUND					
Department: 55 - REVENUES					
75 - OTHER TAXES	170,000.00	170,000.00	18,135.87	74,390.62	95,609.38
96 - INTEREST EARNED	12,000.00	12,000.00	79.54	560.40	11,439.60
Department: 55 - REVENUES Total:	182,000.00	182,000.00	18,215.41	74,951.02	107,048.98

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 56 - MOTEL TAX					
50 - SERVICES	30,000.00	30,000.00	732.25	12,396.25	17,603.75
97 - INTERFUND ACTIVITY	152,000.00	152,000.00	0.00	0.00	152,000.00
Department: 56 - MOTEL TAX Total:	182,000.00	182,000.00	732.25	12,396.25	169,603.75
Fund: 05 - MOTEL TAX FUND Surplus (Deficit):	0.00	0.00	17,483.16	62,554.77	-62,554.77
Fund: 10 - CAPITAL IMPROVEMENTS FUND					
Department: 90 - REVENUES					
96 - INTEREST EARNED	84,000.00	84,000.00	3,579.61	36,212.90	47,787.10
97 - INTERFUND ACTIVITY	9,406,448.00	9,406,448.00	0.00	0.00	9,406,448.00
99 - OTHER AGENCY REVENUES	4,573,586.00	4,573,586.00	1,626,680.49	1,626,680.49	2,946,905.51
Department: 90 - REVENUES Total:	14,064,034.00	14,064,034.00	1,630,260.10	1,662,893.39	12,401,140.61

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Income Statement

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 91 - EXPENSE					
70 - CAPITAL IMPROVEMENTS	15,733,770.00	15,733,770.00	702,358.01	7,432,392.49	8,301,377.51
Department: 91 - EXPENSE Total:	15,733,770.00	15,733,770.00	702,358.01	7,432,392.49	8,301,377.51
Fund: 10 - CAPITAL IMPROVEMENTS FUND Surplus (Deficit):	-1,669,736.00	-1,669,736.00	927,902.09	-5,769,499.10	4,099,763.10
Total Surplus (Deficit):	-8,463,066.69	-8,463,066.69	360,990.88	-2,678,548.44	

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
01 - GENERAL FUND	-6,833,010.69	-6,833,010.69	-586,501.85	3,159,748.60	-9,992,759.29
03 - DEBT SERVICE FUND	39,680.00	39,680.00	2,107.48	-131,352.71	171,032.71
05 - MOTEL TAX FUND	0.00	0.00	17,483.16	62,554.77	-62,554.77
10 - CAPITAL IMPROVEMENT...	-1,669,736.00	-1,669,736.00	927,902.09	-5,769,499.10	4,099,763.10
Total Surplus (Deficit):	-8,463,066.69	-8,463,066.69	360,990.88	-2,678,548.44	

General Fund
For the period ended April 30, 2024

	Adopted Budget	Current Budget	YTD Actual	% of Actual compared to Budget	Projections
Revenue					
Property Taxes	8,493,956.00	8,493,956.00	8,267,051.63	97.33%	8,493,956.00
Electric Franchise Taxes	365,000.00	365,000.00	183,103.87	50.17%	365,000.00
Telephone Franchise	12,000.00	12,000.00	5,109.40	42.58%	12,000.00
Gas Franchise	45,000.00	45,000.00	18,682.95	41.52%	45,000.00
Cable TV Franchise	79,000.00	79,000.00	29,472.70	37.31%	79,000.00
Telecommunication	14,000.00	14,000.00	8,901.01	63.58%	14,000.00
City Sales Tax	5,550,000.00	5,550,000.00	2,734,575.97	49.27%	5,550,000.00
Mixed Drink Tax	32,000.00	32,000.00	22,406.81	70.02%	32,000.00
Fines Warrants & Bonds **	848,000.00	848,000.00	424,892.14	50.11%	848,000.00
Fees & Charge for Services	397,407.00	397,407.00	204,994.80	51.58%	397,407.00
Licenses & Permits	232,000.00	232,000.00	252,319.90	108.76%	232,000.00
Interest Earned	800,000.00	800,000.00	466,065.41	58.26%	800,000.00
Interfund Activity	5,582,515.00	5,582,515.00	0.00	0.00%	5,582,515.00
Misc Revenue	70,000.00	70,000.00	16,299.99	23.29%	70,000.00
Other Agency Revenue	300,000.00	300,000.00	11,285.06	3.76%	300,000.00
Total Revenue	22,820,878.00	22,820,878.00	12,645,161.64	55.41%	22,820,878.00
Expenditures					
Administrative Service	1,216,013.00	1,216,013.00	695,746.65	57.22%	1,216,013.00
Legal/Other Services	12,399,030.00	12,399,030.00	704,429.79	5.68%	12,399,030.00
Info Technology	1,086,763.21	1,086,763.21	358,251.25	32.96%	1,086,763.21
Purchasing	26,675.00	26,675.00	13,302.36	49.87%	26,675.00
Accounting Services	501,024.35	501,024.35	189,487.36	37.82%	501,024.35
Customer Services	157,047.24	157,047.24	91,473.26	58.25%	157,047.24
Municipal Court	380,210.90	380,210.90	199,646.90	52.51%	380,210.90

Police Department	4,965,519.49	4,965,519.49	2,663,065.60	53.63%	4,965,519.49
Communications	1,123,808.15	1,123,808.15	512,240.34	45.58%	1,123,808.15
Fire Department	3,617,452.84	3,617,452.84	2,039,430.78	56.38%	3,617,452.84
Public Works	237,076.74	237,076.74	111,715.18	47.12%	237,076.74
Community Development	476,078.99	476,078.99	251,642.70	52.86%	476,078.99
Streets	816,936.49	816,936.49	388,741.73	47.59%	816,936.49
Building Maintenance	443,121.34	443,121.34	291,270.21	65.73%	443,121.34
Solid Waste	542,962.00	542,962.00	252,424.85	46.49%	542,962.00
Fleet Services	238,750.00	238,750.00	85,574.17	35.84%	238,750.00
Recreation	365,574.39	365,574.39	153,769.47	42.06%	365,574.39
Parks	1,059,834.56	1,059,834.56	483,200.44	45.59%	1,059,834.56
Total Expenditures	29,653,878.69	29,653,878.69	9,485,413.04	31.99%	29,653,878.69

** Part of the collection is transfer to the Court Technology/Security Fund

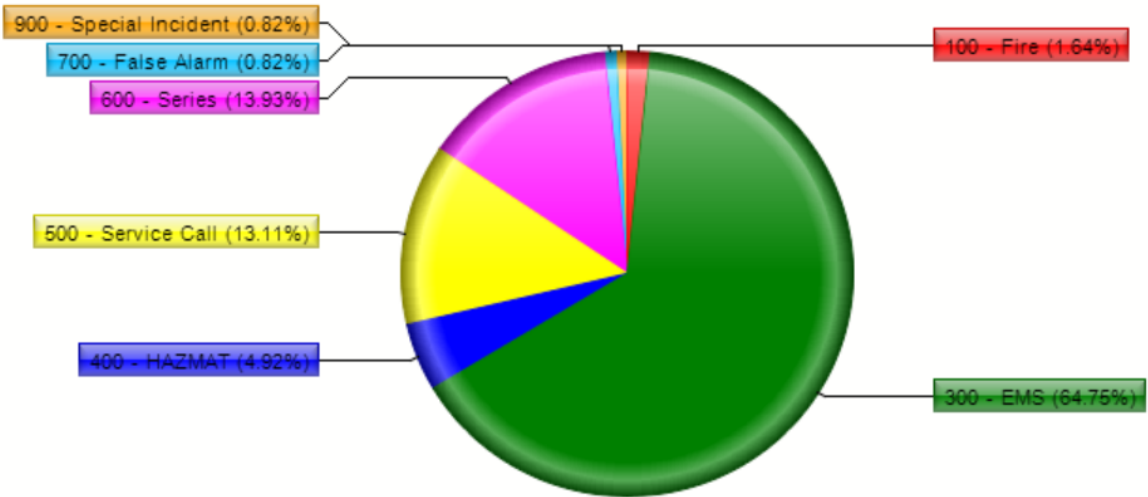
Utility Fund
For the period ended April 30, 2024

	Adopted Budget	Current Budget	YTD Actual	% of Actual compared to Budget	Projections
Revenue					
Fees & Charge for Services	5,733,889.00	5,733,889.00	3,147,353.05	54.89%	5,733,889.00
Interest Earned	144,000.00	144,000.00	61,127.35	42.45%	144,000.00
Interfund Activity	-	-	-		0
Miscellaneous Revenue	60,000.00	60,000.00	32,274.28	53.79%	60,000.00
Other Agency Revenue	-	-	-	0.00%	-
Total Revenue	5,937,889.00	5,937,889.00	3,240,754.68	89.78%	5,937,889.00
Expenditures					
Water & Sewer	4,889,467.55	4,889,467.55	2,203,390.61	45.06%	4,889,467.55
Utility Capital Projects	4,040,000.00	4,040,000.00	1,204,730.65	29.82%	4,040,000.00
Total Expenditures	8,929,467.55	8,929,467.55	3,408,121.26	38.17%	8,929,467.55

Jersey Village Fire Department Monthly Activity Report
April 2024

Fire Incident Type Breakdown

Incident Type Group	
100 - Fire	2
300 - EMS	79
400 - HAZMAT	6
500 - Service Call	16
600 - Series	17
700 - False Alarm	1
900 - Special Incident	1
	122



Responses by Unit

Apparatus Name	2024-04-01	
MEDIC 101	70	70
ENGINE 101	60	60
MEDIC 102	14	14
ENGINE 102	2	2
INSPECTOR 101	2	2
RESCUE 101	6	6
CHIEF 2	4	4
CHIEF 1	1	1
SQUAD 101	3	3
UTV 101	1	1
	163	163

Action by Apparatus

Apparatus Action Taken 1	MED IC 101	ENG INE 102	ENG INE 101	MED IC 102	RES CUE 101	CHI EF 2	INSPE CTOR 101	UTV 101	SQU AD 101	CHI EF 1	
Transport person	38	0	0	5	0	0	0	0	0	0	43
Control traffic	1	2	12	0	5	0	0	0	0	0	20
Provide basic life support (BLS)	6	0	4	2	0	0	0	0	0	0	12
Assistance, other	2	0	3	1	0	0	0	0	0	0	6
Investigate	6	0	7	1	0	0	0	0	0	0	14
Assist physically disabled	1	0	4	0	0	0	0	0	0	0	5
Provide first aid & check for injuries	12	0	3	4	0	0	0	0	0	0	19
Cancelled en route	1	0	11	0	1	0	0	0	0	0	13
Provide manpower	2	0	7	1	0	2	1	1	3	0	17
Rescue, remove from harm	1	0	0	0	0	0	0	0	0	0	1
Provide advanced life support (ALS)	0	0	2	0	0	0	0	0	0	0	2
Remove hazard	0	0	2	0	0	1	0	0	0	0	3
Extinguishment by fire service personnel	0	0	1	0	0	0	0	0	0	0	1
Incident command	0	0	0	0	0	1	0	0	0	1	2
Establish safe area	0	0	1	0	0	0	1	0	0	0	2
Standby	0	0	1	0	0	0	0	0	0	0	1
Identify, analyze hazardous materials	0	0	1	0	0	0	0	0	0	0	1
Hazardous materials leak control & containment	0	0	1	0	0	0	0	0	0	0	1
	70	2	60	14	6	4	2	1	3	1	163

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Calls by Incident Type

Incident Type Details	2024-04-01	Total
321 - EMS call, excluding vehicle accident with injury	56	56
324 - Motor vehicle accident with no injuries.	16	16
322 - Motor vehicle accident with injuries	6	6
510 - Person in distress, other	10	10
554 - Assist invalid	1	1
611 - Dispatched & canceled en route	11	11
511 - Lock-out	1	1
651 - Smoke scare, odor of smoke	2	2
311 - Medical assist, assist EMS crew	1	1
500 - Service Call, other	4	4
440 - Electrical wiring/equipment problem, other	2	2
700 - False alarm or false call, other	1	1
621 - Wrong location	1	1
622 - No incident found on arrival at dispatch address	2	2
900 - Special type of incident, other	1	1
600 - Good intent call, other	1	1
412 - Gas leak (natural gas or LPG)	4	4
132 - Road freight or transport vehicle fire	1	1
111 - Building fire	1	1
Total	122	122

Total Calls by Shift

Shift	2024-04-01	Total
B Shift	46	46
C Shift	40	40
A Shift	36	36
Total	122	122

Automatic/Mutual Aid

Aid Given Or Received	Incident Number	NFIRS Number	Alarm Date	Aid Given Or Received Code	Aided Agency Name	Aiding Agency Name
Automatic aid given						
	2024-00000489	0000507	4/7/2024 5:22:02 PM	4	Cy-Fair FD	
Mutual aid given						
	2024-00000560	0000579	4/23/2024 8:18:36 AM	3	Cy-Fair FD	
	2024-00000529	0000548	4/14/2024 5:59:33 AM	3	Cy-Fair FD	
	2024-00000556	0000572	4/21/2024 7:02:28 AM	3	Cy-Fair FD	

Aid Given Or Received	Incident Number	NFIRS Number	Alarm Date	Aid Given Or Received Code	Aided Agency Name	Aiding Agency Name
	2024-00000564	0000583	4/24/2024 6:04:35 AM	3	Cy-Fair FD	
	2024-00000521	0000541	4/12/2024 6:02:50 PM	3	Cy-Fair FD	
	2024-00000570	0000587	4/25/2024 2:30:07 PM	3	Cy-Fair FD	
Mutual aid received						
	2024-00000584	0000602	4/30/2024 9:01:03 AM	1		Cy-Fair FD
	2024-00000501	0000519	4/9/2024 7:53:08 AM	1		Cy-Fair FD
	2024-00000543	0000561	4/18/2024 3:42:00 PM	1		Cy-Fair FD

APRIL 2024										
Communication Division Monthly Report										
Date	CFS - PD	CFS - FD	CFS - FMO	911 Phone	10 Digit	License Plate	Driver's License	Criminal History	TCIC Messages	Day Total
1-Apr	36	5	0	34	73	26	34	0	5	213
2-Apr	61	4	0	14	60	32	36	0	1	208
3-Apr	44	9	1	28	104	37	37	3	2	265
4-Apr	75	5	0	19	84	42	39	1	6	271
5-Apr	52	2	0	19	132	34	44	3	7	293
6-Apr	55	7	W	23	76	32	38	2	8	241
7-Apr	72	4	W	15	62	23	29	2	8	215
8-Apr	57	7	0	16	79	33	44	1	19	256
9-Apr	95	6	17	14	89	37	29	3	24	314
10-Apr	107	5	5	11	114	44	48	1	12	347
11-Apr	102	7	2	23	123	60	56	1	7	381
12-Apr	76	7	1	34	129	38	54	1	15	355
13-Apr	72	5	1	19	100	35	42	2	7	283
14-Apr	69	5	W	20	48	41	52	0	4	239
15-Apr	71	1	1	13	116	38	48	3	6	297
16-Apr	90	1	0	13	94	53	71	0	4	326
17-Apr	65	4	0	23	114	43	57	2	12	320
18-Apr	58	6	5	21	148	30	44	1	4	317
19-Apr	91	7	0	28	119	50	75	2	4	376
20-Apr	71	2	W	8	83	48	66	2	10	290
21-Apr	77	4	W	11	78	39	43	2	4	258
22-Apr	78	1	0	15	119	36	45	0	18	312
23-Apr	87	4	1	22	108	61	58	2	17	360
24-Apr	103	3	0	14	108	51	60	3	11	353
25-Apr	123	4	0	22	137	67	69	3	7	432
26-Apr	73	1	0	18	124	36	68	2	11	333
27-Apr	66	3	W	24	70	30	38	2	4	237
28-Apr	44	4	W	14	81	21	30	3	7	204
29-Apr	107	3	0	12	108	44	37	0	1	312
30-Apr	114	6	1	15	108	52	66	1	8	371
Totals	2291	132	35	562	2988	1213	1457	48	253	8979
Annual Totals	8301	582	192	2239	10936	4556	5321	166	837	33130

This month we celebrated TCO Week!!! All the dispatchers received appreciation gifts, cards, meals, and treats from the Fire and Police Departments. Thank you, Chief Mark Bitz and Chief Danny Keele for making our week special! ECS Amber Rozas and CS Rayne Herzog continued testing for the open position. Assistant Chief Jacob Daily, Captain Kevin Sullivan, Lieutenant Bryant Wells, and Communications Training Officer Madison Pickett all graciously agreed to sit on the interview board and have chosen an applicant to move to the background process. ECS Amber Rozas and CS Rayne Herzog attended the TXAPCO/NENA Conference in Denton, TX. ECS Kris Ledezma was unable to attend but was recognized as a nominee for Telecommunication Officer of the Year. Greater Harris County-911 also presented Kris with their challenge coin as an award for outstanding professionalism and steadfast dedication to the 911 service.

Police Department
Monthly Activity Report
April-2024

ACTIVITY	CURRENT MONTH APRIL	PREVIOUS MONTH MARCH	YTD 2024	TOTAL 2023
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OFFENSES

Homicide / Manslaughter	0	0	0	1
Sexual Assault	0	0	1	4
Robbery	1	0	3	11
Aggravated Assault	0	2	2	27
Burglary Hab/ Building	2	1	4	18
Burglary Motor Vehicle	12	6	28	59
Theft of Motor Vehicle	5	4	15	41
Thefts All Other	11	11	49	186
D.W.I.	6	7	21	37
TOTAL	37	31	123	384

PATROL STATISTICS

Calls for Service	677	644	2466	7531
Traffic Stops	616	473	2233	9884
Citations	573	237	2215	14342
Warnings	461	319	1377	3965
Accidents	68	68	240	940
House Watches	339	184	963	6770
Crime Preventions	635	553	2562	3061
Case Reports	105	94	318	794
Arrest	36	29	122	367

ADDITIONAL STATISTICS

Flock Hits	37	43	121	357
Flock Recovery	7	8	27	123
Drone Flights	2	1	9	42
Firearms Siezed	12	4	24	65
Narcotics Items Siezed	38	14	73	243
Reports to CID	30	26	106	308

Police Department Open Positions/Recruitment

April 2024

As of April 30, 2024, the Jersey Village Police Department has the following job openings:

- Patrol Officer (1 open positions)

The Police Department has continued recruiting efforts, and is reviewing applications for qualified applicants.



Record Request Search Result

3c APRIL 2024 OPEN RECORDS



Agency: JVPD

Agency #: TX1011200

Print Date/Time: 5/7/2024 16:26

Request Number	Requested Date	Requestor	Status	Type	Due Date	Time Spent	Unit of Time
2024-00000098	04/23/2024	Sullo and Sullo	Completed	Citations Issued	05/07/2024	30	Minutes
2024-00000097	04/23/2024	HENSLEY, NICOLE	Completed	Police Report	05/07/2024	30	Minutes
2024-00000096	04/23/2024	GARCIA, BRICK	Sent to Olsen & Olsen	Police Report	05/07/2024		
2024-00000095	04/09/2024	OSTMAN, MATT	Completed	Police Report	04/23/2024	30	Minutes
2024-00000094	04/09/2024	BUSH, EDDIE	Completed	Police Report	04/23/2024	30	Minutes
2024-00000093	04/09/2024	Sullo and Sullo	Completed	Citations Issued	04/23/2024	30	Minutes
2024-00000092	04/08/2024	GARDUNO, CYNTHIA ANN	Completed	Calls for Service Slips	04/22/2024	30	Minutes
2024-00000091	04/08/2024	RANDALL, JAMES	Completed	Police Report	04/22/2024	1	Hour(s)
2024-00000090	04/01/2024	Lexis Nexis	Completed	Citations Issued	04/15/2024	30	Minutes
2024-00000089	04/01/2024	FUENTES LAW FIRM	Completed	Police Report	04/15/2024	6	Hour(s)
2024-00000088	04/01/2024	FARLEY, SHARON	Completed	Police Report	04/15/2024	120	Minutes
Total Records							11

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE
MUNICIPAL COURT
COLLECTIONS 2024

	CITY PORTION			RESTRICTED FUND				STATE & OMNI & COLLECTIONS	
MONTH	CITY	WARRANT	CITY PORTION	COURT	COURT	JUDICIAL	CHILD	PORTION	TOTAL
	FINES	COLLECTION	OMNI FEES	SEC. FUND	TECH. FEE	EFF. FEE	SAFETY	FEES	COLLECTION
Jan	\$45,755.21	\$2,265.92	\$254.08	\$1,263.90	\$1,084.48	\$42.90	\$0.00	\$26,532.21	\$77,198.70
Feb	\$55,419.76	\$4,332.90	\$356.00	\$1,432.50	\$1,267.90	\$61.40	\$0.00	\$33,223.04	\$96,093.50
Mar	\$57,545.66	\$4,635.64	\$328.00	\$1,559.94	\$1,347.82	\$58.33	\$0.00	\$34,601.38	\$100,076.77
Apr	\$55,746.96	\$3,608.16	\$276.00	\$1,586.44	\$1,381.38	\$60.83	\$25.00	\$34,142.18	\$96,826.95
May									
June									
July									
Aug									
Sept									
Oct									
Nov									
Dec									
Totals	\$214,467.59	\$14,842.62	\$1,214.08	\$5,842.78	\$5,081.58	\$223.46	\$25.00	\$128,498.81	\$370,195.92

Municipal Courts

Activity Detail

April 1, 2024 to April 30, 2024

100.0 Percent Reporting Rate
1 Reports Received Out of a Possible 1

Court: Jersey Village

CRIMINAL CASES							
	Traffic Misdemeanors			Non-Traffic Misdemeanors			
	Non-Parking	Parking	City Ordinance	Penal Code	Other State Law	City Ordinance	Total
Cases Pending 4/1/2024:							
<i>Active Cases</i>	24,777	339	0	158	1,798	214	27,286
<i>Inactive Cases</i>	16,670	33	0	149	5,000	57	21,909
Docket Adjustments	0	0	0	0	0	0	0
Cases Added:							
New Cases Filed	470	3	0	3	50	6	529
Cases Reactivated	76	0	0	2	28	1	107
All Other Cases Added	0	0	0	0	0	0	0
Total Cases on Docket	25,323	342	0	163	1,876	221	27,925
Dispositions:							
Dispositions Prior to Court Appearance or Trial:							
Uncontested Dispositions	293	1	0	2	25	8	329
Dismissed by Prosecution	193	4	0	1	30	10	238
Total Dispositions Prior to Court Appearance or Trial	486	5	0	3	55	18	567
Dispositions at Court Appearance or Trial:							
Convictions:							
<i>Guilty Plea or Nolo Contendere</i>	1	0	0	0	0	0	1
<i>By the Court</i>	1	0	0	0	2	0	3
<i>By the Jury</i>	0	0	0	0	2	0	2
Acquittals:							
<i>By the Court</i>	0	0	0	0	0	0	0
<i>By the Jury</i>	0	0	0	0	0	0	0
Dismissed by Prosecution	47	0	0	0	2	0	49
Total Dispositions at Court Appearance or Trial	49	0	0	0	6	0	55
Compliance Dismissals:							
After Driver Safety Course	20	---	---	---	---	---	20
After Deferred Disposition	96	1	0	1	3	0	101
After Teen Court	0	0	0	0	0	0	0
After Tobacco Awareness Course	---	---	---	---	0	---	0
After Treatment for Chemical Dependency	---	---	---	0	0	---	0
After Proof of Financial Responsibility	10	---	---	---	---	---	10
All Other Transportation Code Dismissals	57	0	0	0	0	0	57
Total Compliance Dismissals	183	1	0	1	3	0	188
All Other Dispositions	0	0	0	0	1	0	1
Total Cases Disposed	718	6	0	4	65	18	811
Cases Placed on Inactive Status	24	0	0	0	0	0	24
Cases Pending 4/30/2024:							
<i>Active Cases</i>	24,581	336	0	159	1,811	203	27,090
<i>Inactive Cases</i>	16,618	33	0	147	4,972	56	21,826
Show Cause and Other Required Hearings Held	101	1	0	0	13	0	115
Cases Appealed:							
After Trial	0	0	0	0	0	0	0
Without Trial	0	0	0	0	0	0	0

CITY COUNCIL MEETING PACKETS FOR THE MEETING TO BE HELD ON MAY 15, 2024

Municipal Courts
Activity Detail
April 1, 2024 to April 30, 2024
100.0 Percent Reporting Rate
1 Reports Received Out of a Possible 1
Court: Jersey Village

CIVIL/ADMINISTRATIVE CASES	
	Total
Cases Pending 4/1/2024:	
<i>Active Cases</i>	
<i>Inactive Cases</i>	
Docket Adjustments	
Cases Added:	
New Cases Filed	
Cases Reactivated	
All Other Cases Added	
Total Cases on Docket	
Dispositions:	
Uncontested Civil Fines or Penalties	
Default Judgments	
Agreed Judgments	
Trial/Hearing by Judge/Hearing Officer	
Trial by Jury	
Dismissed for Want of Prosecution	
All Other Dispositions	
Total Cases Disposed	
Cases Placed on Inactive Status	
Cases Pending 4/30/2024:	
<i>Active Cases</i>	
<i>Inactive Cases</i>	
Cases Appealed:	
After Trial	
Without Trial	
JUVENILE/MINOR ACTIVITY	
	Total
Transportation Code Cases Filed.....	
Non-Driving Alcoholic Beverage Code Cases Filed.....	
Driving Under the Influence of Alcohol Cases Filed	
Drug Paraphernalia Cases Filed.....	
Tobacco Cases Filed.....	
Truant Conduct Cases Filed.....	
Education Code (Except Failure to Attend) Cases Filed.....	
Violation of Local Daytime Curfew Ordinance Cases Filed	
All Other Non-Traffic Fine-Only Cases Filed.....	
Transfer to Juvenile Court:	
<i>Mandatory Transfer</i>	
<i>Discretionary Transfer</i>	0
Accused of Contempt and Referred to Juvenile Court (Delinquent Conduct).....	0
Held in Contempt by Criminal Court (Fined or Denied Driving Privileges).....	0
Juvenile Statement Magistrate Warning:	
<i>Warnings Administered</i>	0
<i>Statements Certified</i>	0
Detention Hearings Held.....	0
Orders for Non-Secure Custody Issued.....	0
Parent Contributing to Nonattendance Cases Filed.....	0

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Municipal Courts
Activity Detail
April 1, 2024 to April 30, 2024
100.0 Percent Reporting Rate
1 Reports Received Out of a Possible 1
Court: Jersey Village

ADDITIONAL ACTIVITY		
	Number Given	Number Requests for Counsel
Magistrate Warnings:		
Class C Misdemeanors	0	
Class A and B Misdemeanors	0	
Felonies	0	
		Total
Arrest Warrants Issued:		
Class C Misdemeanors		
Class A and B Misdemeanors		
Felonies		
Capiases Pro Fine Issued		
Search Warrants Issued		
Warrants for Fire, Health and Code Inspections Filed		
Examining Trials Conducted		
Emergency Mental Health Hearings Held		
Magistrate's Orders for Emergency Protection Issued		
Magistrate's Orders for Ignition Interlock Device Issued		
All Other Magistrate's Orders Issued Requiring Conditions for Release on Bond		
Driver's License Denial, Revocation or Suspension Hearings Held		
Disposition of Stolen Property Hearings Held		
Peace Bond Hearings Held		
Cases in Which Fine and Court Costs Satisfied by Community Service:		
Partial Satisfaction		
Full Satisfaction		
Cases in Which Fine and Court Costs Satisfied by Jail Credit		
Cases in Which Fine and Court Costs Waived for Indigency		
Amount of Fines and Court Costs Waived for Indigency		\$ 1,372
Fines, Court Costs and Other Amounts Collected:		
Kept by City		\$ 92,681
Remitted to State		\$ 4,141
Total		\$ 96,822

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

**CITY OF JERSEY VILLAGE
MUNICIPAL COURT
COURT ROOM ACTIVITIES**

<u>DATE</u>	<u>JUDGE/ PROSECUTOR</u>	<u>TOTAL CASES</u>	<u>NO</u>	<u>% TO</u>	<u>SHOWED</u>	<u>% TO</u>	<u>PAYMENT</u>	<u>% TO</u>	<u>DOCKET</u>	<u>% TO</u>
			<u>SHOWED</u>	<u>TOTAL</u>	<u>TOTAL</u>		<u>PLAN</u>	<u>TOTAL</u>	<u>CLOSED</u>	<u>TOTAL</u>
<u>April 3, 2024</u> <u>AM Docket</u>	Judge Kisluk	134	38	28%	96	72%	37	39%	35	36%
	McCorvey/Dolan									
<u>April 3, 2024</u> <u>PM Docket</u>	Judge Kisluk	136	45	33%	91	67%	29	32%	39	43%
	McCorvey/Dolan									
<u>April 10, 2024</u> <u>AM Docket</u>	Judge Chancia	213	17	8%	196	92%	52	27%	81	41%
	McCorvey/Dolan									
<u>April 10, 2024</u> <u>PM Docket</u>	Judge Chancia	106	9	8%	97	92%	35	36%	43	44%
	McCorvey/Dolan									
<u>April 17, 2024</u> <u>AM Docket</u>	Judge Harris	125	27	22%	98	78%	46	47%	44	45%
	McCorvey/Dolan									
<u>April 17, 2024</u> <u>PM Docket</u>	Judge Harris	111	89	80%	22	20%	6	27%	7	32%
	McCorvey/Dolan									
<u>TOTAL</u>		825	225	27%	600	73%	205	34%	249	42%



Location Listing

CITY OF JERSEY VILLAGE

5/3/2024

Location Listing By Location

Location Details For Dates From 04/01/2024 To 04/30/2024

Citation #	Location
Speeding	2
E0019074	Philippine St and Lakeview Dr
E0017808	15400 Block Ashburton Dr
<hr/>	
Report Totals	2

JERSEY VILLAGE MUNICIPAL COURT ACTIVITY REPORT

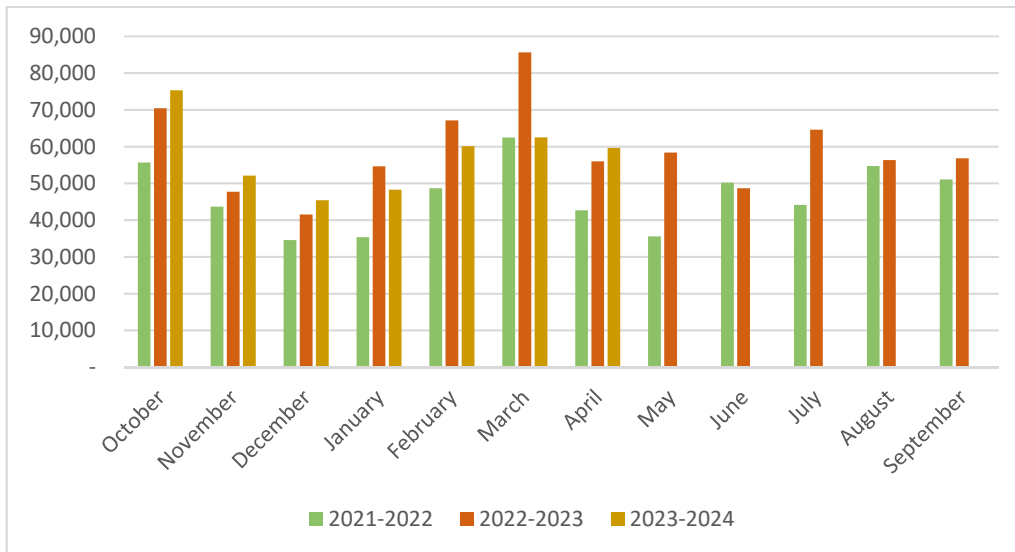
GENERAL PROCEEDS

FY 2022, 2023, 2024

	2021-2022	2022-2023	2023-2024
October	55,655	70,423	75,304
November	43,670	47,705	52,124
December	34,579	41,546	45,394
January	35,361	54,620	48,275
February	48,662	67,147	60,109
March	62,459	85,617	62,509
April	42,666	55,981	59,631
May	35,582	58,396	
June	50,183	48,653	
July	44,123	64,601	
August	54,708	56,347	
September	51,053	56,794	

FY Total	\$ 558,701	\$ 707,829	\$ 403,346
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Average Per Month	\$ 46,558	\$ 58,986	\$ 57,621
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Public Works Status Report – April 2024

CIP Project Progress –

- Philippine lift station rehab - contractor installed temporary access road and fencing.
- CCTV – front end contract documents provided to consulting engineer.
- Australia & Solomon – no update; project in design phase.
- Seattle & Singapore – circulating design contract for signatures.
- Congo Lane – contract executed, consulting firm to coordinate preconstruction meeting.
- 2024 Sanitary Improvements – contractor mobilized this month, weekly status updates are being posted on city website.

Streets –

- Street sweeper was dropped off for servicing and maintenance.
- Conducted daily checks including inlet cleaning, bandit sign removal, trash and debris pickup.
- Streets staff received training on woodchipper machine.
- Followed up with outstanding service orders and coordinated resolution.
- Began working on Smith Street curb repair and conducted curb cutting.
- Sidewalk repair on Epernay and St. Helier began this month. Streets staff have been monitoring contractor work.
- Responded to work orders and calls for service.

Utilities –

- Meter reading completed in accordance with utility billing schedule.
- Staff coordinated repair of hydrant on Red Pheasant and manhole repair on Rio Grande.
- Ordered new antennas and meter boxes for replacement as needed.
- Staff conducted regular monthly reports, plant operations and responded to incoming calls for service.

Fleet –

- Fleet work orders are being outsourced under the direction of the various city departments with city-issued vehicles.
- Two fleet vehicles were sold on the online auction this month.

Jersey Meadow Golf Course
Monthly Report

FY 2023-2024													
	October	November	December	January	February	March	April	May	June	July	August	September	YTD Totals
Rounds played	3180	3018	3388	2001	2867	3616	2572						20642
Tournament Rounds	568	471	407	347	466	669	462						3390
Range buckets	1728	1719	2047	1266	1674	2566	1692						12692
Unearned Revenue	1,301.69	2,623.00	8,415.01	10,007.07	6,510.73	17,186.75	3,403.98						49,448.23
All Memberships	2,362.00	2,746.00	1,801.00	5,326.00	7,961.00	4,478.00	3,653.00						28,327.00
Green Fees	132,343.05	127,127.34	158,966.88	89,616.61	117,906.36	153,712.92	91,783.50						871,456.66
Tournament Fees	23,528.02	16,529.72	16,567.16	11,641.68	15,841.84	25,971.93	16,955.40						127,035.75
Virtual Meadow							1,465.00						1,465.00
Range Fees	16,906.25	16,433.10	23,923.16	10,206.07	15,714.95	24,547.05	17,928.61						125,659.19
Club Rental	840.00	1075.00	1,295.00	1,020.00	501.00	1,400.00	565.00						6,696.00
Sales of Merchandise	20,282.74	15,410.33	31,061.71	13,669.23	27,779.48	16,475.96	12,955.61						137,635.06
Concession Fees	6,342.55	5,162.27	5,021.42	2,746.04	3,417.56	4,349.94	6,089.56						33,129.34
Miscellaneous Fees	762.50	820.00	1,095.00	6,120.00	2,435.00	4,172.00	1,180.00						16,584.50
Total Income	204,668.80	187,926.76	248,146.34	150,352.70	198,067.92	252,294.55	155,979.66	-	-	-	-	-	1,397,436.73
Weather Totals	1RO/4WD/2CM	1RO/3WD/1CM/1H	1RO/1WD/1CM/1H	6RO/5WD/2CM	1RO/2WD/2CM	1RO/2WD/2CM	2WD/2CM/9CD						11RO/19WD/12CM/2H/9CD
Income Per Round	\$53.63	\$52.32	\$62.70	\$57.50	\$55.08	\$53.82	\$49.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54.91
FY 2022-2023													
	October	November	December	January	February	March	April	May	June	July	August	September	YTD Totals
Rounds played	3525	2396	3043	2687	3141	3686	3805	3863	4334	4511	3457	3090	41538
Tournament Rounds	682	366	247	311	299	718	643	668	393	209	370	415	5321
Range buckets	2573	1634	1788	1753	2063	2351	2464	2471	2207	2024	1089	1750	24167
Unearned Revenue	1,112.70	1,808.63	2,089.79	320.02	5,242.79	1,010.24	3,556.28	1,196.52	4,271.05	2,422.57	3,804.05	3,107.62	29,942.26
All Memberships	2,135.00	2,663.00	2,708.00	4,720.00	5,174.00	4,092.00	5,352.00	5,163.00	6,264.00	3,117.00	2,205.00	9,162.00	52,755.00
Green Fees	132,827.83	85,068.15	114,137.60	100,838.30	114,018.33	133,583.65	150,038.12	142,255.19	162,288.10	173,052.23	127,240.58	126,459.64	1,561,807.72
Tournament Fees	27,603.64	18,633.12	8,610.20	11,713.18	8,728.88	29,476.65	24,806.13	27,846.52	15,530.92	7,226.92	10,638.80	15,773.00	206,587.96
Range Fees	21,149.70	12,968.55	16,290.93	15,615.13	19,292.54	21,296.22	22,857.86	22,393.52	20,051.46	20,323.75	8,824.11	16,261.35	217,325.12
Club Rental	1,155.00	560.00	840.00	700.00	525.00	1,175.00	945.00	1,510.00	665.00	1,275.00	1,070.00	700.00	11,120.00
Sales of Merchandise	21,801.26	14,114.20	23,038.21	14,016.70	18,125.68	24,085.27	25,060.51	24,741.47	33,039.05	26,249.43	24,629.40	20,525.33	269,426.51
Concession Fees	7,376.22	4,725.66	4,660.36	4,660.10	4,674.17	7,290.75	7,154.99	6,990.82	7,614.92	6,925.69	4,333.40	4,978.02	71,385.10
Miscellaneous Fees	1,185.00	510.00	1,330.00	4,908.00	2,010.00	5,690.00	1,290.00	1,230.00	2,095.00	3,114.00	1,412.50	635.00	25,409.50
Total Income	216,346.35	141,051.31	173,705.09	157,491.43	177,791.39	227,699.78	241,060.89	233,327.04	251,819.50	243,706.59	184,157.84	197,601.96	2,445,759.17
Weather Totals	2W/2CM	4RO/6WD/1CM/1H	3RO/5WD/1CM/1H	8RO/7WD/	2RO/12WD/1CM	1WD/1CM	2RO/2WD/2CM	3RO/2WD/2CM	2CM	2CM	2CM	2CM	22RO/37W/18CM/2H
Income Per Round	\$50.65	\$49.45	\$51.34	\$50.85	\$48.66	\$50.54	\$52.19	\$50.09	\$51.04	\$50.46	\$46.55	\$52.88	\$50.43
FY 2021-2022													
	October	November	December	January	February	March	April	May	June	July	August	September	YTD Totals
Rounds played	2397	2623	3906	2991	2480	3650	4267	4246	4035	4380	3415	3471	41861
Tournament Rounds	372	478	179	385	360	528	803	437	397	264	320	447	4970
Range buckets	1585	1715	1766	1750	1590	2184	2801	1915	2014	1976	1721	2070	23087
Unearned Revenue	(556.33)	514.85	-5949.83	1,720.67	1612.93	-274.22	-575.20	58.13	538.58	-4,859.49	344.70	356.80	-7068.41
All Memberships	2,549.04	1,542.74	5,865.67	3,997.46	3,767.58	3,141.31	3,663.03	1,891.30	7,780.17	2,813.16	4,790.16	6,829.74	48,631.36

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Jersey Meadow Golf Course
Monthly Report

Green Fees	65,544.86	78,370.08	124,320.31	100,457.95	81,773.18	126,316.61	153,285.75	153,551.91	145,932.85	171,330.00	124,186.22	126,516.95	1,451,586.67
Tournament Fees	10,948.44	13,288.54	4,891.74	12,613.60	12,335.54	18,762.63	35,021.54	14,233.05	13,847.52	8,068.96	10,794.64	16,131.63	170,937.83
Range Fees	14,489.57	14,786.57	16,660.55	13,857.89	14,225.30	19,619.82	22,168.32	16,538.79	16,676.60	17,234.86	13,717.04	17,789.95	197,765.26
Club Rental	570.00	550.00	750.00	470.00	575.00	1,065.00	1,245.00	1,405.00	765.00	1,180.00	700.00	805.00	10,080.00
Sales of Merchandise	17,121.81	19,125.27	28,937.12	16,692.98	12,081.97	24,827.62	22,286.23	34,034.97	30,282.60	29,456.16	24,641.63	24,047.00	283,535.36
Concession Fees	4,234.29	4,478.32	4,472.80	3,616.67	3,428.00	5,717.07	7,183.73	6,065.59	6,009.66	6,473.69	5,195.28	6,061.12	62,936.22
Miscellaneous Fees	745.00	572.50	1,227.50	4,620.00	2,122.50	3,080.00	1,090.00	797.50	945.00	1,382.50	1,135.00	1,085.00	18,802.50
Total Income	115,646.68	133,228.87	181,175.86	158,047.22	131,922.00	202,255.84	245,368.40	228,576.24	222,777.98	233,079.84	185,504.67	199,623.19	2,237,206.79
Weather Totals	3RO/5W	3RO/3W/1H	1RO/4WD/1H	4RO/5WD	3RO/9W	2RO/3WD/1CM	3WD/1CM	2WD/3CM	2CM	2CM	6W/2CM	2W/2CM	16RO/48WD/2H/15CM
Income Per Round	\$41.05	\$42.30	\$44.37	\$45.12	\$44.56	\$47.72	\$47.79	\$48.39	\$48.39	\$50.63	\$48.29	\$49.12	\$46.88
FY 2020-2021													
	October	November	December	January	February	March	April	May	June	July	August	September	YTD Totals
Rounds played	4199	3833	3206	3215	2280	3783	4087	2324	3072	2821	2836	2533	38189
Tournament Rounds	432	411	259	331	305	440	529	124	203	191	291	190	3706
Range buckets	2502	2139	1223	1788	1486	2241	2466	1307	1502	1498	1382	1258	20792
Unearned Revenue	(1,828.70)	-1677.03	-4123.64	2,577.07	2064.97	-958.42	206.90	-92.10	575.09	-127.91	-155.38	-27.46	-3566.61
Star Memberships	2,377.46	2,736.33	5,954.76	7,521.62	1,915.74	4,635.35	3,159.33	1,995.45	4,803.60	3,233.89	3,180.76	6,454.90	47,969.19
Green Fees	141,058.90	124,752.60	109,221.89	105,315.36	71,692.37	119,546.11	121,128.32	62,875.00	80,447.99	80,645.70	81,404.77	71,499.41	1,169,588.42
Tournament Fees	13,045.47	13,682.26	8,298.51	10,179.60	9,200.71	14,142.00	18,269.46	2,903.42	4,212.42	4,527.46	8,223.60	4,834.56	111,519.47
Range Fees	17,672.31	16,345.86	11,579.13	15,033.71	11,146.53	19,095.87	20,049.84	13,537.90	12,704.06	14,081.06	11,890.88	12,542.44	175,679.59
Club Rental	390.00	400.00	200.00	225.00	275.00	648.00	680.00	468.75	500.00	495.00	605.00	450.00	5,336.75
Sales of Merchandise	17,709.62	19,202.56	24,247.44	13,485.64	14,168.19	24,726.37	26,656.07	13,570.96	18,020.66	18,184.21	18,934.56	14,113.44	223,019.72
Concession Fees	6,097.49	4,843.35	3,944.58	3,819.87	2,830.15	5,123.29	5,450.52	3,378.74	4,157.36	3,740.46	3,714.91	3,334.53	50,435.25
Miscellaneous Fees	2,450.00	2,530.00	3,888.25	4,914.50	2,224.50	3,717.50	1,762.50	407.50	937.50	785.70	960.51	515.00	25,093.46
Total Income	198,972.55	182,815.93	163,210.92	163,072.37	115,518.16	190,676.07	197,362.94	99,045.62	126,358.68	125,565.57	128,759.61	113,716.82	1,805,075.24
Weather Totals	1RO/1CM	2RO/2W/1H	4RO/4W/1H	4RO/9W	7RO/7W	5W/1CM	1RO/4W/1CM	5RO/9W/5CM	3RO/5W	1RO/13W/	5WD	3RO/7W/	31RO/70W/8CM/2H
Income Per Round	\$42.85	\$42.83	\$46.57	\$43.14	\$43.15	\$44.28	\$42.03	\$39.68	\$36.94	\$40.66	\$40.21	\$39.40	\$42.03
FY 2019-2020													
	October	November	December	January	February	March	April	May	June	July	August	September	YTD Totals
Rounds played	2822	2566	3505	2388	2490	2854	119	4916	4325	4935	4516	4202	39638
Tournament Rounds	447	418	203	289	384	159	0	148	354	252	314	330	3298
Range buckets	1508	1433	1478	1209	1581	1335	0	2205	1892	2053	2105	2245	19044
Unearned Revenue	400.91	-317.89	-2154.02	888.22	2151.38	-869.36		-1196.43	(2,268.55)	-886.59	-1067.16	-2251.51	-7571.00
Star Memberships	5,042.78	2,178.46	4,127.77	4,402.75	3,400.19	8,901.18		7,176.37	6,040.07	4,346.20	3,191.19	5,543.08	54,350.04
Green Fees	80,370.21	78,523.77	110,211.22	60,955.71	72,572.18	82,188.50	2,954.35	163,982.17	138,989.99	157,398.71	147,675.64	137,051.64	1,232,874.09
Tournament Fees	13,053.96	12,342.40	5,437.16	8,154.89	10,871.77	4,486.89		3,982.41	10,281.47	7,587.12	8,601.62	10,372.60	95,172.29
Range Fees	10,699.65	8,606.44	13,836.14	7,972.55	10,145.66	10,230.65		15,918.29	13,079.70	15,253.98	15,050.54	17,622.61	138,416.21
Club Rental	300.00	320.00	360.00	320.00	575.00	545.00			505.00	350.00	525.00	400.00	4,200.00
Sales of Merchandise	16,110.06	14,074.31	18,896.41	11,981.09	13,269.78	11,835.19	224.37	21,452.21	22,601.63	23,408.83	20,116.55	24,693.77	198,664.20
Concession Fees	3,716.48	3,343.51	3,615.00	3,134.23	3,516.51	3,098.47	94.01	5299.63	4,980.36	5,047.86	5,384.34	5,803.02	47,033.42
Miscellaneous Fees	424.00	1,253.00	675.00	4,824.00	2,533.00	2,230.00	60.00	900.00	940.00	2,467.50	3,445.00	2,735.00	22,486.50
Total Income	130,118.05	120,324.00	155,004.68	102,633.44	119,035.47	122,646.52	3,332.73	217,514.65	195,149.67	214,973.61	202,922.72	201,970.21	1,785,625.75
Weather Totals	4W/2RO/1CM	1W/5RO/1CM/1H	1W/1RO/1H	13W/5RO/0CM	5W/6RO/1CM	5W/1CM/7CVD-19	27 CVD-19	1W/2RO/1CM	1W/3RO/1M	4W/1RO/1M	3W/2RO/1M	1W/3RO/1H	39W/29RO/8CM/4H/34CV

Jersey Meadow Golf Course
Monthly Report

Income Per Round	\$38.14	\$39.70	\$41.27	\$36.36	\$39.49	\$38.04	\$28.01	\$41.77	\$40.90	\$40.78	\$41.57	\$43.84	\$40.50

Jersey Meadow Golf Course
Monthly Report

Fy 2018-2019													
	October	November	December	January	February	March	April	May	June	July	August	September	YTD Totals
Rounds played	2389	2319	2117	1993	1873	3241	4169	3196	3346	4392	3809	2770	35614
Tournament Rounds	582	393	299	257	297	367	526	636	682	304	304	331	4978
Range buckets	1265	955	970	1031	1046	1284	1368	1181	1591	1606	1544	1351	15192
Unearned Revenue	-1472.95	-1668.62	-3443.07	1,430.45	60.48	-134.21	504.86	-1359.80	(2,370.72)	-229.23	-201.60	-865.64	(9,750.05)
Star Memberships	2,094.31	1,601.02	3,748.62	2,358.88	1,996.45	6,057.91	5,552.78	3475.34	2,823.76	4,319.36	4588.93	4294.91	42,912.27
Green Fees	65,328.60	52,816.14	68,371.79	42,809.31	44,185.56	85,369.39	103,277.89	88751.10	96,727.91	121,034.15	104445.40	77863.67	950,980.91
Tournament Fees	17,318.04	11,240.60	7,232.24	6,767.13	7,847.31	11,481.95	16,021.51	17097.50	21,215.16	8,816.48	9044.27	10591.82	144,674.01
Range Fees	6,576.03	4,475.29	9,669.19	5,207.18	6,205.01	7,889.27	7,087.90	5831.73	7,207.86	9,019.33	8733.55	7613.81	85,516.15
Club Rental	624.66	325.00	200.00	300.00	240.00	220.00	500.00	480.00	660.00	440.00	260.00	280.00	4,529.66
Sales of Merchandise	15,603.17	12,923.62	11,727.68	7,095.43	14,064.14	14,104.40	20,214.49	19090.89	21,910.22	18,239.02	22489.56	16744.87	194,207.49
Concession Fees	4,576.77	3,087.86	2,869.59	2,652.55	2,637.97	4,628.91	4,886.33	4433.14	4,587.18	4,734.94	4221.99	3379.30	46,696.53
Miscellaneous Fees	1,236.00	258.00	723.00	2,475.00	1,538.94	3,071.00	1,389.00	670.00	1,019.00	570.00	605.00	590.00	14,144.94
Total Income	\$111,884.63	85,058.91	101,099.04	71,095.93	78,775.86	132,688.62	159,434.76	138,469.90	153,780.37	166,944.05	154,187.10	120,492.74	\$1,473,911.91
Weather Totals	7W / 3RO	11W/4RO/1H	11W/2RO/1H	15W/3RO	10W/3RO	5W	7W	6W/1RO/1CM	6W/2RO	2W/1CM	4W	5W/3RO/1CM	89W/21RO3CM/2H
Income Per Round	\$37.45	\$31.39	\$41.72	\$29.91	\$35.35	\$35.13	\$32.67	\$35.58	\$38.07	\$34.68	\$36.42	\$37.75	\$35.49
FY 2017 - 2018													
	October	November	December	January	February	March	April	May	June	July	August	September	YTD Totals
Rounds played	3,102	3,070	2,024	1,729	1,589	3470	3759	3530	3086	3,189	3,797	2,067	34,412
Tournament Rounds	555	369	275	317	262	374	449	585	491	307	319	228	4,531
Range buckets	1,391	1,398	770	895	787	1696	1884	1508	1322	1,280	1,359	852	15,142
Unearned Revenue			-24.63	967.27	-639.7	-367.01	-218.17	-1096.72	-349.85	-1530.91	-278.61	-431.73	-3970.06
Star Memberships	1,083.00	1,075.00	1,177.43	886.16	1,747.32	3,162.05	4,582.19	2,639.33	3,504.48	3,017.77	3,433.05	1038.59	27,346
Green Fees	76,440.71	83,616.18	56,482.97	41,148.61	34,012.15	92,628.33	105,731.34	97,318.89	89,853.79	88,257.01	94,600.16	54,390.33	914,480
Tournament Fees	15,749.55	10,763.90	8,833.94	9,282.22	6,489.84	10,364.94	13,093.08	16,466.79	15,368.94	9,305.25	9,077.39	7,464.76	132,261
Range Fees	6,820.25	7,163.03	5,664.41	4,636.80	4,335.16	10,101.88	9,859.66	9,101.61	7,509.12	7,112.74	7,161.08	4,782.61	84,248
Club Rental	150.00	555.00	430.00	230.00	60.00	420.00	524.66	280.00	460.00	475.52	380.00	200.00	4,165
Sales of Merchandise	16,065.54	15,566.43	10,147.15	8,019.54	10,197.37	17,132.64	16,095.62	18,707.26	14,255.38	15,682.44	14,648.24	9,488.43	166,006
Concession Fees	4,070.46	4,003.81	2,587.61	2,170.15	1,979.37	4,541.22	4,790.23	5,333.66	4,121.71	3,529.24	4,120.95	2,579.58	43,828
Miscellaneous Fees	653.99	210.00	795.00	2,745.00	1,710.00	1,665.00	1,035.00	690.00	490.00	480.00	525.00	190.00	11,189
Total Income	\$121,033.50	\$122,953.35	\$86,093.88	\$70,085.75	\$59,891.51	\$139,649.05	\$155,493.61	\$149,440.82	\$135,213.57	\$126,329.06	\$133,667.26	\$79,702.57	\$1,383,523.99
Weather Totals	5W / 1RO	0	6W/4RO/1H	7W/5RO&ICE	5W / 6RO	IW/IRO/2CM	1 CM	4 W	3W / 3 RO	7W / 1 RO	4W / 1RO	16W / 6 RO	58W/28RO/3CM/1H
Income Per Round	\$32.80	\$35.44	\$36.95	\$33.35	\$31.76	\$35.60	\$35.91	\$35.94	\$36.92	\$35.71	\$31.71	\$34.46	\$34.82

Jersey Meadow Golf Course
Monthly Report

FY 2016 - 2017													
	October	November	December	January	February	March	April	May	June	July	August	September	YTD Totals
Rounds played	2,521	2,355	1,972	1,584	2,223	2,331	3,281	3,253	2,881	2,835	2,057	3,166	30,459
Tournament Rounds	771	472	325	341	336	549	473	812	517	596	310	517	6,019
Range buckets	1,783	1,256	968	632	991	1279	1412	1263	1155	1,295	956	1,286	14,276
Star Memberships	2,235.00	1,570.00	25.00	1,029.00	1,510.00	1,024.00	2,221.00	1,144.00	1,219.00	800.00	620.00	555.00	13,952
Green Fees	71,022.49	65,681.11	50,027.42	38,520.25	61,122.97	55,752.79	88,247.62	87,096.00	74,742.39	73,059.53	53,137.49	79,790.70	798,201
Tournament Fees	23,727.00	15,666.88	9,089.41	9,620.52	9,547.76	15,065.14	15,118.67	25,088.25	15,155.20	19,660.62	8,650.70	16,188.44	182,579
Range Fees	8,258.92	6,360.11	4,774.40	4,514.09	6,347.68	6,640.74	7,981.02	7,154.62	6,139.70	6,290.14	5,154.24	7,231.26	76,847
Club Rental	340.00	260.00	100.00	125.00	275.00	150.00	475.00	450.00	470.00	425.00	375.00	213.86	3,659
Sales of Merchandise	8,480.22	10,003.82	11,483.44	6,450.19	12,081.93	12,342.40	12,562.48	12,120.38	14,895.60	13,280.56	7,315.30	11,177.14	132,193
Concession Fees	3,607.96	2,907.70	2,282.52	1,852.88	2,529.79	3,058.07	4,267.45	4,599.10	3,209.21	5,744.57	2,244.09	3,790.50	40,094
Miscellaneous Fees	60.00	722.47	219.00	5,601.50	1,621.00	1,773.00	1,123.32	540.00	345.00	300.00	390.00	225.00	12,920
Total Income	\$117,731.59	\$103,172.09	\$78,001.19	\$67,713.43	\$95,036.13	\$95,806.14	\$131,996.56	\$138,192.35	\$116,176.10	\$119,560.42	\$77,886.82	\$119,171.90	\$1,260,444.72
Weather Totals	2 W	5 W/1CM/1H	4 W/2RO/1H	3 W/7RO	6W/1CM/1RO	3W/5RO/1CM	2W/1CM/3RO	3W/1CM	4W/1CM/2RO	4W/1RO/2CM	6W / 5RO	4W/2RO	46W/28RO/8CM/2H
							10 TT				Harvey		10 TT
Income Per Round	\$35.08	\$35.94	\$33.95	\$34.64	\$36.55	\$32.91	\$34.57	\$33.71	\$33.83	\$34.61	\$32.64	\$32.21	\$34.17
FY 2015 - 2016													
	October	November	December	January	February	March	April	May	June	July	August	September	YTD Totals
Rounds played	2,839	2,010	1,964	2,015	2,397	2,561	2,433	2,911	2,591	3,012	1,874	2,215	28,822
Tournament Rounds	89	73	33		154	57	428	571	672	428	430	458	3,393
Range buckets	1,045	528	626	857	1195	1224	1152	1354	1444	1,484	922	1,132	12,963
Star Memberships	2,320.00	1,840.00	2,160.00	2,720.00	3,200.00	2,880.00	3,120.00	3,195.00	4,105.00	4,720.00	1,680.00	2,765.00	34,705
Green Fees	81,461.98	58,415.91	56,870.74	61,260.67	71,371.18	78,811.81	77,316.60	88,465.87	74,355.72	88,449.72	49,618.51	60,651.53	847,050
Tournament Fees	3,507.47	3,480.00	1,600.50		5,307.31	2,457.42	13,699.36	17,393.71	19,728.37	13,160.39	12,453.56	13,837.02	106,625
Range Fees	6,099.17	3,205.02	3,985.47	4,891.36	7,045.93	6,953.50	7,080.21	6,496.23	6,269.88	7,647.03	4,584.13	6,253.36	70,511
Sales of Merchandise	5,520.79	4,143.21	4,484.56	3,588.10	4,733.45	7,385.19	7,318.89	7,988.63	10,044.66	11,428.74	8,048.85	7,391.68	82,077
Concession Fees	3,615.16	2,390.07	2,115.33	2,117.89	2,454.64	2,951.94	3,371.51	4,035.94	3,650.00	3,548.87	2,127.83	2,529.94	34,909
Miscellaneous Income	3,946.41	1,958.57	2,801.66	1,458.15	3,350.88	2,642.18	797.99	75.00	625.00	4,181.00	165.00	45.00	22,047
Total Income	\$106,470.98	\$75,432.78	\$74,018.26	\$76,036.17	\$97,463.39	\$104,082.04	\$112,704.56	\$127,650.38	\$118,778.63	\$133,135.75	\$78,677.88	\$93,473.53	\$1,197,924.35
Weather Totals	5 rain	7 rain/1 closed	8 rain/1 closed	6 rain	3 rain	5 rain	6 rain/2 closed	1 A/1 RO/5 rain	1 RO/ 6 rain	2 rain	2 RO / 12 rain	5 rain	74 R / 1 A / 4 closed
Income Per Round	\$35.57	\$35.33	\$35.98	\$36.39	\$36.95	\$38.66	\$38.30	\$35.74	\$35.14	\$37.33	\$33.42	\$33.94	\$36.11
FY 2014 - 2015													
	October	November	December	January	February	March	April	May	June	July	August	September	YTD Totals
Rounds played	3,309	2,227	1,938	1,741	1,857	2,353	2,787	2,175	2,559	3,101	2,683	2,788	29,518
Tournament Rounds	282	72	9	82	88	122	86	427	282	24	150	40	1,664
Range buckets	1,205	641	514	662	828	747	1054	570	828	1,119	1,022	1,038	10,228
Star Memberships	2,800.00	1,440.00	2,480.00	3,200.00	3,280.00	3,760.00	4,560.00	4,160.00	5,040.00	5,280.00	3,040.00	3,630.00	42,670
Green Fees	93,432.44	65,090.39	52,482.91	50,493.14	55,649.84	67,830.42	82,135.12	69,453.93	73,951.39	89,770.24	79,091.67	82,386.10	861,768
Tournament Fees	11,123.00	2,937.00	387.00	3,529.00	3,129.71	4,620.00	4,300.00	13,300.96	8,646.00	1,212.00	5,491.00	2,000.00	60,676
Range Fees	7,330.62	3,963.32	3,113.21	3,748.13	5,169.54	4,715.30	6,622.06	3,757.32	5,067.31	6,489.92	5,983.85	6,385.83	62,346
Sales of Merchandise	7,737.66	6,531.42	5,201.81	3,940.79	3,821.79	5,315.21	6,723.45	6,429.09	7,312.73	6,651.59	6,020.07	8,047.46	73,733
Concession Fees	5,320.35	2,303.14	1,699.47	1,673.08	2,006.87	2,573.29	3,161.08	3,508.66	2,945.26	3,050.58	2,780.99	2,863.49	33,886

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Jersey Meadow Golf Course
Monthly Report

Miscellaneous Income	6,978.24	1,694.18	3,203.26	2,857.26	3,025.80	2,979.57	3,634.69	3,312.38	5,031.37	9,249.57	3,373.41	6,628.33	51,968
Total Income	\$134,722.31	\$83,959.45	\$68,567.66	\$69,441.40	\$76,083.55	\$91,793.79	\$111,136.40	\$103,922.34	\$107,994.06	\$121,703.90	\$105,780.99	\$111,941.21	\$1,187,047.06
Weather Totals	3 rain	8 rain/1 closed	8 rain/1 closed	15 weather days	8 weather days	9 rain	8 rain	14 rain	7 rain	1 rain	4 rain	8 rain	93/2
Income Per Round	\$36.74	\$35.89	\$33.94	\$36.34	\$37.43	\$35.57	\$37.10	\$38.34	\$36.24	\$37.26	\$36.27	\$38.30	\$36.70

Jersey Meadow Golf Course
Monthly Report

FY 2013 - 2014													
	October	November	December	January	February	March	April	May	June	July	August	September	YTD Totals
Rounds played	2,915	2,352	2,125	2,234	2,158	2914	3457	3175	3344	3,457	3,350	2,749	34,230
Tournament Rounds	178	75	0	30	30	95	246	363	203	13	17	44	1,294
Range buckets	1,088	698	720	912	900	842	1506	1307	1212	1,018	1,024	901	12,128
Star Memberships	3,120.00	4,390.00	3,330.00	6,640.00	3,840.00	5,120.00	4,240.00	4,710.00	7,310.00	3,440.00	3,440.00	3,280.00	52,860
Green Fees	78,645.99	63,957.07	54,503.69	59,507.83	61,185.05	83,182.58	100,859.16	89,579.55	95,691.73	97,238.07	97,159.65	76,287.19	957,798
Tournament Fees	6,989.00	2,680.43	0.00	1,316.00	1,209.00	2,534.96	9,242.34	12,779.32	7,574.00	585.00	765.00	1,778.00	47,453
Range Fees	6,647.62	4,336.49	4,162.33	5,026.01	5,483.68	5,532.44	9,420.71	8,235.84	7,269.11	6,702.15	6,660.53	5,748.74	75,226
Sales of Merchandise	6,732.73	4,941.18	4,868.91	3,557.24	4,717.04	7,505.23	9,270.66	8,478.68	7,672.13	7,363.93	7,248.10	5,954.23	78,310
Concession Fees	4,015.08	2,590.27	1,934.64	2,341.60	2,520.77	3,237.75	4,575.36	4,251.76	4,177.83	3,535.74	3,767.37	3,083.69	40,032
Miscellaneous Income	6,106.08	3,660.45	5,745.04	3,590.43	3,913.54	6,608.67	8,326.80	7,177.72	7,189.39	10,967.77	8,019.90	6,743.05	78,049
Total Income	\$112,256.50	\$86,555.89	\$74,544.61	\$81,979.11	\$82,869.08	\$113,721.63	\$145,935.03	\$135,212.87	\$136,884.19	\$129,832.66	\$127,060.55	\$102,874.90	\$1,329,727.02
Weather Totals	6 rain	8 rain/1 closed	10 rain/1 closed	9 rain & freeze	12 weather days	8 rain/ice	2 rain	6 rain	6 rain	4 Rain	3 rain	7 rain	81/2
Income Per Round	\$35.28	\$33.85	\$33.51	\$33.28	\$36.12	\$36.09	\$38.26	\$36.89	\$36.53	\$36.42	\$36.72	\$35.66	\$35.94
FY 2012 - 2013													
	October	November	December	January	February	March	April	May	June	July	August	September	YTD Totals
Rounds played	3,018	2,701	2,244	1,888	2,550	3,207	2,986	3,685	3,335	3,481	3,654	2,915	35,664
Tournament Rounds	252	138	0	156	92	179	440	90	350	0	82	40	1,819
Range buckets	1,225	1,124	943	806	1180	1569	1345	1471	1206	1,262	1,355	1,008	14,494
Star Memberships	4,350.00	4,050.00	4,230.00	4,880.00	3,660.00	6,850.00	4,510.00	5,280.00	6,030.00	4,150.00	4,640.00	3,455.00	56,085
Green Fees	86,691.45	77,195.74	66,045.80	50,321.20	74,964.54	94,102.73	89,278.09	100,813.49	94,131.86	98,224.36	100,669.60	78,876.70	1,011,316
Tournament Fees	8,655.62	5,338.38	0.00	4,745.00	2,760.00	2,766.50	15,348.30	3,910.50	12,267.00	0.00	3,755.00	1,350.00	60,896
Range Fees	5,976.93	5,252.15	4,365.00	4,511.84	6,538.66	8,935.26	7,721.35	8,554.73	7,279.42	6,721.38	7,694.45	5,895.41	79,447
Sales of Merchandise	8,211.11	6,279.45	5,291.47	5,096.26	7,156.90	6,303.31	7,527.24	9,687.40	8,406.51	7,139.90	8,140.62	6,834.45	86,075
Concession Fees	4,346.28	3,229.36	2,428.81	2,219.61	2,973.60	3,707.31	4,715.23	4,243.94	4,231.43	3,478.68	3,953.92	3,033.14	42,561
Miscellaneous Income	8,632.04	7,495.90	5,620.06	5,243.28	4,711.82	7,607.33	7,745.64	10,292.53	8,570.49	10,133.72	10,472.34	6,591.64	93,117
Total Income	\$126,863.43	\$108,840.98	\$87,981.14	\$77,017.19	\$102,765.52	\$130,272.44	\$136,845.85	\$142,782.59	\$140,916.71	\$129,848.04	\$139,325.93	\$106,036.34	\$1,429,496.16
Weather Totals	1 rain	2 rain/1 closed	6 rain/1 closed	11 rain	6 rain	1 rain	5 rain	3 rain/2 maint.	1 rain	8 rain	3 rain	4 rain	51/4
Income Per Round	\$37.47	\$36.91	\$37.32	\$35.29	\$37.51	\$36.45	\$38.63	\$36.42	\$36.60	\$36.11	\$36.05	\$34.71	\$36.64
FY 2011 - 2012													
	October	November	December	January	February	March	April	May	June	July	August	September	YTD Totals
Rounds played	3,197	2,584	2,384	2,523	1,930	3,094	3,742	3,759	3,335	3,037	3,316	3,149	36,050
Tournament Rounds	252	220	0	71	119	58	456	311	301	115	21	109	2,033
Range buckets	1,348	1,116	979	1137	689	1472	1821	1605	1467	927	1,191	1,227	14,979
Star Memberships	3,450.00	2,850.00	3,420.00	4,720.00	3,215.00	5,015.00	6,740.00	5,690.00	4,950.00	3,890.00	4,847.00	3,675.00	52,462
Green Fees	86,961.06	75,789.86	66,383.52	70,031.71	49,635.21	86,204.47	109,812.57	101,462.44	96,117.30	84,902.59	89,724.88	87,838.57	1,004,864
Tournament Fees	6,976.00	8,911.01	0.00	2,125.00	3,870.00	2,446.00	16,031.00	12,603.07	10,326.00	4,672.24	882.00	3,847.00	72,689
Range Fees	6,802.86	5,318.24	4,844.98	5,507.43	3,280.61	7,335.68	9,617.08	7,870.86	7,048.26	5,095.15	5,629.80	6,001.17	74,352
Sales of Merchandise	7,610.47	6,144.44	8,357.47	5,799.85	5,647.97	8,602.16	13,579.42	15,595.32	11,351.62	9,054.05	8,974.84	7,509.52	108,227

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Jersey Meadow Golf Course
Monthly Report

Concession Fees	3,829.49	2,640.15	2,549.98	2,739.64	1,954.47	3,838.73	5,659.13	5,245.18	4,728.65	3,673.72	3,812.72	4,014.84	44,687
Miscellaneous Income	7,053.00	6,609.23	8,529.79	7,177.18	8,492.85	9,448.03	10,858.82	11,964.72	14,350.84	8,464.58	10,883.66	10,891.51	114,724
Total Income	\$122,682.88	\$108,262.93	\$94,085.74	\$98,100.81	\$76,096.11	\$122,890.07	\$172,298.02	\$160,431.59	\$148,872.67	\$119,752.33	\$124,754.90	\$123,777.61	\$1,472,005.66
Weather Totals	1 rain	4 rain/1 closed	7 rain/1 closed	6 rain	8 rain	8 rain	3 rain	2 rain/2 maint.	4 rain	10 rain	3 rain	6 rain	62/4
Income Per Round	\$34.57	\$37.59	\$38.03	\$36.00	\$35.57	\$37.40	\$39.44	\$38.02	\$39.58	\$36.76	\$35.93	\$36.86	\$37.27

Jersey Meadow Golf Course
Monthly Report

FY 2010 - 2011													
	October	November	December	January	February	March	April	May	June	July	August	September	YTD Totals
Rounds played	3,643	2,534.00	2,366.00	2,179.00	2,297.00	3,312.00	3,522.00	3,690.00	3,179.00	3,526	3,029	3,338	36,615
Tournament Rounds	294	68	20	22	77	176	468	193	273	0	30	63	1,684
Range buckets	1,510	1,058	916	888	1274	1876	2048	1770	1257	1,472	1,083	1,135	16,287
Star Memberships	3075.00	2952.50	3835.00	2320.00	3520.00	3860.00	6380.00	6930.00	5710.00	4695.00	4460.00	3375.00	51,113
Green Fees	101,562.24	67,761.92	64,035.46	61,557.60	65,186.16	91,510.28	102,436.44	105,157.54	88,722.13	100,567.92	79,639.48	92,029.90	1,020,167
Tournament Fees	9,094.00	2,664.00	600.00	880.00	2,545.00	6,039.00	17,102.50	7,620.00	9,933.00	0.00	1,330.50	3,087.00	60,895
Range Fees	7,443.85	5,011.14	4,410.23	4,189.24	5,695.23	8,978.85	10,252.89	8,390.40	6,227.00	6,703.44	5,361.79	5,459.55	78,124
Sales of Merchandise	6,734.53	4,917.85	6,226.12	4,002.56	4,432.63	7,361.35	9,508.45	9,991.97	8,419.59	7,303.99	6,060.27	6,186.80	81,146
Concession Fees	3,581.73	1,901.35	1,982.47	1,769.18	1,796.90	3,822.67	4,904.61	4,531.72	3,851.24	3,425.06	2,734.75	3,382.25	37,684
Miscellaneous Income	7,687.65	5,445.04	6,054.75	3,064.49	3,199.22	6,996.28	8,449.28	10,103.68	13,433.44	8,449.96	7,207.17	8,411.14	88,502
Total Income	\$139,179.00	\$90,653.80	\$87,144.03	\$77,783.07	\$86,375.14	\$128,568.43	\$159,034.17	\$152,725.31	\$136,296.40	\$131,145.37	\$106,793.96	\$121,931.64	\$1,417,630.32
Weather Totals	0 rain	5 rain/1 closed	6 rain/2 closed	16 rain	7 rain/freeze	3 rain/close	0 rain	1 rain	1 rain	5 rain	0 rain	4 rain	48/3
Income Per Round	\$34.57	\$33.71	\$34.92	\$34.29	\$34.90	\$35.75	\$38.26	\$37.55	\$37.83	\$35.86	\$33.45	\$34.86	\$35.68
FY 2009 - 2010													
	October	November	December	January	February	March	April	May	June	July	August	September	YTD Totals
Rounds played	2,787	2,676	1,560	1,793	1,627	2,733	3,109	3,650	3,115	2,694	3,108	2,819	31,671
Tournament Rounds	176	56	18	50	39	210	630	318	191	106	224	140	2,158
Range buckets	774	1,042	403	577	732	1294	1704	1732	1117	743	1,176	1,028	12,322
Star Memberships	2700.00	2850.00	2325.00	2960.00	3035.00	4750.00	5025.00	5805.00	5885.00	3555.00	4535.00	2805.00	46,230
Green Fees	78,163.14	72,799.20	43,991.37	47,155.91	42,930.20	71,732.46	84,216.76	101,977.53	83,465.56	76,115.18	82,571.47	76,588.52	861,707
Tournament Fees	6,126.00	2,824.80	444.78	2,135.00	1,642.00	6,486.04	21,182.46	11,408.00	6,786.00	2,475.00	5,375.00	4,874.24	71,759
Range Fees	4,345.85	5,197.37	1,815.11	2,687.57	3,608.29	6,477.58	8,578.17	9,026.51	5,391.05	3,714.83	6,032.45	5,152.87	62,028
Sales of Merchandise	4,941.78	5,032.06	5,025.00	5,026.29	3,846.26	7,538.45	10,722.17	10,200.46	7,924.24	7,138.28	8,416.68	6,215.64	82,027
Concession Fees	2,803.45	2,170.75	1,164.27	1,396.99	1,314.78	2,360.74	3,573.23	3,373.94	2,942.60	2,415.79	2,542.38	2,559.23	28,618
Miscellaneous Income	4,127.54	5,618.95	4,115.81	4,023.44	3,989.91	7,178.92	8,167.90	10,002.32	14,955.42	7,893.33	9,647.04	7,796.88	87,517
Total Income	\$103,207.76	\$96,493.13	\$58,881.34	\$65,385.20	\$60,366.44	\$106,524.19	\$141,465.69	\$151,793.76	\$127,349.87	\$103,307.41	\$119,120.02	\$105,992.38	\$1,239,887.19
Weather Totals	12 rain	4 rain/1 closed	16rain/1 closed	12 rain&freeze	9 rain	5 rain	5 rain	3 rain	6 rain	14 rain	3 rain	7 rain	96/2
Income Per Round	\$33.92	\$34.28	\$35.84	\$33.87	\$34.41	\$34.58	\$36.49	\$36.79	\$36.74	\$35.63	\$34.39	\$34.87	\$35.29
FY 2008 - 2009													
	October	November	December	January	February	March	April	May	June	July	August	September	YTD Totals
Rounds played	3,073	2,824	2,263	2,903	2,765	3,064	3,454	4,292	3,705	3,492	3,553	2,971	38,359
Tournament Rounds	436	217	40	59	166	172	253	621	222	90	182	274	2,732
Range buckets	1,473	1,336	896	1501	1283	1482	1808	2449	1747	1,442	1,568	1,234	18,219
Star Memberships	3,675.00	2,175.00	2,850.00	3,300.00	3,375.00	2,625.00	4,725.00	5,600.00	4,875.00	4,275.00	3,900.00	3,375.00	44,750
Green Fees	85,378.23	81,782.92	63,107.88	85,114.72	75,556.66	83,037.88	98,381.09	118,199.30	101,442.89	92,519.10	97,926.16	79,959.42	1,062,406
Tournament Fees	16,915.15	8,620.00	1,734.00	1,618.25	5,782.56	5,966.00	7,105.22	24,132.78	9,199.52	3,574.37	3,384.00	11,096.02	99,128
Range Fees	7,543.82	6,492.82	4,726.70	7,260.72	6,467.39	7,234.18	9,423.98	12,183.42	8,925.09	7,124.29	8,068.39	6,298.10	91,749
Sales of Merchandise	7,680.45	5,845.06	5,749.02	6,175.08	7,378.24	7,647.01	8,649.23	9,469.04	9,003.92	7,768.97	8,691.51	6,723.18	90,781

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Jersey Meadow Golf Course
Monthly Report

Concession Fees	3,646.01	2,257.19	1,771.73	2,303.93	2,331.45	2,416.99	3,417.68	4,094.73	3,271.77	3,054.93	2,968.04	2,587.46	34,122
Miscellaneous Income	9,671.94	7,325.63	7,825.08	7,667.00	9,325.27	6,641.10	7,269.75	10,287.23	14,040.61	12,834.43	10,524.28	7,107.67	110,520
Total Income	\$134,510.60	\$114,498.62	\$87,764.41	\$113,439.70	\$110,216.57	\$115,568.16	\$138,971.95	\$183,966.50	\$150,758.80	\$131,151.09	\$135,462.38	\$117,146.85	\$1,533,455.63
Weather Totals	4 rain	3 rain/1 closed	5 rain/1 closed	3 rain	4 rain	9 rain	5 rain	0 rain	1 rain	4 rain	3 rain	7 rain	48/2
Income Per Round	\$37.29	\$36.94	\$36.87	\$37.18	\$36.45	\$34.90	\$36.21	\$36.31	\$37.15	\$35.42	\$35.22	\$35.06	\$36.23

Jersey Meadow Golf Course
Monthly Report

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

FY 2007 - 2008													
	October	November	December	January	February	March	April	May	June	July	August	September	YTD Totals
Rounds played	3,192	2,480	2,736	2,093	2,660	3,294	3,571	3,931	3,740	3,937	3,454	2,602	37,690
Tournament Rounds	671	239	52	14	136	92	633	403	236	25	22		2,523
Range buckets	1,319	1,048	1046	670	1139	1692	2003	1847	1599	1,598	1,235	1,143	16,339
Star Memberships	1,125.00	1,550.00	1,725.00	2,325.00	3,450.00	7,350.00	3,300.00	5,100.00	6,125.00	7,275.00	4,725.00	3,200.00	47,250
Green Fees	85,660.56	66,972.27	79,060.69	60,368.18	75,060.02	96,735.43	98,765.00	112,642.50	104,126.56	105,197.39	97,231.84	74,327.25	1,056,148
Tournament Fees	20,010.12	8,577.00	1,944.01	626.00	4,597.00	3,000.95	19,915.27	14,606.25	8,681.00	808.25	1,249.00		84,015
Range Fees	6,998.33	5,620.11	5,594.84	3,316.53	5,701.59	8,831.93	10,254.45	10,181.57	8,019.81	7,948.89	6,211.84	5,264.15	83,944
Sales of Merchandise	6,323.97	6,795.17	7,157.44	4,211.03	5,220.90	8,454.32	8,533.52	10,289.47	9,891.12	8,167.06	8,573.44	4,885.10	88,503
Concession Fees	2,720.64	2,116.80	1,881.42	1,429.58	2,044.44	2,845.78	3,576.02	4,247.24	3,361.53	3,120.31	3,078.02	2,131.87	32,554
Miscellaneous Income	3,649.17	3,294.29	2,554.38	2,735.65	4,626.10	4,846.64	11,084.79	12,245.83	14,991.62	10,154.55	10,227.21	6,841.60	87,252
Total Income	\$126,487.79	\$94,925.64	\$99,917.78	\$75,011.97	\$100,700.05	\$132,065.05	\$155,429.05	\$169,312.86	\$155,196.64	\$142,671.45	\$131,296.35	\$96,649.97	\$1,479,664.60
Weather Totals	4 rain	4 rain/1 closed	5 rain/1 closed	9 rain	5 rain	5 rain	1 rain	2 rain	8 rain	6 rain	10 rain	6 closed-like	65/2
Income Per Round	\$32.45	\$34.34	\$35.22	\$34.50	\$34.78	\$36.83	\$36.19	\$37.89	\$37.49	\$34.17	\$36.41	\$35.91	\$35.62
FY 2006 - 2007													
	October	November	December	January	February	March	April	May	June	July	August	September	YTD Totals
Rounds played	2,568	2,743	2,148	1,634	2,112	2,933	3,492	3,239	2,647	2,625	2,954	2,977	32,072
Tournament Rounds	831	241			78	167	365	163	506	17	83	354	2,805
Range buckets	852	1,017	619	328	632	1329	1282	1032	828	573	963	1,334	10,789
Star Memberships	825.00	1,125.00	900.00	1,200.00	2,025.00	2,550.00	2,025.00	2,025.00	2,700.00	1,925.00	1,950.00	2,850.00	22,100
Green Fees	75,052.08	77,054.99	61,958.41	46,047.63	56,727.00	82,002.01	99,339.96	89,832.90	74,158.69	70,256.48	77,765.35	86,213.98	896,409
Tournament Fees	26,126.45	8,229.66			2,340.00	5,984.52	12,937.27	5,764.00	18,891.57	544.00	2,336.64	15,028.00	98,182
Range Fees	4,486.00	5,059.11	2,966.69	1,641.14	3,305.97	6,574.96	6,450.73	5,493.95	4,170.50	2,964.69	4,660.35	6,313.05	54,087
Sales of Merchandise	5,756.99	6,144.51	4,545.42	2,018.11	4,485.95	7,001.69	6,762.30	7,439.75	7,492.20	5,128.58	6,279.02	5,522.72	68,577
Concession Fees	2,753.47	1,831.77	849.49	837.97	1,471.62	2,361.81	3,116.86	2,325.47	2,603.71	1,741.09	2,161.42	2,346.82	24,402
Miscellaneous Income	2,861.56	2,584.60	3,755.19	2,290.00	2,423.00	3,468.25	5,474.79	5,195.82	5,667.66	9,645.66	4,445.60	4,146.88	51,959
Total Income	\$117,861.55	\$102,029.64	\$74,975.20	\$54,034.85	\$72,778.54	\$109,943.24	\$136,106.91	\$118,076.89	\$115,684.33	\$92,205.50	\$99,598.38	\$122,421.45	\$1,215,716.48
Weather Totals				15 rain/cold	6 rain/cold	5 rain	3 rain	9 rain	12 rain	15 rain	4 rain	1 rain	
Income Per Round	\$34.43	\$33.82	\$34.49	\$32.33	\$32.31	\$34.64	\$34.76	\$34.11	\$35.83	\$34.17	\$32.15	\$35.90	\$34.22
FY 2005 - 2006													
	October	November	December	January	February	March	April	May	June	July	August	September	YTD Totals
Rounds played	3,071	2,326	2,455	2,571	2,094	3,000	3,817	3,241	2,760	2,838	3,056	3,060	34,289
Tournament Rounds	342	372	122	14	123	275	216	303	254	214	107	273	2,615
Range Buckets	1,348	854	1,032	863	754	1,468	1,666	1,125	915	958	1,123	1,143	13,249
Star Memberships	825.00	750.00	525.00	1,950.00	975.00	1,500.00	1,598.00	945.00	1,785.00	2,250.00	750.00	1,095.00	14,948
Green Fees	83,308.78	64,013.19	68,822.00	67,352.18	54,583.70	78,298.53	106,519.47	83,888.84	74,680.30	78,797.17	77,376.73	81,821.30	919,462
Tournament Fees	11,166.20	11,292.59	4,058.00	623.00	5,168.84	8,581.15	7,073.12	8,324.82	6,950.00	5,527.00	3,878.00	10,384.78	83,028
Range Fees	6,370.11	4,580.34	5,192.32	4,300.89	3,572.44	6,376.90	7,462.75	5,430.79	4,506.92	4,860.93	5,547.94	5,670.09	63,872
Sales of Merchandise	6,352.08	4,710.74	5,973.00	5,587.32	4,895.17	5,634.42	7,388.88	6,373.86	6,177.10	5,357.32	6,436.83	6,133.67	71,020
Concession Fees	2,790.10	1,842.23	1,655.27	1,581.45	1,144.16	1,846.17	2,892.01	2,455.09	2,292.43	1,865.99	2,056.32	2,395.12	24,816

Jersey Meadow Golf Course
Monthly Report

Miscellaneous Income	1,592.00	3,000.28	1,843.00	1,676.00	1,660.18	1,954.00	6,361.74	8,579.88	5,424.63	5,062.01	4,973.97	2,453.64	44,581
Total Income	\$112,404.27	\$90,189.37	\$88,068.59	\$83,070.84	\$71,999.49	\$104,191.17	\$139,295.97	\$115,998.28	\$101,816.38	\$103,720.42	\$101,019.79	\$109,953.60	\$1,221,728.17
Weather Totals													
Income Per Round	\$32.69	\$33.15	\$33.97	\$31.38	\$32.04	\$31.36	\$34.14	\$32.46	\$33.19	\$33.25	\$31.70	\$32.66	\$32.70

Jersey Meadow Golf Course
Monthly Report

FY 2004 - 2005													
	October	November	December	January	February	March	April	May	June	July	August	September	YTD Totals
Rounds played	3,118	2,006	2,531	2,293	1,589	2,474	3,064	2,758	2,956	2,912	2,893	2,488	31,082
Tournament Rounds	277	106	70	3	36	150	277	408	263	57	60	110	1,817
Range buckets	0	665	1163	891	476	1101	1550	1293	1226	748	1,068	852	11,033
Star Memberships	480.00	0.00	675.00	2,181.00	675.00	2,100.00	2,850.00	1,950.00	1,725.00	1,500.00	1,425.00	1,050.00	16,611
Green Fees	74,189.66	51,783.51	62,571.20	59,311.24	41,562.60	66,557.58	85,036.07	71,311.04	74,745.97	77,384.45	71,587.00	62,165.00	798,205
Tournament Fees	12,244.20	4,070.00	2,690.00	350.00	1,362.23	4,532.00	8,260.76	13,663.66	9,030.60	2,289.01	2,365.00	4,048.00	64,905
Range Fees	360.00	2,817.98	3,872.64	3,668.49	2,028.03	4,701.63	6,928.84	6,292.07	6,066.74	3,544.83	4,894.00	4,313.66	49,489
Sales of Merchandise	4,790.63	2,674.76	6,274.93	4,686.93	3,987.02	5,930.59	8,513.16	6,768.94	6,379.57	8,554.90	6,392.00	4,394.00	69,347
Concession Fees	2,886.22	3,589.83			916.00	1,535.00	2,196.04	2,163.80	2,638.75	2,088.86	2,074.00	1,650.00	21,739
Miscellaneous Income	180.00	60.00	1,401.00	930.00	727.00	1,408.00	2,183.09	2,724.00	6,716.64	3,941.67	4,276.00	12,914.17	37,462
Total Income	\$95,130.71	\$64,996.08	\$77,484.77	\$71,127.66	\$51,257.88	\$86,764.80	\$115,967.96	\$104,873.51	\$107,303.27	\$99,303.72	\$93,013.00	\$90,534.83	\$1,057,758.19
Weather Totals						10 R; 20 S	2R; 28 S	3R; 28S	30S; No R	12R; 19 S	7R; 25 S	4R; 26S	
Income Per Round	\$27.88	\$30.77	\$29.53	\$30.03	\$31.13	\$32.27	\$33.86	\$32.51	\$32.80	\$32.94	\$31.02	\$34.44	\$31.65
FY 2003 - 2004													
	October	November	December	January	February	March	April	May	June	July	August	September	Totals
Rounds played	2,838	2,605	2,735	2,186	1,829	2,824	3,261	3,203	1,952	0	0	3,841	27,274
Tournament Rounds	582	317	12	29	240	140	370	153	82	32	0	537	1,912
Range buckets	1,247	1124	1015	614	512	903	1746	1431	576	0	0	0	9,168
Star Memberships	880.00	485.00	617.00	2,840.00	1,620.00	2,485.00	2,810.00	1,670.00	50.00	0.00	0.00	1,220.00	\$14,677.00
Green Fees	70,103.87	65,595.91	64,691.42	52,796.04	43,975.88	66,495.18	81,103.98	82,362.52	25,167.00	0.00	0.00	77,631.05	629,922.85
Tournament Fees	18,430.40	10,762.40	464.40	1,015.00	2,747.00	3,595.00	3,718.50	5,235.00	2,912.21	2,956.16	0.00	11,150.00	62,986.07
Range Fees	4,026.35	3,865.34	3,230.29	2,270.18	1,911.88	3,048.27	6,152.89	5,249.27	1,827.36	0.00	0.00	175.00	31,756.83
Sales of Merchandise	5,129.89	4,224.64	7,198.84	4,165.57	4,035.75	5,954.69	7,510.77	5,908.66	4,261.91	424.55	0.00	6,037.47	54,852.74
Concession Fees	2,013.15	3,492.29	2,560.00	1,977.00	1,731.20	1,740.36	2,485.45	2,965.09	3,108.38	0.00	0.00	81.92	22,154.84
Miscellaneous Income	2,240.00	1,920.00	1,323.00	1,275.00	1,640.00	840.82	499.00	953.00	3,285.75	250.00	0.00	192.00	14,418.57
Total Income	\$102,823.66	\$90,345.58	\$80,084.95	\$66,338.79	\$57,661.71	\$84,159.32	\$104,280.59	\$104,343.54	\$40,612.61	\$3,630.71	\$0.00	\$96,487.44	\$830,768.90
Income Per Round	\$29.81	\$30.75	\$28.93	\$28.67	\$27.09	\$27.56	\$27.95	\$30.59	\$19.94	\$0.00	\$0.00	\$21.76	\$27.96
FY 2002 - 2003													
	October	November	December	January	February	March	April	May	June	July	August	September	Totals
Rounds played	2,637	3,056	2,275	2,460	1,777	3,199	3,900	4,354	3,915	3,647	3,280	2,557	37,057
Tournament Rounds	0	159	0	0	188	138	66	287	62	59	17	248	1,224
Range buckets	843	1084	861	752	415	1256	2003	1941	1532	1,500	1,529	1,232	14,948
Star Memberships	400.00	300.00	1,115.00	7,465.00	3,578.00	4,420.00	5,205.00	3,990.00	2,610.00	1,895.00	1,790.00	805.00	\$33,573.00
Green Fees	59,060.50	83,865.33	59,280.09	57,262.20	41,843.58	76,659.46	100,788.23	107,607.15	95,050.74	82,944.99	78,205.60	59,952.70	902,520.57
Tournament Fees	10,519.97	5,164.20	0.00	0.00	2,598.97	4,602.65	1,840.00	10,473.00	1,550.00	2,130.00	595.00	8,425.00	47,898.79
Range Fees	2,136.97	3,105.58	2,242.99	2,007.38	990.85	3,100.81	5,061.68	4,843.09	3,583.54	3,625.44	5,109.22	3,918.18	39,725.73
Sales of Merchandise	4,852.77	5,794.15	4,434.45	2,578.44	2,578.83	5,989.11	6,515.03	7,535.29	5,503.11	5,638.05	5,540.26	3,653.07	60,612.56
Concession Fees	3,692.00	3,146.00	2,056.00	2,079.00	1,494.00	2,970.00	2,969.95	3,999.34	5,224.34	3,331.06	3,097.78	2,473.09	36,532.56
Miscellaneous Income	1,650.00	1,860.00	2,265.00	1,419.00	1,695.00	2,130.00	2,550.00	2,805.00	6,380.00	6,588.00	2,295.00	2,160.00	33,797.00
Total Income	\$82,312.21	\$103,235.26	\$71,393.53	\$72,811.02	\$54,779.23	\$99,872.03	\$124,929.89	\$141,252.87	\$119,901.73	\$106,152.54	\$96,632.86	\$81,387.04	\$1,154,660.21

Jersey Meadow Golf Course
Monthly Report

Income Per Round	\$31.06	\$32.02	\$30.89	\$26.56	\$26.06	\$28.60	\$30.19	\$29.58	\$29.49	\$28.13	\$28.77	\$28.73	\$29.29

Jersey Meadow Golf Course
Monthly Report

FY 2001 - 2002													
	October	November	December	January	February	March	April	May	June	July	August	September	Totals
Rounds played	3,203	3,061	2,774	2,800	2,969	3,734	4,385	4,735	4,182	4,139	3,580	3,592	43,154
Tournament Rounds													
Range buckets	1,388	1,374	844	1,261	1,316	1,897	2,131	2,143	1,818	1,813	1,506	1,476	18,967
Star Memberships				3,075.00	1,650.00	2,275.00	1,725.00	1,125.00	725.00	550.00	775.00	950.00	\$12,850.00
Green Fees/Cart Fees	72,224.98	77,087.14	65,224.37	68,447.62	70,028.61	91,055.04	111,535.50	119,348.59	104,195.50	104,907.23	89,569.50	79,854.95	1,053,479.03
Tournament Fees	17,967.54	10,416.85	1,552.00	0.00	3,741.00	2,498.00	12,004.42	6,740.00	2,220.70	0.00	1,919.00	17,433.92	76,493.43
Range Fees	3,924.83	3,699.12	2,181.79	3,236.49	3,508.36	4,850.70	5,791.90	5,805.72	4,675.54	4,822.48	4,043.98	3,696.75	50,237.66
Sales of Merchandise	7,501.72	7,470.10	8,574.76	4,093.24	4,597.56	8,690.81	7,429.96	7,877.93	8,103.63	5,589.34	5,526.70	4,663.97	80,119.72
Concession Fees	4,471.00	3,728.00	2,457.00	850.00	4,046.00	3,656.00	4,778.00	4,932.00	4,636.00	4,331.00	3,382.00	2,992.00	44,259.00
Miscellaneous Income					3,348.03	10.00		2,115.00	5,080.00	1,880.00	1,860.00	3,030.00	17,323.03
Total Income	\$106,090.07	\$102,401.21	\$79,989.92	\$75,777.35	\$90,919.56	\$113,035.55	\$143,264.78	\$147,944.24	\$129,636.37	\$122,080.05	\$107,076.18	\$112,621.59	\$1,334,761.87
Income Per Round	\$33.12	\$33.45	\$28.84	\$27.37	\$30.07	\$29.66	\$32.28	\$31.01	\$30.83	\$29.36	\$29.69	\$31.09	\$30.63
FY 2000 - 2001													
	October	November	December	January	February	March	April	May	June	July	August	September	Totals
Rounds played	3,632	2,387	2,224	1,526	2,087	2,196	3,929	3,482	3,097	3,564	3,433	3,480	35,037
Tournament Rounds													
Range buckets				567	755	1,194	1,757	1,498	1,293	1,252	1,229	1,218	10,763
Green Fees/Cart Fees	100,532.00	59,091.00	57,691.00	42,849.85	53,215.20	55,637.91	108,176.93	93,704.77	79,608.10	86,599.86	76,676.57	82,458.86	\$896,242.05
Tournament Fees	19,585.00	7,087.00	6,235.00	0.00	0.00	4,107.87	9,607.00	14,018.50	332.64	792.00	2,186.00	4,023.02	67,974.03
Range Fees	6,702.00	3,778.00	3,198.00	2,365.14	3,229.47	5,533.59	7,552.85	6,458.97	5,754.22	5,431.94	4,280.78	3,776.78	58,061.74
Sales of Merchandise	19,858.00	4,548.00	5,884.00	3,055.92	2,960.74	8,316.70	9,143.74	7,896.28	7,636.53	6,951.08	8,554.69	6,491.01	91,296.69
Concession Fees	285.00	808.00	417.00	1,726.00	2,278.00	2,982.00	4,942.00	3,701.00	3,099.00	3,441.00	3,256.00	3,505.00	30,440.00
Miscellaneous Income	-571.00	3,254.00	2,407.00										
Total Income	\$146,391.00	\$78,566.00	\$75,832.00	\$49,996.91	\$61,683.41	\$76,578.07	\$139,422.52	\$125,779.52	\$96,430.49	\$103,215.88	\$94,954.04	\$100,254.67	\$1,144,014.51
Income Per Round	\$40.31	\$32.91	\$34.10	\$32.76	\$29.56	\$34.87	\$35.49	\$36.12	\$31.14	\$28.96	\$27.66	\$28.81	\$32.65
Notes: 1. October, November, December 2000 Golf Course under private management contract. City took over management January 1, 2001.													
2. Green Fees and Cart Fees combined into one fee beginning January 2002.													
3. Food and drinks contracted out to private vendor as of January 2001.													
4. Star Membership program began in January 2002.													
5. FY 2000 -2001 - records in Smith Systems Software, no printouts available and the software is offline.													
6. Concession Fees shown in time period of purchase, not when received.													
7. Income/Round: Income does not include Star Memberships; Rounds includes Rounds Played and Tournament Rounds.													
8. Miscellaneous Income includes: Cart fee, Handicap Service, Leagues, expired Gift Certificates, Miscellaneous merchandise and Junior Camp.													
9. As of April, 2016, Leagues are accounted for in Rounds played and in Green Fees.													
10. FY 2016-2017 - Line Item added: Club Rental.													
11. Abbreviations: W-weather RO-rain out CM-course maintenance TT-temporary tees H-holiday CV-COVID-19													
12. FY 2016-2017 - Miscellaneous Income changed to Miscellaneous Fees per Finance.													



Jersey Village, TX

Golf Course Monthly Financial Statement

Group Summary

For Fiscal: 2023-2024 Period Ending: 04/30/2024

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 11 - GOLF COURSE FUND						
Department: 80 - REVENUES						
85 - FEE & CHARGES FOR SERVICE	2,401,500.00	2,401,500.00	150,797.81	1,347,129.30	-1,054,370.70	56.10%
96 - INTEREST EARNED	2,800.00	2,800.00	1,490.44	8,913.17	6,113.17	318.33%
98 - MISCELLANEOUS REVENUE	0.00	0.00	0.00	5,929.75	5,929.75	0.00%
Department: 80 - REVENUES Total:	2,404,300.00	2,404,300.00	152,288.25	1,361,972.22	-1,042,327.78	56.65%
Department: 81 - CLUB HOUSE						
30 - SALARIES, WAGES, & BENEFITS	713,036.75	713,036.75	41,593.19	402,705.82	310,330.93	56.48%
34 - COST OF SALES	187,500.00	187,500.00	50,546.13	109,999.13	77,500.87	58.67%
35 - SUPPLIES	16,100.00	16,100.00	0.00	10,707.72	5,392.28	66.51%
45 - MAINTENANCE	2,700.00	2,700.00	981.13	11,829.14	-9,129.14	438.12%
50 - SERVICES	37,490.10	37,490.10	4,953.14	29,620.30	7,869.80	79.01%
54 - SUNDRY	77,400.00	77,400.00	506.14	34,083.34	43,316.66	44.64%
55 - PROFESSIONAL SERVICES	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00%
60 - OTHER SERVICES	26,000.00	26,000.00	0.00	30,860.00	-4,860.00	118.50%
97 - INTERFUND ACTIVITY	4,525.00	4,525.00	0.00	0.00	4,525.00	0.00%
Department: 81 - CLUB HOUSE Total:	1,068,251.85	1,068,251.85	98,579.73	629,805.45	438,446.40	58.96%
Department: 82 - COURSE MAINTENANCE						
30 - SALARIES, WAGES, & BENEFITS	590,576.68	590,576.68	40,639.15	295,369.07	295,207.61	50.01%
35 - SUPPLIES	172,700.00	172,700.00	6,739.34	119,710.70	52,989.30	69.32%
40 - MAINTENANCE--BLDGS, STRUC	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00%
45 - MAINTENANCE	23,500.00	23,500.00	2,953.27	12,345.55	11,154.45	52.53%
50 - SERVICES	8,280.00	8,280.00	258.00	3,711.58	4,568.42	44.88%
54 - SUNDRY	10,500.00	10,500.00	0.00	0.00	10,500.00	0.00%
55 - PROFESSIONAL SERVICES	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00%
97 - INTERFUND ACTIVITY	1,075.00	1,075.00	0.00	0.00	1,075.00	0.00%
Department: 82 - COURSE MAINTENANCE Total:	813,631.68	813,631.68	50,589.76	431,136.90	382,494.78	52.99%
Department: 83 - BUILDING MAINTENANCE						
35 - SUPPLIES	6,100.00	6,100.00	0.00	3,709.75	2,390.25	60.82%
40 - MAINTENANCE--BLDGS, STRUC	10,000.00	10,000.00	384.00	2,791.47	7,208.53	27.81%
50 - SERVICES	25,000.00	25,000.00	3,147.60	19,732.57	5,267.43	78.93%
55 - PROFESSIONAL SERVICES	1,000.00	1,000.00	0.00	267.00	733.00	26.70%
Department: 83 - BUILDING MAINTENANCE Total:	42,100.00	42,100.00	3,531.60	26,500.79	15,599.21	62.95%
Department: 87 - GC CAPITAL IMPROVEMENT						
70 - CAPITAL IMPROVEMENTS	32,000.00	32,000.00	0.00	20,975.00	11,025.00	65.55%
Department: 87 - GC CAPITAL IMPROVEMENT Total:	32,000.00	32,000.00	0.00	20,975.00	11,025.00	65.55%
Department: 88 - EQUIPMENT MAINTENANCE						
30 - SALARIES, WAGES, & BENEFITS	76,270.54	76,270.54	6,517.78	44,215.22	32,055.32	57.97%
35 - SUPPLIES	28,650.00	28,650.00	2,635.79	22,255.51	6,394.49	77.68%
45 - MAINTENANCE	13,000.00	13,000.00	0.00	12.50	12,987.50	0.10%
50 - SERVICES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00%
97 - INTERFUND ACTIVITY	330,000.00	330,000.00	0.00	0.00	330,000.00	0.00%
Department: 88 - EQUIPMENT MAINTENANCE Total:	448,920.54	448,920.54	9,153.57	66,483.23	382,437.31	14.81%
Fund: 11 - GOLF COURSE FUND Surplus (Deficit):	-604.07	-604.07	-9,566.41	187,070.85	187,674.92	30,968.41%
Report Surplus (Deficit):	-604.07	-604.07	-9,566.41	187,070.85	187,674.92	30,968.41%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
11 - GOLF COURSE FUND	-604.07	-604.07	-9,566.41	187,070.85	187,674.92
Report Surplus (Deficit):	-604.07	-604.07	-9,566.41	187,070.85	187,674.92

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Golf Course Fund
For the period ended April 30, 2024

	Adopted Budget	Current Budget	YTD Actual	% of Actual compared to Budget	Projections
Revenue					
Fees & Charge for Services	2,401,500.00	2,401,500.00	1,347,129.30	56.10%	2,418,000.00
Interest Earned	2,800.00	2,800.00	8,913.17	318.33%	10,000.00
Interfund Activity	-	-	-	0.00%	-
Misc Revenue	-	-	5,929.75	100.00%	-
Total Revenue	<u>2,404,300.00</u>	<u>2,404,300.00</u>	<u>1,361,972.22</u>	<u>56.65%</u>	<u>2,428,000.00</u>
Expenditures					
Club House	1,068,251.85	1,068,251.85	629,805.45	58.96%	1,068,251.85
Course Maintenance	813,631.68	813,631.68	431,136.90	52.99%	813,631.68
Building Maintenance	42,100.00	42,100.00	26,500.79	62.95%	42,100.00
Capital Improvement	32,000.00	32,000.00	20,975.00	65.55%	32,000.00
Equipment Maintenance	448,920.54	448,920.54	66,483.23	14.81%	448,920.54
Total Expenditures	<u>2,404,904.07</u>	<u>2,404,904.07</u>	<u>1,174,901.37</u>	<u>93.55%</u>	<u>2,404,904.07</u>



Jersey Village Parks & Recreation

To: Mayor Warren and City Council

CC: Austin Bleess, City Manager

From: Robert Basford, Assistant City Manager

Date: May 6, 2024

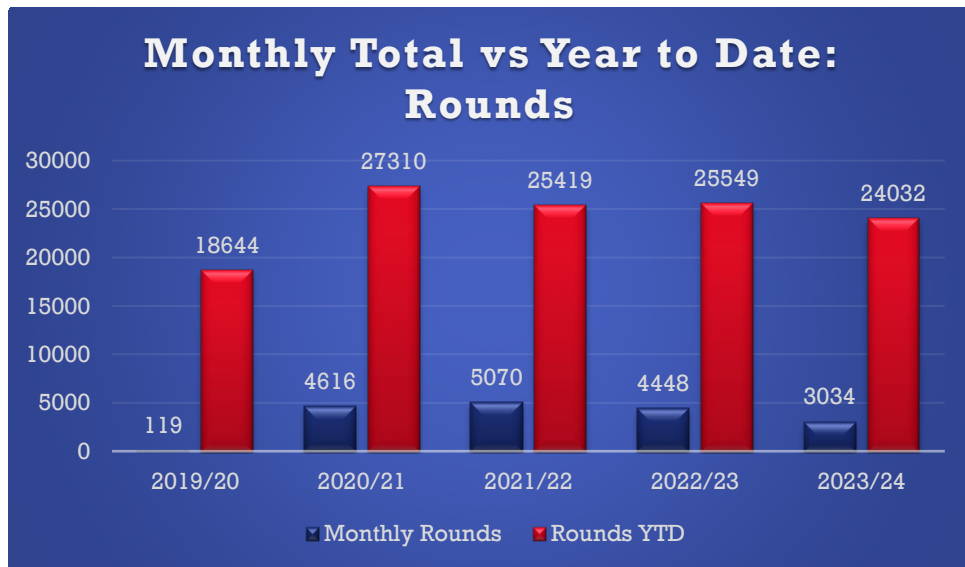
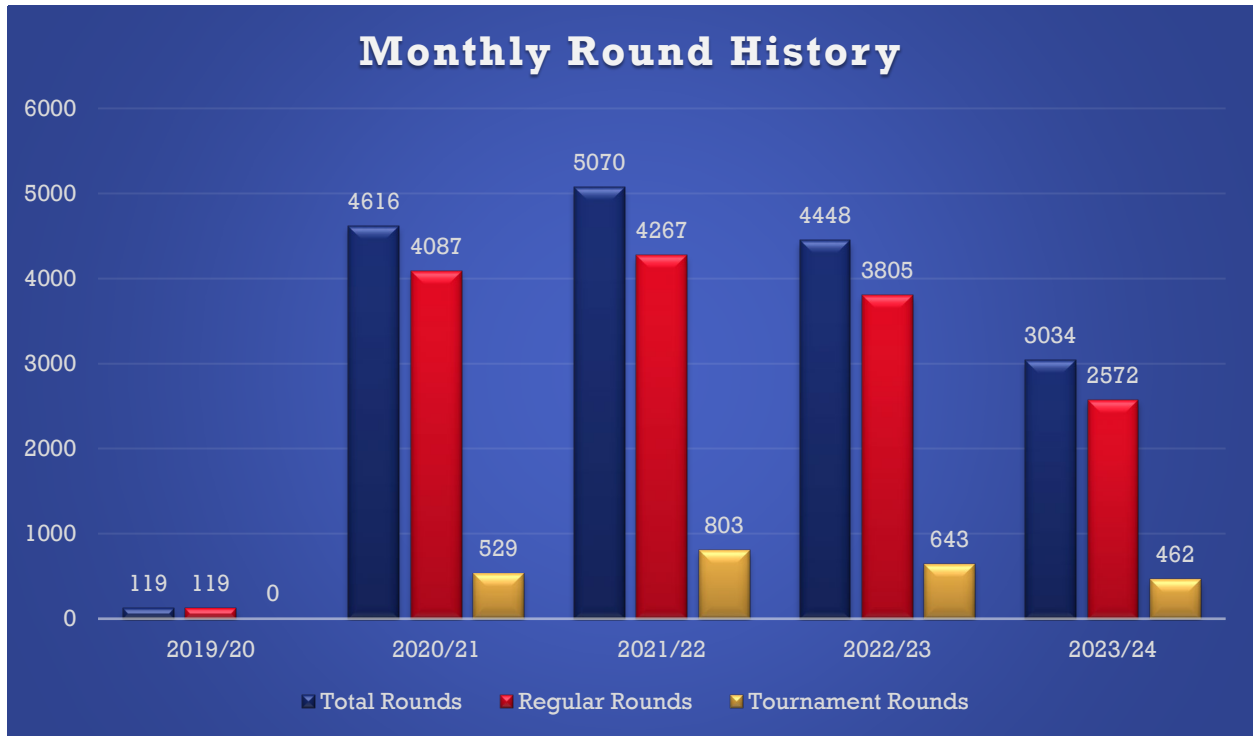
Subject: Parks & Recreation Monthly Update: April 2024

Jersey Meadow Golf Club

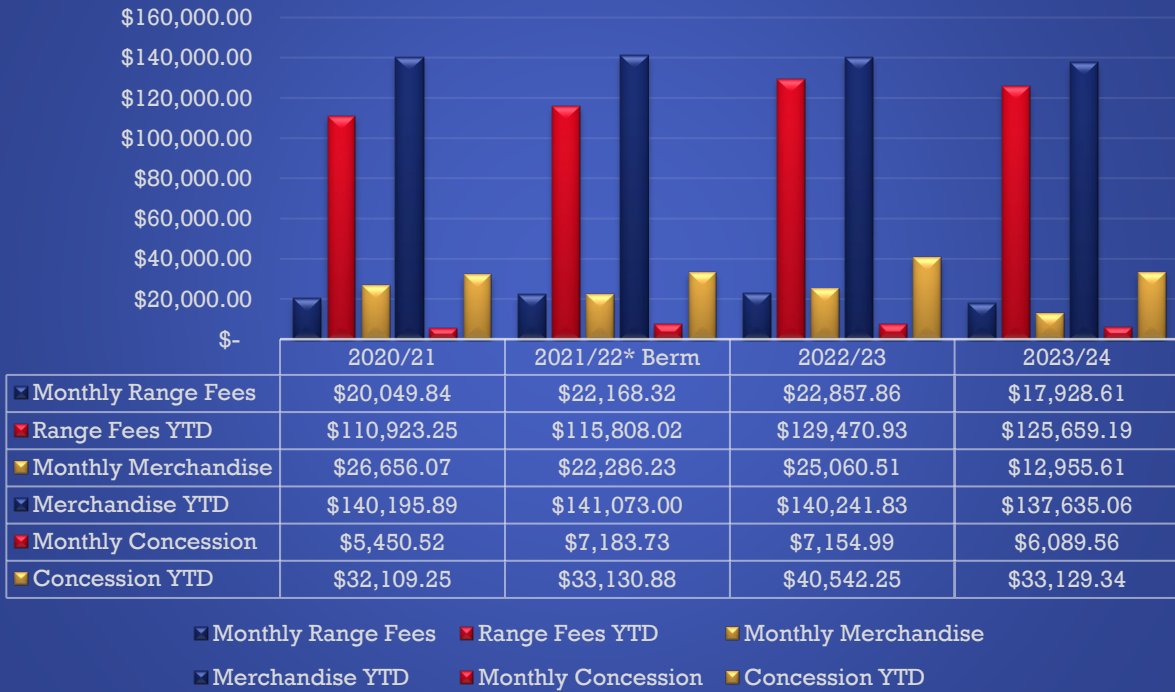
Financial Report (Monthly and Year to Date)

The month of April produced a good turnout given the fact that the course was closed for 11 days with a total revenue of \$154,514.66. The course produced \$91,783.50 in green fees and \$16,955.40 in tournament fees. The course hosted 2572 regular rounds and 462 rounds of tournament play. Merchandise Sales totaled \$12,955.61. Just beyond the midpoint of the year, we are on pace to exceed revenue expectations and require no transfer.

During the month of April, staff conducted a plethora of soil tests on the greens as well as held a few consultation meetings to discuss the quality and improvement plan of the greens. We were able to complete ground penetrating radar to map out the seedbed, identify drainage issues, and any root intrusion. We identified the layout of all greens, and we were able to remove all blocked subsurface green drains. We were experiencing drainage issues on all 20 greens, and we were told that this cleanout will show significant improvements within the next few weeks or so. We have reduced the size of some greens (those that grew larger over time) and, alternatively, we expanded the size of some of those that decreased in size over the last 20 years. Our aim is to have much better greens conditions prior to Memorial Day.



Range, Merchandise, Concession Month END vs Year to Date



Monthly Total vs Year to Date: Revenue



Parks & Recreation

Recreation

- Ordered the winners trophies for the Youth Triathlon through Monarch
- Coordinated with Belknap to address water leaks in the pool bathroom.
- Coordinated the fix of the pool lights with Paul Richard. I helped them identify where the issue was located so that a proper repair was made.
- Coordinated the installation of a Backflow preventer at the pool with Belknap plumbing.
- Coded all P-card expenses and approved all expenses within our department.
- Helped coordinate our Founders Day event, which was a success. Also met with police, fire, and stake holders to discuss things that could have gone better at the event.
- Attended the Packet pick up for the Youth Triathlon which is taking place on May 5th.
- Met with Andrew Mitcham to discuss plans for a potential Octoberfest event on October 5th.
- Attended the April 23rd bond committee meeting in relation to the pool.
- Continued to teach senior fitness, our numbers are strong. We averaged 13 persons a class this month. Next month we could experience a decline in participation with the start of water aerobics.
- Reached out to James Browning (City of West University Place) to schedule a lifeguard certification course for the only two guards that needed a complete class. The reason we couldn't host them is because we need at least four persons to host a class. We didn't have enough lifeguards on staff that needed a certification.
- Hosted a lifeguard recertification class on April 27th for our lifeguard staff that have certifications expiring during season.
- Coordinated a second recertification course for the weekend of May 3rd.
- Confirmed with food trucks that are attending July 4th Festival. So far, we have 7.
- Started working on our Event Scope for July 4th, there are a few possible changes that could happen to the event. Updates will come later once information is more concrete.
- Attended a meeting with Councilman Hunsaker regarding a pool assessment they will conduct at our facility. This was also discussed at the Bond committee meeting on April 23rd.
- Held a quick meeting with one of the Day care facilities that attends are pool and updated them regarding Cati's law which recently passed in Texas (House Bill 59). It was an extremely productive conversation, and we were able to get the day care up to speed on the new process for day cares/childcare centers visiting our pool.

Events

- Did a risk management and radio meeting and training with Fire Department
- Bought supplies and prizes for bingo
- Bought food and drinks for volunteers
- Met with Tyler Schroeder to walk and plan where rides will go
- Completed LG training during the weekend
- Moved supplies and planned logistic timelines for managing Founder's Day event
- Coordinated volunteers o Coordinated LG staff o Coordinated carnival game vendors
- Had follow up meetings about Founder's Day Challenges and successes with all stakeholders
- Sought event feedback from carnival game providers, food trucks, and volunteers
- Worked on new recreation pool upkeep

- Posted all social media content related to events and programs
- Investigated prices and bought significant pool safety equipment
- Worked on early proposals with various partners to identify program providers for summer and future programs
- Made progress towards planning and providing summer sports leagues o Two partnerships in progress
- Did a performance review of Concert at the Park, met with Robert, Isaac, and Sebastian to discuss concerns, potential improvements, and successes
- Worked with Paul Richard electric to get a new grounding and wiring for the main outdoor pool pump. It is now better grounded, and the wiring is insulated.
- Worked with Progressive pool techs to identify solutions to several issues
 - Acid feeder
 - Splash pad surge tank ball cock valve replacement
 - Chlorinator pump function for outdoor pool
 - Pressure issue with outdoor splash pad
 - ORP and pH sensor functions
- Finished pool cleaning with Affinity Pool Service.
- Created and posted several social media postings for JV Farmers market and Carol Fox subcommittee meeting.
- Updated calendar for events
- Had a lunch meeting with John Cao (NAA athletics) to discuss new marketing strategies and timelines for athletic leagues for summer 2024
- Updated and publicized new Yoga program with Jackie Rowan. Signups are live, calendar adjusted.
- Had a meeting with Rachel Beasley and Pool Manager/LG Christin to discuss how the swimming portion of the Youth Triathlon would go
- Had a meeting with Rachel Beasley and Donnie (timing company) regarding Youth Triathlon would work (event timing and flow)
- Met with Jackie Rowan to go over access, flow, payment and expectations for her new Yoga program being hosted in the Civic Center Wednesday evenings
- Worked on plans and communications for inaugural Youth Triathlon
 - Social media
 - Meetings
 - Planning
 - Volunteer information
 - Staffing
 - Purchases
- Worked on and turned in program proposals for 2024 summer and 24-25 fiscal year
 - Outdoor education
 - CPR and LG programs
 - Programs for older residents
 - Science camp
 - Summer sports and camps
 - Events
- Coded various purchase expenses

- Updated JV Parks and Recreation website pages
- Department meeting about Founder's Day successes and future needs, followed up by a meeting with Police & Fire to discuss concerns and successes
- Attended Texas Parks and Wildlife Dept. Angler Educator training in Katy, TX
- Significant work on pool maintenance and upkeep

Parks & Facilities

Parks Department

The Parks Department has been actively working on maintaining and improving various parks across the city. The Parks Supervisor and crew have been focused on several key tasks, including:

- **Stump Removal:** Continuing the effort to remove tree stumps from city parks, enhancing the overall safety and aesthetics of these public spaces.
- **Pump Station Maintenance:** The pump station area has been cleaned and maintained, including leveling dirt and creating a ramp for easier access by our sprayer for weed control.
- **Founders Day Event Support:** The team assisted the Recreation Department with the Founders Day Event by setting up an event tent, transporting picnic tables and benches, placing barricades, and managing trash and lighting. The event was a success, thanks to the Parks crew's efforts.
- **Tree Pruning:** The crew pruned trees around the retention pond, improving visibility and walkability for park visitors.
- **Irrigation Maintenance:** Parks staff worked on irrigation systems across the city, repairing and updating irrigation heads and nozzles at various locations such as Delozier Park, Rio Grande fence line, and Senate Ave esplanades.
- **Flower Bed Care:** In addition to routine mowing, the team has incorporated additional care for flower beds, including spraying for weeds and adding black mulch as needed.

Facilities Management

The Facilities Management team has been addressing maintenance and improvements across city facilities, including:

- **Repairs and Installations:** The team repaired a roll-up door at the pavilion, installed new access points in the golf clubhouse, and installed door closures in the golf maintenance shop.
- **Pressure Washing:** The front of City Hall and other areas were pressure washed to remove mold and algae buildup.
- **HVAC Maintenance:** The team addressed cooling issues in the main offices and installed new air compressors at golf maintenance.
- **Lighting Installations:** Exterior area lights were installed at golf maintenance, and new lighting was added to containers.
- **Plumbing Repairs:** Work was done to address a leaking shower faucet in the Police Department's men's locker room.
- **Backflow Management:** A new manifold was installed in the backflow at Clark Henry Park.
- **Miscellaneous Tasks:** Additional tasks included installing shelving, treating clogged toilets, addressing fruit fly problems, and conducting electrical work.
- **HVAC Inspections:** The team conducted inspections and assessments of HVAC units across city facilities, including the Police and Fire Departments, and provided key information for future budgeting.

April 2024 Code Enforcement Report

ID	Status	Source	Resolved Date	Type	Sub-Type	Address	Notes
2048979	active	Phone Voicemail	--	Code Issue	Other	16022 Jersey Dr. Jersey Village	Possible JV parked on street
2046292	resolved	iOS	4/29/2024	Code Issue	Sign Issue	7243â€“7245 Senate Ave Jersey Village 77040	Bandit campaign sign posted in the Senate Avenue right of way between Dillard and 290 (second posted sign).
2046260	assigned	iOS	--	Code Issue	Trees over Street/Sidewalk	16001 Singapore Ln Jersey Village 77040	Spoke with Homeowner, 7-day verbal notice given.
2038786	resolved	iOS	4/30/2024	Code Issue	Other	14901 Lakeview Dr Jersey Village 77040	Rubbish strewn about back yard
2038785	assigned	iOS	--	Code Issue	Other	14901 Lakeview Dr Jersey Village 77040	Dilapidated structure in back yard visible from street
2038013	assigned	iOS	--	Code Issue	Trees over Street/Sidewalk	15302 Clevedon Ln Jersey Village 77040	Bush/tree over sidewalk
2036974	resolved	Phone Voicemail	4/30/2024	Code Issue	Other	15906 Elwood Jersey Village	Chickens in back yard.
2035274	assigned	iOS	--	Code Issue	Other	15502 Chichester Ln Jersey Village 77040	Damaged/inoperable vehicle in driveway.
2031952	resolved	In-person	4/18/2024	Code Issue	Sign Issue	16109 Seattle St Jersey Village	Sign violation
2031945	assigned	In-person	--	Code Issue	Tall grass and weeds	15918 Singapore Ln Jersey Village	HG & No visible house number
2031936	resolved	In-person	4/25/2024	Code Issue	Tall grass and weeds	15701 Seattle St. Jersey Village	HG
2031931	resolved	In-person	4/25/2024	Code Issue	Other	15614 Seattle St. Jersey Village	Bulk items in driveway
2031916	resolved	In-person	4/18/2024	Code Issue	Other	16309 Congo Ln Jersey Village	Trash carts curbside on non-trash days.
2031911	resolved	In-person	4/25/2024	Code Issue	Other	16233 Congo Ln Jersey Village	Trash carts curbside on non-trash day and refrigerator in driveway.
2031903	resolved	In-person	4/18/2024	Code Issue	Other	16213 Congo Ln Jersey Village	Trash carts curbside on non-trash days.

2031895	resolved	In-person	4/18/2024	Code Issue	Other	16102 Congo Ln Jersey Village	Trash carts curbside on non-trash days.
2031846	resolved	In-person	4/25/2024	Code Issue	Tall grass and weeds	15705 Seattle Dr Jersey Village	HG & Trash carts
2031156	active	iOS	--	Code Issue	Sign Issue	7257â€“7299 Senate Ave Jersey Village 77040	Bandit campaign sign posted within the southbound Senate Avenue right of way between Dillard and 290.
2029880	assigned	In-person	--	Code Issue	Tall grass and weeds	7210 Senate Ave Jersey Village	vacant lots next to 7210 Senate Ave.
2029869	resolved	In-person	4/25/2024	Code Issue	Tall grass and weeds	16117 Singapore LN Jersey Village	
2029815	resolved	In-person	4/25/2024	Code Issue	Tall grass and weeds	12122 West Rd Jersey Village	HG (vacant lot next to 12122 West RD)
2029782	assigned	In-person	--	Code Issue	Other	15926 Jersey Dr. Jersey Village	Miscellaneous items in driveway
2029776	resolved	In-person	4/25/2024	Code Issue	Other	15806 Jersey DR Jersey Village	Trailer parked in driveway and faded house number on mailbox
2029755	resolved	Phone Answered	4/17/2024	Code Issue	Other	15418 Glamorgan Jersey Village	Semi-truck parked in driveway
2029244	resolved	iOS	4/18/2024	Code Issue	Tall grass and weeds	16308 Smith St Jersey Village 77040	16308 Smith Street- yard is full of high weeds- there is no grass in the front only tree limbs/ roots
2027735	assigned	In-person	--	Code Issue	Other	16025 Wall St. Jersey Village	JV & Rubbish/trash
2027723	assigned	In-person	--	Code Issue	Other	15405 Clevedon Ln Jersey Village	Boat in driveway
2027711	assigned	In-person	--	Code Issue	Tall grass and weeds	15309 Glamorgan dr Jersey Village	HG
2027704	assigned	In-person	--	Code Issue	Tall grass and weeds	8301 Jones Rd Jersey Village	HG & Landscaping maintenance

2027697	resolved	In-person	4/22/2024	Code Issue	Tall grass and weeds	88 Cherry Hills Dr Jersey Village	HG
2027337	resolved	In-person	4/26/2024	Code Issue	Other	16305 Congo St. Jersey Village	Unregistered vehicle parked on the street
2026390	resolved	iOS	4/16/2024	Code Issue	Other	8 Spyglass Ct Jersey Village 77064	Open bags of trash left by the curb, not in a receptacle.
2023561	resolved	iOS	4/16/2024	Code Issue	Sign Issue	16534 Delozier St Jersey Village 77040	“James fields” Sign placed on city property or against property owner’s wishes.
2021940	assigned	In-person	--	Code Issue	Tall grass and weeds	11625 CHARLES RD Jersey Village	HG - VACANT LOTS @ JONES & CHARLES RD
2021933	resolved	In-person	4/25/2024	Code Issue	Other	15422 JERSEY DR Jersey Village	SEASONAL / DECORATIVE LIGHTS
2021930	assigned	In-person	--	Code Issue	Other	16540 VILLAGE DR Jersey Village	SEASONAL / DECORATIVE LIGHTS
2021928	resolved	In-person	4/26/2024	Code Issue	Other	16217 SINGAPORE Jersey Village	SEASONAL / DECORATIVE LIGHTS
2021924	resolved	In-person	4/26/2024	Code Issue	Other	16021 KUBE ST. Jersey Village	SEASONAL / DECORATIVE LIGHTS
2021921	resolved	In-person	4/17/2024	Code Issue	Tall grass and weeds	12122 WEST RD Jersey Village	HG
2021919	assigned	In-person	--	Code Issue	Other	15433 CHICHESTER LN Jersey Village	POSSIBLE INOPERABLE/JV
2021916	resolved	In-person	4/26/2024	Code Issue	Other	16110 CONGO ST. Jersey Village	RV IN DRIVEWAY
2021915	resolved	In-person	4/26/2024	Code Issue	Other	16022 CONGO ST. Jersey Village	TJ IN DRIVEWAY
2021911	resolved	In-person	4/16/2024	Code Issue	Other	16006 CONGO Jersey Village	RV IN DRIVEWAY
2021905	assigned	In-person	--	Code Issue	Other	16021 SEATTLE ST Jersey Village	TJ & JV
2021900	assigned	In-person	--	Code Issue	Other	16130 Acapulco Dr Jersey Village	Pile of tree limbs curbside

2018485	assigned	Email	--	Code Issue	Tall grass and weeds	15311 Jersey Dr. Jersey Village	Final notice sent for accumulation and faded house number
2018466	resolved	In-person	4/11/2024	Code Issue	Tall grass and weeds	7803 Hamilton Jersey Village	HG
2018462	resolved	In-person	4/25/2024	Code Issue	Other	8218 Argentina Jersey Village	Seasonal lighting
2018450	resolved	In-person	4/16/2024	Code Issue	Other	16429 De Lozier St. Jersey Village	possible JV
2017673	assigned	In-person	--	Code Issue	Other	15508 Mauna Loa Ln Jersey Village	JV
2017661	assigned	In-person	--	Code Issue	Other	15302 Lakeview DR Jersey Village	Landscaping maintenance & fading house number
2017644	assigned	In-person	--	Code Issue	Other	15451 Mauna Loa Ln Jersey Village	Landscaping maintenance
2017621	resolved	In-person	4/22/2024	Code Issue	Other	15909 Lakeview DR Jersey Village	JV
2017604	assigned	In-person	--	Code Issue	Trees over Street/Sidewalk Tall grass and weeds	15417 Ashburton Dr Jersey Village	HG & Tree maintenance
2017554	resolved	Android	4/10/2024	Code Issue	Tall grass and weeds	16501 De Lozier Street Jersey Village 77040	tall Grass
2017543	assigned	In-person	--	Code Issue	Tall grass and weeds	8125 Jones Rd Jersey Village	HG
2017530	assigned	In-person	--	Code Issue	Tall grass and weeds	22 Oakmont Ct. Jersey Village	HG
2017515	resolved	In-person	4/10/2024	Code Issue	Other	15326 Mauna Loa Jersey Village	Unregistered vehicle parked on the street
2012937	resolved	iOS	4/10/2024	Code Issue	Tall grass and weeds	15401 Lakeview Dr Jersey Village 77040	Empty lot that has not been mowed for quite a while. Needs to be mowed regularly
2007514	resolved	In-person	4/26/2024	Code Issue	Tall grass and weeds Other	16201 Acapulco Dr Jersey Village	HG & No visible house number

2007503	assigned	In-person	--	Code Issue	Other	15317 Clevedon Ln Jersey Village	Boat parked in driveway
2007498	assigned	In-person	--	Code Issue	Other	15402 Congo St Jersey Village	JV & No visible house number
2007494	assigned	In-person	--	Code Issue	Other	15530 Congo St Jersey Village	JVs
2007491	resolved	In-person	4/11/2024	Code Issue	Other	16317 Smith St Jersey Village	JV
2007480	resolved	In-person	4/16/2024	Code Issue	Other	16118 Congo St. Jersey Village	JV
2007478	resolved	In-person	4/16/2024	Code Issue	Other	16122 Congo St Jersey Village	JV
2007473	assigned	In-person	--	Code Issue	Other	16246 Seattle St. Jersey Village	TJ in driveway
2007455	resolved	In-person	4/16/2024	Code Issue	Tall grass and weeds	0 Village Dr Jersey Village	HG - Vacant lot next to Centerpoint tower
2004775	resolved	Android	4/22/2024	Code Issue	Tall grass and weeds	15502 Chichester Lane Jersey Village 77040	tall grass violation due to ordinance
1995357	resolved	iOS	4/30/2024	Code Issue	Tall grass and weeds	16021 Wall Street Jersey Village	tall grass and weeds
1996774	resolved	iOS	4/30/2024	Code Issue	Tall grass and weeds	15810 Jersey Drive Jersey Village	tall grass and weeds

MINUTES OF THE REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, HELD ON APRIL 22, 2024, AT 7:00 P.M. IN THE CIVIC CENTER, 16327 LAKEVIEW, JERSEY VILLAGE, TEXAS.

A. CALL TO ORDER AND ANNOUNCE A QUORUM IS PRESENT

The meeting was called to order by Mayor Pro tem Mitcham at 7:12 p.m. with the following present:

Mayor Pro tem, Michelle Mitcham
Council Member, Drew Wasson
Council Member, Sheri Sheppard
Council Member, James Singleton
Council Member, Jennifer McCrea

City Manager, Austin Bleess
City Secretary, Lorri Coody
City Attorney, Bridgette Begle

City Attorney, Justin Pruitt was not present at this meeting. Mayor, Bobby Warren, was not present at this meeting.

Staff in attendance: Robert Basford, Assistant City Manager; Isabel Kato, Finance Director; Danny Keele, Chief of Police; Mark Bitz, Fire Chief; Abram Syphrett, Director of Innovation; and Miesha Johnson, Economic Development Manager.

B. INVOCATION, PLEDGE OF ALLEGIANCE

1. **Prayer and Pledge by: Stefanie Otto, Commander of the Jeremy E. Ray American Legion Post 324.**

C. PRESENTATIONS

1. **Presentation of Police Department Employee of the 2024 First Quarter Award by Stefanie Otto, Commander of the Jeremy E. Ray American Legion Post 324.**

Michelle Mitcham, Mayor Pro tem and Commander Stefanie Otto gave the presentation of the 2024 First Quarter Award to Officer Aaron Polster.

2. **Presentation of Employee of the Month Award for April 2024.**

Austin Bleess, City Manager, presented Michael Fontaine with the April 2024 Employee of the Month Award.

D. CITIZENS' COMMENTS

Citizens who have signed a card and wish to speak to the City Council will be heard at this time. In compliance with the Texas Open Meetings Act, unless the subject matter of the comment is on the agenda, the City staff and City Council Members are prevented from discussing the subject and may respond only with statements of factual information or existing policy. Citizens are limited to five (5) minutes for their comments to the City Council.

Mayor Pro tem called upon City Manager Bleess to explain how items come to be on the agenda. Accordingly, Mr. Bleess explained that the item concerning the Golf Course Bridge was discussed by the Golf Course Advisory Committee and the Committee made a recommendation that this item concerning the Golf Course Bridge should be placed on the Council Agenda for discussion.

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Jo Hewett, 15917 Lakeview Drive, Jersey Village, Texas (713) 806-8453 - Ms. Hewett spoke to Council about the Jersey Village Senior Outreach (JVSO) Organization. She gave information about the membership and how the program is marketed, which is through word of mouth. She gave information about the services and support the program provides for the community. She gave information about a recent event wherein the JVSO put on a program to explain the various services provided, and she explained two new services that are now offered by the Organization.

Dennis Petersen, 16522 Cornwall, Jersey Village, Texas (713) 412-6886 – Mr. Petersen spoke to City Council about item F5 on the agenda concerning the Drought Contingency Plan. He recommended that when there are changes to any plans that affect the residents, the changes should be made available to the public so that there is enough time for review before it will be approved by City Council. He stated that he found it difficult to find the updated plan online. He also spoke to item F12 on the agenda concerning the plans at Clark Henry Park. He felt that these improvements were turned down during the recent bond election and does not feel we should be making the improvements with funds from the General Fund. He also wanted to know the total cost of the project. He felt, based upon his calculations, the costs could be as much at \$1 to \$2 million. He also spoke to item G2. He is against closing the Golf Course Bridge and gave reasons for same.

Mayor Pro tem Mitcham stated that the plans for the Park are part of the Comprehensive Plan. Council Member Singleton stated that this project is just for design.

Brian McCauley, 16401 Smith Street, Jersey Village, Texas (346) 324-4816 – Mr. McCauley spoke to City Council about the Golf Course Bridge. He believes that keeping the bridge open could be a safety issue, but believes it is also a benefit to residents to have the bridge open. He explained his reasoning for seeing it as a benefit. He can live with it being closed, if Jersey Meadows Drive is extended to Rio Grande Street.

Will Beazley, 14910 Lakeview Drive, Jersey Village, Texas (512) 897-2523 – Mr. Beazley spoke to City Council about the Golf Course Bridge. He stated that when it was first designed the bridge was not for through traffic. He also spoke about the health situation for community children. Children that do not do sports in school will struggle with fitness for the rest of their lives. With this in mind, the plan for sport fields can never be enough. He encourages City Council to consider using that land on the south side of US Highway 290 for the benefit of children's fitness instead of a stadium. If we could have the same level of outreach as JVSO for our children, that would be great.

Eric Henao, 15601 Singapore Lane, Jersey Village, Texas (832) 567-0974 – Mr. Henao thanked City Council. He gave information about improvements made to the bayou. He also spoke about the April 21 storm and how the police department responded to vendors trying to sell residents new roofs. He had a great time on Founders Day. He recognized Austin Bless for his award from the University of Houston. The opening of the new Golf Course Clubhouse was great. The building is very beautiful, and he had a great time during the opening. He also mentioned the upcoming City Council meeting concerning the City budget. He is not opposed to the closure of the Golf Course Bridge and gave his reasoning for same.

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Michael Torigian, 8325 Achgill Street, Jersey Village, Texas (713) 927-9000 – Mr. Torigian spoke to City Council stating that there seems to be a distrust of the City by residents. He feels that there is not enough transparency with residents. He gave reasons to support his feelings. He also stated that there should have been more time for open comments concerning what residents really want concerning the closing of this bridge. He would like City Council to give this closure strong considerations.

Kurt Beasley, 8518 Wyndham Village, Drive, Jersey Village, Texas (713) 328-6676 – Mr. Beasley is a resident for 21 years. The Bridge is a big issue. He stated that when the bridge was closed, signs were posted stating it would be reopened in one year. Now, the City is trying to close it permanently. He wants the City to do what they say they are going to do. When you do not, your integrity is questioned. He would like for the item to be tabled. He felt that for 21 years having the bridge open has not been a problem so there is no need to close the bridge.

Nancy Roberts, 16542 Village Drive, Jersey Village, Texas (832) 212-9010 – Ms. Roberts is concerned about the lot on the south side of Village Drive. It needs to be mowed. It is a privately owned lot. She would like the City to make sure that this lot is mowed regularly. She also pointed out another home on Village where the fence is falling down. She would also like to have the City “weed eat” around the polls on Village Drive. She does not want the bridge closed at the Golf Course.

Simon Hughes, 15409 Lakeview Drive, Jersey Village, Texas (281) 380-9001 – Mr. Hughes spoke to the City Council about the Golf Course Bridge. It is a big issue. His concern with closing the bridge is that he only learned a few weeks ago from someone on the Advisory Committee that the bridge will be closed. While the item was posted on the agenda, this is a hot topic, and the City should have given residents more notice concerning this action. Perhaps an open house or a town meeting would have been appropriate so that residents could have given input, which provides opportunity for residents to have a voice and be heard.

Keith Frischermeyer, 8610 Meadowview Court, Jersey Village, Texas (281) 748-3608 – Mr. Frischermeyer lives in Wyndham Village. With the proposed closing of the Golf Course Bridge, he has to consider alternative routes, which could be the continuation of Meadows Drive to Rio Grande Street. He also stated that what he does like about the pass though is that the gates are closed at night preventing through traffic. With all the improvements at the Golf Course, he feels that closing the bridge would prevent people from attending the new amenities. He also mentioned that should there be a major emergency event, not having this bridge open eliminates a path of evacuation from the City.

Bill Edwards, 16001 Jersey Drive, Jersey Village, Texas (346) 313-3766 – Mr. Edwards would like the Resolutions 2024-10, 2024-11, and 2024-36 removed from consent. He would like City Council to vote on the bridge tonight. He feels the bridge is dangerous and feels that it is against the law to use a parking lot for cut through traffic.

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Rick Faircloth, 16010 Lakeview Drive, Jersey Village, Texas (713) 466-8065 – Mr. Faircloth would like City Council to make provisions for tax relief for seniors during the upcoming budget talks. He also spoke about the Golf Course Bridge. He believes that restricting traffic to only one lane with signs posted at each side may be an alternative to closing the bridge. Another idea is to have one lane for pedestrians and one for vehicles. He believes that the item should be tabled so that more discussion and research can be had concerning the closure.

Jim Fields, 16412 Saint Helier, Jersey Village, Texas (713) 206-1184 – Mr. Fields spoke about the Golf Course Bridge. He stated that he has asked for the studies on the bridge but has not received same. He does not support the bridge closure. He does not understand why the issue of the bridge was not discussed during the construction planning phases of the new clubhouse. He suggested that a foot bridge be built adjacent to the existing bridge. He also mentioned the City pool leaking. He requested the information from the City and did not receive any information that would support a leaking pool. He also mentioned the voting machines. He closed by asking that items F3, F12 and F13 be removed from the consent agenda.

City Secretary, Lorri Coody, addressed Mr. Fields concerns regarding the voting machines.

Michael Stembridge, 15422 Jersey Drive, Jersey Village, Texas (832) 880-3809 – Mr. Stembridge stated that initially he supported the closure of the Golf Course Bridge but now would like to have the bridge reopened. He gave his reasoning for keeping the bridge open.

Kimberly Henao 15601 Singapore Lane, Jersey Village, Texas (832) 689-9878 – Ms. Henao gave her 31st installment concerning laws for the City of Jersey Village, Harris County, and the State of Texas.

E. CITY MANAGER'S REPORT

City Manager Bless gave the following monthly report. He gave information about the various grants for which the City has applied.

1. Monthly Fund Balance Report, Enterprise Funds Report, Governmental Funds Report, Property Tax Collection Report, General Fund Budget Projections, Utility Fund Budget Projections, and Quarterly Investment Report.
2. Fire Departmental Report and Communication Division's Monthly Report
3. Police Department Monthly Activity Report, Staffing/Recruitment Report, and Police Open Records Requests
4. Municipal Court Collection Report, Municipal Court Activity Report, Municipal Court Courtroom Activity Report, Speeding and Stop Sign Citations within Residential Areas Report, and Court Proceeds Comparison Report
5. Public Works Departmental Status Report
6. Golf Course Monthly Report, Golf Course Financial Statement Report, Golf Course Budget Summary, and Parks and Recreation Departmental Report
7. Code Enforcement Report

F. CONSENT AGENDA

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The following items are considered routine in nature by the City Council and will be enacted with one motion and vote. There will not be separate discussion on these items unless requested by a Council Member, in which event the item will be removed from the Consent Agenda and considered by separate action.

Each Consent Agenda item appears below with background information. Items 6, 7, 11, and 13 were pulled from the Consent Agenda for further discussion. Accordingly, Items 6, 7, 11, and 13 contain discussion information as well as Council's vote, if applicable. The vote for Items 1 through 5, 8 through 10, and 12 are found at the end of the Consent Agenda.

- 1. Consider approval of the Minutes for the Regular Session Meeting held on March 18, 2024.**
- 2. Consider Resolution 2024-28, amending the Purchasing Policy for the City of Jersey Village.**

BACKGROUND INFORMATION:

Bac in 2022 the Texas General Land Office (GLO) requested the city update our purchasing policy to include two items that we have to follow per federal law for any purchasing that utilizes federal funding. These are things we already do, as we are required to do it as part of the grant fund utilization. During their review our grant application for the Comprehensive Plan update grant that was submitted earlier this year they found a typo in their language they had previously submitted to the city. On page four of the policy in the Federal Awards section it cited the 2 Code of Federal Regulations (CFR) 200.18 to CFR 200.327. It should have read as 2 CFR 200.318 to 2 CFR 200.327.

That is the only change in the policy that is being presented here tonight. The GLO requires that Council adopt this change for our grant to continue through their review process.

RESOLUTION NO. 2024-28

A RESOLUTION OF THE CITY OF JERSEY VILLAGE, TEXAS, REVIEWING AND APPROVING THE CITY OF JERSEY VILLAGE PURCHASING PROCEDURES IN COMPLIANCE WITH THE TEXAS GOVERNMENT CODE CHAPTER 252 PURCHASING AND CONTRACTING AUTHORITY OF MUNICIPALITIES.

- 3. Consider Resolution 2024-29, proclaiming April as Fair Housing Month in connection with the City of Jersey Village, Texas participation in federally funded Community Development Block Grant (CDBG) projects.**

BACKGROUND INFORMATION:

The City has applied for grant funds for the Comprehensive Plan Project from CDBG-MIT. As part of this the City is required to conduct at least one activity during the contract period of the CDBG contract, to affirmatively further fair housing.

One of those things we can do is approve a resolution proclaiming April as Fair Housing Month. The attached Resolution does that for the requirements of the grant.

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RESOLUTION NO. 2024-29

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, PROCLAIMING APRIL AS FAIR HOUSING MONTH.

4. **Consider Resolution No. 2024-30, authorizing the Jersey Village Chief of Police, Danny Keele, to enter into Agreement with the United States Department of Justice, Drug Enforcement Administration concerning the use and abuse of controlled substances under the provisions of 21 U.S.C. § 873.**

BACKGROUND INFORMATION:

On September 1, 2023, House Bill 6 came into effect, reclassifying all fentanyl-related overdose deaths as homicides. In 2022, the Jersey Village Police Department was tasked with investigating four fatalities that were ultimately linked to fentanyl overdoses. These investigations require extensive resources, including prolonged surveillance, execution of search warrants, informant cooperation, and undercover operations, to effectively prosecute offenders.

Recognizing the complexity and severity of narcotics-related cases, the Jersey Village Police Department seeks to collaborate with the Drug Enforcement Administration (DEA) through a formal agreement. This partnership will provide crucial resources and expertise necessary for addressing such cases, particularly those involving fentanyl-related fatalities, within Jersey Village.

The Houston, Texas, area grapples with a persistent issue of narcotics and dangerous drug trafficking, significantly impacting public health and welfare. To combat this illegal activity, it is proposed to enter into an agreement with the United States Department of Justice, DEA.

As part of the agreement, the Houston Task Force will perform the following activities and duties:

- a) disrupt the illicit drug traffic in the area by immobilizing targeted violators and trafficking organizations;
- b) provide necessary funds and equipment to support the activities of the DEA Special Agents and parent agency officer assigned to the Task Force
- c) gather and report intelligence data relating to trafficking in narcotics and dangerous drugs; and
- d) conduct undercover operations where appropriate and engage in other traditional methods of investigation in order that the Task Force's activities will result in effective prosecution before the courts of the United States and the State of Texas.

To accomplish the objectives of the Houston Task Force, the Jersey Village Police Department agrees to detail one experienced officer to the Houston Task Force for a period of not less than two years. During this period of assignment, the Jersey Village Police Department officer:

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- a) Will be under the direct supervision and control of DEA supervisory personnel assigned to the Task Force;
- b) shall adhere to DEA policies and procedures. Failure to adhere to DEA policies and procedures shall be grounds for dismissal from the Task Force; and
- c) shall be deputized as Task Force Officer(s) of DEA pursuant to 21 U.S.C. Section 878.

During previous budget meetings with City Council, the former police chief discussed the potential advantages of participating in the Houston Task Force. One notable advantage of this collaboration is the prospect of asset forfeiture. Successful investigations frequently lead to the confiscation of assets obtained through unlawful means. These forfeited assets can subsequently be redirected to finance additional investigations, purchase equipment, and reinforce community safety initiatives. Consequently, this contributes to a safer and more secure environment for all residents. It is important to note that the Jersey Village Police Department would be entitled to a percentage of all seized assets resulting from investigations in which the Task Force Officer participated.

This partnership not only enhances law enforcement effectiveness but also demonstrates a commitment to safeguarding public health and welfare. Assigning a Jersey Village Police Department officer within the Task Force is a proactive measure that aligns with the department's mission to protect and serve the community.

RESOLUTION NO. 2024-30

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, AUTHORIZING THE JERSEY VILLAGE CHIEF OF POLICE, DANNY KEELE, TO ENTER INTO AGREEMENT WITH THE UNITED STATES DEPARTMENT OF JUSTICE, DRUG ENFORCEMENT ADMINISTRATION CONCERNING THE USE AND ABUSE OF CONTROLLED SUBSTANCES UNDER THE PROVISIONS OF 21 U.S.C. § 873.

5. **Consider Ordinance 2024-10, adopting a Water Conservation Plan for the City of Jersey Village; amending the Code of Ordinances of the City of Jersey Village, Chapter 70, Utilities, by amending Article VI., *Water Conservation Plan*; providing a severability clause; providing a penalty as provided by Section 1-8 of the Code; and providing an effective date.**

BACKGROUND INFORMATION:

The City of Jersey Village is mandated by the Texas Water Development Board (TWDB) to maintain an updated Water Conservation Plan, a requirement applicable to municipalities with over 3,300-meter connections, with revisions needed every five years.

In accordance with the Texas Water Code, retail public water suppliers exceeding 3,300 connections must fulfill the following obligations:

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1. Annual Water Loss Audit: Conduct and submit a water loss audit annually, addressing key areas such as distribution line losses, meter inaccuracies, deficiencies in accounting practices, and theft of service.
2. Annual Reporting to TWDB: Report annually to the TWDB, outlining the progress in implementing the current water conservation plan.
3. Five-Year Update: Develop and submit an updated water conservation plan to the TWDB every five years.

The water audit evaluates various aspects of water loss to ensure efficient water management. It delves into distribution line losses, meter accuracy, accounting practices, and theft prevention. The City's utility profile furnishes historical data on water usage, encompassing both residential and commercial sectors. The Public Works Department has diligently formulated a comprehensive Water Conservation Plan based on this profile. This plan outlines specific conservation goals, incorporates best management practices, and outlines methods the City will implement over the next five-year period.

The purpose of this agenda item is to seek approval for the adoption of the updated Water Conservation Plan. Simultaneously, we propose amendments to the Code of Ordinances to delineate the rules and regulations governing the plan. This proactive approach aligns with regulatory requirements and ensures sustainable and responsible water management practices for the City of Jersey Village.

ORDINANCE NO. 2024-10

AN ORDINANCE ADOPTING A WATER CONSERVATION PLAN FOR THE CITY OF JERSEY VILLAGE; AMENDING THE CODE OF ORDINANCES OF THE CITY OF JERSEY VILLAGE, CHAPTER 70, UTILITIES, BY AMENDING ARTICLE VI., WATER CONSERVATION PLAN; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A PENALTY AS PROVIDED BY SECTION 1-8 OF THE CODE; AND PROVIDING AN EFFECTIVE DATE.

6. **Consider Ordinance 2024-11, adopting a Drought Contingency Plan for the City of Jersey Village; amending the Code of Ordinances of the City of Jersey Village, Chapter 70, Utilities, by amending Article V., *Drought Contingency Plan*; providing a severability clause; providing a penalty as provided by Section 1-8 of the Code; and providing an effective date.**

BACKGROUND INFORMATION:

The City of Jersey Village introduced its first drought contingency plan with Ordinance 2000-25, a significant move for water resource management. However, this plan has only had minor tweaks since its introduction. With the city's changing needs and the goal of improved water management, staff are now working to revise the plan.

Public involvement was a key part of the revision process, using email, social media, the city website, and the March JV Start newsletter to gather community feedback. Even though there was a great push for public feedback, especially after having to enter the plan

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last year, only five people provided feedback on the plan. But that feedback did help shape the proposed updates to the drought contingency plan. These updates aim to improve the plan's effectiveness and clarity in addressing water shortages.

There are proposed changes for the triggering events for the plan. Phase One would be triggered when the city reaches the production capacity of 90% or more for 3 consecutive days. Phase Two would be triggered when the city reaches the production capacity of 95% or more for 2 consecutive days.

The following table offers a concise comparison of the current drought contingency plan and the suggested revisions, highlighting the main changes for each phase.

Phase	Current Plan	Proposed Plan
Phase One	Mandatory watering restrictions Only water 2 days per week	Voluntary watering restrictions Only water 2 days per week
Phase Two	Mandatory watering restrictions Only water 1 day per week	Voluntary watering restrictions Only water 2 days per week
Phase Three	Only water 1 day per week	Designated watering days clarified, Only water 1 day per week Clarified watering for golf course
Phase Four	No watering days allowed	No watering days allowed Clarified watering for golf course

The proposed revisions include updates to Phase One and Phase Two of water shortage conditions, incorporating the duration of these conditions into the plan. Notably, Phase One is proposed to shift from a mandatory to a voluntary stage, allowing for greater flexibility by permitting two voluntary watering days per week.

Conversely, Phase Two proposes clarified measures by mandating water use restrictions, albeit still permitting two watering days per week, as opposed to the previous allowance of only one day per week.

Furthermore, Phases Three and Four have been revised to provide clearer guidance on mandatory water use restrictions. Phase Three also specifically designates one watering day per week to streamline water usage during critical stages of shortage.

These proposed changes aim to ensure the drought contingency plan remains relevant and effective in addressing the city's current and future water management needs, while also promoting community involvement and understanding.

City Manager Bleess told City Council that since the packet was distributed, Staff noticed some differences in Exhibit A and the Ordinance, specifically Sections 70-162 and 70-163. These two Sections were correct in Exhibit A and the Ordinance has been updated with the correction.

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Council engaged in discussion concerning the plan and the proposed changes. Some stated that making these changes to the plan offers more flexibility. The changes are more realistic.

With no further discussion on the matter, Council Member Sheppard moved to approve Ordinance 2024-11, adopting a Drought Contingency Plan for the City of Jersey Village; amending the Code of Ordinances of the City of Jersey Village, Chapter 70, Utilities, by amending Article V., *Drought Contingency Plan*; providing a severability clause; providing a penalty as provided by Section 1-8 of the Code; and providing an effective date as corrected. Council Member Wasson seconded the motion. The vote follows:

Ayes: Council Members Wasson, Sheppard, Mitcham, Singleton and McCrea

Nays: None

The motion carried.

ORDINANCE NO. 2024-11

AN ORDINANCE ADOPTING A DROUGHT CONTINGENCY PLAN FOR THE CITY OF JERSEY VILLAGE; AMENDING THE CODE OF ORDINANCES OF THE CITY OF JERSEY VILLAGE, CHAPTER 70, UTILITIES, BY AMENDING ARTICLE V., DROUGHT CONTINGENCY PLAN; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A PENALTY AS PROVIDED BY SECTION 1-8 OF THE CODE; AND PROVIDING AN EFFECTIVE DATE.

7. **Consider Resolution 2024-31, authorizing the City Manager to enter into a contract with Westwood Professional Services for the design and construction management of the Seattle Street and Singapore Lane Reconstruction Projects.**

BACKGROUND INFORMATION:

As part of the 2023 Bond Election, residents approved funding allocating \$15.5 million for five (5) street reconstruction projects. Seattle Street and Singapore Lane were among the identified streets designated for replacement within the bond proposal, attributed to their aging infrastructure and current state of deterioration.

City staff proposes engaging Westwood Professional Services to oversee the design, bidding, and construction management of the Solomon Street and Australia Street projects. The total cost for this engagement and construction of the project to be \$4,924,156.00. This estimate includes provisions for inflation and potential change orders.

This agenda request pertains to the design and management of the Seattle Street and Singapore Lane Projects. The cost for this design contract is \$534,566.00.

Westwood Professional Services, the proposed firm for managing the design and construction of the Seattle Street and Singapore Lane projects, is a full service, multi-discipline professional engineering firm providing services to public and private clients throughout the United States.

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Westwood offers the following benefits for the City of Jersey Village:

- Depth and availability in team and resources to ensure the project is completed on time and within budget.
- Experts in government and regulatory collaboration, various external funding resources and standard PS&E processing procedures.
- Standardized QA/QC processes to ensure project compliance and expedite the overall review process.
- Proactive and responsive communication, keeping all parties engaged and ensuring issues are addressed promptly.

Westwood is available to commence services immediately upon the receipt of Notice-to-Proceed from the City. Their commitment is based on their critical evaluation of the current workload of existing and anticipated projects scheduled.

With limited discussion on the item, Council Member McCrea moved to approve Resolution 2024-31, authorizing the City Manager to enter into a contract with Westwood Professional Services for the design and construction management of the Seattle Street and Singapore Lane Reconstruction Projects. Council Member Sheppard seconded the motion. The vote follows:

Ayes: Council Members Wasson, Sheppard, Mitcham, Singleton and McCrea

Nays: None

The motion carried.

RESOLUTION NO. 2024-31

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT WITH WESTWOOD PROFESSIONAL SERVICES FOR THE DESIGN SERVICES AND CONSTRUCTION MANAGEMENT FOR THE SEATTLE STREET AND SINGAPORE LANE RECONSTRUCTION PROJECTS.

8. **Consider Ordinance 2024-12, approving the request of the Board of Directors of the Crime Control and Prevention District to amend the 2023-2024 Crime Control and Prevention District's Budget in the amount of \$262,002.19, and authorizing the purchase of new police radios and accessory equipment from the Crime Control and Prevention District Fund.**

BACKGROUND INFORMATION:

The Jersey Village Police Department is requesting \$262,002.19 from the CCPD budget to purchase new police radios and accessory equipment to include earpieces and portable radio cases. New police radios and accessory equipment is essential to uphold the highest standards of safety and protection for our citizens. Effective and reliable police radio

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communication is a critical lifeline that ensures the safety of our officers in the field and provides a crucial layer of liability protection for our city.

Our current police radios were purchased in 2012 for the amount of \$220,998.00. These radios have surpassed their operational lifespan. According to the manufacturer these radios were designed and expected to serve effectively for a period of five to seven years. These devices have doubled the manufacturer's recommended time frame. Due to the age of the radios, there has been an increase in repairs along with issues related to the radios' efficiency and reliability. The warranty coverage has expired, and the department has experienced a notable increase in maintenance costs along with the radios being out of service for extended periods of time for repairs.

Uninterrupted radio communication can be the difference between life and death for police officers and our community. The reliability of our current radios presents a risk for our officers' safety. This risk increases liability concerns for the City. The proposed upgrade to new radios is a necessary step towards enhancing our operational capabilities and addressing the safety and liability concerns associated with the age of our old radios.

The inquiry into purchasing new radios began during the 2023-2024 budget planning process. At that time, the Department began researching multiple radio manufacturers. Each radio manufacturer had its own set of unique benefits and concerns. A decision was made at that time to be diligent in our efforts to ensure all options were explored before requesting funding for an expenditure of this magnitude.

In an attempt to be fiscally responsible, the request for the purchase comes mid-year in an attempt to save money. The Houston-Galveston Area Council (H-GAC) Buy Board has announced a price increase of approximately 9.45%, which is set to take effect in June 2024. By securing the purchase of new radios and accessory equipment before this deadline, the City stands to avoid this cost increase. This request for funding to upgrade our police radios is driven by the need to maintain the highest levels of public safety, officer safety, and fiscal responsibility.

Included with the agenda item you will find the quote from Northwest Communications, an HGAC Buy Board Member, for \$254,744.80 representing the cost of the new radios. This quote also includes the cost should the City wait until after June 2024 to purchase these same radios at a significant increase.

Also included in the request is the cost for radio earpieces from N-ear at \$5,212.19 and the cost of the portable radio cases at \$2045.20 from Zero9 Holsters. The addition of the accessory equipment brings the total cost to \$262,002.19.

ORDINANCE NO. 2024-12

AN ORDINANCE OF THE CITY OF JERSEY VILLAGE, TEXAS, APPROVING THE REQUEST OF THE BOARD OF DIRECTORS OF THE CRIME CONTROL AND PREVENTION DISTRICT TO AMEND THE 2023-2024 CRIME CONTROL AND

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PREVENTION DISTRICT'S BUDGET IN THE AMOUNT OF \$262,002.19; AUTHORIZING THE PURCHASE OF NEW POLICE RADIOS AND ACCESSORY EQUIPMENT FROM THE CRIME CONTROL AND PREVENTION DISTRICT FUND; AMENDING THE CAPITAL REPLACEMENT ANNUAL BUDGET OF THE CITY OF JERSEY VILLAGE, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024 TO REFLECT THESE CHANGES; AND PROVIDING FOR SEVERABILITY.

9. **Consider Resolution 2024-32, receiving the Planning and Zoning Commission's 2024 Annual Progress Report pertaining to the City's progress in implementing the Comprehensive Plan.**

BACKGROUND INFORMATION:

The Planning and Zoning Commission (P&Z) met on April 10, 2024, to discuss and review of the City's progress in implementing the Comprehensive Plan and to prepare their Annual Progress Report for presentation to City Council on April 22, 2024. The review included the following:

1. The City's progress in implementing the Plan;
2. Changes in conditions that form the basis of the Plan;
3. Community support for the Plan's goals, strategies, and actions; and
4. Changes in State laws.

This item is to receive the 2024 Annual Progress Report prepared at the April 10, 2024, P&Z Meeting.

RESOLUTION NO. 2024-32

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, RECEIVING THE PLANNING AND ZONING COMMISSION'S 2024 ANNUAL PROGRESS REPORT PERTAINING TO THE CITY'S PROGRESS IN IMPLEMENTING THE COMPREHENSIVE PLAN.

10. **Consider Resolution 2024-33, receiving the Capital Improvements Advisory Committee's April 2024 Semiannual Progress Report.**

BACKGROUND INFORMATION:

The Capital Improvements Advisory Committee (CIAC) met on April 10, 2024 to discuss the growth rate, capital improvement projects completed, and impact fees collected and to review the capital improvements projects identified in the Capital Improvements Plan in order to compile their April Semiannual Report covering the first six (6) months of fiscal year 2023-2024.

This item is to receive the April 2024 Semiannual Progress Report prepared at the April 10, 2024, CIAC Meeting.

RESOLUTION NO. 2024-33

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A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, RECEIVING THE CAPITAL IMPROVEMENTS ADVISORY COMMITTEE'S APRIL 2024 SEMIANNUAL PROGRESS REPORT.

- 11. Consider Resolution 2024-34, authorizing the City Manager or designee to negotiate and execute an Interlocal Agreement with Harris County regarding the transfer of certain emergency services equipment.**

BACKGROUND INFORMATION:

Jersey Village Fire Department has an ambulance that was going to auction. This ambulance was kept additional years beyond replacement because of the parts issues occurring during Covid. We believe we now are able to remove this ambulance from inventory and place it into Auction. The ambulance is a 2012 Dodge Ram 4500 Chassis with a Frazer built module. VIN 3C7WDKCL1CG126113 with a Texas plate of 1130636

Harris County Fire Marshal's Office contacted us with an inquiry to purchase this ambulance for use at their fire training field. City policy allows the sale of our assets through the following methods as written in the policy.

PROPERTY SALVAGE AND DISPOSAL

Many items may outlive their usefulness and become unserviceable or obsolete. If it is found that the item is no longer serviceable to the City it shall be reported to the employee charged with maintaining the inventory of fixed assets for ultimate disposal. A Fixed Asset Inventory Processing Form must be filled out by the user department and the item transferred to the designated department for storage and ultimate disposal by the most advantageous (to the city) method.

Upon approval by the City Manager, surplus materials and equipment may be disposed of in one of the following methods:

1. public auction;
2. trade-in on new equipment;
3. sealed bids;
4. destruction as unsalvageable;
5. donation to non-profit organization or
6. negotiated price by Council.

Item 6 above allows for the council to negotiate a price. This vehicle had a trade in value of \$25,000 three years ago. We would recommend a negotiated price between \$15,000 and \$18,000 to sell to Harris County, TX if council authorizes the sale of this 2012 Dodge Rame Frazer built Ambulance.

Council Member Singleton stated that since he works for the Harris County Fire Marshal's Office he is abstaining from the discussion and voting on this item.

Council engaged in discussion concerning the amount for the sale.

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With no further discussion on the matter, Council Member Wasson moved to approve Resolution 2024-34, authorizing the City Manager or designee to negotiate and execute an Interlocal Agreement with Harris County regarding the transfer of certain emergency services equipment in the amount of \$18,000. Council Member McCrea seconded the motion. The vote follows:

Ayes: Council Members Wasson, Sheppard, Mitcham, and McCrea

Nays: None

Abstain: Council Member Singleton

The motion carried.

RESOLUTION NO. 2024-34

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, AUTHORIZING THE CITY MANAGER OR DESIGNEE TO NEGOTIATE AND EXECUTE AN INTERLOCAL AGREEMENT WITH HARRIS COUNTY REGARDING THE TRANSFER OF CERTAIN EMERGENCY SERVICES EQUIPMENT.

- 12. Discuss and take appropriate action concerning the progress being made by the Owners of the property located at 15830 NW FWY, Jersey Village, Texas to correct the substandard structure at this location.**

BACKGROUND INFORMATION:

On January 22, 2024, the City Council conducted a public hearing pursuant to Section 34-253 of the Code, so that the owner or the owner's representatives for the property located at 15830 NW FWY, Jersey Village, Texas may appear and show cause 1) why such buildings or structures should not be declared to be substandard and 2) why the owner should not be ordered to repair, vacate or demolish the buildings or structures.

After that hearing, City Council passed ordinance 2024-01, finding the structure at 15830 NW FWY, Jersey Village, Texas 77040 to be substandard and a public nuisance. Since the passage of the Ordinance, the Owner has submitted reports to City Council by way of updating the Council on the progress being made by the owner on the substandard structure.

In accordance with the ordinance, the owner submitted plans to demo out all interior improvements and set up the space for a future build-out. The plans included additional paving for parking, landscaping and a dumpster pad. The plans also include replacing the existing roof, adding new gutters and downspouts, replacing the existing fascia, replace the existing soffit and lighting and painting the exterior of the building. The proposed work will correct the substandard issues. The plans were submitted to SAFEbuilt on April 4th and the review was completed on April 12th.

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The review was disapproved with SAFEbuilt requiring the architect to submit to TDLR for TAS (ADA) registration. A note was also added for impervious paving calculations for detention review by the city's engineer as additional impervious surface is being proposed the site.

Tonight, the owner submits the 3rd update report.

13. Consider Resolution 2024-35, authorizing the City Manager to enter into an agreement with Burditt for Clark Henry Park Multi-Use Diamond Field design, construction documents, bidding and construction phase services.

BACKGROUND INFORMATION:

This item is to authorize the City Manager to enter into an agreement with Burditt for the conceptual design, construction documents, and bidding and construction phase services for the Clark Henry Park Multi-Use Fields project.

The Clark Henry Park Multi-Use Field Project, as previously studied in the Park Master Plan, will allow for a variety of user groups to utilize the fields regularly. The site's drainage and maintenance will be addressed through this phase to provide a safe and usable facility.

The overall Project requirements and associated services are a detailed and iterative process; therefore, the following is not intended to be exhaustive. Rather, it serves to establish a basis of agreement on certain project parameters and an understanding of significant elements to be included in the Project Scope of Work. Following are certain facts, understanding of City expectations, and initial Project Requirements as we understand them:

- Multi-Use Diamond Field with lighting, backstop and irrigation
- T-Ball Field
- Spectator Seating with shade structure option
- Explore fencing options along the existing trail
- Landscaping, hardscape along impacted areas as needed

The total cost for this is expected to be \$114,500, which includes surveying and geotechnical work. As part of our Capital Improvement Program we have set aside \$255,000 in our current fiscal year for the project. At the end of last fiscal year the Council moved \$500,000 from the General Fund to the CIP for this project. We also anticipate putting additional funding for this project into the FY25 budget as well. The City Manager has submitted a request for Congressional Community Project Funding for this project.

If approved, staff would immediately begin conceptual meetings to formulate a final plan and an updated opinion of probable cost prior to the finalization of the next fiscal year's budget. Initial plans would target the construction of the fields to minimize impact on the services and events offered within the park.

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Council engaged in discussion about the item. There were a few questions concerning the process of bonding and if the previous bond was voted down does that prevent us from moving forward with this item. City Attorney Begle stated that it does not. It was also mentioned that these plans have been around for sometime and have been budgeted for some time on the Capital Improvements Plan (CIP) and Parks Master Plan. Both of these plans have had much community input.

With no further discussion on the matter, Council Member Sheppard moved to approve Resolution 2024-35, authorizing the City Manager to enter into an agreement with Burditt for Clark Henry Park Multi-Use Diamond Field design, construction documents, bidding and construction phase services. Council Member McCrea seconded the motion. The vote follows:

Ayes: Council Members Wasson, Sheppard, Mitcham, Singleton, and McCrea

Nays: None

The motion carried.

RESOLUTION NO. 2024-35

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, AUTHORIZING THE CITY MANAGER TO ENTER INTO AN AGREEMENT WITH BURDITT FOR CLARK HENRY PARK MULTI-USE DIAMOND FIELD DESIGN, CONSTRUCTION DOCUMENTS, BIDDING AND CONSTRUCTION PHASE SERVICES.

Items 6, 7, 11, and 13 were removed from the consent agenda. The discussion and vote for the removed items can be found under the appropriate Consent Agenda item. The vote for the remaining items NOT removed from the Consent Agenda is as follows:

Council Member Singleton moved to approve Items 1 through 5, 8 through 10, and 12 on the Consent Agenda. Council Member McCrea seconded the motion. The vote follows:

Ayes: Council Members Wasson, Sheppard, Mitcham, Singleton, and McCrea

Nays: None

The motion carried.

G. REGULAR AGENDA

- 1. Consider Resolution 2024-36, awarding the bid and authorizing the City Manager to enter into a contract with Environmental Allies for the Congo Lane Subdivision Drainage Improvements Project.**

Robert Basford, Assistant City Attorney, introduced the item. Background information is as follows:

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On March 27, 2024, City staff received bid documents for the Congo Lane Subdivision Drainage Improvements Project. Seven (7) responsive bids were received for the project;

Bidder	Base Bid
Environmental Allies	\$2,950,512.00
R Construction	\$3,672,610.05
Cracon, Inc.	\$3,786,693.10
Teamwork Construction Services Inc.	\$4,034,834.00
iCon GC LLC	\$4,260,000.00
MC2 Civil, LLC	\$4,576,184.50
Conrad Construction Co., LTD	\$4,850,523.00

Reconstruction of Congo Lane from Senate to Equador will include the following construction activities:

- Demolition of existing road
- Abandonment of existing utilities
- Installation of new water and storm facilities
- Construction of new road and sidewalks

City staff and consulting engineering firm, Garza EMC, worked together to ensure bidding was conducted in compliance with all applicable federal, state and local standards.

Environmental Allies submitted the lowest responsible bid for the project at \$2,950,512.00. The consulting firm's projected cost estimate was \$4,010,874.00.

Environmental Allies comes with a recommendation from the consulting Engineering Firm, Garza EMC, who has confirmed that the contractor shows relevant project experience with twenty-one (21) years of general contracting involvement. Additionally, city staff conducted reference checks, soliciting feedback from recent clients regarding the contractor's performance in addressing complaints, managing time, and handling change orders. The feedback received was predominantly positive.

The cost to perform the Congo Lane Subdivision Drainage Improvements Project will be paid through 2023 Bond Election funding in which residents approved an allocation of \$15.5 million for five street reconstruction projects including Congo Lane.

With limited discussion on the matter, Council Member McCrea moved to approve Resolution 2024-36, awarding the bid and authorizing the City Manager to enter into a contract with Environmental Allies for the Congo Lane Subdivision Drainage Improvements Project. Council Member Singleton seconded the motion. The vote follows:

Ayes: Council Members Wasson, Sheppard, Mitcham, Singleton, and McCrea

Nays: None

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The motion carried.

RESOLUTION NO. 2024-36

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, AWARDING THE BID AND AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT WITH ENVIRONMENTAL ALLIES FOR THE CONGO LANE SUBDIVISION DRAINAGE IMPROVEMENTS PROJECT.

2. Consider Resolution 2024-37, closing the Jersey Meadow Golf Club Bridge to vehicular traffic.

Robert Basford, Assistant City Attorney, introduced the item. Background information is as follows:

As we approach the final stages of construction for the new Golf Course Clubhouse, our focus has shifted towards renovating existing structures. Staff have planned the operation of both buildings, revisiting the necessity of closing the bridge to vehicular traffic for enhanced operational efficiency and safety.

With the expansion of our facility and the growing popularity of the golf course, there is a pressing need to optimize traffic flow within the parking lot for both safety and convenience. Vehicular traffic counts in 2018 revealed an average of 1,300 on weekdays and 744 cars per weekend day crossing the bridge, many of which are simply passing through. We have seen a rise in the number of golfers steadily over the last 5 years.

Closing the bridge to vehicular traffic will enable golf carts to utilize it, while also providing a designated lane for pedestrian access, facilitating movement to additional parking across the bayou.

The upcoming additions of a restaurant and convention center are expected to draw larger crowds, and this measure will alleviate congestion, ensuring a more enjoyable experience for patrons. There is the potential that there will often be activity in the restaurant and the convention center all while a full field of golfers are present.

This permanent closure of the bridge was requested during the November 13th, 2023, golf advisory board meeting and it was formally placed on the agenda to discuss and vote on a closure recommendation during the March 11, 2024, meeting. The committee mentioned that it is a good idea given that the new construction plans will attract additional attendance. The committee doesn't want to create barriers to potential events due to excessive passthrough traffic and congestion. The committee officially recommends the bridge be closed to vehicular traffic with 6 voting in favor and 1 against.

Council engaged in discussion about the closure. The background information about the history of the bridge was reviewed. The course was started in 1956, was sold in 1994 and was expanded to 36 holes. The bridge was constructed to connect the main course and the auxiliary course, which is now the detention pond. In 2000, the City purchased the

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course and constructed a driveway to add pavement between the two courses. In 2011, there was discussion about a Jersey Meadows Drive cut-through and again in 2014. In 2015, a cement truck got stuck on the bridge. A traffic study in 2015 and 2016 was conducted. It pointed out that emergency vehicles cannot take the Golf Course Bridge due to weight limitations. In the ensuing years, discussions about this bridge continued. It has been back and forth since 2002. The safety issue about the bridge is not because of the bridge itself, it is about the traffic. If we increase the volume of people on the course, there will be more people not looking for cars. And if we increase traffic, those driving will not be looking for people.

Alternatives to mitigate the inconvenience should be discussed but is not on the agenda tonight.

Some members pointed out that it is a safety issue as more than one car tries to pass at one time. It is essentially a cut-through parking lot. It needs to be closed and we need to find an alternative solution that benefits residents.

It was pointed out that many years ago, this was a dirt road for carts. This item has been discussed for many years. It is time to make decisions as precautionary measures instead of reactive measures.

Many of the members wanted to close the bridge but also wanted to discuss alternative solutions for residents.

Transparency was discussed. It was pointed out that there are always items discovered during projects and there are items missed that need further discussion and attention.

The bridge was removed from the Capital Improvements Plan back in 2019; however, given the amount of traffic that goes across this bridge, it needs to be put back on the plan.

Council Member Singleton moved to direct the City Manager to look at options to expand Jersey Meadows Drive and that these options be discussed during the Capital Improvements Plan discussions held during the May and July budget meetings. City Manager Bleess stated that this will be discussed in May and July. Council Member Wasson seconded the motion. The vote follows:

Ayes: Council Members Wasson, Sheppard, Mitcham, Singleton, and McCrea

Nays: None

The motion carried.

The bridge will not be open during construction. No action was taken on the proposed Resolution closing the Jersey Meadow Golf Club Bridge to vehicular traffic.

RESOLUTION NO. 2024-37 – NO ACTION TAKEN

REGULAR MEETING OF THE CITY COUNCIL
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A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, CLOSING THE JERSEY MEADOW GOLF CLUB BRIDGE TO VEHICULAR TRAFFIC.

H. MAYOR AND COUNCIL COMMENTS

Pursuant to Texas Government Code § 551.0415, City Council Members and City staff may make a reports about items of community interest during a meeting of the governing body without having given notice of the report. Items of community interest include:

- Expressions of thanks, congratulations, or condolence;
- Information regarding holiday schedules;
- An honorary or salutory recognition of a public official, public employee, or other citizen, except that a discussion regarding a change in the status of a person's public office or public employment is not an honorary or salutory recognition for purposes of this subdivision;
- A reminder about an upcoming event organized or sponsored by the governing body;
- Information regarding a social, ceremonial, or community event organized or sponsored by an entity other than the governing body that was attended or is scheduled to be attended by a member of the governing body or an official or employee of the municipality; and
- Announcements involving an imminent threat to the public health and safety of people in the municipality that has arisen after the posting of the agenda.

Council Member McCrea: Council Member McCrea congratulated City Manager Bleess on the recent leadership award he received from the University of Houston. It is very well deserved.

Council Member Singleton: Council Member Singleton also congratulated City Manager Bleess, stating that many do not know the impact he has on the City as well as the Millions of grant dollars that he has brought into the City.

Council Member Wasson: Council Member Wasson mentioned the City Election as well as the Harris County Appraisal District Election. There will be future discussions on the Golf Course Bridge in May and July. He thanked James Singleton for his six years on City Council.

Council Member Sheppard: Council Member Sheppard encourages all to try out the new Golf Course Clubhouse. It is a great experience.

Mayor Pro tem Mitcham: Mayor Pro tem Mitcham thanked all for coming and giving comments. There were varied opinions, but all were graceful.

I. ADJOURN

There being no further business on the agenda the meeting was adjourned at 9:07 p.m.

Lorri Coody, TRMC, City Secretary



**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST FORM**

AGENDA DATE: May 15, 2024

AGENDA ITEM: G2

AGENDA SUBJECT: Consider Resolution No. 2024-38, appointing Directors to the Crime Control and Prevention District Board for the term of office beginning May 2024 and ending May 2026.

Department/Prepared By: Lorri Coody

Date Submitted: May 6, 2024

EXHIBITS: Resolution No. 2024-38

BACKGROUND INFORMATION:

The Jersey Village Crime Control and Prevention District, organized and existing under Chapter 363, Texas Local Government Code, is governed by a Board of Directors of seven members appointed by the City Council for terms of two years.

The current members of the board of directors and the termination dates of their terms of office are:

- Drew Wasson – Term ending May 2024
- James Singleton – Term ending May 2024
- Jennifer McCrea – Term ending May 2024
- Bobby Warren – Term ending May 2025
- Sheri Sheppard – Term ending May 2025
- Michelle Mitcham – Term ending May 2025
- Austin Bleess – Term ending upon separation from the City

This item is to appoint Directors to the Crime Control and Prevention District Board for the term of office beginning May 2024 and ending May 2026.

RECOMMENDED ACTION:

Motion: To approve Resolution No. 2024-38, appointing Directors to the Crime Control and Prevention District Board for the term of office beginning May 2024 and ending May 2026.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

RESOLUTION NO. 2024-38

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, APPOINTING DIRECTORS TO THE CRIME CONTROL AND PREVENTION DISTRICT BOARD FOR THE TERM OF OFFICE BEGINNING MAY 2024 AND ENDING MAY 2026.

WHEREAS, the Jersey Village Crime Control and Prevention District, organized and existing under Chapter 363, Texas Local Government Code, is governed by a Board of Directors of seven members appointed by the City Council for terms of two years; and

WHEREAS, the current members of the Crime Control and Prevention District Board of Directors and the termination dates of their terms of office are: Drew Wasson – Term ending May 2024; James Singleton – Term ending May 2024; Jennifer McCrea – Term ending May 2024; Bobby Warren – Term ending May 2025; Sheri Sheppard – Term ending May 2025; Michelle Mitcham – Term ending May 2025; and Austin Bleess – Term ending upon separation from the City; and

WHEREAS, it is necessary to appoint Directors to the Crime Control Prevention District Board for the term of office beginning May 2024 and ending May 2026; **NOW THEREFORE**,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS THAT:

Section 1. The recitals set forth in the preamble to this Resolution are hereby approved, ratified and confirmed.

Section 2. Drew Wasson, Connie Rossi, and Jennifer McCrea are appointed to serve as Directors on the Crime Control and Prevention District Board for the term of office beginning May 2024 and ending May 2026.

PASSED AND APPROVED this 15th day of May 2024.

Bobby Warren, Mayor

ATTEST:

Lorri Coody, City Secretary



**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST FORM**

AGENDA DATE: May 15, 2024

AGENDA ITEM: G3

AGENDA SUBJECT: Consider Resolution No. 2024-39, appointing Directors to the Fire Control, Prevention, and Emergency Medical Services District Board for the term of office beginning May 2024 and ending May 2026.

Department/Prepared By: Lorri Coody

Date Submitted: May 6, 2024

EXHIBITS: Resolution No. 2024-39

BACKGROUND INFORMATION:

The Jersey Village Fire Control, Prevention, and Emergency Medical Services District, organized and existing under Chapter 344, Texas Local Government Code, is governed by a Board of Directors of seven members appointed by the City Council for terms of two years.

The current members of the board of directors and the termination dates of their terms of office are:

- Drew Wasson – Term ending May 2024
- James Singleton – Term ending May 2024
- Jennifer McCrea – Term ending May 2024
- Bobby Warren – Term ending May 2025
- Sheri Sheppard – Term ending May 2025
- Michelle Mitcham – Term ending May 2025
- Austin Bleess – Term ending upon separation from the City

This item is to appoint Directors to the Fire Control, Prevention, and Emergency Medical Services District Board for the term of office beginning May 2024 and ending May 2026.

RECOMMENDED ACTION:

Motion: To approve Resolution No. 2024-39, appointing Directors to the Fire Control, Prevention, and Emergency Medical Services District Board for the term of office beginning May 2024 and ending May 2026.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

RESOLUTION NO. 2024-39

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, APPOINTING DIRECTORS TO THE FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES DISTRICT BOARD FOR THE TERM OF OFFICE BEGINNING MAY 2024 AND ENDING MAY 2026.

WHEREAS, the Jersey Village Fire Control, Prevention, and Emergency Medical Services Board, organized and existing under Chapter 344, Texas Local Government Code, is governed by a Board of Directors of seven members appointed by the City Council for terms of two years; and

WHEREAS, the current members of the Fire Control, Prevention, and Emergency Medical Services District Board of Directors and the termination dates of their terms of office are: Drew Wasson – Term ending May 2024; James Singleton – Term ending May 2024; Jennifer McCrea – Term ending May 2024; Bobby Warren – Term ending May 2025; Sheri Sheppard – Term ending May 2025; Michelle Mitcham – Term ending May 2025; and Austin Bleess – Term ending upon separation from the City; and

WHEREAS, it is necessary to appoint Directors to the Fire Control, Prevention, and Emergency Medical Services District Board for the term of office beginning May 2024 and ending May 2026;
NOW THEREFORE,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS THAT:

Section 1. The recitals set forth in the preamble to this Resolution are hereby approved, ratified and confirmed.

Section 2. Drew Wasson, Connie Rossi, and Jennifer McCrea are appointed to serve as Directors on the Fire Control, Prevention, and Emergency Medical Services District Board for the term of office beginning May 2024 and ending May 2026.

PASSED AND APPROVED this 15th day of May 2024.

Bobby Warren, Mayor

ATTEST:

Lorri Coody, City Secretary



**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST**

AGENDA DATE: May 15, 2024

AGENDA ITEM: G4

AGENDA SUBJECT: Consider Resolution 2024-40, adopting an Acceptable Use of Information Technology Resources Policy, an Email Policy, and a Security Awareness and Training Policy for the Mayor and City Council Members.

Prepared By: Abram Syphrett, **IT Director**

Date Submitted: May 7, 2024

EXHIBITS: Resolution No. 2024-40
Exhibit A – Acceptable Use of Information Technology Resources Policy
Exhibit B – Email Policy
Exhibit C – Security Awareness and Training Policy

BACKGROUND INFORMATION:

This item is to implement IT User Policies for City Council Members. These policies are designed to provide a clear framework for the safe and responsible utilization of the City's IT resources with the ultimate focus of safeguarding the City's assets and data, as well as protecting the end users.

RECOMMENDED ACTION:

MOTION: To approve Resolution 2024-40, adopting an Acceptable Use of Information Technology Resources Policy, an Email Policy, and a Security Awareness and Training Policy for the Mayor and City Council Members.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

RESOLUTION NO. 2024-40

A RESOLUTION OF THE CITY OF JERSEY VILLAGE, TEXAS, ADOPTING AN ACCEPTABLE USE OF INFORMATION TECHNOLOGY RESOURCES POLICY, AN EMAIL POLICY, AND A SECURITY AWARENESS AND TRAINING POLICY FOR THE MAYOR AND CITY COUNCIL MEMBERS.

* * * * *

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS:

THAT, the Acceptable Use of Information Technology Resources Policy (Exhibit A), the Email Policy (Exhibit B), and the Security Awareness and Training Policy (Exhibit C) for the Mayor and City Council Members are hereby adopted. The Exhibits of the policies are attached hereto and made a part of this Resolution.

PASSED AND APPROVED this the 15th day of May 2024.

Bobby Warren, Mayor

ATTEST:

Lorri Coody, City Secretary





Acceptable Use of Information Technology Resources

02.001

Revision Date: 08.18.2023

IT Department

City of Jersey Village
16327 Lakeview Drive
Jersey Village, TX 77040

Purpose

Appropriate organizational use of information and information technology (“IT”) resources and effective security of those resources require the participation and support of the organization’s elected officials (“users”). Inappropriate use exposes the organization to potential risks including virus attacks, compromise of network systems and services, and legal issues.

This policy applies to users of any system’s information or physical infrastructure regardless of its form or format, created or used to support the organization. It is the user’s responsibility to read and understand this policy and to conduct their activities in accordance with its terms. In addition, users must read and understand the organization’s Information Security Policy and its associated standards

Policy

Except for any privilege or confidentiality recognized by law, individuals have no legitimate expectation of privacy during any use of the organization’s IT resources or in any data on those resources. Any use may be monitored, intercepted, recorded, read, copied, accessed, or captured in any manner including in real time, and used or disclosed in any manner, by authorized personnel without additional prior notice to individuals. Periodic monitoring will be conducted of systems used, including but not limited to: all computer files; and all forms of electronic communication (including email, text messaging, instant messaging, telephones, computer systems and other electronic records). In addition to the notice provided in this policy, users may also be notified with a warning banner text at system entry points where users initially sign on about being monitored and may be reminded that unauthorized use of the organization’s IT resources is not permissible.

The organization may impose restrictions, at the discretion of their executive management, on the use of a particular IT resource. For example, the organization may block access to certain websites or services not serving legitimate business purposes or may restrict user ability to attach devices to the organization’s IT resources (e.g., personal USB drives, iPods).

Users accessing the organization’s applications and IT resources through personal devices must only do so with prior approval or authorization from the organization.

I. Acceptable Use

All uses of information and information technology resources must comply with organizational policies, standards, procedures, and guidelines, as well as any applicable license agreements and laws including Federal, State, local and intellectual property laws.

Consistent with the foregoing, the acceptable use of information and IT resources encompasses the following duties:

- Understanding the baseline information security controls necessary to protect the confidentiality, integrity, and availability of information;
- Protecting organizational information and resources from unauthorized use or disclosure;
- Protecting personal, private, sensitive, or confidential information from unauthorized use or disclosure;
- Observing authorized levels of access and utilizing only approved IT technology devices or services; and
- Immediately reporting suspected information security incidents or weaknesses to the appropriate manager and the Information Security Officer (ISO)/designated security representative.

II. Unacceptable Use

The following list is not intended to be exhaustive but is an attempt to provide a framework for activities that constitute unacceptable use. Users, however, may be exempted from one or more of these restrictions during their authorized job responsibilities, after approval from organizational management, in consultation with organization IT staff (e.g., storage of objectionable material in the context of job duties).

Unacceptable use includes, but is not limited to, the following:

- Unauthorized use or disclosure of personal, private, sensitive, and/or confidential information;
- Unauthorized use or disclosure of organization information and resources;
- Distributing, transmitting, posting, or storing any electronic communications, material or correspondence that is threatening, obscene, harassing, pornographic, offensive, defamatory, discriminatory, inflammatory, illegal, or intentionally false or inaccurate;
- Attempting to represent the organization in matters unrelated to official authorized job duties or responsibilities;
- Connecting unapproved devices to the organization's network or any IT resource;
- Connecting organizational IT resources to unauthorized networks;

- Connecting to any wireless network while physically connected to the organization's wired network;
- Installing, downloading, or running software that has not been approved following appropriate security, legal, and/or IT review in accordance with organizational policies;
- Connecting to commercial email systems (e.g., Gmail, Hotmail, Yahoo) without prior management approval (organizations must recognize the inherent risk in using commercial email services as email is often used to distribute malware);
- Using an organization's IT resources to circulate unauthorized solicitations or advertisements for non-organizational purposes including religious, political, or not-for-profit entities;
- Providing unauthorized third parties, including family and friends, access to the organization's IT information, resources or facilities;
- Using organization IT information or resources for commercial or personal purposes, in support of "for-profit" activities or in support of other outside employment or business activity (e.g., consulting for pay, business transactions);
- Propagating chain letters, fraudulent mass mailings, spam, or other types of undesirable and unwanted email content using organizational IT resources; and
- Tampering, disengaging, or otherwise circumventing any organizational or third-party IT security controls or management tools.

III. Occasional and Incidental Personal Use

Occasional, incidental, and necessary personal use of IT resources is permitted, provided such use:

- is otherwise consistent with this policy;
- is limited in amount and duration;
- and does not impede the ability of the individual or other users to fulfill the organization's responsibilities and duties, including but not limited to, extensive bandwidth, resource, or storage utilization.

Exercising good judgment regarding occasional and incidental personal use is important. Organizations may revoke or limit this privilege at any time.

IV. Individual Accountability

Individual accountability is required when accessing all IT resources and organization information. Everyone is responsible for protecting against unauthorized activities performed under their user ID. This includes locking your computer screen when you walk away from your system, and protecting your credentials (e.g., passwords, tokens or similar technology) from unauthorized disclosure. Credentials must be treated as confidential information, and must not be disclosed or shared.

V. Restrictions on Off-Site Transmission and Storage of Data

Users must not transmit restricted organization, non-public, personal, private, sensitive, or confidential information to or from personal email accounts (e.g., Gmail, Hotmail, Yahoo) or use a personal email account to conduct the organization's business unless explicitly authorized. Users must not store restricted organizational, non-public, personal, private, sensitive, or confidential information on a non-organizational issued device, or with a third-party file storage service that has not been approved for such storage by the organization.

Devices that contain organizational information must be attended at all times or physically secured and must not be checked in transportation carrier luggage systems.

VI. User Responsibility for IT Equipment

Users are routinely assigned or given access to IT equipment in connection with their official duties. This equipment belongs to the organization and must be immediately returned upon request or at the time an employee is separated from the organization. Users may be financially responsible for the value of equipment assigned to their care if it is not returned to the organization. Should IT equipment be lost, stolen or destroyed, users are required to provide a written report of the circumstances surrounding the incident. Users may be subject to disciplinary action which may include repayment of the replacement value of the equipment. The organization has the discretion to not issue or re-issue IT devices and equipment to users who repeatedly lose or damage IT equipment.

VII. User Collaboration in IT Support

The IT Department is responsible for providing first and second level support in most cases. To ensure efficient resolution of technical issues, users must adhere to the following guidelines:

- Attempt basic troubleshooting before submitting a ticket. This involves making sure equipment is powered on and all cables are securely connected. They should also restart

applications and/or devices as this can resolve many issues and will be the first step in troubleshooting any issue.

- Submit a ticket through the designated ticketing system for any technical issues or requests. Phone calls for urgent issues are acceptable, but always follow up the phone call with a ticket submission so the issue can be tracked.
- Respond to any questions or requests to verify if an issue has been resolved or not.
- Cooperate with the IT Help Desk team by providing access to the equipment, reproducing the issue, and sharing necessary information to troubleshoot and resolve the issue.
- Any issues that do not receive responses to questions or requests for issue resolution verification within 3 business days will receive a second request for the answers or verification. If this second request does not receive a response by the end of the business day, the ticket will be closed as completed.
- Understand that while the IT Help Desk team is responsible for resolving technical issues, sometimes escalation to vendors is necessary for issues beyond the scope of Level 1 or Level 2 Support.

Compliance

Users who violate this policy may be subject to termination of contractual agreements, denial of access to IT resources, and other actions as well as both civil and criminal penalties.

Policy Exceptions

In certain cases, exceptions to this policy may be deemed necessary. Requests for compliance exceptions must be submitted in writing to the City Council for consideration. Each request should provide a detailed explanation of the circumstances requiring the exception, as well as any potential risks, benefits, or consequences associated with the proposed deviation from the policy. The City Council will review all requests for exceptions during a scheduled meeting and will determine the appropriate course of action on a case-by-case basis. Approval of any exception must be granted through a majority vote of the City Council members and will be documented in the official meeting minutes.



Email Policy

24.001

Revision Date: 08.31.2023

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IT Department

City of Jersey Village

16327 Lakeview Drive

Jersey Village, TX 77040

Purpose

The purpose of this Email Policy is twofold. Firstly, it aims to establish clear guidelines for the appropriate use of company email systems to ensure professional, efficient, and secure communication within our organization and with external stakeholders. Secondly, the policy seeks to reduce the cybersecurity risks associated with email communication, such as phishing attacks, data breaches, and malware infections. By following the principles laid out in this policy, which are based on the NIST Cybersecurity Framework, we can better protect our City's sensitive information and uphold our reputation.

Scope

This Email Policy applies to all City Council Members (Users) of the City of Jersey Village, regardless of their position or the nature of their work. It covers the use of all email accounts and systems operated by the company, including but not limited to company-issued email addresses, webmail services, and third-party email clients. This comprehensive scope ensures that all aspects of email communication are addressed, and every individual using company email systems understands their responsibilities in maintaining a secure and professional email environment.

References

I. NIST Cybersecurity Framework

- A. NIST SP 800-53, Security and Privacy Controls for Federal Information Systems and Organizations: <https://nvlpubs.nist.gov/nistpubs/SpecialPublications/NIST.SP.800-53r5.pdf>
- B. NIST SP 800-61, Computer Security Incident Handling Guide: <https://nvlpubs.nist.gov/nistpubs/SpecialPublications/NIST.SP.800-61r2.pdf>

II. Office 365 Email Security

- A. Office 365 Security Documentation: <https://docs.microsoft.com/en-us/microsoft-365/security/office-365-security/?view=o365-worldwide>
- B. Microsoft Security Best Practices: <https://docs.microsoft.com/en-us/security/best-practices>

- C. Protecting Email with Microsoft Defender for Office 365:

<https://docs.microsoft.com/en-us/microsoft-365/security/office-365-security/protect-email?view=o365-worldwide>

Policy

I. Email Policy Principles

A. Identify

The first step in establishing a secure email environment is to accurately identify and manage the components and users within our email systems. This process enables us to better track, control, and protect our email-related assets.

1. User Account Management

a) Unique Email Accounts for Each User

To ensure individual accountability and facilitate user-specific access controls, every User must have a unique email account associated with their role within the company.

b) Regular Account Audits and Updates

Periodic reviews and updates of user accounts are essential for maintaining the integrity of our email systems. The IT department will conduct audits to verify that user accounts are still valid, have the correct permissions, and that former employees', elected officials', or contractors' access has been terminated.

2. Email System Inventory and Classification

a) Classification of Sensitive and Non-Sensitive Information

It is crucial to identify and categorize the different types of information transmitted via email. Sensitive information, such as personal data or intellectual property, requires additional security measures and careful handling. Users must be trained to recognize sensitive information and adhere to appropriate handling procedures.

b) Appropriate Labeling of Emails

Proper labeling of email content helps users quickly identify the nature and sensitivity of the information contained within the email. Users must include clear and accurate subject lines and use tags or labels, such as "Confidential", to indicate the classification of the email's content.

B. Protect

1. Access Control

a) Password Complexity and Expiration Policies

Strong, unique passwords are essential for securing email accounts. Users must follow password guidelines, which include a minimum length, use of uppercase and lowercase letters, numbers, and special characters. Passwords must also be updated regularly to minimize the risk of unauthorized access.

b) Two-Factor Authentication (2FA)

To further enhance account security, our company requires the use of 2FA for email access. Users must enable this feature, which adds an additional layer of verification beyond the password, such as a code sent via text message or an authentication app.

2. Email Encryption

When transmitting sensitive information in compliance with the Information Security Policy, users must utilize Office 365 file sharing with password protection. This method ensures that sensitive data is securely stored in a protected environment, and only the intended recipient, who has the correct password, can access the shared files.

3. Email Content Filtering

a) Blocking Spam, Phishing, and Malware

Our email systems employ advanced filtering technologies to detect and block unsolicited, harmful, or fraudulent messages, such as spam, phishing attempts, and malware-laden emails.

b) Whitelisting and Blacklisting of Domains and IP Addresses

To further enhance our email security, we maintain a whitelist of trusted domains and IP addresses, as well as a blacklist of known malicious or suspicious sources. Users should avoid opening emails or clicking on links from suspicious sources and report any suspicious messages to the IT department. If a new trusted source needs to be added to the whitelist, please contact the IT department.

C. Detect

Detecting potential email security threats in a timely manner is crucial for minimizing the impact of cyber incidents. Continuous monitoring, logging, and employee awareness contribute to the early identification of suspicious activities or vulnerabilities within our email systems.

1. Monitoring and Logging

a) Regular System Checks for Vulnerabilities

Our IT department will conduct routine scans and assessments to identify potential weaknesses or vulnerabilities within the email system. By addressing these issues proactively, we can reduce the likelihood of successful cyberattacks.

b) Security Event Detection and Alerts

Our email systems are configured to log security-related events, such as failed login attempts or unusual activities. Automated alerts will notify the IT department when potential threats are detected, allowing for prompt investigation and response.

2. Employee Awareness and Training

a) Recognizing Phishing and Social Engineering Attacks

Users must be trained to identify common email-based threats, such as phishing and social engineering attacks. This includes being cautious with unsolicited emails, verifying the sender's identity, and not sharing sensitive information without proper validation.

b) Reporting Suspicious Emails

If an employee, elected official, or contractor encounters a suspicious email, they should report it to the IT department immediately. Prompt reporting can help prevent the spread of potential threats and protect the organization from further harm.

c) Phishing Simulations

To reinforce the importance of vigilance and improve users' ability to detect phishing attacks, our company conducts regular phishing simulation exercises for all users. These simulations help identify areas where further training is needed and raise overall awareness of email security.

d) Spear Phishing Simulations

Given the heightened risk and potential impact of spear phishing attacks targeting Finance, Management, and Elected Official users, these individuals will receive specialized phishing simulations to recognize and respond to such targeted attacks. These spear phishing simulations will focus on the unique tactics employed in spear phishing campaigns and provide practical experience for avoiding compromise.

e) Additional Cybersecurity Awareness Training for Failed Phishing Simulations

Users who fail to recognize phishing attempts during simulation exercises will be required to undergo additional cybersecurity awareness training. This targeted training will help users better understand the risks associated with phishing attacks, learn to identify red flags, and adopt safe email practices to minimize the likelihood of falling for real phishing attempts.

D. Respond

Prompt and effective response to email security incidents is essential for mitigating potential damage and minimizing business disruption. Our

company has established processes to manage, analyze, and resolve incidents as they arise, ensuring a timely and coordinated response.

1. Incident Reporting

- a) Reporting Channels

Users should promptly report any suspected email security incidents or vulnerabilities to the IT department using the designated reporting channels, such as the Help Desk.

- b) Required Information

When reporting an incident, users should provide as much relevant information as possible, including the nature of the issue, affected accounts or systems, any observed suspicious activities, and any potential impact on company operations.

2. Incident Analysis and Prioritization

- a) Initial Assessment

Upon receiving a report, the IT department will conduct an initial assessment to determine the scope, severity, and potential impact of the incident.

- b) Incident Prioritization

Incidents will be prioritized based on factors such as potential harm, affected assets, and overall risk to the organization. This prioritization will help ensure that resources are allocated effectively and that the most critical incidents are addressed first.

3. Incident Response

- a) Incident Response Team

Our City has established an incident response team, composed of IT and security personnel, to address email security incidents. This team is responsible for investigating, containing, and resolving incidents in a timely and coordinated manner.

- b) Incident Response Plan

The incident response team will follow a pre-established incident response plan, which outlines the procedures and

steps to be taken during each phase of the response process. This plan includes measures for containment, eradication, and recovery, as well as communication protocols and post-incident review procedures.

4. Communication and Documentation

a) Internal Communication

Throughout the incident response process, the incident response team will maintain regular communication with relevant stakeholders, such as management, affected users, and other departments, to keep them informed of the situation and any required actions.

b) Documentation

All actions taken during the response process, including incident reports, investigation findings, and resolution steps, will be documented and maintained for future reference and review. This documentation will help inform post-incident analysis and improvements to our email security posture.

E. Recover

The recovery process is vital to restore normal operations following an email security incident involving our hosted Office 365 email system. Our company is committed to implementing effective recovery strategies that minimize the impact of incidents, facilitate learning, and continuously improve our email security posture.

1. Incident Recovery

a) Coordination with Office 365 Support

In the event of an email security incident, the IT department will work closely with Office 365 support and the incident response team to resolve the issue, which may include repairing vulnerabilities, recovering compromised accounts, or restoring data from backups.

b) Resumption of Normal Operations

Once affected systems within Office 365 have been secured and restored, the IT department will coordinate with relevant stakeholders to resume normal operations, ensuring that all necessary security measures are in place to prevent recurrence of the incident.

2. Post-Incident Analysis

a) Root Cause Analysis

Following the resolution of an email security incident, the incident response team will conduct a thorough root cause analysis to identify the underlying factors that led to the incident, as well as any weaknesses or vulnerabilities that were exploited within the Office 365 environment.

b) Lessons Learned

The insights gained from the post-incident analysis will be used to identify lessons learned, which can help inform future improvements to our email security policies, procedures, and overall resilience.

3. Continuous Improvement

a) Policy and Procedure Updates

Based on the findings from the post-incident analysis and lessons learned, the City will update its email policies and procedures as needed to address identified gaps and enhance our overall email security posture within the Office 365 environment.

b) Employee Training and Awareness

Continuous improvement also includes reinforcing employee awareness and training. As part of the recovery process, the IT department will provide updated training materials and information sessions to ensure that users are equipped with the knowledge and skills necessary to protect our Office 365 email systems and prevent future incidents.

II. User Responsibilities

Every User plays a critical role in maintaining the security of our hosted Office 365 email system. Adhering to the email policy and following established guidelines and best practices helps ensure the confidentiality, integrity, and availability of our email communications.

A. Password Security

1. Users must create strong, unique passwords for their email accounts in accordance with the City's password guidelines.
2. Passwords should be updated regularly and never shared with anyone, including colleagues or supervisors.

B. Email Usage

1. Users should exercise caution when opening unsolicited emails, especially those containing attachments or links, to minimize the risk of phishing or malware attacks.
2. Confidential or sensitive information should be shared via Office 365 file sharing with password protection to ensure secure access by the intended recipient.
3. Users must avoid using their company email account for personal communications, as this may expose the organization to additional risks.

C. Reporting and Communication

1. Users should promptly report any suspicious emails or potential security incidents to the IT department through the designated reporting channels.
2. In the event of an email security incident, users must follow any instructions provided by the IT department and cooperate fully with the incident response and recovery processes.

D. Training and Awareness

1. Users are required to complete regular cybersecurity awareness training, which includes specific guidance on email security and the recognition of phishing and spear phishing attacks.
2. Users who fail phishing simulation exercises will be required to undergo additional cybersecurity awareness training to improve their ability to recognize and respond to real phishing attempts.

By fulfilling these responsibilities, users contribute to a more secure email environment and help protect the organization from email-related threats and potential cyber incidents.

Compliance

Users who violate this policy may be subject to denial of access to IT resources and other actions as well as both civil and criminal penalties.

Policy Exceptions

In certain cases, exceptions to this policy may be deemed necessary. Requests for compliance exceptions must be submitted in writing to the City Council for consideration. Each request should provide a detailed explanation of the circumstances requiring the exception, as well as any potential risks, benefits, or consequences associated with the proposed deviation from the policy. The City Council will review all requests for exceptions during a scheduled meeting and will determine the appropriate course of action on a case-by-case basis. Approval of any exception must be granted through a majority vote of the City Council members and will be documented in the official meeting minutes.



Security Awareness and Training Policy

23.001

Revision Date: 08.31.2023

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IT Department

City of Jersey Village

16327 Lakeview Drive

Jersey Village, TX 77040

Purpose

To ensure that the appropriate level of information security awareness training is provided to all Information Technology (IT) users.

References

National Institute of Standards and Technology (NIST) Special Publications: NIST SP 800-53 – Awareness and Training (AT), NIST SP 800-12, NIST SP 800-16, NIST SP 800-50, NIST SP 800-100; Electronic Code of Federal Regulations (CFR): 5 CFR 930.301

Policy

This policy is applicable to all elected users of IT resources and assets.

I. Security Awareness Training

The City of Jersey Village shall:

- A. Schedule security awareness training as part of initial training for new users.
- B. Schedule security awareness training as required by State or Federal guidelines.
- C. Schedule supplementary security awareness training based on the City of Jersey Village Email policy.
- D. IT shall determine the appropriate content of security awareness training and security awareness techniques based on the specific organizational requirements and the information systems to which personnel have authorized access. The content shall:
 1. Include a basic understanding of the need for information security and user actions to maintain security and to respond to suspected security incidents.
 2. Address awareness of the need for operations security. Security awareness techniques can include, for example, displaying posters, offering supplies inscribed with security reminders, generating email

advisories/notices from senior organizational officials, displaying logon screen messages, and conducting information security awareness events.

II. Role-Based Security Training

The IT Department shall:

- A. Provide role-based security training to personnel with assigned security roles and responsibilities:
 - 1. Before authorizing access to the information system or performing assigned duties.
 - 2. When required by information system changes and annually thereafter.

III. Practical Exercises

The IT Department shall:

- A. Provide practical exercises in security training that reinforce training objectives; practical exercises may include, for example, security training for IT Staff that includes simulated cyber-attacks exploiting common vulnerabilities, or spear/whale phishing attacks targeted at senior leaders/executives. These types of practical exercises help users better understand the effects of such vulnerabilities and appreciate the need for security standards and processes.

IV. Suspicious Communications and Anomalous System Behavior

The IT Department shall:

- A. Provide training to its specified staff on how to recognize suspicious communications and anomalous behavior in organizational information systems.

Compliance

Users who violate this policy may be subject to denial of access to IT resources and other actions as well as both civil and criminal penalties.

Policy Exceptions

In certain cases, exceptions to this policy may be deemed necessary. Requests for compliance exceptions must be submitted in writing to the City Council for consideration. Each request should provide a detailed explanation of the circumstances requiring the exception, as well as any potential risks, benefits, or consequences associated with the proposed deviation from the policy. The City Council will review all requests for exceptions during a scheduled meeting and will determine the appropriate course of action on a case-by-case basis. Approval of any exception must be granted through a majority vote of the City Council members and will be documented in the official meeting minutes.

CITY COUNCIL - CITY OF JERSEY VILLAGE, TEXAS - AGENDA REQUEST

AGENDA DATE: May 15, 2024

AGENDA ITEM: G5

AGENDA SUBJECT: Consider Resolution No. 2024-41, authorizing the City Manager to enter into an agreement with Project Surveillance, Inc. to perform construction observation services for the Congo Lane Drainage Improvements Project.

Department/Prepared By: Public Works

Date Submitted: May 7, 2024

EXHIBITS: Resolution No. 2024-41
Exhibit A – Project Surveillance, Inc. Proposal

BUDGETARY IMPACT:	Required Expenditure:	\$ 110,586.68
	Amount Budgeted:	\$
	Appropriation Required:	\$

BACKGROUND INFORMATION: The City of Jersey Village has received a proposal from Project Surveillance, Inc. (PSI) to provide professional services for the Congo Lane Drainage Improvements Project. This proposal aims to enlist the expertise of PSI in overseeing construction activities, ensuring adherence to project specifications and drawings.

If approved, Project Surveillance, Inc. will play a crucial role in monitoring daily operations carried out by contractors, guaranteeing compliance with established guidelines. This entails meticulous documentation through accurate daily construction reports, supplemented by photographs and videos. Moreover, PSI will collaborate closely with city staff to oversee critical construction tasks, thereby contributing to the project's success.

Project Surveillance, Inc. is a reputable Texas-based firm specializing in construction inspection services. PSI boasts a team certified inspectors equipped with training in Public Works, Engineering, Construction Inspection and Project Management Basics.

Past collaborations between PSI and the City include notable projects such as the Seattle Street Reconstruction Project and the Emergency Tahoe Sanitary Rehabilitation Project. In these instances, PSI's involvement significantly contributed to project progress and quality. Additionally, staff have uncovered numerous issues with past infrastructure-related projects that lacked dedicated inspection services, highlighting the role that PSI will play in enhancing workmanship and project outcomes.

Overall, Project Surveillance, Inc. brings extensive experience, expertise, and a track record of success to the table. Their proposed involvement in the Congo Lane Drainage Improvements Project suggests an uphold in city standards and successful project completion.

The costs for this will come from the overall Congo Lane Drainage Improvements Project funding. It is a piece of the overall costs of the project that is factored into the budget.

This is a professional service which means we do not have to go out for public bids for this work. Project Surveillance only need to present a Statement of Qualifications which is included with this item.

RECOMMENDED ACTION:

MOTION: To approve Resolution No. 2024-41, authorizing the City Manager to enter into an agreement with Project Surveillance, Inc. to perform construction observation services for the Congo Lane Drainage Improvements Project.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

RESOLUTION NO. 2024-41

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, AUTHORIZING THE CITY MANAGER TO ENTER INTO AN AGREEMENT WITH PROJECT SURVEILLANCE, INC. TO PERFORM CONSTRUCTION OBSERVATION SERVICES FOR THE CONGO LANE DRAINAGE IMPROVEMENTS PROJECT.

WHEREAS, the City of Jersey Village has received a proposal from Project Surveillance, Inc. to provide construction observation services for the Congo Lane Drainage Improvements Project; and

WHEREAS, Project Surveillance, Inc. will assist City staff with construction observation throughout the Congo Lane Drainage Improvements Project; and

WHEREAS, the City of Jersey Village wishes to enter into an agreement with Project Surveillance, Inc. to assist City staff with the observation and inspection of critical construction work; **NOW THEREFORE**,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS:

Section 1. That the proposal for construction observation services, attached as “Exhibit A”, is hereby approved.

Section 2. That the City Manager is hereby authorized to enter into an agreement with Project Surveillance, Inc. to provide construction observation services for the Congo Lane Drainage Improvements Project.

PASSED AND APPROVED this 15th day of May, 2024.

Bobby Warren, Mayor

ATTEST:

Lorri Coody, City Secretary



April 3, 2024

Tim Nguyen, EIT/PM
Department of Public Works,
City of Jersey Village
16327 Lakeview Drive
Jersey Village, TX, 77040

Re: Congo Lane Drainage Improvements Project
Field Observation Services

I. General:

- A. PSI will provide a qualified site representative to perform field observations and documentation as specified in the Plans/Project Manual provided by Engineer.
- B. PSI will provide all insurances including Worker's Comp., General Liability, Commercial Auto Liability, and E&O.
- C. PSI will provide necessary reports, documentations, and photographs thru our website: www.projectsurveillance.com
- D. PSI has no authority to direct Contractor's Project Safety, nor the responsibility to direct the Contractor's Means & Methods.

II. Budget:

Please see attached Level of Effort:

Summary of proposal costs:	\$105,29.18
<u>Estimated Mileage costs:</u>	<u>\$5,292.50</u>
Total:	\$110,586.68

III. Terms:

- A. An invoice will be submitted at the end of the month and is payable net 30 days.

Thank you for requesting this Proposal, we look forward in working together on this project.

Sincerely;



Troy Anthony, P.E. CCM
PROJECT SURVEILLANCE, INC

Accepted by _____

Congo Lane Drainage Improvements Project

Estimated Fee for Construction Inspection Services

Project Duration: (days) 365

Inspection Costs \$105,294.18

Mileage Cost \$5,292.50

Total Estimated Costs \$110,586.68

	Principal	Site Representative	Admin
Raw Salary Rate	\$75.00	\$38.00	\$25.00
Regular HRs Billing Rate (2.3 Multiplier)	\$172.50	\$87.50	\$57.50
Overtime HRs Billing Rate		\$131.24	

Time	
365	Calendar Days
12	Month
52	Weeks
104	Sundays & Saturdays
	Holidays
	Rain days
261	Working Days
4	Regular Working Hours/Day
1043	Total Regular Working Hours
87	Average Regular Working Hours/Month
20	Overtime Hours/Week
1043	Total Overtime Hours
60	Average Overtime Hours/Month

Description	Summary				Monthly Breakdown											
	Labor		Costs		Construction Duration											
	HRs	% of Hrs	\$ Amount	% fo Total	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Principal	12	1.04%	\$2,070.00	1.97%	1	1	1	1	1	1	1	1	1	1	1	1
Site Representative Regular Hours	1020	88.54%	\$89,244.90	84.76%	85	85	85	85	85	85	85	85	85	85	85	85
Site Representative, Overtime Hours	96	8.33%	\$12,599.28	11.97%	8	8	8	8	8	8	8	8	8	8	8	8
Administration	24	2.08%	\$1,380.00	1.31%	2	2	2	2	2	2	2	2	2	2	2	2
Labor Hrs:	1152	99.99%			96	96	96	96	96	96	96	96	96	96	96	96
Labor Costs:			\$105,294.18	100.00%	\$8,774.52	\$8,774.52	\$8,774.52	\$8,774.52	\$8,774.52	\$8,774.52	\$8,774.52	\$8,774.52	\$8,774.52	\$8,774.52	\$8,774.52	\$8,774.52
Totals to Date:					\$8,774.52	\$17,549.03	\$26,323.55	\$35,098.06	\$43,872.58	\$52,647.09	\$61,421.61	\$70,196.12	\$78,970.64	\$87,745.15	\$96,519.67	\$105,294.18

Statement of Qualifications

Project Surveillance, Inc. is a Texas based, construction inspection services firm and has been in business for over 30 years. **PSI** is M/WBE certified by The City of Houston, HUB certified in the State of Texas, and SBE certified by The Port of Houston Authority and Metro. We currently have numerous inspectors who are certified by the City of Houston Department of Public Works and Engineering Construction Inspector Training and Project Management Basics, and our goal is to have all our inspectors complete this training. **PSI** offers a wide range of professional services to municipal, state, and federal agencies as well as private clients.

Project Surveillance, Inc. has assembled a highly qualified team of professionals that have extensive applicable experience managing and inspecting various construction projects as follows:

- Water Plants, Water Pump Stations, Transmission Lines
- Drainage Channels, Storm Sewer Pump Stations
- Wastewater Treatment Plants, Lift Stations, Force Mains
- Private Land Developments / Subdivisions (WS&D)
- Toll Road Widening / Pass-through Tolls
- Major Highway Grade Separation / CRC Projects
- County Mobility Reconstruction Projects
- Street Rehabilitation
- Bridge Projects

Project Surveillance Inspection representatives are backed by management staff that have a combined experience of managing large scale project programs including significant change/schedule/cost management. Key management support are as follows:

Brian Cunningham, Director of Operations, 30 plus years' experience providing construction management and inspection services.

Jonathan Marks, PMP; Over 15 years of experience providing construction and project control management for clients including Coastal Water Authority and West Harris County Regional Water Authority.

Troy Anthony, P.E., CCM: Over 20 years of experience providing construction management services to clients with large multi-year programs such as City of Houston, Downtown Redevelopment District and West Harris County Regional Water Authority.

RELEVANT PROJECTS

Our team has worked extensively on many projects throughout Harris County and surrounding areas, having substantial knowledge of the different locations and existing conditions therein. Here are just a few of the clients and projects that Project Surveillance has provided direct inspection services and delivered quality projects to owners:

City of Pasadena

- Fairmont Parkway storm sewer and waterline installation
- Citywide Sanitary Sewer and Water Line Reconstruction
- Sanitary sewer lift station rehabilitation
- Golden Acres WWTP Rehab
- Genoa Red Bluff Lift Station
- Llano Lift Station
- Westside Lift Station Rehab
- 2- 5 million gallon water tank projects
- Multiple Sanitary sewer point repairs

North Harris County Regional Water Authority (2005 to present)

- Project No. 25C (Harris County): \$22 Million, 84-inch water line along CenterPoint Corridor
- Project No. 28B (Harris County): \$9.2 Million, 60-inch water line along Grant Rd.
- Project No. 1-A (Harris County): \$8.4 Million, 48, 42, and 36-inch water line installation
- No. 1-B (Harris County): \$3.8 Million, 30, 24, and 16-inch water line installation
- No. 1-C (Harris County): \$1.2 Million, 20-inch water line installation along Richey Rd. to Northwest Harris County MUD #24
- No. 7-A (Harris County): \$4.7 Million, 42, 30, 20-inch water lines along Ella Boulevard
- No. 7-B (Harris County): \$7.6 Million, 48, 42 and 12-inch water lines along CenterPoint from Cypresswood Dr. to Aberton
- No. 7-C1 and 7-C2 (Harris County): \$2.2 Million, 60, 36, 30, 24 and 16-inch waterlines along Louetta, Theiss and Spring Gulley

West Harris County Regional Water Authority (2006 to Present)

- Project No. S3-A4 (WHCRWA): \$8.8 Million, 10,000 linear feet of 42-inch water line along CenterPoint Corridor
- Project No. Segment C1 (WHCRWA): \$50.2 Million, 84-inch water line along easement corridor.
- Project No. Segment C2 (WHCRWA): \$48 Million, 84-inch water line along easement corridor.

City of Houston, Large Diameter Water Lines, CM16-04

Providing construction management and inspection services for Large Diameter Water Main construction including work order rehabilitation and repair of large diameter water line projects. Open cut and tunneling for the installation of the large diameter water lines, ground water control, and road repair construction requiring knowledge of piping material, pumps, and cathodic protection systems. Involved in coordination with Drinking Water Operations, TxDOT, and co-participants to schedule the shut down for construction as well as coordination with private utility companies for relocation of unknown facilities and handling public outreach.

- 30 & 36 inch Cast Iron Water Line
- 42 inch Water Line along Bellfort to Bissonnet along Braes Forest Dr
- 72 inch Water Line from Crawford to Mt. Vernon
- 72 inch Water Line from Emancipation to Tuam
- 72 inch Water Line from Mt. Vernont to Greenbriar
- 108 inch Water Line along John Ralston

REFERENCES

Provided construction management and inspection services have been provided for the following:

COMPANY: Dannenbaum Engineering Corp
CONTACT: **Mr. Chase Juhl, P.E.**
West Harris County Regional Water Authority Construction Manager
ADDRESS: 10235 West Little York
Houston, Texas 77041
PHONE NO.: 713-254-0029
EMAIL: chase.juhl@dannenbaum.com

COMPANY: Lockwood, Andrews, & Newnam, Inc.
CONTACT: **Mr. Greg Henry, P.E.**
ADDRESS: 2425 Briarpark Ln
Houston Tx
PHONE NO.: 832-577-4699
EMAIL: gjhenry@lan-inc.com

COMPANY: North Harris County Regional Water Authority
CONTACT: **Mr. Doug Haude, P. E.**
ADDRESS: 3648 Cypress Creek Parkway, Suite 110
Houston, Texas 77068
PHONE NO.: 832-729-0003
EMAIL: dhaude@nhcrwa.com

**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST**

AGENDA DATE: May 15, 2024

AGENDA ITEM: G6

AGENDA SUBJECT: Consider Resolution No. 2024-42, finding that CenterPoint Energy Houston Electric, LLC's requested increase to its electric transmission and distribution rates and charges within the City should be denied; finding that the City's reasonable rate case expenses shall be reimbursed by the Company; finding that the meeting at which this Resolution is passed is open to the public as required by law; requiring notice of this Resolution to the Company and GCCC legal counsel.

Dept./Prepared By: Lorri Coody, City Secretary

Date Submitted: May 7, 2024

EXHIBITS: Resolution No. 2024-42

BACKGROUND INFORMATION: On March 6, 2024, CenterPoint Energy Houston Electric, LLC ("CenterPoint" or "Company") filed an application with cities retaining original jurisdiction seeking to increase system-wide transmission and distribution rates by \$60 million per year. CenterPoint asks the City to approve an increase of \$17 million in retail transmission and distribution rates (an increase of about 1%) and \$43 million in wholesale transmission rates (an increase of about 6.6%). According to CenterPoint, the impact on an average residential customer would be an increase of about \$1.25 per month.

In a prior City action, CenterPoint's rate request was suspended from taking effect for 90 days, the fullest extent permissible under the law. This time period has permitted the City, through its participation with the Gulf Coast Coalition of Cities ("GCCC"), to determine that the proposed rate increase is unreasonable. Consistent with the recommendations of experts engaged by GCCC, CenterPoint's request for a rate increase should be denied.

Accordingly, the purpose of the Resolution is to deny the rate change application proposed by CenterPoint. Following is an explanation of each section of the proposed Resolution:

- Section 1. This paragraph finds that the Company's application is unreasonable and should be denied.
- Section 2. This section requires CenterPoint to maintain its existing rates within the City.
- Section 3. This section states that GCCC's reasonable rate case expenses shall be reimbursed by CenterPoint within 30 days of presentation of an invoice to CenterPoint.
- Section 4. This section recites that the Resolution was passed at a meeting that was open to the public and that the consideration of the Resolution was properly noticed.
- Section 5. This section provides that the City will notify counsel for CenterPoint and counsel for GCCC of the City's action by sending a copy of the approved and signed Resolution to each counsel.

RECOMMENDED ACTION:

MOTION: To approve Resolution No. 2024-xx, finding that CenterPoint Energy Houston Electric, LLC's requested increase to its electric transmission and distribution rates and charges within the City should be denied; finding that the City's reasonable rate case expenses shall be reimbursed by the Company; finding that the meeting at which this Resolution is passed is open to the public as required by law; requiring notice of this Resolution to the Company and GCCC legal counsel.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

RESOLUTION NO. 2024-42

A RESOLUTION OF THE CITY OF JERSEY VILLAGE, TEXAS FINDING THAT CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC’S REQUESTED INCREASE TO ITS ELECTRIC TRANSMISSION AND DISTRIBUTION RATES AND CHARGES WITHIN THE CITY SHOULD BE DENIED; FINDING THAT THE CITY’S REASONABLE RATE CASE EXPENSES SHALL BE REIMBURSED BY THE COMPANY; FINDING THAT THE MEETING AT WHICH THIS RESOLUTION IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW; REQUIRING NOTICE OF THIS RESOLUTION TO THE COMPANY AND GCCC LEGAL COUNSEL.

WHEREAS, on or about March 6, 2024, CenterPoint Energy Houston Electric, LLC (“CenterPoint” or “Company”), pursuant to PURA §§ 33.001 and 36.001 filed with the City of Jersey Village, Texas (“City”) a Statement of Intent to change electric delivery rates in all municipalities exercising original jurisdiction within its service area, effective April 10, 2024; and

WHEREAS, the City is an electric utility customer of CenterPoint and a regulatory authority with exclusive original jurisdiction over the rates and charges of CenterPoint within the City; and

WHEREAS, the City is a member of the Gulf Coast Coalition of Cities (“GCCC”), a membership of similarly situated cities served by CenterPoint that have joined together to efficiently and cost-effectively review and respond to electric issues affecting rates charged in CenterPoint’s service area; and

WHEREAS, GCCC is an intervenor in the parallel proceeding at the Public Utility Commission of Texas to review CenterPoint’s filing; and

WHEREAS, the City, in a reasonably noticed meeting that was open to the public, considered the Company’s application; and

WHEREAS, pursuant to its exclusive original jurisdiction over CenterPoint’s rates and operations within city limits, the City previously suspended the effective date of the Company’s requested rate increase; and

WHEREAS, PURA § 33.023 provides that costs incurred by cities in ratemaking activities are to be reimbursed by the regulated utility; and

WHEREAS, the City’s attorneys and consultants recommend that the City deny the application;
NOW THEREFORE,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS:

Section 1. That the rates proposed by CenterPoint in an application submitted to the City by CenterPoint on or about March 6, 2024, are hereby found to be unreasonable, and are denied.

Section 2. That the Company shall continue to charge its existing rates for transmission and distribution service to customers with the City.

Section 3. That GCCC's reasonable rate case expenses shall be reimbursed by CenterPoint within 30 days of presentation of an invoice to CenterPoint.

Section 4. That it is hereby officially found and determined that the meeting at which this Resolution is passed is open to the public as required by law, and that the public notice was given of the time, place, and purpose of said meeting, as required.

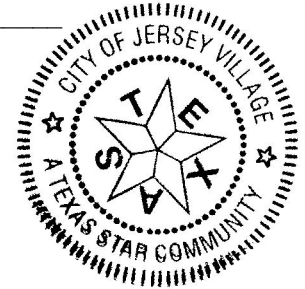
Section 5. A copy of this Resolution shall be sent to CenterPoint, care of Patrick Peters, CenterPoint Energy, Inc., 1005 Congress Avenue, Suite 650, Austin, Texas 78701 (patrick.peters@centerpointenergy.com), and to Roslyn Dubberstein at Lloyd Gosselink Rochelle & Townsend, P.C., 816 Congress Avenue, Suite 1900, Austin, Texas 78701 (rdubberstein@lglawfirm.com).

PASSED AND APPROVED this 15th day of May 2024.

ATTEST:

Bobby Warren, Mayor

Lorri Coody, City Secretary



CITY COUNCIL - CITY OF JERSEY VILLAGE, TEXAS - AGENDA REQUEST

AGENDA DATE: May 15, 2024

AGENDA ITEM: G7

AGENDA SUBJECT: Discuss and take appropriate action concerning the progress being made by the Owners of the property located at 15830 NW FWY, Jersey Village, Texas to correct the substandard structure at this location.

By: Miesha Johnson, Community Development Manager

Date Submitted: May 7, 2024

EXHIBITS: May 6, 2024, Email to Donny Shellenbarger
Owner's 4th Status Report

BACKGROUND INFORMATION: On January 22, 2024, the City Council conducted a public hearing pursuant to Section 34-253 of the Code, so that the owner or the owner's representatives for the property located at 15830 NW FWY, Jersey Village, Texas may appear and show cause 1) why such buildings or structures should not be declared to be substandard and 2) why the owner should not be ordered to repair, vacate or demolish the buildings or structures.

After that hearing, City Council passed ordinance 2024-01, finding the structure at 15830 NW FWY, Jersey Village, Texas 77040 to be substandard and a public nuisance.

Since the passage of the Ordinance, the Owner has submitted reports to City Council by way of updating the Council on the progress being made by the owner on the substandard structure.

In accordance with the ordinance, the owner submitted plans to demo out all interior improvements and set up the space for a future build-out. Staff has worked with the owner to get in all completed information for the permit issuance and the 10 days to commence work has begun on May 7, 2024. As of this status report, the owner is still within compliance of the ordinance.

Tonight, the owner submits the 4th update report.

RECOMMENDED ACTION:

MOTION: Discuss and take appropriate action concerning the progress being made by the Owners of the property located at 15830 NW FWY, Jersey Village, Texas to correct the substandard structure at this location.



May 6, 2024

City of Jersey Village, TX
16327 Lakeview Dr
Jersey Village, TX 77040

Ph: (713) 466-2110

**4TH REPORT BY OWNER ON SUBSTANDARD STRUCTURE – 15830 NW FREEWAY –
ORDINANCE 2024-01**

Good Evening Lorri / Miesha / City Council,

Progress Update on our Property,

Due to a system glitch by your MyGov permit portal, we found out today that the permit was issued to proceed on this project approx. 4/16, and are taking immediate action to notify subcontractors to schedule project commencement. Here is timeline of events to explain:

3/27 -

After receiving email notification of Building Plan Review Approval, we noticed our architect missed including 1 critical page in the original plans submittal, A102 Site Plan, which identified proposed paving expansion to the site.

Additional dialogue between Ashley and our architect was exchanged as to additional administrative steps we needed to take to finish loose ends in order for permit to be issued.

3/28

So we immediately had our architect submit this supplement page for engineering review / approval.

4/1

Some days went by without acknowledgement, so they pinged Ashley again inquiring.

4/3

Still no response from Ashley on supplemental submittal acknowledgment, they pinged Ashley again.

4/4

Ashley acknowledged, apologizing that the notifications in the MyGov portal did not come thru. Informed she had notified the third party to take a look at our submittal, and they should be commenting soon.

5/6

Having received email from Miesha inquiring about delay in our commencing work on the project, we pinged our architect to check on status of the supplement page review that we had yet to receive notification on. Upon logging into the portal, he found that the supplement paving page had been approved on 4/16, and permit was issued (per attached issued full reno permit), not realizing it as we hadn't yet received portal system email notification of the approval & permit issuance.

Something clearly is wrong with the MyGov portal notifications that prior had consistently sent email notifications to our architect team with every comment / update / prior permits issuances to the submittal and review process from 3/4 when we started this process up to approx. end March / beginning of April. As validated with Ashley's acknowledgment 4/4 she too hadn't been receiving notifications. (see also attached portal comments history print out showing chronology of events).

So as of today 5/6, now realizing supplement has been fully approved prior, we are notifying subcontractors to schedule mobilization and commencement, and will begin within 10 days per Ordinance, being by end of next week.

We as for your understanding considering not only had we not received notifications from MyGov portal system over the last 35+ days, Ashley your permit clerk also experienced the same failed notification system issue. And will grant us grace period to mobilize in the 10 days required per Ordinance from 5/6 being the day we were notified permit has been fully approved.

We look forward to renewing this aged site & structure with appropriate cap-ex to bring life and marketability back to our property. Ultimately landing a new tenant to the property in the near future for the community's benefit.

Respectfully,

Donny Shellenbarger

CL Thomas, Inc / Speedy Stop Food Stores, LLC
361-582-5171 Office

Donny Shellenbarger

From: Miesha Johnson <mjohnson@jerseyvillagetx.com>
Sent: Monday, May 6, 2024 8:31 AM
To: Donny Shellenbarger
Cc: Lorri Coody
Subject: Compliance Requirements for Permitted Project and Fence Maintenance

EXTERNAL EMAIL: Think before you click!

Good Morning Donny,

I hope this email finds you well. I am writing to remind you of certain compliance requirements related to your property, as outlined in the ordinance that was recently passed.

Firstly, it has come to our attention that there has been a delay in commencing work on your permitted and approved project. As per the ordinance, it is imperative that work on the approved project begins within the specified timeframe (10 Days) to ensure compliance with the ordinance.

Additionally, we have received reports indicating that the fence on your property is currently down. Maintaining the structural integrity of your fencing is required for compliance with the substandard structure ordinance. Therefore, I kindly urge you to take immediate action to repair the fence to ensure compliance with the regulations.

Ensuring compliance with local ordinances is crucial not only for regulatory purposes but also for the safety and well-being of the community. We greatly appreciate your attention to these matters and your cooperation in rectifying the situation promptly.

If you have any questions or require assistance regarding these compliance requirements, please do not hesitate to contact me at any time. We are all here to help you see your project successful.

Thank you,

Miesha Johnson, MPA

Community Development Manager

City of Jersey Village

16327 Lakeview Drive

Jersey Village, TX 77040

Phone: (713) 466-2141

[Discover Jersey Village!](#)

www.jerseyvillagetx.com

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

**City of Jersey
Village, TX**

16327 Lakeview Dr.
Jersey Village, TX 77040

Ph: (713) 466-2110

Building Permit New (C)

#24-000188

Project Description: SHELL OUT OF EXISTING BUILDING,
UPDATE EXISTING SITE WITH NEW PARKING AND
LANDSCAPE, REMOVE AND REPLACE EXISTING ROOF
MEMBRANE, REPLACE EXISTING SOFFIT AND FASCIA TO
READY BUILDING FOR LEASE

Issued on: 04/16/2024 at 9:04 AM by: Ashley Lopez



ADDRESS

15830 Northwest Fwy
Houston, TX 77040

PERMIT HOLDER

Jonathan Adams
Zemanek A+D

COLLABORATORS

- Donny Shellenbarger
Speedy Stop Food
Stores, LLC
(361) 582-5171
- Jonathan Adams
Zemanek A+D
(918) 605-6561 Cell

OWNERS

- Stop Food Stores Ltd
Speedy

INSPECTIONS

8

- | | |
|----------------------------|-----------------------|
| 1. Building Framing (C) | 5. Building Frame (C) |
| 2. Building Sheathing (C) | 6. Miscellaneous |
| 3. Building Insulation (C) | 7. Building Final (C) |
| 4. Building Cover (C) | 8. Fire Final (C) |

INFORMATION FIELDS

Total Square Footage	2280
Valuation	\$ 200,000.00
# of Stories	1
(C) Class of Work:	Remodel
Commercial Building Permit Agreement	Yes
Document Upload	SS308_Jersey Village_Building RenoPERMIT DRAWINGS.pdf

FEE	TOTAL	PAID	DUE
Commercial Building Permit Fee	\$ 1,628.74	\$ 1,628.74	\$ 1,628.74
Fire Inspections <3000	\$ 200.00	\$ 200.00	\$ 200.00
Fire Review (existing)	\$ 100.00	\$ 100.00	\$ 100.00
Plan Review Fee	\$ 814.37	\$ 814.37	\$ 814.37
Processing Fee	\$ 52.50	\$ 52.50	\$ 52.50
TOTALS	\$ 2,795.61	\$ 2,795.61	\$ 0.00

The granting of this permit does not presume to give authority to violate or cancel the provisions of City, State, or other local laws regulating construction or the performance of construction. All provisions, laws, and ordinances governing this type of work shall be complied with, whether specified or not and shall be enforced at any and all times.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024



Comments List

Project Type: Building Permit New (C) | ID # 24-000188



Ashley Lopez

Building Department, Mar 04, 2024 at 2:30 PM ago

Good afternoon Jonathan,

In order to process your application, please complete the following:

1. Complete credentials-- in the upper left corner, select "make new request" then "building department" then select your credential type. The certificate of insurance must list the city of Jersey Village as the additional insured.
2. What is the actual address of this location? The address listed does not have a numeric to it.

Thanks,

Ashley



Ashley Lopez

Building Department, Mar 04, 2024 at 2:32 PM ago

Disregard the second, I am updating the project to reflect 15830 Northwest Freeway. You may also need to update the plans to reflect same.

Thanks,

Ashley Lopez

**Jonathan Adams***Mar 04, 2024 at 3:27 PM ago*

Hey Ashley,

I attempted to request a credential type, but the only option available was for a payment fee. Is there anything else further needed for that?

Oh interesting, I encountered an issue with the address when searching for it. It didn't appear in the system. When I conducted an advanced search using "speedy stop," the system identified our client's property but didn't provide a numerical address.

Please find attached the updated drawings with the correct address.

Thanks,

**TX BBG Consulting, Inc.***Building Department, Mar 22, 2024 at 5:22 PM ago*

Plans are approved pending fire marshal approval. Revisions are subject to re-review.

**Jacob Daily**

Code Enforcement, Mar 27, 2024 at 7:54 AM ago

BUILDING PLAN REVIEW - APPROVED**COMMENTS:**

1. Fire Extinguishers will be required.
2. Emergency lighting will be required.
3. Egress (Exit Signs) signage will be required.
4. Panic Hardware on exits other than the main exit is required.
5. If door equipped with a thumb latch on the main exit door, it shall have the 2018 IFC Chapter 10 sign "Locks and Latches" sign on the egress side of the door.
6. If any HVAC unit is over 2000CFM, duct smoke detectors with required.
7. If kitchen with cooking that produces grease laden vapors, then a ventilation hood with suppression system will be required, also requiring a fire alarm system for monitoring and occupant notification.

REQUIRED INSPECTION:

1. Construction Finals.
2. Certificate of Occupancy.
3. Any other inspection determined necessary.

JERSEY VILLAGE FMO CONTACT:

- Assistant Fire Marshal Jacob Daily
- Mobile: 346-679-1102
- Contact Chief Daily on Mobile to schedule inspections. Please do not schedule fire marshal inspections in the Mygov system.

**Ashley Lopez***Building Department, Mar 27, 2024 at 10:11 AM ago*

Good morning Jonathan,

Please get your neral contractor to complete their credentials so we can assign them to the project and issue the permit.

Thanks,

Ashley

Jonathan Adams*Mar 27, 2024 at 11:48 AM ago*

Hi Ashley! Thanks for the great news. Our client Speedy Stop will be the GC for this shell out. What do all you require to be filled out and submitted in order to obtain permit? Is there a GC registration application, etc. Thanks for your help and guidance on this.

-Jon

**Ashley Lopez***Building Department, Mar 28, 2024 at 10:53 AM ago*

Perfect!! you will complete the "owner/ tenant" credential. click on "make new request" then "building department". Select "owner/ tenant credential and submit.

Thanks,

Ashley Lopez

Jonathan Adams*Mar 28, 2024 at 12:17 PM ago*

Thank you so much. Will do. Question, is there a way I can add more collaborators to this project so they can have access to this specific project portal?

**Jonathan Adams**

Mar 28, 2024 at 2:45 PM ago

Ashley,

Looks like we mistakenly missed submitting one sheet on the permit set, (A102) which displays site improvements for additional parking spots. So sorry about this. If there is anyway to have this sheet reviewed without having to start the whole process over, that would be great. But understand if not...Just let me know please.

Please find attached.

Thanks for your help,

-Jon

Jonathan Adams

Apr 01, 2024 at 10:02 AM ago

Good Morning Ashley,

Just wanted to make sure you saw my message above from last week?

Thanks,



Jonathan Adams

Apr 03, 2024 at 11:48 AM ago

Ashley,

Is there someone else that I should reach out to about this matter?

Thanks,



Ashley Lopez

Building Department, Apr 04, 2024 at 10:24 AM ago

Hi there Jonathan,

Apologies as these notifications did not come through. To answer your questions:

1. Speedy stop will need to complete their credentials as an owner/tenant so we can add them to the project. They will not need submit their certificate of insurance, just scroll down and submit the request under the credential manager. Once they have this, let me know via email to add them to this project. anlopez@jerseyvillagetx.com
2. It is possible to add multiple people, they just need to create an account and complete the credentials portion. Once again, let me know once this is done and I can add them.
3. I have notified the third party to take a look at your submittal, they should be commenting soon.

Thanks,

Ashley Lopez



Jonathan Adams

May 06, 2024 at 1:14 PM ago

Hey Ashley,

I'm showing everything has been approved on our end, including the 2nd round review due to the missing sheet (A102). Is there anything at this point hindering us from obtaining the permit?

Thanks,



2023-07-07 10:00:00 AM - 10:00:00 AM - 10:00:00 AM - 10:00:00 AM - 10:00:00 AM

Lorri Coody

From: Miesha Johnson
Sent: Monday, May 6, 2024 8:31 AM
To: Donny Shellenbarger
Cc: Lorri Coody
Subject: Compliance Requirements for Permitted Project and Fence Maintenance

Good Morning Donny,

I hope this email finds you well. I am writing to remind you of certain compliance requirements related to your property, as outlined in the ordinance that was recently passed.

Firstly, it has come to our attention that there has been a delay in commencing work on your permitted and approved project. As per the ordinance, it is imperative that work on the approved project begins within the specified timeframe (10 Days) to ensure compliance with the ordinance.

Additionally, we have received reports indicating that the fence on your property is currently down. Maintaining the structural integrity of your fencing is required for compliance with the substandard structure ordinance. Therefore, I kindly urge you to take immediate action to repair the fence to ensure compliance with the regulations.

Ensuring compliance with local ordinances is crucial not only for regulatory purposes but also for the safety and well-being of the community. We greatly appreciate your attention to these matters and your cooperation in rectifying the situation promptly.

If you have any questions or require assistance regarding these compliance requirements, please do not hesitate to contact me at any time. We are all here to help you see your project successful.

Thank you,

Miesha Johnson, MPA
Community Development Manager
City of Jersey Village
16327 Lakeview Drive

Jersey Village, TX 77040
Phone: (713) 466-2141
[Discover Jersey Village!](#)
www.jerseyvillagetx.com

**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST DISCUSSION FORM**

AGENDA DATE: May 15, 2024

AGENDA ITEM: H1

AGENDA SUBJECT: Consider Resolution 2024-43, electing a Mayor Pro Tem.

Department/

Prepared By: Lorri Coody

Date Submitted: May 06, 2024

EXHIBITS: Resolution No. 2024-43

BACKGROUND INFORMATION:

According to Article II, Sec. 2.05 of the City Charter, Council shall, at its first meeting following the general municipal election, elect one of its members as mayor pro tem.

The mayor pro tem shall act as mayor during the absence or disability of the mayor and shall have power to perform every act the mayor could perform; provided, however, that the mayor pro tem shall be entitled to vote upon all matters considered by the council.

If the mayor and the mayor pro tem are absent from a meeting, the council shall elect an attending member to preside over such meeting.

RECOMMENDED ACTION:

MOTION: To approve Resolution 2024-43, electing _____ as Mayor Pro Tem.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

RESOLUTION NO. 2024-43

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, ELECTING A MAYOR PRO TEM.

WHEREAS, the City Council shall, at its first meeting following the general municipal election, elect one of its members as mayor pro tem, and;

WHEREAS, City Council has nominated and approved the election of a mayor pro tem, now therefore;

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS:

THAT, _____, is elected as the Mayor Pro tem for the City Council for the City of Jersey Village for a term of one year at the pleasure of Council.

PASSED AND APPROVED this the **15th** day of **May, 2024**.

Bobby Warren, Mayor

ATTEST:

Lorri Coody, City Secretary



**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST**

AGENDA DATE: May 15, 2024

AGENDA ITEM: H2

AGENDA SUBJECT: Consider Resolution 2024-44, assigning Council Members to serve as liaison to various city committees and boards.

Department/Prepared By: Lorri Coody, City Secretary **Date Submitted:** May 06, 2023

EXHIBITS: Resolution No. 2024-44
Exhibit A - Council Liaison Appointments

BUDGETARY IMPACT:	Required Expenditure:	\$
	Amount Budgeted:	\$
	Appropriation Required:	\$

CITY MANAGER APPROVAL:

BACKGROUND INFORMATION:

City Council members serve as liaisons to all city boards and committees. In this capacity, council members primarily serve to represent the desires of council to the board.

There are no established procedures for assigning liaison positions. With the recent election, the TIRZ2 and TIRZ3 do not have liaisons appointed.

This agenda item has been placed to allow Council Members to fill any vacant positions and adjust other positions as desired.

Current assignments are:

Planning and Zoning Commission and	Drew Wasson
Capital Improvements Advisory Committee	Jennifer McCrea
Building Board of Adjustment and Appeals	Michelle Mitcham
Parks and Recreation Advisory Committee	Sheri Sheppard
Golf Course Advisory Committee	Jennifer McCrea
Board of Adjustment	Vacant
TIRZ2	Vacant
TIRZ3	

RECOMMENDED ACTION:

MOTION: Approval of Resolution 2024-44, assigning Council Members to serve as liaison to various city committees and boards.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

City of Jersey Village – May 15, 2024
City Council Liaison Assignments
Exhibit A

Planning and Zoning Commission and
Capital Improvements Advisory Committee

Building Board of Adjustment and Appeals

Parks and Recreation Advisory Committee

Golf Course Advisory Committee

Board of Adjustment

TIRZ Board Zone No. 2

TIRZ Board Zone No. 3

RESOLUTION NO. 2024-44

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, APPOINTING COUNCIL LIAISONS TO VARIOUS BOARDS AND COMMITTEES.

WHEREAS, Section 9.12 of the City of Jersey Village Charter authorizes the establishment of such boards, agencies, and commissions deemed necessary for the conduct of the city's business; and

WHEREAS, the City Council of Jersey Village has caused to be created the Planning and Zoning Commission, the Capital Improvements Advisory Committee, the Building Board of Adjustment, the Zoning Board of Adjustment, the Golf Course Committee, the Recreation and Events Committee, the Tax Increment Reinvestment Zone No. 2, and the Tax Increment Reinvestment Zone No. 3; and

WHEREAS, it has been the longstanding practice of Council Members to serve as liaisons for each of the aforementioned boards, agencies, or commissions, **NOW THEREFORE**;

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS

THAT, the following Council Members are appointed to serve as Council Liaison to various boards and committees as detailed in the attached Exhibit A.

PASSED AND APPROVED this the **15th** day of **May, 2024**.

Bobby Warren, Mayor

ATTEST:

Lorri Coody, City Secretary



**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST**

AGENDA DATE: May 15, 2024

AGENDA ITEM: H3

AGENDA SUBJECT: Consider Resolution No. 2024-45, reviewing and accepting the 2023 Annual Comprehensive Financial Report (ACFR) and the 2023 Single Audit Reports.

Department/Prepared By: Isabel Kato, Finance Director

Date Submitted: May 7, 2024

EXHIBITS: Resolution No. 2024-45
Exhibit A – 2023 ACFR
Exhibit B – 2023 Single Audit Reports
Required Auditor Disclosure Letter & Management Letter

BUDGETARY IMPACT:	Required Expenditure:	\$
	Amount Budgeted:	\$
	Appropriation Required:	\$

CITY MANAGER APPROVAL:

BACKGROUND INFORMATION:

The City of Jersey Village is required to publish each year a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP), and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. A representative from Belt Harris & Associates LLLP will make a presentation based on the audit findings and the financial position of the City.

Staff respectfully requests that Council reviews and accepts the 2023 ACFR and the 2023 Single Audit Reports.

RECOMMENDED ACTION:

MOTION: To approve Resolution No. 2024-45, reviewing and accepting the 2023 Annual Comprehensive Financial Report (ACFR) and the 2023 Single Audit Reports.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

RESOLUTION NO. 2024-45

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS, REVIEWING AND ACCEPTING THE 2023 ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) AND THE 2023 SINGLE AUDIT REPORTS.

* * * * *

WHEREAS, the City of Jersey Village is required to publish each year a complete set of financial Statements, presented in conformity with Generally Accepted Accounting Principles (GAAP and Audited in accordance with generally accepted auditing standards by a firm of licensed certified public accounts: **NOW, THEREFORE**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE TEXAS THAT:

The 2023 Annual Comprehensive Financial Report, attached hereto as Exhibit “A” and the 2023 Single Audit Reports, attached hereto as Exhibit "B,” are reviewed and accepted.

PASSED AND APPROVED this 15th day of May 2024.

Bobby Warren, Mayor

ATTEST:

Lorri Coody, City Secretary



Exhibit A
City of Jersey Village
Annual Comprehensive Financial Report
For Fiscal Year Ending September 30, 2023



**Jersey Village
Annual Comprehensive
Financial Report
For the Fiscal Year Ending September 30, 2023**



***ANNUAL COMPREHENSIVE
FINANCIAL REPORT***

of the

CITY OF JERSEY VILLAGE, TEXAS

**For the Year Ended
September 30, 2023**

Officials Issuing Report:

**Austin Bleess
City Manager**

**Isabel Kato
Finance Director**

CITY OF JERSEY VILLAGE, TEXAS

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CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS

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CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

INTRODUCTORY SECTION



CITY OF JERSEY VILLAGE, TEXAS

16327 Lakeview Drive, Jersey Village, TX 77040
713-466-2100 (office) 713-466-2177 (fax)

April 29, 2024

Honorable Mayor and City Council
City of Jersey Village
16327 Lakeview Drive
Jersey Village, Texas 77040

Dear Mayor and Members of City Council:

The City of Jersey Village, Texas (the “City”) is required to publish each year a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Annual Comprehensive Financial Report (ACFR) of the City of Jersey Village for the fiscal year ending September 30, 2023.

This report consists of management’s representations concerning the finances of the City and deems the enclosed data to be accurate in all material respects and reported in a manner designed to present fairly the financial position and results of operations of all City activities and funds. Therefore, management assumes full responsibility for the completeness and reliability of all information presented in this report. The City also acknowledges all disclosures necessary to enable the reader to gain an understanding of the City’s financial activities that have been included.

The City’s financial statements have been audited by Belt Harris Pechacek, LLLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ending September 30, 2023 are free from material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial presentation. The independent auditors concluded, based on the audit, that there was a reasonable basis for rendering an unmodified opinion that the financial statements for the year ending September 30, 2023 are fairly presented in conformity with GAAP. The independent auditors’ report is presented as the first component of the financial section of this report.

As required by GAAP, management has provided a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). The letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City’s MD&A can be found immediately following the report of the independent auditors.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Strategic Direction

The City's vision, mission, and strategy clearly define for the City staff and the community what issues are most important to Jersey Village.

Vision. The City of Jersey Village is to carry on the challenge of providing an excellent level of City services by looking toward the future with a focus on sustaining a superior quality of life.

Mission. The City of Jersey Village is committed to working with citizens to preserve a sense of community and enhance the quality of life by providing friendly, personalized services for the safety and well-being of our City, its natural resources, and environment in a fiscally responsible manner.

To accomplish our mission, we will commit to the following principles:

- **Fiscal Responsibility** – Continue fiscally sound local government practices through active budget controls and a focus on strategic planning within the community.
- **Public Safety** – Provide a safe and secure environment resulting from a partnership between Jersey Village residents and the Police and Fire Departments.
- **Flood Prevention and Mitigation** – The City will continue efforts to reduce flooding in the City. Four main projects were recommended for the City's long-term flood recovery projects. Those projects are a berm around the golf course, drainage and street improvements in the Wall Street Neighborhood, home elevation and/or buyout grants, and widening and deepening the bayou – E100.
- **Emergency Preparedness** – Our Emergency Management plan is complete, and all essential City staff members are in compliance with National Incident Management System standards.
- **Economic Development** – The City will focus economic development efforts on increasing the commercial tax base through the attraction of companies and the expansion of existing businesses.
- **Quality Public Infrastructure and Recreational Facilities** – Provide continual cost effective maintenance and upgrades of streets, municipal utilities, and other municipal owned facilities to meet the service and capacity requirements of the community.

Profile of the Government

The City, which was formed in 1956, is located 15 miles northwest of downtown Houston. As of September 30, 2023, the City had a land area of 3.58 square miles and an estimated population of approximately 7,746. The City is empowered to levy a property tax on both real and personal property located within its boundaries. The City also has the power by state statutes to extend its corporate limits by annexation, which is done periodically when deemed appropriate by the City Council.

The City of Jersey Village has adopted a Council-Manager form of government. The Council is comprised of a Mayor and five Council members. The Mayor and Council members are all elected at large for a two-year term. Elections are staggered with the Mayor and two Council members elected together in odd years and the three remaining members in the following even year. The City Manager is appointed by the Council and is responsible for implementation of Council policy and all day-to-day operations of the City.

The City provides a full range of municipal services including public safety (police and fire protection); residential solid waste sanitation services; water and wastewater services; public improvements; repair and maintenance of infrastructure; recreational and community activities; and general administrative services. The City also owns and operates a public golf course. As an independent political subdivision of the State of Texas governed by an elected Mayor and Council, the City is considered a primary government.

In accordance with standards established by the Governmental Accounting Standards Board, the City reports all funds and account groups for which the City, as the primary government, is accountable. The Jersey Village Crime Control and Prevention District and the Jersey Village Fire Control, Prevention, and Emergency Medical Service District are considered to meet the criteria of component units and, therefore, have been included in the report as discretely presented component units. The Jersey Village Crime Control District was created by the City under Chapter 363 of the Texas Local Government Code for the purpose of providing additional crime control and prevention to the City. The Crime Control District held an election on May 2023 on the continuance of the district, which resulted in an extension for five more years with a continuation election in May of 2028. The Jersey Village Fire Control, Prevention, and Emergency Medical Services District was created under the Local Government Code Chapter 344 dedicated to fire safety and emergency medical services programs. The Jersey Village Fire Control, Prevention, and Emergency Medical Services District began collection of sales taxes on October 1, 2021, and they will need a continuation election to be held in May of 2026.

Management of the City is responsible for establishing and maintaining an internal control system designed to ensure that the City's assets are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control system is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and that the valuation of costs and benefits require estimates and judgments by management. Internal controls are subject to periodic evaluation by management and independent auditors. I believe the City's accounting controls provide reasonable assurance that employees, in the normal course of business, will detect, and/or prevent, errors or irregularities that could be material to the financial statements.

Local Economy

Our local economy saw slower growth in the fourth quarter of 2023 when compared to last year. Some of the sectors in our area were eliminating jobs between September and December of 2023. Both Houston and Texas saw higher unemployment rates than the U.S. overall, which was 3.7% in December of 2023.

	2023	2022	2021
United States	3.7%	3.6%	5.7%
Texas	4.0%	4.0%	6.0%
Jersey Village	4.4%	3.9%	6.8%

Long-term Financial Planning

Capital improvement projects are funded with general governmental revenues and proceeds of general obligation and certificates of obligation debt issues. The City annually adopts a ten-year Capital Improvement Plan and regularly prepares short-term improvement plans for water, wastewater, drainage, municipal facilities, and parks. These plans are prepared by staff and presented to the City Council for review and acceptance. The plans require funding sources to be identified for each project.

For the last several years, the policy of the City has been able to maintain its infrastructure base for streets, water and wastewater systems, and municipal facilities through an aggressive maintenance and improvement program. A portion of general fund revenues is allocated to the Capital Improvement Plan each year. Debt is issued, when necessary, to finance long-term capital improvements.

Major Initiatives

The City of Jersey Village has embarked on several significant initiatives aimed at enhancing community infrastructure and resilience. One of the key projects is the completion of the Golf Course Convention Center, scheduled for the spring of 2024. This project promises to provide a focal point for events and gatherings, contributing to the vibrancy of our City. Moreover, the City is actively pursuing funding opportunities from the Texas General Land Office through its Resilient Community Program, supported by Community Development Block Grant Mitigation Funds. This grant initiative is instrumental in facilitating the creation of a comprehensive plan, and consolidating our community's objectives and aspirations into actionable policies. Through these endeavors, Jersey Village is committed to fostering a more sustainable and resilient future for its residents.

Certificate of Achievement

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Jersey Village for its ACFR for the year ended September 30, 2022. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized ACFR, whose contents conform to program standards. Such Annual Comprehensive Financial Report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. This is the twenty-fourth consecutive year that the City has received this prestigious award. We believe our current ACFR continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for compliance review.

Acknowledgements

The preparation of the ACFR was made possible by the dedicated service of the entire administration. We appreciate the efforts of everyone involved. In closing, without the leadership and support of the Jersey Village Council, preparation of this report would not have been possible.

Respectfully submitted,



Isabel Kato
Director of Finance

CITY OF JERSEY VILLAGE, TEXAS

PRINCIPAL OFFICIALS

September 30, 2023

Name	Elected Position October 1, 2022 - May 31, 2023	Term Expiration
Bobby Warren	Mayor	05/2025
Michelle Mitcham	Mayor Pro Tem (Place 3)	05/2025
Sheri Sheppard	Council Member (Place 2)	05/2025
James Singleton	Council Member (Place 4)	05/2024
Drew Wasson	Council Member (Place 1)	05/2024
Jennifer McCrea	Council Member (Place 5)	05/2024

City Council	Elected Position June 1, 2023 - September 30, 2023	Term Expiration
Bobby Warren	Mayor	05/2025
Michelle Mitcham	Mayor Pro Tem (Place 3)	05/2025
Drew Wasson	Council Member (Place 1)	05/2024
Sheri Sheppard	Council Member (Place 2)	05/2025
James Singleton	Council Member (Place 4)	05/2024
Jennifer McCrea	Council Member (Place 5)	05/2024

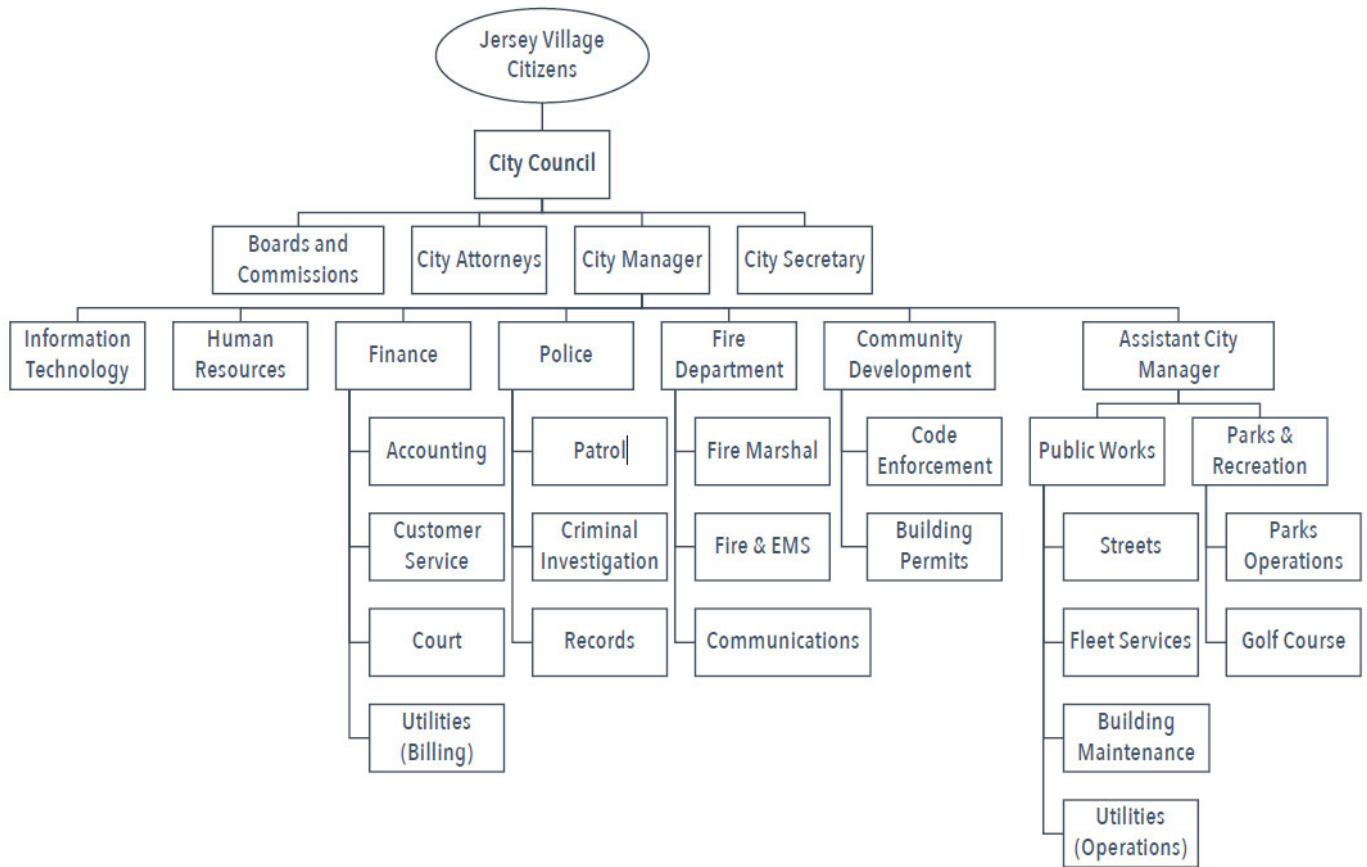
Name	City Position
Austin Bleess	City Manager
Lorri Coody	City Secretary
Justin Pruitt	City Attorney
Robert Basford	Assistant City Manager
Mark Bitz	Fire Chief
Isabel Kato	Finance Director
Kirk Riggs	Police Chief

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS

ORGANIZATIONAL CHART

September 30, 2023



CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS
CERTIFICATE OF ACHIEVEMENT FOR
EXCELLENCE IN FINANCIAL REPORTING



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Jersey Village
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morill

Executive Director/CEO

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and
City Council Members of the
City of Jersey Village, Texas:

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Jersey Village, Texas (the "City") as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibility of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining statements and schedules are presented for purposes of additional analysis and are not required parts of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 29, 2024 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

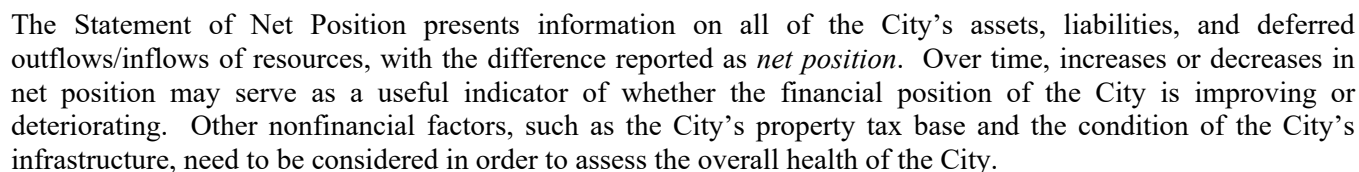
BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
 Certified Public Accountants
 Houston, Texas
 April 29, 2024

***MANAGEMENT’S DISCUSSION
AND ANALYSIS***

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

THE STRUCTURE OF OUR ANNUAL REPORT



CITY OF JERSEY VILLAGE, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2023

The Statement of Activities presents information showing how the City's net position changed during the most recent 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 – the accrual method rather than modified accrual that is used in the fund level statements.

The Statement of Net Position and the Statement of Activities divide the City's financials into two classes of activities:

1. *Governmental Activities* – Most of the City's basic services are reported here including police and fire protection, municipal court, streets, drainage, leisure services, community development, and general administrative services. Interest payments on the City's debt are also reported here. Sales tax, property tax, franchise fees, municipal court fines, and permit fees finance most of these activities.
2. *Business-Type Activities* – Services involving a fee for those services are reported here. These services include the City's water and sewer services, as well as its golf course.

The government-wide financial statements include not only the City itself (known as the primary government), but also the legally separate crime control and prevention district and the fire control, prevention, and emergency medical services district, for which the City is financially accountable. Financial information on the component units are reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found after the MD&A.

FUND FINANCIAL STATEMENTS

Funds may be considered as operating companies of the parent corporation, which is the City. They are usually segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal reporting requirements. The two categories of City funds are governmental and proprietary.

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 on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating the City'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 City's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains eight individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund and capital projects fund, which are considered to be major funds. Although the

CITY OF JERSEY VILLAGE, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2023

City's debt service fund did not technically meet the criteria to be presented as major, the City has elected to present it as a major fund.

The City adopts an annual appropriated budget for its general fund, debt service fund, and special revenue funds. Budgetary comparison schedules have been provided for these funds to demonstrate compliance with these budgets.

Proprietary Funds

The City maintains two types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water and wastewater utility services and the Jersey Meadow Municipal Golf Course. The proprietary fund financial statements provide separate information for the water and sewer fund and the golf course fund. The proprietary fund financial statements can be found in the basic financial statements of this report.

The City also uses an internal service fund to account for its equipment replacement program. This internal service fund has been included within governmental activities in the government-wide financial statements.

Notes to Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes are the last section of the basic financial statements.

Other Information

In addition to basic financial statements, MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes a budgetary comparison schedule for the general fund and schedules of changes in net pension and total other postemployment benefits liability and related ratios and schedule of contributions for the Texas Municipal Retirement System. RSI can be found after the notes to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. For the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$116,569,488 as of September 30, 2023. The largest portion of the City's net position, 80 percent, reflects its investments in capital assets (e.g., land, buildings, equipment, improvements, construction in progress, and infrastructure), less any 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 assets themselves cannot be used to liquidate these liabilities.

CITY OF JERSEY VILLAGE, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2023

Statement of Net Position

The following table reflects the condensed Statement of Net Position:

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 24,939,810	\$ 25,111,149	\$ 7,080,062	\$ 7,975,424	\$ 32,019,872	\$ 33,086,573
Capital assets, net	81,275,283	74,736,196	18,339,570	17,470,343	99,614,853	92,206,539
Total Assets	106,215,093	99,847,345	25,419,632	25,445,767	131,634,725	125,293,112
Deferred charge on refunding	160,028	226,079	-	-	160,028	226,079
Deferred outflows - pensions	2,965,634	1,052,718	401,781	151,370	3,367,415	1,204,088
Deferred outflows - OPEB	51,556	79,250	6,983	11,394	58,539	90,644
Total Deferred Outflows of Resources	3,177,218	1,358,047	408,764	162,764	3,585,982	1,520,811
Long-term liabilities	12,580,528	9,985,783	859,949	432,729	13,440,477	10,418,512
Other liabilities	4,041,404	2,043,942	977,594	602,216	5,018,998	2,646,128
Total Liabilities	16,621,932	12,029,725	1,837,543	1,034,945	18,459,475	13,064,670
Deferred inflows - leases	52,130	56,140	-	-	52,130	56,140
Deferred inflows - pensions	-	1,480,929	-	212,941	-	1,693,870
Deferred inflows - OPEB	122,958	5,878	16,656	844	139,614	6,722
Total Deferred Inflows of Resources	175,088	1,542,947	16,656	213,785	191,744	1,756,732
Net Position:						
Net investment in capital assets	75,225,115	67,336,854	18,339,570	17,470,343	93,564,685	84,807,197
Restricted	1,409,026	1,286,996	-	-	1,409,026	1,286,996
Unrestricted	15,961,150	19,008,870	5,634,627	6,889,458	21,595,777	25,898,198
Total Net Position	\$ 92,595,291	\$ 87,632,720	\$ 23,974,197	\$ 24,359,801	\$ 116,569,488	\$ 111,992,111

A portion of the City's net position, \$1,409,026 or 1 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$21,595,777, may be used to meet the City's ongoing obligation to citizens and creditors.

The City's total net position increased by \$4,576,967 during the current fiscal year, an increase of 4 percent in comparison to the prior year. Total assets increased by \$6,341,613. This increase was primarily due to an increase in capital asset additions of \$7,408,314 that were mostly funded by capital grants. Deferred outflows increased by \$2,065,171 mainly due to an increase in the net difference between projected and actual investment earnings related to pensions. Total liabilities increased by \$5,394,805 which was primarily due to an increase in the net pension liability. Deferred inflows decreased by \$1,564,988 mainly due to the change in projected and actual investment earnings related to the net pension liability that was a deferred inflow of resources in the prior year but is a deferred outflow of resources in the current year.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2023

Statement of Activities

The following table provides a summary of the City's changes in net position:

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
Revenues						
Program revenues:						
Charges for services	\$ 2,131,672	\$ 1,692,036	\$ 7,914,446	\$ 7,383,007	\$ 10,046,118	\$ 9,075,043
Operating/capital grants and contributions	6,160,424	8,116,495	-	-	6,160,424	8,116,495
General revenues:						
Ad valorem taxes	8,967,978	8,047,029	-	-	8,967,978	8,047,029
Sales taxes	5,446,808	5,166,611	-	-	5,446,808	5,166,611
Franchise fees	520,849	496,464	-	-	520,849	496,464
Other taxes	128,875	158,560	-	-	128,875	158,560
Investment earnings	1,171,036	179,093	199,415	32,295	1,370,451	211,388
Other revenues	100,664	324,714	19,488	-	120,152	324,714
Total Revenues	24,628,306	24,181,002	8,133,349	7,415,302	32,761,655	31,596,304
Expenses						
General government	6,139,755	5,588,017	-	-	6,139,755	5,588,017
Public safety	8,582,802	7,262,433	-	-	8,582,802	7,262,433
Public works	4,126,684	3,622,874	-	-	4,126,684	3,622,874
Parks and recreation	1,387,053	1,144,659	-	-	1,387,053	1,144,659
Interest and fiscal agent fees on long-term debt	173,014	212,322	-	-	173,014	212,322
Water and sewer systems	-	-	5,443,472	4,263,447	5,443,472	4,263,447
Golf course	-	-	2,331,908	3,000,824	2,331,908	3,000,824
Total Expenses	20,409,308	17,830,305	7,775,380	7,264,271	28,184,688	25,094,576
Increase in Net Position Before Transfers	4,218,998	6,350,697	357,969	151,031	4,576,967	6,501,728
Transfers	743,573	458,716	(743,573)	(458,716)	-	-
Change in Net Position	4,962,571	6,809,413	(385,604)	(307,685)	4,576,967	6,501,728
Beginning net position	87,632,720	80,823,307	24,359,801	24,667,486	111,992,521	105,490,793
Ending Net Position	\$ 92,595,291	\$ 87,632,720	\$ 23,974,197	\$ 24,359,801	\$ 116,569,488	\$ 111,992,521

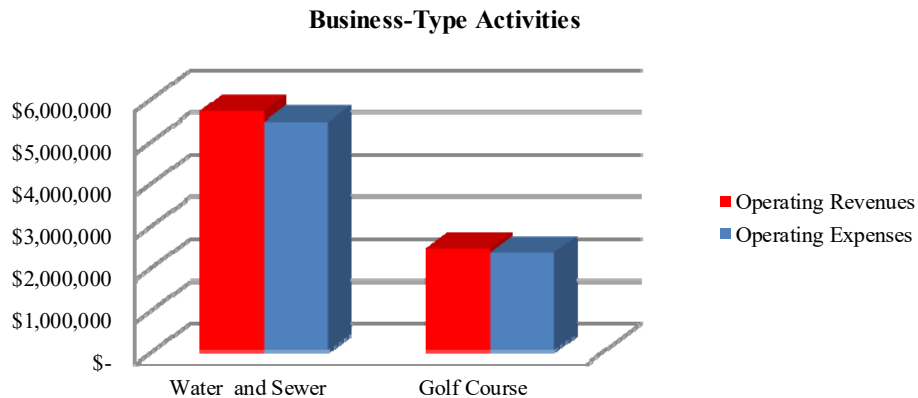
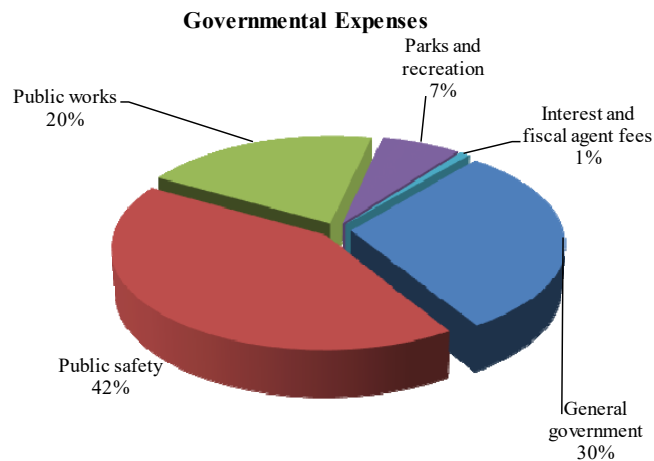
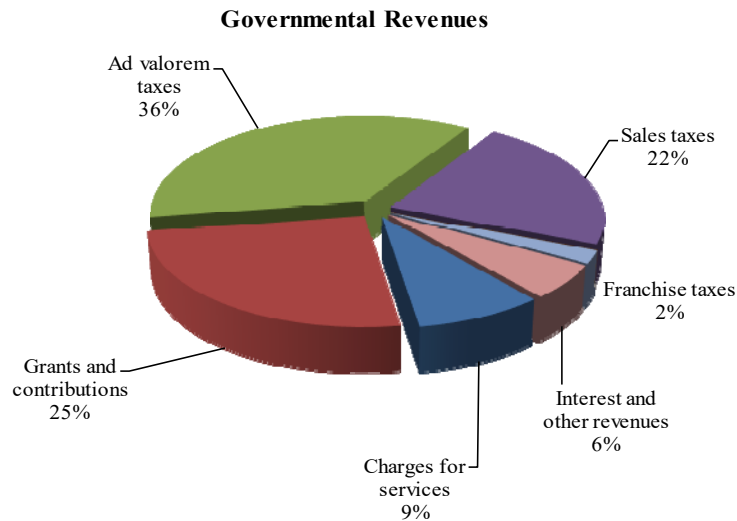
CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended September 30, 2023

Graphic presentations of selected data from the summary tables follow to assist in the analysis of the City's activities.



CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2023

For the year ended September 30, 2023, revenues from governmental activities totaled \$24,628,306. Overall, governmental revenues increased from the prior year by \$447,304, which was a 2 percent increase. Program revenues decreased by \$1,516,435 largely due to a decrease in revenue from drainage improvement capital grants, the Coronavirus State and Local Fiscal Recovery grants, and from other intergovernmental contributions. Overall, general revenues increased by \$1,963,739 from prior year, which was primarily due to an increase in property tax revenues from an increase in property values and investment earnings from an increase in the interest rates.

For the year ended September 30, 2023, expenses for governmental activities totaled \$20,409,308, which is a 14 percent increase from the prior year due primarily to an increase in public safety expenses that are mostly due to an increase in personnel.

Operating revenues for business-type activities increased 9 percent compared to the prior year. Charges for services had an increase of \$531,439 from water service revenues due to an increase in water usage. Operating expenses for business-type activities increased by \$511,109 primarily due to an increase in water purchases to maintain City capacity and personnel costs.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

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 balance may serve as a useful measure of the City's net resources available for spending at the end of the year.

The City's governmental funds reflect a combined fund balance of \$16,039,152. Of the combined governmental fund balance, \$3,066 is nonspendable for prepaid items, \$1,409,026 is restricted for various purposes, \$384,921 is assigned by the City Council for capital projects, and \$14,242,139 is unassigned.

The general fund is the chief operating fund of the City. At the end of the current year, the unassigned fund balance of the general fund was \$14,242,139, while total fund balance reached \$14,349,657. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 82 percent of total general fund expenditures, while total fund balance represents 83 percent of that same amount. The general fund demonstrated an overall increase in fund balance of \$2,136,415. Revenues increased \$2,561,450 from prior year. Property tax revenue increased due to an increase in property values; sales tax also increased due to more taxable sales within the City; and investment earnings increased due to an increase in interest rates. Expenditures increased by \$1,357,778, resulting primarily from increased personnel expenditures for general government and public safety.

The debt service fund has a total fund balance of \$326,620, all of which is restricted for the payment of debt service. The fund balance reflects an increase of \$11,800. Revenues increased by \$11,425 mainly due to an increase in investment earnings, and expenditures decreased by \$4,225 due to payment towards interest on debt. The transfer from the utility fund to provide funding for debt payments increased by \$25,758.

There was a decrease of \$4,954,493 in the fund balance of the capital projects fund primarily due to expenditures for drainage improvement projects. The capital projects fund assigned fund balance of \$384,921 is for future capital projects.

CITY OF JERSEY VILLAGE, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2023

GENERAL FUND BUDGETARY HIGHLIGHTS

There had been a planned decrease in budgeted fund balance in the amount of \$2,131,508 in the general fund after budget amendments. Actual general fund balance increased by \$2,136,415, resulting in a positive variance of \$4,267,923 primarily due to positive budget variances for revenues and less expenditures than expected.

Actual general fund revenues were more than amended budgeted revenues by \$1,759,795 during fiscal year 2023. The revenue budget variance was related to more sales tax revenues and investment earnings than expected.

Actual expenditures were less than amended budgeted amounts by \$1,293,644 for the fiscal year. This positive budget variance is primarily due to less general government, public works, and public safety expenditures than planned.

CAPITAL ASSETS

At the end of fiscal year 2023, the City's governmental and business-type activities had invested \$99,614,853 in a variety of capital assets and infrastructure (net of accumulated depreciation). This represents a net increase of \$7,408,314.

Major capital asset events during the current year include the following:

- Purchase of property and improvement costs for \$748,477 for public safety projects to improve roads
- Vehicles and equipment for departmental use of \$1,895,186
- Improvements to buildings of \$446,142
- Additions to construction in progress of \$7,239,743, primarily for drainage improvements

More detailed information about the City's capital assets is presented in note III.D. to the financial statements.

LONG-TERM DEBT

At the end of the current year, the City had total governmental activities long-term debt outstanding of \$5,925,000 in general obligation bonds. During the year, the City had an overall decrease in long-term debt of \$1,325,000.

More detailed information about the City's long-term liabilities is presented in note III.E. to the financial statements.

CITY OF JERSEY VILLAGE, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2023

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The City is seeing a decrease in sales tax compared to fiscal year 2022-2023. This projection is likely attributed to the prevailing pressures impacting consumer spending patterns. On the other hand, interest rate revenues remain as projected. Furthermore, despite the ongoing construction of the Golf Course Clubhouse and Convention Center, the golf revenues are on the rise. As a result, the City eliminated the transfer from the general fund to the golf course fund. Additionally, amidst these developments, the City has exciting news to share: The new Golf Course Clubhouse and Convention Center is set to open in early spring of 2024.

The City budgeted the general fund's fiscal year 2023-2024 revenues to be \$22,820,878 and expenditures to be \$29,653,889. The proposed total property tax rate for the fiscal year 2023-2024 is \$0.7425 per \$100 of taxable property values.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the City's finances. Questions concerning this report or requests for additional financial information should be directed to Isabel Kato, Finance Director, 16501 Jersey Drive, Jersey Village, TX, 77040; telephone 713-466-2104; or for general City information, visit the City's website at www.jerseyvillagetx.com.

BASIC FINANCIAL STATEMENTS

CITY OF JERSEY VILLAGE, TEXAS

STATEMENT OF NET POSITION

September 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Cash and equity in pooled cash and investments	\$ 21,705,272	\$ 5,010,039	\$ 26,715,311
Restricted cash	-	145,614	145,614
Receivables, net of allowances	2,127,221	621,107	2,748,328
Internal balances	(1,183,255)	1,183,255	-
Due from component unit	2,232,786	-	2,232,786
Inventory	-	120,047	120,047
Prepaid items	3,066	-	3,066
Leases receivable	54,720	-	54,720
Capital assets:			
Nondepreciable capital assets	24,395,908	2,167,161	26,563,069
Depreciable capital assets, net	56,879,375	16,172,409	73,051,784
Total Assets	106,215,093	25,419,632	131,634,725
<u>Deferred Outflows of Resources</u>			
Deferred charge on refunding	160,028	-	160,028
Deferred outflows - pensions	2,965,634	401,781	3,367,415
Deferred outflows - OPEB	51,556	6,983	58,539
Total Deferred Outflows of Resources	3,177,218	408,764	3,585,982
<u>Liabilities</u>			
Accounts payable and accrued liabilities	2,931,741	828,097	3,759,838
Customer deposits	-	145,614	145,614
Due to primary government	-	-	-
Accrued bond interest	7,325	-	7,325
Unearned revenue	1,102,338	3,883	1,106,221
Noncurrent liabilities:			
Due within one year	1,997,987	82,297	2,080,284
Due in more than one year	10,582,541	777,652	11,360,193
Total Liabilities	16,621,932	1,837,543	18,459,475
<u>Deferred Inflows of Resources</u>			
Deferred inflows - leases	52,130	-	52,130
Deferred inflows - OPEB	122,958	16,656	139,614
Total Deferred Inflows of Resources	175,088	16,656	191,744
<u>Net Position</u>			
Net investment in capital assets	75,225,115	18,339,570	93,564,685
Restricted for:			
Public communications	76,063	-	76,063
Debt service	326,620	-	326,620
Park improvements	13,816	-	13,816
Tourism	60,665	-	60,665
Public safety	612,583	-	612,583
Court technology	65,997	-	65,997
Flood mitigation	253,282	-	253,282
Crime control	-	-	-
Fire control, prevention, and emergency medical services	-	-	-
Unrestricted	15,961,150	5,634,627	21,595,777
Total Net Position	\$ 92,595,291	\$ 23,974,197	\$ 116,569,488

See Notes to Financial Statements.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

[illegible]

CITY OF JERSEY VILLAGE, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2023

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 6,139,755	\$ -	\$ -	\$ -
Public safety	9,332,084	1,235,707	3,882,115	-
Public works	3,377,402	-	-	2,278,309
Parks and recreation	1,387,053	895,965	-	-
Interest and fiscal agent fees on long-term debt	173,014	-	-	-
Total Governmental Activities	<u>20,409,308</u>	<u>2,131,672</u>	<u>3,882,115</u>	<u>2,278,309</u>
Business-Type Activities				
Water and sewer	5,443,472	5,483,827	-	-
Golf course	2,331,908	2,430,619	-	-
Total Business-Type Activities	<u>7,775,380</u>	<u>7,914,446</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 28,184,688</u>	<u>\$ 10,046,118</u>	<u>\$ 3,882,115</u>	<u>\$ 2,278,309</u>
Component Units				
Crime Control and Prevention District	\$ 2,455,930	\$ -	\$ -	\$ -
Fire Control, Prevention, and Emergency				
Medical Service District	2,232,786	-	-	-
Total Component Units	<u>\$ 4,688,716</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
General Revenues:				
Ad valorem taxes				
Sales taxes				
Franchise fees				
Other taxes				
Investment earnings				
Other revenues				
Transfers				
Total General Revenues and Transfers				
Change in Net Position				
Beginning net position				
Ending Net Position				

See Notes to Financial Statements.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Net Revenue (Expense) and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Crime Control and Prevention District	Fire Control, Prevention, and EMS District
\$ (6,139,755)	\$ -	\$ (6,139,755)	\$ -	\$ -
(4,214,262)	-	(4,214,262)	-	-
(1,099,093)	-	(1,099,093)	-	-
(491,088)	-	(491,088)	-	-
(173,014)	-	(173,014)	-	-
(12,117,212)	-	(12,117,212)	-	-
-	40,355	40,355	-	-
-	98,711	98,711	-	-
-	139,066	139,066	-	-
(12,117,212)	139,066	(11,978,146)	-	-
-	-	-	(2,455,930)	-
-	-	-	-	(2,232,786)
-	-	-	(2,455,930)	(2,232,786)
8,967,978	-	8,967,978	-	-
5,446,808	-	5,446,808	2,701,382	2,707,386
520,849	-	520,849	-	-
128,875	-	128,875	-	-
1,171,036	199,415	1,370,451	243,166	85,276
100,664	19,488	120,152	-	-
743,573	(743,573)	-	-	-
17,079,783	(524,670)	16,555,113	2,944,548	2,792,662
4,962,571	(385,604)	4,576,967	488,618	559,876
87,632,720	24,359,801	111,992,521	5,219,972	852,675
\$ 92,595,291	\$ 23,974,197	\$ 116,569,488	\$ 5,708,590	\$ 1,412,551

CITY OF JERSEY VILLAGE, TEXAS

BALANCE SHEET GOVERNMENTAL FUNDS September 30, 2023

	General	Debt Service	Capital Projects	Nonmajor Governmental
<u>Assets</u>				
Current assets:				
Cash and equity in pooled cash and investments	\$ 12,118,567	\$ 320,510	\$ 2,596,808	\$ 1,252,422
Receivables, net	2,044,691	71,212	-	11,318
Prepaid items	597	-	-	2,469
Due from other funds	372,383	7,845	420,850	63,945
Leases receivable	54,720	-	-	-
Due from component unit	2,195,138	-	37,648	-
Total Assets	\$ 16,786,096	\$ 399,567	\$ 3,055,306	\$ 1,330,154
<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>				
<u>Liabilities</u>				
Accounts payable and accrued liabilities	\$ 1,399,902	\$ 1,735	\$ 454,738	\$ 6,590
Retainage payable	-	-	1,068,776	-
Due to other funds	147,210	-	73,577	345,610
Unearned revenue	29,044	-	1,073,294	-
Total Liabilities	1,576,156	1,735	2,670,385	352,200
<u>Deferred Inflows of Resources</u>				
Deferred inflows - leases	52,130	-	-	-
Unavailable revenue - ambulance	552,497	-	-	-
Unavailable revenue - property taxes	255,656	71,212	-	-
Total Deferred Inflows of Resources	860,283	71,212	-	-
<u>Fund Balances</u>				
Nonspendable	597	-	-	2,469
Restricted:				
Public communications	76,063	-	-	-
Debt service	-	326,620	-	-
Park improvements	13,816	-	-	-
Tourism	-	-	-	60,665
Public safety	17,042	-	-	595,541
Court technology and security	-	-	-	65,997
Flood mitigation	-	-	-	253,282
Assigned:				
Capital projects	-	-	384,921	-
Unassigned	14,242,139	-	-	-
Total Fund Balances	14,349,657	326,620	384,921	977,954
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 16,786,096	\$ 399,567	\$ 3,055,306	\$ 1,330,154

See Notes to Financial Statements.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Total Governmental Funds	
<hr/>	
\$	16,288,307
	2,127,221
	3,066
	865,023
	54,720
	2,232,786
\$	<hr/> 21,571,123 <hr/>
\$	1,862,965
	1,068,776
	566,397
	1,102,338
	<hr/> 4,600,476 <hr/>
	52,130
	552,497
	326,868
	<hr/> 931,495 <hr/>
	3,066
	76,063
	326,620
	13,816
	60,665
	612,583
	65,997
	253,282
	384,921
	14,242,139
	<hr/> 16,039,152 <hr/>
\$	<hr/> 21,571,123 <hr/>

CITY OF JERSEY VILLAGE, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
September 30, 2023

Total fund balances	\$ 16,039,152
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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.

Capital assets, nondepreciable	24,395,908
Capital assets, net depreciable	52,577,292

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.

879,365

Internal service funds are used by management to charge the costs of certain capital assets to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position.

Current assets and liabilities, net of due to enterprise funds	3,935,084
Capital assets, net depreciable	4,302,083

Long-term liabilities and deferred outflows and deferred inflows related to the net pension and total other postemployment benefits (OPEB) liability are not recognized in the governmental funds.

Deferred outflows - pensions	2,965,634
Net pension liability	(5,385,579)
Deferred outflows - OPEB	51,556
Deferred inflows - OPEB	(122,958)
Total OPEB liability	(296,021)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Compensated absences	(688,732)
Accrued interest	(7,325)
Bonds, notes, and other liabilities related to debt	(6,210,196)
Deferred charge on refunding	160,028

See Notes to Financial Statements.

	<u>\$ 92,595,291</u>
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CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2023

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Nonmajor Governmental</u>
<u>Revenues</u>				
Ad valorem taxes	\$ 7,555,671	\$ 1,404,658	\$ -	\$ -
Sales taxes	5,446,808	-	-	-
Franchise fees	520,849	-	-	-
Other taxes	-	-	-	128,875
Permits, licenses, and fees	239,120	-	-	-
Fines and forfeitures	961,234	-	-	35,353
Charges for services	655,160	-	-	-
Intergovernmental	3,882,115	-	2,278,309	-
Investment earnings	854,256	17,444	87,163	9,523
Other revenue	99,921	-	-	743
Total Revenues	<u>20,215,134</u>	<u>1,422,102</u>	<u>2,365,472</u>	<u>174,494</u>
<u>Expenditures</u>				
Current:				
General government	5,830,835	-	-	14,625
Public safety	8,036,175	-	-	16,080
Public works	2,379,256	-	8,256,274	749,282
Parks and recreation	1,072,244	-	-	-
Debt service:				
Principal	-	1,325,000	-	-
Interest and fiscal agent fees	-	198,875	-	-
Total Expenditures	<u>17,318,510</u>	<u>1,523,875</u>	<u>8,256,274</u>	<u>779,987</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,896,624</u>	<u>(101,773)</u>	<u>(5,890,802)</u>	<u>(605,493)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	656,100	113,573	936,309	750,000
Transfers (out)	(1,416,309)	-	-	(296,100)
Sale of land	-	-	-	252,564
Total Other Financing Sources (Uses)	<u>(760,209)</u>	<u>113,573</u>	<u>936,309</u>	<u>706,464</u>
Net Change in Fund Balances	2,136,415	11,800	(4,954,493)	100,971
Beginning fund balances	12,213,242	314,820	5,339,414	876,983
Ending Fund Balances	<u>\$ 14,349,657</u>	<u>\$ 326,620</u>	<u>\$ 384,921</u>	<u>\$ 977,954</u>

See Notes to Financial Statements.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Total Governmental Funds	
<hr/>	
\$	8,960,329
	5,446,808
	520,849
	128,875
	239,120
	996,587
	655,160
	6,160,424
	968,386
	100,664
<hr/>	
	24,177,202
<hr/>	
	5,845,460
	8,052,255
	11,384,812
	1,072,244
	1,325,000
	198,875
<hr/>	
	27,878,646
<hr/>	
	(3,701,444)
<hr/>	
	2,455,982
	(1,712,409)
	252,564
<hr/>	
	996,137
<hr/>	
	(2,705,307)
<hr/>	
	18,744,459
<hr/>	
\$	16,039,152
<hr/>	

CITY OF JERSEY VILLAGE, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

Net changes in fund balances - total governmental funds \$ (2,705,307)

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

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital asset additions	8,931,480
Disposals from sale of land	(1,010,346)
Depreciation expense	(1,623,142)

The issuance of long-term debt (e.g., bonds, leases, certificates of obligation) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.

Principal payments	1,325,000
Amortization of premiums, discounts, and deferred charges	24,174

Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.	248,454
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Compensated absences	(140,754)
Accrued bond interest	1,687

The change in deferred outflows and deferred inflows related to the net pension and total other postemployment benefits (OPEB) liability are not recognized in the governmental funds.

Net pension liability	(4,003,344)
Deferred outflows - pensions	1,912,916
Deferred inflows - pensions	1,480,929
Total OPEB liability	134,127
Deferred outflows - OPEB	(27,694)
Deferred inflows - OPEB	(117,080)

An internal service fund is used by management to charge the costs of certain capital assets to individual funds. The net revenue (expense) is reported with governmental activities.

531,471

Change in Net Position of Governmental Activities	\$ 4,962,571
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See Notes to Financial Statements.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS

STATEMENT OF NET POSITION (Page 1 of 2)

PROPRIETARY FUNDS

September 30, 2023

	Business-Type Activities - Enterprise Funds			Governmental
	Water and Sewer	Golf Course	Total Enterprise Funds	Activities Internal Service
<u>Assets</u>				
Current assets:				
Cash and equity in pooled cash and investments	\$ 4,324,815	\$ 685,224	\$ 5,010,039	\$ 5,416,965
Restricted cash	145,245	369	145,614	-
Accounts receivable, net	621,107	-	621,107	-
Inventory	-	120,047	120,047	-
Due from other funds	180	-	180	-
Total Current Assets	5,091,347	805,640	5,896,987	5,416,965
Noncurrent assets:				
Capital assets:				
Land	445,240	915,000	1,360,240	-
Construction in process	806,921	-	806,921	-
Buildings and improvements	3,583,442	6,564,824	10,148,266	-
Furniture and equipment	2,327,972	733,976	3,061,948	14,978,017
Water and sewer system	21,793,366	-	21,793,366	-
Less: accumulated depreciation	(11,958,534)	(6,872,637)	(18,831,171)	(10,675,934)
Total Capital Assets (Net)	16,998,407	1,341,163	18,339,570	4,302,083
Total Noncurrent Assets	16,998,407	1,341,163	18,339,570	4,302,083
Total Assets	22,089,754	2,146,803	24,236,557	9,719,048
<u>Deferred Outflows of Resources</u>				
Deferred outflows - pensions	117,016	284,765	401,781	-
Deferred outflows - OPEB	2,031	4,952	6,983	-
Total Deferred Outflows of Resources	119,047	289,717	408,764	-

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS

STATEMENT OF NET POSITION (Page 2 of 2)

PROPRIETARY FUNDS

September 30, 2023

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Water and Sewer	Golf Course	Total Enterprise Funds	Internal Service
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 782,898	\$ 45,199	\$ 828,097	\$ -
Customer deposits	145,245	369	145,614	-
Compensated absences	3,026	78,170	81,196	-
Due to other funds	-	298,806	298,806	-
OPEB liability	781	320	1,101	-
Unearned revenue	-	3,883	3,883	-
Total Current Liabilities	931,950	426,747	1,358,697	-
Noncurrent liabilities:				
Compensated absences	336	8,685	9,021	-
Net pension liability	212,501	517,132	729,633	-
OPEB liability	10,882	28,116	38,998	-
Total Noncurrent Liabilities	223,719	553,933	777,652	-
Total Liabilities	1,155,669	980,680	2,136,349	-
Deferred Inflows of Resources				
Deferred inflows - pensions	-	-	-	-
Deferred inflows - OPEB	4,845	11,811	16,656	-
Total Deferred Inflows of Resources	4,845	11,811	16,656	-
Net Position				
Net investment in capital assets	16,998,407	824,031	17,822,438	4,302,083
Unrestricted	4,049,880	619,998	4,669,878	5,416,965
Total Net Position	\$ 21,048,287	\$ 1,444,029	22,492,316	\$ 9,719,048
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.			1,481,881	
Total Net Position per Government-Wide Financial Statements.			\$ 23,974,197	

See Notes to Financial Statements.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended September 30, 2023

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Water and Sewer	Golf Course	Total Enterprise Funds	Internal Service
<u>Operating Revenues</u>				
Charges for sales and services	\$ 5,333,969	\$ 2,417,959	\$ 7,751,928	\$ 1,443,310
Other revenues	149,858	12,660	162,518	-
Total Operating Revenues	5,483,827	2,430,619	7,914,446	1,443,310
<u>Operating Expenses</u>				
Costs of sales and services	4,288,039	1,036,006	5,324,045	33,619
Personnel	458,702	1,218,254	1,676,956	-
Depreciation	687,251	77,648	764,899	1,197,775
Total Operating Expenses	5,433,992	2,331,908	7,765,900	1,231,394
Operating Income	49,835	98,711	148,546	211,916
<u>Nonoperating Revenues (Expenses)</u>				
Investment earnings	193,411	6,004	199,415	202,650
Gain on sale of capital assets	19,488	-	19,488	107,425
Total Nonoperating Revenues	212,899	6,004	218,903	310,075
Income Before Transfers	262,734	104,715	367,449	521,991
Transfers (out)	(743,573)	-	(743,573)	-
Change in Net Position	(480,839)	104,715	(376,124)	521,991
Beginning net position	21,529,126	1,339,314		9,197,057
Ending Net Position	\$ 21,048,287	\$ 1,444,029		\$ 9,719,048
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.			(9,480)	
Change in Net Position per Government-Wide Financial Statements			\$ (385,604)	

See Notes to Financial Statements.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS (Page 1 of 2) For the Year Ended September 30, 2023

	<u>Business-Type Activities - Enterprise Funds</u>			<u>Governmental Activities</u>
	<u>Water and Sewer</u>	<u>Golf Course</u>	<u>Total Enterprise Funds</u>	<u>Internal Service</u>
<u>Cash Flows from Operating Activities</u>				
Receipts from customers and users	\$ 5,304,107	\$ 2,428,854	\$ 7,732,961	\$ 1,443,310
Payments to suppliers	(3,865,954)	(546,858)	(4,412,812)	(99,144)
Payments to employees	(460,757)	(1,230,731)	(1,691,488)	-
Net Cash Provided by Operating Activities	<u>977,396</u>	<u>651,265</u>	<u>1,628,661</u>	<u>1,344,166</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Transfer from other funds	(743,573)	-	(743,573)	-
Net Cash Used by Noncapital Financing Activities	<u>(743,573)</u>	<u>-</u>	<u>(743,573)</u>	<u>-</u>
<u>Cash Flows from Capital and Related Financing Activities</u>				
Acquisition and construction of capital assets	(1,593,051)	(77,887)	(1,670,938)	(1,438,870)
Proceeds from sale of capital assets	56,300	-	56,300	107,425
Net Cash (Used) by Capital and Related Financing Activities	<u>(1,536,751)</u>	<u>(77,887)</u>	<u>(1,614,638)</u>	<u>(1,331,445)</u>
<u>Cash Flows from Investing Activities</u>				
Interest received	193,411	6,004	199,415	202,650
Net Cash Provided by Investing Activities	<u>193,411</u>	<u>6,004</u>	<u>199,415</u>	<u>202,650</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(1,109,517)</u>	<u>579,382</u>	<u>(530,135)</u>	<u>215,371</u>
Beginning cash and cash equivalents	<u>5,579,577</u>	<u>106,211</u>	<u>5,685,788</u>	<u>5,201,594</u>
Ending Cash and Cash Equivalents	<u>\$ 4,470,060</u>	<u>\$ 685,593</u>	<u>\$ 5,155,653</u>	<u>\$ 5,416,965</u>
Ending Cash and Cash Equivalents:				
Unrestricted cash and cash equivalents	\$ 4,324,815	\$ 685,224	\$ 5,010,039	\$ 5,416,965
Restricted cash and cash equivalents	<u>145,245</u>	<u>369</u>	<u>145,614</u>	<u>-</u>
Ending Cash and Cash Equivalents	<u>\$ 4,470,060</u>	<u>\$ 685,593</u>	<u>\$ 5,155,653</u>	<u>\$ 5,416,965</u>

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS (Page 2 of 2) For the Year Ended September 30, 2023

	Business-Type Activities - Enterprise Funds			Governmental
	Water and Sewer	Golf Course	Total Enterprise Funds	Activities Internal Service
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income	\$ 49,835	\$ 98,711	\$ 148,546	\$ 211,916
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	687,251	77,648	764,899	1,197,775
Changes in Operating Assets and Liabilities:				
(Increase) Decrease in Current Assets:				
Accounts receivable	(179,720)	-	(179,720)	-
Deferred outflows - pensions	(70,547)	(179,864)	(250,411)	-
Deferred outflows - OPEB	1,468	2,943	4,411	-
Due from other funds	-	236,661	236,661	-
Increase (Decrease) in Current Liabilities:				
Accounts payable and accrued liabilities	422,085	(46,319)	375,766	(65,525)
Customer deposits	1,377	-	1,377	-
Unearned revenues	-	(1,765)	(1,765)	-
Compensated absences	(17,728)	(64,189)	(81,917)	-
Net pension liability	151,487	379,395	530,882	-
Deferred inflows - pensions	(65,370)	(147,571)	(212,941)	-
Deferred inflows - OPEB	4,586	11,226	15,812	-
Total OPEB liability	(7,328)	(14,417)	(21,745)	-
Due to other funds	-	298,806	298,806	-
Net Cash Provided by Operating Activities	<u>\$ 977,396</u>	<u>\$ 651,265</u>	<u>\$ 1,628,661</u>	<u>\$ 1,344,166</u>

See Notes to Financial Statements.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2023

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Jersey Village, Texas (the “City”) was incorporated in 1956. The City has operated since 1986 under a “Home Rule Charter”, which provides for a Council-Manager form of government.

The City Council is the principal legislative body of the City. The City Manager is appointed by a majority vote of the City Council and is responsible to the City Council for the administration of all the affairs of the City. The City Manager is responsible for the appointment and removal of department directors and employees, supervision and control of all City departments, and preparation of the annual budget.

The City provides the following services: public safety to include police and fire services, municipal court, parks and recreation services, streets, drainage, water and sewer services, solid waste collection and disposal, community development, and general administration.

The City is an independent political subdivision of the State of Texas (the “State”) governed by an elected council and a mayor and is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the City’s financial reporting entity. The component units as listed below, although legally separate, are considered part of the reporting entity. No other entities have been included in the City’s reporting entity. Additionally, as the City is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the City’s financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the City is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the City’s financial reporting entity status is that of a primary government are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

Discretely Presented Component Units

Jersey Village Crime Control and Prevention District

The Jersey Village Crime Control and Prevention District (CCPD) has been included in the reporting entity as a discretely presented component unit, which emphasizes that the CCPD is legally separate from the City. The CCPD is a not-for-profit entity created to provide additional crime control and prevention to the City. The CCPD’s Board of Directors is appointed by and serves at the discretion of City Council. The City has the ability to impose its will on the CCPD because it may remove appointed members at will, and it must approve the CCPD’s budget and any necessary budget amendments. The CCPD’s operations are reported in a single governmental fund with the discretely presented component units.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

The CCPD does not issue separate financial statements, as the financial activity reported in the government-wide level is the same as the fund level. A sales and use tax of one half of one percent is levied to fund the CCPD's budget.

Fire Control, Prevention, and Emergency Medical Services District

The Fire Control, Prevention, and Emergency Medical Services District (FCPEMSD) has been included in the reporting entity as a discretely presented component unit, which emphasizes that the FCPEMSD is legally separate from the City. The FCPEMSD is a not-for-profit entity created to provide additional fire control prevention and emergency medical services to the City. The FCPEMSD's Board of Directors is appointed by and serves at the discretion of City Council. The City has the ability to impose its will on the FCPEMSD because it may remove appointed members at will, and it must approve the FCPEMSD's budget and any necessary budget amendments. The FCPEMSD's operations are reported in a single governmental fund with the discretely presented component units.

The FCPEMSD does not issue separate financial statements, as the financial activity reported in the government-wide level is the same as the fund level. A sales and use tax of one half of one percent is levied to fund the FCPEMSD's budget.

Blended Component Unit

Tax Increment Reinvestment Zone Number Three

During fiscal year 2021, the City passed an ordinance creating a tax increment reinvestment zone (TIRZ No. 3) in accordance with Section 311.011 of the Texas Tax Code. TIRZ No. 3 was created to assist with flood mitigation to facilitate the sale of property from current property owners, so that the homes could be demolished, and new homes could be built on the lots that are above the flood plain. TIRZ No. 3 is managed by a six member Board, of which the City Council appoints positions. The City is the sole participant of TIRZ No. 3 and the City Council approves activity. TIRZ No. 3 funding includes appropriations from the general fund and proceeds from sale of lots that were purchased. TIRZ No. 3 will also generate revenues from ad valorem taxes generated on the annual incremental value above the base year value. TIRZ No. 3 does not issue separate financial statements and is reported with the nonmajor governmental funds within the City's financial statements.

B. Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all activities of the primary government and its component unit. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

C. Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and the internal service fund, while business-type activities incorporate data from the City's enterprise funds. Separate financial statements are provided for governmental funds and proprietary funds.

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the City's water and sewer functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the City's funds. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The City reports the following governmental funds:

The *general fund* is used to account for all financial transactions not properly includable in other funds. The principal sources of revenues include local property taxes, sales taxes, franchise fees, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general government, public safety, public works, and parks and recreation. The general fund is always considered a major fund for reporting purposes.

The *debt service fund* is used to account for the payment of interest and principal on all general obligation bonds and other long-term debt of the City. The primary source of revenue for debt service is local property taxes. The debt service fund did not meet the technical criteria to be presented as a major fund for reporting purposes, but the City has elected to present it as major due to its significance.

The *capital projects fund* is used to account for the expenditures of resources accumulated from the sale of bonds and related interest earnings for capital improvements. The capital projects fund is considered a major fund for reporting purposes.

The *special revenue funds* are used to account for proceeds of specific revenue sources that are legally restricted or assigned by the City to expenditures for specified purposes. The nonmajor special revenue funds include the hotel occupancy tax, asset forfeiture, court security, traffic safety, tax increment reinvestment zone no. 3, and court security and technology fees.

The City reports the following enterprise funds:

The *water and sewer fund* is used to account for the operations that provide water and wastewater collection and wastewater treatment operations. The services are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis will be financed or recovered primarily through user charges. The water and sewer fund is considered a major fund for reporting purposes.

The *golf course fund* is used to account for the operations of the City's municipal golf course. This fund follows the same basis of accounting as the water and sewer fund and is also considered a major fund for reporting purposes.

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

Additionally, the City reports the following fund type:

Internal service funds account for services provided to other departments or agencies of the government, or to other governments, on a cost reimbursement basis. The capital replacement fund is used to account for vehicle and equipment replacement.

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide and proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are 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 revenues 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.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are 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. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases are reported as other financing sources.

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

Property taxes, sales taxes, franchise fees, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the City.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, balances in statewide investment pools, and short-term investments with original maturities of three months or less from the date of acquisition. For the purpose of the statement of cash flows, the proprietary fund types consider temporary investments with maturity of three months or less when purchased to be cash equivalents.

The City maintains a pooled cash and investments account. Each fund whose monies are deposited in the pooled cash and investments account has equity therein, and interest earned on the investment of these monies is allocated based upon relative equity at the previous month end. Amounts on deposit in interest-bearing accounts and other investments are displayed on the combined balance sheet as "cash and equity in pooled cash and investments."

2. Investments

Investments, except for certain investment pools, commercial paper, money market funds, and investment contracts, are reported at fair value. The investment pools operate in accordance with appropriate state laws and regulations and are reported at amortized cost. Money market funds, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations and commercial paper that have a remaining maturity of one year or less upon acquisition, are reported at amortized cost. Investments in nonparticipating interest-earning contracts, such as certificates of deposit, are reported at cost.

The City has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, Texas Government Code. In summary, the City is authorized to invest in the following:

- Direct obligations of the U.S. government
- Money market mutual funds that meet certain criteria
- Collateralized certificates of deposit and share certificates
- Statewide investment pools

CITY OF JERSEY VILLAGE, TEXAS

NOTES TO FINANCIAL STATEMENTS (Continued)

For the Year Ended September 30, 2023

3. Inventories and Prepaid Items

Inventories are valued at cost using the first in/first out (FIFO) method in the proprietary funds. The costs of governmental fund type inventories are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. In accordance with GASB Statement No. 34, infrastructure has been capitalized retroactively. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest costs incurred in connection with construction of enterprise fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the primary government, as well as the component unit, are depreciated using the straight-line method over the following estimated useful years:

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Buildings	20 years
Improvements	20 years
Equipment	5 to 20 years
Water and sewer system	40 years
Infrastructure	75 years

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net 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 assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

Deferred outflows/inflows of resources are amortized as follows:

- Deferred outflows/inflows from pension/other postemployment benefits (OPEB) activities are amortized over the average of the expected service lives of pension/OPEB plan members, except for the net differences between the projected and actual investment earnings on the pension/OPEB plan assets, which are amortized over a period of five years.

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

- For employer pension/OPEB plan contributions that were made subsequent to the measurement date through the end of the City's fiscal year, the amount is deferred and recognized as a reduction to the net pension/OPEB liability during the measurement period in which the contributions were made.
- A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- A deferred inflow related to leases receivable is recognized at the fund level under modified accrual basis of accounting and on the Statement of Net Position under the full accrual basis of accounting. The revenue is recognized at the fund level and on the Statement of Activities as the deferred inflow from leases receivable is amortized.

At the fund level, the City recognized deferred inflows, which arise only under a modified accrual basis of accounting, that qualify for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and ambulance fees. These amounts are deferred and recognized as inflows of resources in the period that the amounts become available.

6. Compensated Employee Absences

It is the City's policy to permit employees to accumulate earned but unused vacation, sick pay benefits, and compensatory time. Amounts accumulated, up to certain amounts, may be paid to employees upon termination of employment. The estimated amount of compensation for services provided that is expected to be liquidated with expendable, available financial resources is reported as an expenditure and a fund liability of the governmental or proprietary fund that will pay it when it matures or becomes due. The general fund, water and sewer fund, and golf course fund are used to liquidate the liability for compensated absences. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable, available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations. Upon retirement from the City, an employee will receive compensation for unused sick leave hours. Vesting in unused sick leave hours ranges from 20 to 60 percent based on years of service with the City.

7. 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 effective interest method, if material. Bonds payable are reported net of the applicable bond premium or discount.

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.

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

The property tax rate is allocated each year between the general and debt service funds. The full amount estimated to be required for debt service on general obligation debt is provided by the tax along with interest earned in the debt service fund. Though a portion of the general obligation debt was directly related to the purchase of water and sewer infrastructure, the debt service expenditures are included in the governmental fund financial statements, as they are expected to be paid from debt service tax revenues instead of water system revenues.

8. Leases

The City is a lessor for a noncancellable lease. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflow of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

9. Subscription-Based Information Technology Arrangements

The City has noncancellable subscription-based information technology arrangements (SBITAs) to finance the use of information technology software. The City would recognize a liability (the “subscription liability”) and an intangible, right-to-use subscription asset (the “subscription asset”) for governmental and business-type activities. The City’s SBITAs to report are immaterial to the financial statements as a whole and are not recognized as a subscription liability or a subscription asset.

10. 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.

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

11. Fund Balance Flow Assumptions

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 the 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.

12. Fund Balance Policies

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions are classified as restricted.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The City Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

13. Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

14. Pensions

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS' 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.

15. Other Postemployment Benefits

The City participates in a defined benefit group-term life insurance plan administered by TMRS known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. Benefit payments are treated as being equal to the employer's yearly contributions for retirees. Benefit payments and refunds are due and payable in accordance with the benefit terms. Information about the City's total OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense is provided by TMRS from reports prepared by their consulting actuary.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes are levied during October of each year and are due upon receipt of the City's tax bill. Taxes become delinquent, with an enforceable lien on property, on February 1 of the following year.

3. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and internal service fund are charges to customers for sales and services. The water and sewer fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for the enterprise funds and internal service fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles, except the capital projects fund, which adopts a project length budget. The original budget is adopted by the City Council prior to the beginning of the year. The legal level of control in the approved budget as defined by the charter is the function level in the general fund and all others are at the fund level. The City Manager may transfer appropriations within a department without seeking the approval of City Council. Appropriations lapse at the end of the year, excluding capital project budgets. Supplemental budget appropriations were made for the year ended September 30, 2023. The hotel occupancy tax fund, court security and technology fees fund, and asset forfeiture fund are all special revenue funds that have adopted budgets.

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Deposits and Investments

As of September 30, 2023, the City had the following investments:

<u>Investment Type</u>	<u>Value</u>	<u>Weighted Average Maturity (Years)</u>
TexPool	\$ 33,971,958	0.07
Total Value	<u><u>\$ 33,971,958</u></u>	
Portfolio weighted average maturity		0.07

Interest rate risk. In accordance with its investment policy, the City manages its exposure to declines in fair values by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations and invest operating funds primarily in short-term securities.

Credit risk. State law and the City's investment policy limit investments to obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than "A" or its equivalent. Further, commercial paper must be rated not less than "A-1" or "P-1" or an equivalent rating by at least two nationally recognized credit rating agencies. As of September 30, 2023, the City's investments in TexPool were rated "AAAm" by Standard & Poor's.

Custodial credit risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's investment policy requires funds on deposit at the depository bank to be collateralized by securities. As of September 30, 2023, the City's deposits were fully covered by FDIC insurance and pledged collateral.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment policy requires that it will seek to keep safekeeping securities at financial institutions, avoiding physical possession. Further, all trades, where applicable, are executed by delivery versus payment to ensure that securities are deposited in the City's safekeeping account prior to the release of funds.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

TexPool

TexPool was established as a trust company with the Treasurer of the State as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor's rates TexPool 'AAAm'. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for review.

TexPool is an external investment pool measured at amortized cost. In order to meet the criteria to be recorded at amortized cost, TexPool must transact at a stable net asset value per share and maintain certain maturity, quality, liquidity, and diversification requirements within TexPool. TexPool transacts at a net asset value of \$1.00 per share, has weighted average maturities of 60 days or less, and weighted average lives of 120 days or less. Investments held are highly rated by nationally recognized statistical rating organizations, have no more than five percent of portfolio with one issuer (excluding U.S. government securities), and can meet reasonably foreseeable redemptions. TexPool has a redemption notice period of one day and may redeem daily. TexPool's authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium, or national state of emergency that affects TexPool's liquidity.

B. Receivables

The following comprise receivable balances at year end:

	General	Debt Service	Nonmajor
Ad valorem taxes	\$ 262,109	\$ 72,665	\$ -
Sales taxes	900,645	-	-
Other taxes	49,886	-	-
Ambulance fees	1,163,849	-	-
Other	223,203	-	11,318
Less allowance	(555,001)	(1,453)	-
Total	\$ 2,044,691	\$ 71,212	\$ 11,318

	Water and Sewer	Discrete Component Units
Sales taxes	\$ -	\$ 900,603
Accounts	806,299	-
Less allowance	(185,192)	-
Total	\$ 621,107	\$ 900,603

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

C. Lease Receivable

The City has entered into a wireless facilities and pole use agreement (the “Agreement”) as a lessor for the use of their poles located throughout the City with the lessee utilizing the City’s poles for wireless signals. The Agreement is with Crown Castleing Central LLC with an initial term ending in fiscal year 2026 and a right to extend through fiscal year 2036. For fiscal year 2023, the City received \$4,480 for payment related to the Agreement. Payments can increase 2% each year. As of September 30, 2023, the value of the lease receivable is \$54,720. The interest rate on the lease receivable is based on the City’s incremental borrowing rates for the term of the Agreement of 2.92%. The lease revenue recorded with charges for services for fiscal year 2023 was \$5,690 which consists of the interest payments on the lease receivable of \$1,680 and the amortization of the deferred inflow of resources from the lease of \$4,010. The remaining principal and interest payments from the lease and amortization of the deferred inflows are as follows:

Fiscal Year Ending Sept. 30	Lease Receipts			Amortization of Deferred Inflows
	Principal	Interest	Total	
2024	\$ 2,971	\$ 1,598	\$ 4,569	\$ 4,010
2025	3,150	1,511	4,661	4,010
2026	3,335	1,419	4,754	4,010
2027	3,527	1,322	4,849	4,010
2028	3,727	1,219	4,946	4,010
2029-2033	21,918	4,337	26,255	20,050
2034-2036	16,092	955	17,047	12,030
Total	\$ 54,720	\$ 12,361	\$ 67,081	\$ 52,130

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

D. Capital Assets

All capital assets constructed or paid for with funds of the component unit are titled in the City's name. Accordingly, component unit capital assets and construction in progress are recorded in the governmental activities totals.

A summary of changes in capital assets for governmental activities for the year end is as follows:

	Beginning Balance	Increases	(Decreases)	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 12,782,687	\$ 748,477	\$ (1,010,346)	\$ 12,520,818
Construction in progress	5,156,958	6,718,132	-	11,875,090
Total capital assets not being depreciated	17,939,645	7,466,609	(1,010,346)	24,395,908
Other capital assets:				
Buildings and improvements	13,438,193	395,455	-	13,833,648
Machinery and equipment	17,722,196	1,820,947	(95,509)	19,447,634
Infrastructure	57,317,955	687,339	-	58,005,294
Total other capital assets	88,478,344	2,903,741	(95,509)	91,286,580
Less accumulated depreciation for:				
Buildings and improvements	(6,213,064)	(521,424)	-	(6,734,488)
Machinery and equipment	(12,963,198)	(1,503,464)	95,509	(14,371,153)
Infrastructure	(12,505,531)	(796,029)	-	(13,301,560)
Total accumulated depreciation	(31,681,793)	(2,820,917)	95,509	(34,407,201)
Other capital assets, net	56,796,551	82,824	-	56,879,375
Governmental Activities Capital Assets, Net	\$ 74,736,196	\$ 7,549,433	\$ (1,010,346)	81,275,283
		Plus deferred charge on refunding		160,028
		Less associated debt		(6,210,196)
		Net Investment in Capital Assets		\$ 75,225,115

CITY COUNCIL MEETING PACKET FOR THE AGENDA TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

Depreciation was charged to governmental functions as follows:

General government	\$ 73,678
Public safety	305,661
Public works	988,190
Parks and recreation	255,613
Capital assets held by the City's internal service fund are charged to various functions based on their usage of the assets	<u>1,197,775</u>
Total Governmental Activities Depreciation Expense	<u>\$ 2,820,917</u>

Construction in progress (CIP) and remaining commitments under related construction contracts for general government construction projects at year end were as follows:

<u>Project Description</u>	<u>Authorized CIP Budget</u>	<u>Expenditures</u>	<u>Remaining Project</u>
Convention center club house	<u>\$ 7,500,000</u>	<u>\$ 2,064,928</u>	<u>\$ 5,435,072</u>

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS

NOTES TO FINANCIAL STATEMENTS (Continued)

For the Year Ended September 30, 2023

The following is a summary of changes in capital assets for business-type activities for the year ended September 30, 2023:

	Beginning Balance	Increases	(Decreases)	Ending Balance
Business-Type Activities:				
Capital assets not being depreciated:				
Land	\$ 1,360,240	\$ -	\$ -	\$ 1,360,240
Construction in progress	285,310	521,611	-	806,921
Total capital assets not being depreciated	<u>1,645,550</u>	<u>521,611</u>	<u>-</u>	<u>2,167,161</u>
Other capital assets:				
Buildings	10,097,579	50,687	-	10,148,266
Water and sewer system	20,768,965	1,024,401	-	21,793,366
Machinery and equipment	3,041,579	74,239	(53,870)	3,061,948
Total other capital assets	<u>33,908,123</u>	<u>1,149,327</u>	<u>(53,870)</u>	<u>35,003,580</u>
Less accumulated depreciation for:				
Buildings	(6,924,121)	(241,776)	-	(7,165,897)
Water and sewer system	(9,008,665)	(337,159)	-	(9,345,824)
Machinery and equipment	(2,150,544)	(185,964)	17,058	(2,319,450)
Total accumulated depreciation	<u>(18,083,330)</u>	<u>(764,899)</u>	<u>17,058</u>	<u>(18,831,171)</u>
Other capital assets, net	<u>15,824,793</u>	<u>384,428</u>	<u>(36,812)</u>	<u>16,172,409</u>
Business-Type Activities Capital Assets, Net	<u>\$ 17,470,343</u>	<u>\$ 906,039</u>	<u>\$ (36,812)</u>	<u>\$ 18,339,570</u>

Depreciation was charged to business-type functions as follows:

Water and sewer	\$ 687,251
Golf course	<u>77,648</u>
Total Business-Type Activities Depreciation Expense	<u>\$ 764,899</u>

Construction in progress and remaining commitments under related construction contracts for enterprise fund projects at year end were as follows:

Project Description	Authorized CIP Budget	Expenditures	Remaining Project
290 Lift Station Road rehabilitation	\$ 500,000	\$ 166,817	\$ 333,183
Castlebridge wastewater treatment plant	700,000	24,375	675,625
Total	<u>\$ 1,200,000</u>	<u>\$ 191,192</u>	<u>\$ 1,008,808</u>

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

E. Long-Term Debt

The following is a summary of changes in the City's total long-term liabilities for the year end. In general, the City uses the general and debt service funds to liquidate governmental long-term liabilities.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities:					
Bonds, notes, and other payables:					
General obligation bonds	\$ 7,250,000	\$ -	\$ 1,325,000	\$ 5,925,000	* \$ 1,370,000
Premium on bonds	375,421	-	90,225	285,196	*
	<u>7,625,421</u>	<u>-</u>	<u>1,415,225</u>	<u>6,210,196</u>	<u>1,370,000</u>
Other liabilities:					
Net pension liability	1,382,235	4,003,344	-	5,385,579	
Total OPEB liability	430,148	-	134,127	296,021	8,128
Compensated absences	547,978	156,564	15,810	688,732	619,859
Total Governmental Activities	<u>\$ 9,985,782</u>	<u>\$ 4,159,908</u>	<u>\$ 1,565,162</u>	<u>\$ 12,580,528</u>	<u>\$ 1,997,987</u>

Long-term debt due in more than one year \$ 10,582,541

***Debt associated with governmental activity capital assets** \$ 6,210,196

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Business-Type Activities:					
Net pension liability	\$ 198,751	\$ 530,882	\$ -	\$ 729,633	\$
Total OPEB liability	61,844	-	21,745	40,099	1,101
Compensated absences	172,134	56,643	138,560	90,217	81,196
Total Business-Type Activities	<u>\$ 432,729</u>	<u>\$ 587,525</u>	<u>\$ 160,305</u>	<u>\$ 859,949</u>	<u>\$ 82,297</u>

Long-term debt due in more than one year \$ 777,652

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities in the governmental funds. Compensated absences are generally liquidated by the general fund, water and sewer fund, and golf course fund. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

Long-term debt at year end was comprised of the following debt issues:

Description	Original Issue	Interest Rates	Balance
Governmental Activities			
General Obligation Bonds			
Series 2012	\$ 9,050,000	2.00-4.00%	\$ 965,000
Series 2016	\$ 6,710,000	2.00-3.00%	4,960,000
			<u>5,925,000</u>
Total Governmental Activities Long-Term Debt			<u>\$ 5,925,000</u>

The annual requirements to amortize bond issues outstanding at year end were as follows:

Fiscal Year Ending Sep. 30	Governmental Activities		
	Principal	Interest	Total
2024	\$ 1,370,000	\$ 157,200	\$ 1,527,200
2025	1,410,000	115,500	1,525,500
2026	1,545,000	71,175	1,616,175
2027	1,600,000	24,000	1,624,000
Total	<u>\$ 5,925,000</u>	<u>\$ 367,875</u>	<u>\$ 6,292,875</u>

The City issues long-term debt instruments in order to acquire and/or construct major capital facilities (streets, drainage, public safety, water, and wastewater) and equipment for general government and enterprise fund activities. These instruments include two general obligation bonds. Future ad valorem tax revenues, water and sewer system revenues, or liens on property and equipment secure these debt obligations.

General obligation bonds are direct obligations of the City for which its full faith and credit are pledged. Repayment of general obligation bonds is from taxes levied on all taxable property located within the City. The City is not obligated in any manner for special assessment debt.

Federal Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions consisting of complex regulations with respect to issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed, or not performed correctly, it could result in a substantial liability to the City. The City has engaged an arbitrage consultant to perform the calculations in accordance with IRS rules and regulations.

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

F. Interfund Transactions

The composition of interfund balances as of year end was as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amounts</u>
General	Capital projects	\$ 73,577
General	Golf course	298,806
Debt service	General	7,845
Nonmajor	General	63,945
Capital projects	General	75,240
Capital projects	Nonmajor	345,610
Water and sewer	General	180
	Total	<u><u>\$ 865,203</u></u>

Amounts recorded as “due to/from” are considered to be temporary loans and will be repaid during the following year.

Transfers between the primary government funds during the year were as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amounts</u>
General	Water and sewer	\$ 630,000
General	Nonmajor	26,100
Debt service	Water and sewer	113,573
Capital projects	General	666,309
Capital projects	Nonmajor	270,000
Nonmajor	General	750,000
	Total	<u><u>\$ 2,455,982</u></u>

The water and sewer fund provided funding to the general and debt service fund to support costs for equipment and debt service payments. The general and capital projects funds received funding from nonmajor funds for current project costs related to costs to encourage tourism within the City. The general fund transferred funds to the capital projects fund and nonmajor fund for flood mitigation projects.

G. Fund Equity

As of September 30, 2023, \$65,997 of the City’s total fund balance is restricted by enabling legislation.

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

IV. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City participates along with 2,800 other entities in the Texas Municipal League's Intergovernmental Risk Pools (the "Pool"). The Pool purchases commercial insurance at group rates for participants in the Pool. The City has no additional risk or responsibility to the Pool, outside of the payment of insurance premiums. The City has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

B. Contingent Liabilities

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts of expenditures that may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

The City is a defendant in a lawsuit. Although the outcome of this lawsuit is not presently determinable, it is the opinion of the City's management that resolution of this matter will not have a material adverse effect on the financial condition of the City.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors. No claim liabilities are reported at year end.

C. Pension Plan

Texas Municipal Retirement System

The City participates as one of 909 plans in the defined benefit cash-balance plan administered by TMRS. TMRS is a statewide public retirement plan created by the State and administered in accordance with the Texas Government Code, Title 8, Subtitle G (the "TMRS Act") as an agent multiple-employer retirement system for employees of Texas participating cities. The TMRS Act places the general administration and management of TMRS with a six-member, Governor-appointed Board of Trustees (the "Board"); however, TMRS is not fiscally dependent on the State. TMRS issues a publicly available annual comprehensive financial report that can be obtained at tmrs.com.

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

Benefits Provided

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

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

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

	<u>2023</u>	<u>2022</u>
Employee deposit rate	7%	7%
Matching ratio (City to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service requirement eligibility (expressed as age/yrs of service)	60/5, 0/25	60/5, 0/25
Updated service credit	100% Repeating, Transfers	100% Repeating, Transfers
Annuity increase (to retirees)	70% of CPI	70% of CPI

Employees Covered by Benefit Terms

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	73
Inactive employees entitled to, but not yet receiving, benefits	114
Active employees	103
Total	<u><u>290</u></u>

Contributions

Member contribution rates in TMRS are either 5%, 6%, or 7% of the member's total compensation, and the City-matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal actuarial cost method. The City's contribution rate is based on the liabilities created from the benefit plan options selected by the City and any changes in benefits or actual experience over time.

Employees for the City were required to contribute 7% of their annual compensation during the fiscal year. The contribution rates for the City were 13.87% and 13.97% in calendar years 2022 and 2023, respectively. The City's contributions to TMRS for the fiscal year ended September 30, 2023 were \$1,128,191, which were equal to the required contributions.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2022, and the Total Pension Liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of that date.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

Actuarial Assumptions

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

Inflation	2.50% per year
Overall payroll growth	2.75% per year, adjusted down for population declines, if any
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

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

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

The long-term expected rate of return on pension plan investments was determined 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, TMRS' actuary 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).

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NOTES TO FINANCIAL STATEMENTS (Continued)
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The target allocation and best estimates of real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Global public equity	35%	7.7%
Core fixed income	6%	4.9%
Non-core fixed income	20%	8.7%
Other public and private markets	12%	8.1%
Real estate	12%	5.8%
Hedge funds	5%	6.9%
Private equity	10%	11.8%
Total	100%	

Discount Rate

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

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

Changes in the NPL

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(A)	(B)	(A) - (B)
Changes for the year:			
Service cost	\$ 1,318,206	\$ -	\$ 1,318,206
Interest	2,045,870	-	2,045,870
Difference between expected and actual experience	682,120	-	682,120
Contributions - employer	-	1,069,302	(1,069,302)
Contributions - employee	-	539,663	(539,663)
Net investment income	-	(2,100,508)	2,100,508
Benefit payments, including refunds of employee contributions	(1,398,810)	(1,398,810)	-
Administrative expense	-	(18,172)	18,172
Other changes	-	21,685	(21,685)
Net Changes	2,647,386	(1,886,840)	4,534,226
Balance at December 31, 2021	30,349,489	28,768,503	1,580,986
Balance at December 31, 2022	\$ 32,996,875	\$ 26,881,663	\$ 6,115,212

Sensitivity of the NPL to Changes in the Discount Rate

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

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's Net Pension Liability	\$ 11,018,758	\$ 6,115,212	\$ 2,153,278

Pension Plan Fiduciary Net Position

Detailed information about TMRS's fiduciary net position is available in the Schedule of Changes in Fiduciary Net Position, by Participating City. That report may be obtained at tmrs.com.

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

For the fiscal year ended September 30, 2023, the City recognized pension expense of \$1,815,759.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

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At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 645,772	\$
Difference between projected and actual investment earnings	1,848,155	
Contributions subsequent to the measurement date	873,488	
Total	\$ 3,367,415	\$

\$873,488 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the NPL for the fiscal year ending September 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ended September 30:	Pension Expense
2024	\$ 505,170
2025	691,161
2026	489,118
2027	808,478
2028	-
Thereafter	-
Total	\$ 2,493,927

D. Other Postemployment Benefits

TMRS Supplemental Death Benefits

Plan Description

The City participates in an OPEB plan administered by TMRS. TMRS administers the defined benefit group-term life insurance plan known as the Supplemental Death Benefits Fund (SDBF). This is a voluntary program in which participating member cities may elect, by ordinance, to provide group-term life insurance coverage for their active members, including or not including retirees. Employers may terminate coverage under, and discontinue participation in, the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The member city contributes to the SDBF at a contractually required rate (based on the covered payroll of employee members) as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. The intent is not to pre-fund retiree term life insurance during employees' entire careers. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75). As such, the SDBF is considered to be a single-employer unfunded OPEB defined benefit plan with benefit payments treated as being equal to the employer's yearly contributions for retirees.

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NOTES TO FINANCIAL STATEMENTS (Continued)

For the Year Ended September 30, 2023

The contributions to the SDBF are pooled for investment purposes with those of the Pension Trust Fund (PTF). The SDBF's funding policy assures that adequate resources are available to meet all death benefit payments for the upcoming year. The SDBF is a pay-as-you-go fund, and any excess contributions are available for future SDBF benefits.

Benefits

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death). The death benefit for retirees is considered an OPEB and is a fixed amount of \$7,500. As the SDBF covers both active and retiree participants with no segregation of assets, the SDBF is considered to be an unfunded OPEB plan (i.e., no assets are accumulated).

Participation in the SDBF as of December 31, 2022 is summarized below:

Inactive employees or beneficiaries currently receiving benefits	55
Inactive employees entitled to, but not yet receiving, benefits	33
Active employees	103
Total	<u><u>191</u></u>

Total OPEB Liability

The City's total OPEB liability of \$336,120 was measured as of December 31, 2022 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs applied to all periods included in the measurement period, unless otherwise specified:

Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Discount rate*	4.05%
Retirees' share of benefit-related costs	Zero
Administrative expenses	All administrative expenses are paid through the PTF and accounted for under reporting requirements of GASB Statement No. 68.
Mortality rates-service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality rates-disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

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

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018. Due to the higher

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

mortality rates associated with the global pandemic, the TMRS Board adopted changes to the assumptions and methodology used for calculating 2023 and 2024 rates as determined in the December 31, 2021 and December 31, 2022 actuarial valuations, respectively.

Changes in the Total OPEB Liability

	Total OPEB Liability
Changes for the year:	
Service cost	\$ 22,316
Interest	9,166
Differences between expected and actual experience	(3,413)
Changes of assumptions	(173,937)
Benefit payments*	(10,004)
Net Changes	(155,872)
Beginning balance	491,992
Ending Balance	\$ 336,120

*Due to the SDBF being considered an unfunded OPEB plan under GASB 75, benefit payments are treated as bring equal to the City's yearly contribution for retirees.

The discount rate increased from 1.84% as of December 31, 2021 to 4.05% as of December 31, 2022. There were no other changes of assumptions or other inputs that affected measurement of the total OPEB liability during the measurement period.

There were no changes of benefit terms that affected measurement of the total OPEB liability during the measurement period.

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

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease in Discount Rate (3.05%)	Discount Rate (4.05%)	1% Increase in Discount Rate (5.05%)
City's Total OPEB Liability	\$ 402,046	\$ 336,120	\$ 285,525

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CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended September 30, 2023, the City recognized OPEB expense of \$20,971. The City reported deferred outflows/inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 5,838	\$ 3,033
Changes in actuarial assumptions	43,322	136,581
Contributions subsequent to the measurement date	9,379	-
Total	\$ 58,539	\$ 139,614

\$9,379 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the fiscal year ending September 30, 2024.

Amounts reported as deferred outflows/inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ended September 30	OPEB Expense
2024	\$ (9,218)
2025	(25,703)
2026	(36,538)
2027	(18,995)
Total	\$ (90,454)

E. Chapter 380 Economic Development Program Agreements

Chapter 380, *Miscellaneous Provisions Relating to Municipal Planning and Development*, of the Texas Local Government Code provides the authority to the governing body of a municipality to establish and provide for the administration of one or more programs, including programs to promote state or local economic development and to stimulate business and commercial activity in the municipality.

Southwest Developers, LLC

On June 2, 2015, the City entered into a Chapter 380 economic development program agreement (the "Program") with Southwest Developers, LLC (the "Developer"). The City administers the Program of grants to the Developer for a limited time in amounts equal to a portion of City sales tax relating to certain property that would promote local economic development and stimulate business and commercial activity within the City. The Developer will provide development services for the City including finding a suitable third party to locate a retail sales center (the "Retail Sales Center") in the City and assistance with identifying a location for the Retail Sales Center, and has applied to the City under its Program for financial assistance to locate such Retail Sales Center in the City.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2023

MRS Helios, LLC

On January 4, 2022 the City entered into a Chapter 380 economic development program agreement (the “Program”) with MRS Helios, LLC (the “Developer”). The City administers the Program of grants to the Developer for a limited time in amounts equal to a portion of City sales tax relating to certain property that would promote local economic development and stimulate business and commercial activity within the City. The Developer will provide development services for the City including purchasing land to promote local economic development and stimulate business and commercial activity within the City. The City plans to rebate approximately \$43,000 of their construction permits. The Developer estimates the total capital investment in the project to be approximately \$4,800,000.

Argos USA LLC

On October 10, 2018, the City entered into a Chapter 380 economic development program agreement (the “Program”) with Argos USA LLC (the “Developer”). The City administers the Program of grants to the Developer for a limited time in amounts equal to a portion of City sales tax relating to certain property that would promote local economic development and stimulate business and commercial activity within the City. The Developer will locate a retail sales center (the “Retail Sales Center”) in the City and has applied to the City under its Program for financial assistance to locate such Retail Sales Center in the City.

Gordon NW Village, LP

On January 21, 2020, the City entered into a Chapter 380 economic development program agreement (the “Program”) with Gordon NW Village, LP (the “Developer”). The City administers the Program of grants to the Developer for a limited time in amounts equal to a portion of City sales tax relating to certain property that would promote local economic development and stimulate business and commercial activity within the City. The Developer will provide development services for the City including finding a suitable third party to locate a retail sales center (the “Retail Sales Center”) in the City and assistance with identifying a location for the Retail Sales Center, and has applied to the City under its Program for financial assistance to locate such Retail Sales Center in the City.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF JERSEY VILLAGE, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND (Page 1 of 2)
For the Year Ended September 30, 2023

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive Negative
Revenues				
Taxes and fees:				
Ad valorem	\$ 7,487,187	\$ 7,487,187	\$ 7,555,671	\$ 68,484
Sales	4,430,000	4,430,000	5,446,808	1,016,808
Franchise	519,000	519,000	520,849	1,849
Permits, licenses, and fees	183,600	183,600	239,120	55,520
Charges for services	468,000	468,000	655,160	187,160
Fines	918,000	918,000	961,234	43,234
Investment earnings	37,000	500,000	854,256	354,256
Intergovernmental	3,879,552	3,879,552	3,882,115	2,563
Other revenues	70,000	70,000	99,921	29,921
Total Revenues	17,992,339	18,455,339	20,215,134	1,759,795
Expenditures				
General government:				
Administration	1,028,575	1,080,722	1,072,945	7,777
Legal	2,280,615	3,165,415	3,116,622	48,793
Information technology	975,319	1,105,319	808,529	296,790
Purchasing	22,675	22,675	20,745	1,930
Finance	474,969	474,969	365,368	109,601
Customer service	140,488	143,506	141,723	1,783
Court	364,794	364,794	304,903	59,891
Total General Government	5,287,435	6,357,400	5,830,835	526,565
Public safety:				
Police	4,458,208	4,458,208	4,396,239	61,969
Dispatch	978,588	978,588	958,410	20,178
Fire	2,866,416	2,866,416	2,681,526	184,890
Total Public Safety	8,303,212	8,303,212	8,036,175	267,037
Public works:				
Public works administration	144,124	148,464	144,267	4,197
Community development	467,056	467,056	387,161	79,895
Streets	766,079	766,079	609,717	156,362
Building and grounds	411,884	411,884	324,064	87,820
Sanitation	503,513	503,513	460,834	42,679
Fleet services	565,936	565,936	453,213	112,723
Total Public Works	2,858,592	2,862,932	2,379,256	483,676
Parks and recreation				
Recreation	319,479	319,479	314,023	5,456
Parks	748,928	769,131	758,221	10,910
Total Parks and Recreation	1,068,407	1,088,610	1,072,244	16,366
Total Expenditures	17,517,646	18,612,154	17,318,510	1,293,644
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	474,693	(156,815)	2,896,624	3,053,439

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND (Page 2 of 2)
For the Year Ended September 30, 2023

	Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<u>Other Financing Sources (Uses)</u>				
Transfers in	\$ 656,100	\$ 656,100	\$ 656,100	\$ -
Transfers (out)	(1,130,793)	(2,630,793)	(1,416,309)	1,214,484
Total Other Financing (Uses)	(474,693)	(1,974,693)	(760,209)	1,214,484
Net Change in Fund Balance	\$ -	\$ (2,131,508)	2,136,415	\$ 4,267,923
Beginning fund balance			12,213,242	
Ending Fund Balance			\$ 14,349,657	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

CITY OF JERSEY VILLAGE, TEXAS
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
For the Year Ended September 30, 2023

	Measurement Year*			
	2014	2015	2016	2017
Total Pension Liability				
Service cost	\$ 812,970	\$ 850,095	\$ 872,680	\$ 890,859
Interest (on the total pension liability)	1,315,698	1,369,339	1,410,647	1,497,966
Difference between expected and actual experience	(448,345)	(105,426)	(59,041)	144,265
Change of assumptions	-	198,859	-	-
Benefit payments, including refunds of employee contributions	(839,314)	(1,025,857)	(949,496)	(930,014)
Net Change in Total Pension Liability	841,009	1,287,010	1,274,790	1,603,076
Beginning total pension liability	18,808,863	19,649,872	20,936,882	22,211,672
Ending Total Pension Liability	\$ 19,649,872	\$ 20,936,882	\$ 22,211,672	\$ 23,814,748
Plan Fiduciary Net Position				
Contributions - employer	\$ 679,660	\$ 741,645	\$ 730,340	\$ 784,097
Contributions - employee	337,066	340,427	343,575	357,569
Net investment income	885,763	24,391	1,120,508	2,469,825
Benefit payments, including refunds of employee contributions	(839,314)	(1,025,857)	(949,496)	(930,014)
Administrative expense	(9,246)	(14,861)	(12,670)	(12,808)
Other	(760)	(734)	(683)	(649)
Net Change in Plan Fiduciary Net Position	1,053,169	65,012	1,231,574	2,668,021
Beginning plan fiduciary net position	15,481,567	16,534,736	16,599,748	17,831,322
Ending Plan Fiduciary Net Position	\$ 16,534,736	\$ 16,599,748	\$ 17,831,322	\$ 20,499,343
Net Pension Liability	\$ 3,115,136	\$ 4,337,134	\$ 4,380,350	\$ 3,315,405
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	84.15%	79.28%	80.28%	86.08%
Covered Payroll	\$ 4,815,231	\$ 4,863,246	\$ 4,908,210	\$ 5,108,134
Net Pension Liability as a Percentage of Covered Payroll	64.69%	89.18%	89.25%	64.90%

*Only nine years of information is currently available. The City will build this schedule over the next one-year period.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Measurement Year*				
2018	2019	2020	2021	2022
\$ 943,869	\$ 1,012,984	\$ 1,060,160	\$ 1,203,897	\$ 1,318,206
1,603,724	1,656,227	1,774,115	1,890,377	2,045,870
(798,906)	44,949	76,827	542,609	682,120
-	55,925	-	-	-
(1,055,612)	(955,247)	(1,139,102)	(1,382,055)	(1,398,810)
693,075	1,814,838	1,772,000	2,254,828	2,647,386
23,814,748	24,507,823	26,322,661	28,094,661	30,349,489
<u>\$ 24,507,823</u>	<u>\$ 26,322,661</u>	<u>\$ 28,094,661</u>	<u>\$ 30,349,489</u>	<u>\$ 32,996,875</u>
\$ 830,647	\$ 867,530	\$ 883,991	\$ 971,783	\$ 1,069,302
386,605	412,261	440,423	493,112	539,663
(613,787)	3,096,514	1,779,138	3,310,648	(2,100,508)
(1,055,612)	(955,247)	(1,139,102)	(1,382,055)	(1,398,810)
(11,868)	(17,501)	(11,512)	(15,315)	(18,172)
(620)	(526)	(451)	104	21,685
(464,635)	3,403,031	1,952,487	3,378,277	(1,886,840)
20,499,343	20,034,708	23,437,739	25,390,226	28,768,503
<u>\$ 20,034,708</u>	<u>\$ 23,437,739</u>	<u>\$ 25,390,226</u>	<u>\$ 28,768,503</u>	<u>\$ 26,881,663</u>
<u>\$ 4,473,115</u>	<u>\$ 2,884,922</u>	<u>\$ 2,704,435</u>	<u>\$ 1,580,986</u>	<u>\$ 6,115,212</u>
81.75%	89.04%	90.37%	94.79%	81.47%
\$ 5,522,931	\$ 5,889,441	\$ 6,291,750	\$ 7,044,452	\$ 7,695,308
80.99%	48.98%	42.98%	22.44%	79.47%

CITY OF JERSEY VILLAGE, TEXAS

SCHEDULE OF CONTRIBUTIONS

TEXAS MUNICIPAL RETIREMENT SYSTEM

For the Year Ended September 30, 2023

	Fiscal Year			
	2014	2015	2016	2017
Actuarially determined contribution	\$ 679,002	\$ 704,979	\$ 737,720	\$ 754,213
Contributions in relation to the actuarially determined contribution	679,002	704,979	737,720	754,213
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 4,806,083	\$ 4,700,957	\$ 4,925,673	\$ 4,952,460
Contributions as a percentage of covered payroll	14.13%	15.00%	14.98%	15.23%

Notes to Required Supplementary Information:

1. Valuation Date:

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

2. Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	24 years
Asset valuation method	10 year smoothed fair value; 12% soft corridor
Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period December 31, 2014 to December 31, 2018.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

3. Other Information:

There were no benefit changes during the year.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 825,456	\$ 837,570	\$ 891,645	\$ 946,041	\$ 1,073,536	\$ 1,128,191
825,456	837,570	891,645	946,041	1,073,536	1,128,191
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 5,458,931	\$ 5,654,707	\$ 6,262,569	\$ 6,841,956	\$ 7,756,942	\$ 8,088,955
15.12%	14.81%	14.24%	13.83%	13.84%	13.95%

CITY OF JERSEY VILLAGE, TEXAS
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
TEXAS MUNICIPAL RETIREMENT SYSTEM
For the Year Ended September 30, 2023

	Measurement Year*			
	2017	2018	2019	2020
Total OPEB Liability				
Service cost	\$ 9,195	\$ 11,598	\$ 11,190	\$ 15,729
Interest (on the total OPEB liability)	9,251	9,446	10,314	9,986
Difference between expected and actual experience	-	(5,411)	2,169	2,554
Changes in assumptions	22,595	(20,796)	61,640	62,796
Benefit payments**	(1,532)	(1,657)	(2,356)	(2,517)
Net Change in Total OPEB Liability	39,509	(6,820)	82,957	88,548
Beginning total OPEB liability	240,891	280,400	273,580	356,537
Ending Total OPEB Liability	\$ 280,400	\$ 273,580	\$ 356,537	\$ 445,085
Covered-Employee Payroll	\$ 5,108,134	\$ 5,522,931	\$ 5,889,441	\$ 6,291,750
Total OPEB Liability as a Percentage of Covered Employee Payroll	5.49%	4.95%	6.05%	7.07%

*Only six years of information is currently available. The City will build this schedule over the next four-year period.

**Due to the SDBF being considered an unfunded OPEB plan under GASB 75, benefit payments are treated as being equal to the employer's yearly contributions for retirees.

Notes to Required Supplementary Information:

1. Valuation Date:

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

2. Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry age normal
Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Discount rate	4.05%
Administrative expenses	All administrative expenses are paid through the PTF and accounted for under reporting requirements of GASB Statement No. 68.
Mortality rates - service retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality rates - disabled retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate will be applied to reflect the impairment for younger members who became disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

3. Other Information:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75 to pay benefits.

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

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

There were no benefit changes during the year.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Measurement Year*			
2021		2022	
\$	21,838	\$	22,316
	9,036		9,166
	8,037		(3,413)
	16,449		(173,937)
	(8,453)		(10,004)
	46,907		(155,872)
	445,085		491,992
\$	491,992	\$	336,120
\$	7,044,452	\$	7,695,308
	6.98%		4.37%

***COMBINING STATEMENTS
AND SCHEDULES***

CITY OF JERSEY VILLAGE, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND

For the Year Ended September 30, 2023

	Original and Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
<u>Revenues</u>			
Ad valorem taxes	\$ 1,463,060	\$ 1,404,658	\$ (58,402)
Investment earnings	5,000	17,444	12,444
Total Revenues	<u>1,468,060</u>	<u>1,422,102</u>	<u>(45,958)</u>
<u>Expenditures</u>			
Debt service:			
Principal	1,325,000	1,325,000	-
Interest and fiscal agent fees	206,625	198,875	7,750
Total Expenditures	<u>1,531,625</u>	<u>1,523,875</u>	<u>7,750</u>
(Deficiency) of Revenues			
(Under) Expenditures	<u>(63,565)</u>	<u>(101,773)</u>	<u>(38,208)</u>
<u>Other Financing Sources (Uses)</u>			
Transfers in	113,573	113,573	-
Total Other Financing Sources	<u>113,573</u>	<u>113,573</u>	<u>-</u>
Net Change in Fund Balance	<u><u>\$ 50,008</u></u>	<u>11,800</u>	<u><u>\$ (38,208)</u></u>
Beginning fund balance		<u>314,820</u>	
Ending Fund Balance		<u><u>\$ 326,620</u></u>	

Notes to Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS

NONMAJOR GOVERNMENTAL FUNDS

September 30, 2023

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for and report specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Hotel Occupancy Tax Fund

This fund is used to account for activities related to the collection of the City's hotel occupancy tax.

Court Security and Technology Fees Fund

This fund accounts for activities related to collection of security and technology fees collected in the court department.

Traffic Safety Fund

This fund accounts for the restricted red light camera collections from prior years to be used for traffic safety.

Asset Forfeiture Fund

This fund is used to account for assets forfeited or seized by the police department.

Tax Increment Reinvestment Zone Three Fund

This fund accounts for activities related to the purchase and redevelopment of land and the proceeds from the sale of land that is restricted for further redevelopment.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

September 30, 2023

Special Revenue Funds

Assets

Current assets:

Cash and equity in pooled cash
and investments

Receivables, net

Prepaid items

Due from other funds

Total Assets

Court

**Security and
Technology Fees**

**Traffic
Safety**

**Asset
Forfeiture**

\$ 395,682

\$ 3,963

\$ 584,919

\$ 13,801

11,318

-

-

-

248

-

-

2,221

-

63,945

-

-

\$ 407,248

\$ 67,908

\$ 584,919

\$ 16,022

Liabilities and Fund Balance

Liabilities

Accounts payable

Due to other funds

Total Liabilities

\$ 725

\$ 1,911

\$ 674

\$ 2,505

345,610

-

-

-

346,335

1,911

674

2,505

Fund Balances

Nonspendable

Restricted:

Tourism

Public safety

Court technology

Flood mitigation

Total Fund Balances

248

-

-

2,221

60,665

-

-

-

-

-

584,245

11,296

-

65,997

-

-

-

-

-

-

60,913

65,997

584,245

13,517

Total Liabilities and Fund Balances

\$ 407,248

\$ 67,908

\$ 584,919

\$ 16,022

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

<u>Special Revenue Funds</u>	
<u>Tax Increment Reinvestment Zone Three</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 254,057	\$ 1,252,422
-	11,318
-	2,469
-	63,945
<u>\$ 254,057</u>	<u>\$ 1,330,154</u>
\$ 775	\$ 6,590
-	345,610
<u>775</u>	<u>352,200</u>
-	2,469
-	60,665
-	595,541
-	65,997
253,282	253,282
<u>253,282</u>	<u>977,954</u>
<u>\$ 254,057</u>	<u>\$ 1,330,154</u>

CITY OF JERSEY VILLAGE, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2023

Special Revenue Funds				
	Hotel Occupancy Tax	Court Security and Technology Fees	Traffic Safety	Asset Forfeiture
Revenues				
Occupancy tax	\$ 128,875	\$ -	\$ -	\$ -
Fines	-	35,353	-	-
Investment earnings	8,551	-	-	972
Other revenue	-	-	-	743
Total Revenues	137,426	35,353		1,715
Expenditures				
Current:				
General government	14,625	-	-	-
Public safety	-	8,182	-	7,898
Public works	-	-	-	-
Total Expenditures	14,625	8,182	-	7,898
Excess (Deficiency) of Revenues Over (Under) Expenditures	122,801	27,171	-	(6,183)
Other Financing Sources (Uses)				
Transfer in	-	-	-	-
Transfer (out)	(296,100)	-	-	-
Sale of land	-	-	-	-
Total Other Financing Sources (Uses)	(296,100)	-	-	-
Net Change in Fund Balances	(173,299)	27,171	-	(6,183)
Beginning fund balances	234,212	38,826	584,245	19,700
Ending Fund Balances	\$ 60,913	\$ 65,997	\$ 584,245	\$ 13,517

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Special Revenue Funds	
Tax Increment Reinvestment Zone Three	Total Nonmajor Governmental Funds
\$ -	\$ 128,875
-	35,353
-	9,523
-	743
-	174,494
-	14,625
-	16,080
749,282	749,282
749,282	779,987
(749,282)	(605,493)
750,000	750,000
-	(296,100)
252,564	252,564
1,002,564	706,464
253,282	100,971
-	876,983
\$ 253,282	\$ 977,954

CITY OF JERSEY VILLAGE, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2023

		Hotel Occupancy Tax			
		Original Budget Amounts	Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive Positive (Negative)
<u>Revenues</u>					
Occupancy tax		\$ 140,000	\$ 140,000	\$ 128,875	\$ (11,125)
Investment earnings		1,000	1,000	8,551	7,551
Total Revenues		141,000	141,000	137,426	(3,574)
<u>Expenditures</u>					
General government		41,900	41,900	14,625	27,275
Total Expenditures		41,900	41,900	14,625	27,275
Excess of Revenues Over Expenditures		99,100	99,100	122,801	23,701
<u>Other Financing Sources (Uses)</u>					
Transfers (out)		(296,100)	(296,100)	(296,100)	-
Total Other Financing (Uses)		(296,100)	(296,100)	(296,100)	-
Net Change in Fund Balance		<u>\$ (197,000)</u>	<u>\$ (197,000)</u>	(173,299)	<u>\$ 23,701</u>
Beginning fund balance				234,212	
Ending Fund Balance				<u>\$ 60,913</u>	

Notes to Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2023

		Court Security and Technology Fees			Variance with Final Budget Positive (Negative)
		Original Budget Amounts	Final Budget Amounts	Actual Amounts	
<u>Revenues</u>					
	Fines	\$ 41,300	\$ 41,300	\$ 35,353	\$ (5,947)
	Total Revenues	<u>41,300</u>	<u>41,300</u>	<u>35,353</u>	<u>(5,947)</u>
<u>Expenditures</u>					
	Public safety	23,475	23,475	8,182	15,293
	Total Expenditures	<u>23,475</u>	<u>23,475</u>	<u>8,182</u>	<u>15,293</u>
	Net Change in Fund Balance	<u>\$ 17,825</u>	<u>\$ 17,825</u>	27,171	<u>\$ 9,346</u>
Beginning fund balance				<u>38,826</u>	
	Ending Fund Balance			<u>\$ 65,997</u>	

Notes to Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2023

		Asset Forfeiture			Variance with Final Budget Positive (Negative)
		Original Budget Amounts	Final Budget Amounts	Actual Amounts	
Revenues					
	Investment earnings	\$ 100	\$ 100	\$ 972	\$ 872
	Other revenue	-	-	743	743
	Total Revenues	<u>100</u>	<u>100</u>	<u>1,715</u>	<u>1,615</u>
Expenditures					
	Public safety	<u>11,700</u>	<u>11,700</u>	<u>7,898</u>	<u>3,802</u>
	Total Expenditures	<u>11,700</u>	<u>11,700</u>	<u>7,898</u>	<u>3,802</u>
	Net Change in Fund Balance	<u>\$ (11,600)</u>	<u>\$ (11,600)</u>	<u>(6,183)</u>	<u>\$ 5,417</u>
Beginning fund balance				<u>19,700</u>	
	Ending Fund Balance			<u>\$ 13,517</u>	

Notes to Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

STATISTICAL SECTION

This part of the City's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and Required Supplementary Information says about the City's overall financial health.

Contents	Page
Financial Trends	108
<i>These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.</i>	
Revenue Capacity	118
<i>These schedules contain information to help the reader assess the City's most significant local revenue source, property tax.</i>	
Debt Capacity	128
<i>These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	137
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.</i>	
Operating Information	141
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.</i>	

CITY OF JERSEY VILLAGE, TEXAS

NET POSITION BY COMPONENT

Last Ten Years

	Fiscal Year			
	2014	2015	2016	2017
Governmental Activities				
Net investment in capital assets	\$ 30,316,564	\$ 31,654,577	\$ 31,824,350	\$ 35,856,808
Restricted	3,329,342	2,930,096	2,830,414	2,549,847
Unrestricted	-	14,575,527	18,541,697	18,930,408
Total Governmental Activities Net Position	<u>\$ 42,805,219</u>	<u>\$ 33,645,906</u>	<u>\$ 49,160,200</u>	<u>\$ 53,196,461</u>
Business-Type Activities				
Net investment in capital assets	\$ 17,205,752	\$ 17,000,490	\$ 17,629,271	\$ 17,347,834
Unrestricted	18,541,697	6,320,937	6,588,580	7,104,061
Total Business-Type Activities Net Position	<u>\$ 23,043,626</u>	<u>\$ 35,747,449</u>	<u>\$ 23,321,427</u>	<u>\$ 24,217,851</u>
Primary Government				
Net investment in capital assets	\$ 47,522,316	\$ 48,655,067	\$ 49,453,621	\$ 53,204,642
Restricted	3,329,342	2,930,096	2,830,414	2,549,847
Unrestricted	18,541,697	20,896,464	25,130,277	26,034,469
Total Primary Government Net Position	<u>\$ 65,848,845</u>	<u>\$ 69,393,355</u>	<u>\$ 72,481,627</u>	<u>\$ 77,414,312</u>

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 40,819,897	\$ 51,991,503	\$ 54,298,603	\$ 60,860,770	\$ 67,336,854	\$ 75,225,115
1,878,602	1,231,295	1,215,263	1,223,723	1,286,996	1,409,026
19,725,575	16,720,423	17,840,968	18,738,814	19,008,870	15,961,150
<u>\$ 57,337,063</u>	<u>\$ 69,943,221</u>	<u>\$ 73,354,834</u>	<u>\$ 80,823,307</u>	<u>\$ 87,632,720</u>	<u>\$ 92,595,291</u>
\$ 17,132,700	\$ 18,426,266	\$ 18,305,169	\$ 17,672,083	\$ 17,470,343	\$ 18,339,570
7,407,323	6,604,846	6,532,426	6,995,403	6,889,458	5,634,627
<u>\$ 24,451,895</u>	<u>\$ 25,031,112</u>	<u>\$ 24,837,595</u>	<u>\$ 24,667,486</u>	<u>\$ 24,359,801</u>	<u>\$ 23,974,197</u>
\$ 57,952,597	\$ 70,417,769	\$ 72,603,772	\$ 78,532,853	\$ 84,807,197	\$ 93,564,685
1,878,602	1,231,295	1,215,263	1,223,723	1,286,996	1,409,026
27,132,898	23,325,269	24,373,394	25,734,217	25,898,328	21,595,777
<u>\$ 81,788,958</u>	<u>\$ 94,974,333</u>	<u>\$ 98,192,429</u>	<u>\$ 105,490,793</u>	<u>\$ 111,992,521</u>	<u>\$ 116,569,488</u>

CITY OF JERSEY VILLAGE, TEXAS

CHANGES IN NET POSITION

Last Ten Years

	Fiscal Year			
	2014	2015	2016	2017
Expenses				
Governmental activities				
General government	\$ 1,741,875	\$ 1,683,153	\$ 1,529,880	\$ 3,683,493
Public safety	4,840,944	5,075,686	4,593,094	4,386,395
Public works	2,447,946	2,916,512	5,338,993	3,430,767
Parks and recreation	225,551	119,532	651,178	581,277
Interest and fiscal agent fees on long-term debt	703,579	719,422	648,442	491,413
Total Governmental Activities Expenses	9,959,895	10,514,305	12,761,587	12,573,345
Business-type activities				
Water and sewer	2,612,155	2,571,317	3,049,180	3,512,761
Golf course	1,716,718	1,775,044	1,743,055	1,873,377
Total Business-Type Activities Expenses	4,328,873	4,346,361	4,792,235	5,386,138
Total Primary Government Expenses	\$ 14,288,768	\$ 14,860,666	\$ 17,553,822	\$ 17,959,483
Program Revenues				
Governmental activities				
Charges for services				
Public safety	\$ 1,431,320	\$ 1,100,279	\$ 1,111,375	\$ 1,188,568
Parks and recreation	363,058	509,817	462,972	285,291
Operating/capital grants and contributions	1,063,628	1,897,233	980,511	1,313,987
Total Governmental Activities Program Revenues	2,858,006	3,507,329	2,554,858	2,787,846
Business-type activities				
Charges for services				
Water and sewer	4,000,806	4,150,845	4,595,167	4,518,707
Golf course	1,333,700	1,187,249	1,196,934	1,281,283
Total Business-Type Activities Program Revenues	5,334,506	5,338,094	5,792,101	5,799,990
Total Primary Government Program Revenues	\$ 8,192,512	\$ 8,845,423	\$ 8,346,959	\$ 8,587,836
Net (Expense)/Revenue				
Governmental activities	\$ (7,101,889)	\$ (7,006,976)	\$ (10,206,729)	\$ (9,785,499)
Business-type activities	1,005,633	991,733	999,866	413,852
Total Primary Government Net (Expense)	\$ (6,096,256)	\$ (6,015,243)	\$ (9,206,863)	\$ (9,371,647)

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 3,399,058	\$ 3,169,452	\$ 4,639,473	\$ 4,198,327	\$ 5,588,017	\$ 6,139,755
4,748,633	4,903,199	5,420,766	6,291,020	7,262,433	9,332,084
4,792,733	2,992,310	6,920,041	4,969,271	3,622,874	3,377,402
519,638	717,655	891,452	911,063	1,144,659	1,387,053
439,389	307,289	315,625	252,869	212,322	173,014
13,899,451	12,089,905	18,187,357	16,622,550	17,830,305	20,409,308
3,638,432	3,148,578	3,905,511	4,208,227	4,263,447	5,443,472
1,900,360	2,135,470	2,114,531	2,048,846	3,000,824	2,331,908
5,538,792	5,284,048	6,020,042	6,257,073	7,264,271	7,775,380
\$ 19,438,243	\$ 17,373,953	\$ 24,207,399	\$ 22,879,623	\$ 25,094,576	\$ 28,184,688
\$ 1,181,524	\$ 1,292,758	\$ 905,598	\$ 1,041,670	\$ 1,144,018	\$ 1,235,707
238,846	1,240,337	122,932	413,335	548,018	895,965
3,552,993	1,433,555	4,408,579	6,986,834	8,116,495	6,160,424
4,973,363	3,966,650	5,437,109	8,441,839	9,808,531	8,292,096
4,670,098	4,496,215	4,739,888	4,754,704	5,146,971	5,483,827
1,387,282	1,500,228	1,829,037	1,830,549	2,236,036	2,430,619
6,057,380	5,996,443	6,568,925	6,585,253	7,383,007	7,914,446
\$ 11,030,743	\$ 9,963,093	\$ 12,006,034	\$ 15,027,092	\$ 17,191,538	\$ 16,206,542
\$ (8,926,088)	\$ (8,123,255)	\$ (12,750,248)	\$ (8,180,711)	\$ (8,021,774)	\$ (12,117,212)
518,588	712,395	548,883	328,180	118,736	139,066
\$ (8,407,500)	\$ (7,410,860)	\$ (12,201,365)	\$ (7,852,531)	\$ (7,903,038)	\$ (11,978,146)

CITY OF JERSEY VILLAGE, TEXAS

CHANGES IN NET POSITION (Continued)

Last Ten Years

		Fiscal Year			
		2014	2015	2016	2017
General Revenues and Other					
Changes in Net Position					
Governmental activities					
Taxes and fees					
Ad valorem taxes	\$	6,269,652	\$ 6,899,774	\$ 8,216,808	\$ 8,047,479
Sales taxes		3,282,372	3,333,531	4,932,020	4,625,417
Franchise fees and local taxes		674,027	635,236	636,178	615,525
Investment earnings		6,346	14,733	76,726	185,333
Other revenues		258,962	173,688	262,531	236,105
Transfers		1,188,206	110,781	118,727	216,242
Total Governmental Activities		<u>11,679,565</u>	<u>11,167,743</u>	<u>14,242,990</u>	<u>13,926,101</u>
Business-type activities					
Investment earnings		1,037	2,295	15,285	36,434
Other		-	-	-	-
Transfers		(1,188,206)	(110,781)	(118,727)	(216,242)
Total Business-Type Activities		<u>(1,187,169)</u>	<u>(108,486)</u>	<u>(103,442)</u>	<u>(179,808)</u>
Total Primary Government		<u>\$ 10,492,396</u>	<u>\$ 11,059,257</u>	<u>\$ 14,139,548</u>	<u>\$ 13,746,293</u>
Change in Net Position					
Governmental activities	\$	4,577,676	\$ 4,160,767	\$ 4,036,261	\$ 4,140,602
Business-type activities		(181,536)	883,247	896,424	234,044
Total Primary Government	\$	<u>4,396,140</u>	<u>5,044,014</u>	<u>4,932,685</u>	<u>4,374,646</u>

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 7,631,592	\$ 8,008,209	\$ 7,914,769	\$ 7,927,764	\$ 8,047,029	\$ 8,967,978
4,769,278	5,977,528	6,262,714	6,056,811	5,166,611	5,446,808
610,312	560,994	549,938	520,250	496,464	520,849
473,167	581,169	223,431	12,214	179,093	1,171,036
251,130	162,480	421,222	631,420	483,274	229,539
481,440	352,022	789,787	500,725	458,716	743,573
<u>14,216,919</u>	<u>15,642,402</u>	<u>16,161,861</u>	<u>15,649,184</u>	<u>14,831,187</u>	<u>17,079,783</u>
86,947	130,716	47,387	2,436	32,295	199,415
-	-	-	-	-	19,488
<u>(481,440)</u>	<u>(352,022)</u>	<u>(789,787)</u>	<u>(500,725)</u>	<u>(458,716)</u>	<u>(743,573)</u>
<u>(394,493)</u>	<u>(221,306)</u>	<u>(742,400)</u>	<u>(498,289)</u>	<u>(426,421)</u>	<u>(524,670)</u>
<u>\$ 13,822,426</u>	<u>\$ 15,421,096</u>	<u>\$ 15,419,461</u>	<u>\$ 15,150,895</u>	<u>\$ 14,404,766</u>	<u>\$ 16,555,113</u>
\$ 5,290,831	\$ 7,519,147	\$ 3,411,613	\$ 7,468,473	\$ 6,809,413	\$ 4,962,571
124,095	491,089	(193,517)	(170,109)	(307,685)	(385,604)
<u>\$ 5,414,926</u>	<u>\$ 8,010,236</u>	<u>\$ 3,218,096</u>	<u>\$ 7,298,364</u>	<u>\$ 6,501,728</u>	<u>\$ 4,576,967</u>

CITY OF JERSEY VILLAGE, TEXAS

FUND BALANCES, GOVERNMENTAL FUNDS

Last Ten Years

	Fiscal Year			
	2014	2015	2016	2017
General Fund				
Nonspendable	\$ 674	\$ -	\$ 4,853	\$ 259
Restricted	31,012	39,109	61,587	79,447
Unassigned	10,018,365	12,697,557	14,441,008	17,275,139
Total General Fund	<u>\$ 10,050,051</u>	<u>\$ 12,736,666</u>	<u>\$ 14,507,448</u>	<u>\$ 17,354,845</u>
All Other Governmental Funds				
Nonspendable	\$ 2,221	\$ 2,221	\$ 3,276	\$ 2,469
Restricted				
Capital projects funds	-	7,549,019	4,521,659	3,669,948
Debt service fund	500,482	463,977	456,038	441,734
Special revenue funds	2,793,875	2,554,137	2,312,789	2,028,666
Assigned				
Capital projects fund	1,116,824	840,778	3,008,415	966,776
Total All Other Governmental Funds	<u>\$ 4,413,402</u>	<u>\$ 11,410,132</u>	<u>\$ 10,302,177</u>	<u>\$ 7,109,593</u>

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 259	\$ 259	\$ 259	\$ 3,475	\$ 597	\$ 597
95,468	115,444	134,397	146,886	97,662	106,921
16,521,110	8,101,748	7,595,077	10,979,458	12,114,983	14,242,139
<u>\$ 16,616,837</u>	<u>\$ 8,217,451</u>	<u>\$ 7,729,733</u>	<u>\$ 11,129,819</u>	<u>\$ 12,213,242</u>	<u>\$ 14,349,657</u>
\$ 2,469	\$ 2,469	\$ 2,469	\$ 2,469	\$ 2,469	\$ 2,469
634,352	74,229	426,593	-	745,535	-
393,737	331,179	328,687	344,428	314,820	326,620
1,389,397	784,672	752,179	732,409	874,514	975,485
2,826,617	7,891,610	9,409,107	4,150,960	4,593,879	384,921
<u>\$ 5,246,572</u>	<u>\$ 9,084,159</u>	<u>\$ 10,919,035</u>	<u>\$ 5,230,266</u>	<u>\$ 6,531,217</u>	<u>\$ 1,689,495</u>

CITY OF JERSEY VILLAGE, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Years

		Fiscal Year			
		2014	2015	2016	2017
Revenues					
Taxes	\$	10,389,401	\$ 11,007,424	\$ 13,878,811	\$ 13,367,966
Permits, licenses, and fees		131,473	172,065	203,454	180,908
Charges for services		363,058	509,817	397,070	259,218
Fines and forfeitures		1,299,847	928,214	907,921	1,007,660
Investment earnings		5,041	12,526	63,057	155,039
Intergovernmental		1,063,628	1,897,233	980,511	1,313,987
Other revenues		181,063	62,786	168,790	156,624
Total Revenues		13,433,511	14,590,065	16,599,614	16,441,402
Expenditures					
General government		1,765,524	1,911,015	3,513,200	3,553,380
Public safety		4,876,359	4,856,290	4,560,262	4,829,164
Public works		2,323,893	3,760,747	4,867,383	5,668,902
Parks and recreation		556,575	587,791	623,509	554,607
Debt service					
Principal		1,495,000	1,050,000	1,765,000	1,875,000
Interest and fiscal fees		673,669	577,906	782,639	521,778
Total Expenditures		11,691,020	12,743,749	16,111,993	17,002,831
Excess (Deficiency) of Revenues					
Over (Under) Expenditures		1,742,491	1,846,316	487,621	(561,429)
Other Financing Sources (Uses)					
Sale of capital assets		-	-	-	-
Transfers in		2,025,025	625,341	2,029,632	578,913
Transfers out		(836,819)	(514,560)	(1,910,905)	(362,671)
Proceeds paid to escrow agent		-	-	(7,281,990)	-
Issuance of debt		-	8,000,000	6,710,000	-
Premium on debt issued		-	-	628,469	-
Total Other Financing Sources		1,188,206	8,110,781	175,206	216,242
Net Change in Fund Balances	\$	2,930,697	\$ 9,957,097	\$ 662,827	\$ (345,187)
Debt service as a percentage of noncapital expenditures					
		19.97%	14.87%	19.45%	19.39%

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 13,195,464	\$ 14,601,658	\$ 14,595,723	\$ 14,564,920	\$ 13,781,470	\$ 15,056,861
126,564	116,748	116,342	157,390	268,591	239,120
238,846	1,240,337	122,932	418,126	553,986	655,160
1,054,960	1,176,010	789,256	884,280	875,427	996,587
408,902	476,131	177,145	9,693	150,573	968,386
3,552,993	1,433,555	4,408,579	5,137,101	10,134,780	6,160,424
90,731	84,206	359,259	577,082	119,392	100,664
18,668,460	19,128,645	20,569,236	21,748,592	25,884,219	24,177,202
3,555,860	12,450,129	4,679,739	4,263,254	5,583,595	5,845,460
5,185,533	5,524,631	5,967,550	6,701,679	7,915,942	8,052,255
4,049,980	3,747,071	6,868,668	11,133,409	7,964,725	11,384,812
779,801	803,985	977,633	920,083	966,199	1,072,244
7,710,000	1,180,000	1,210,000	1,245,000	1,290,000	1,325,000
469,755	336,650	308,275	274,575	238,100	198,875
21,750,929	24,042,466	20,011,865	24,538,000	23,958,561	27,878,646
(3,082,469)	(4,913,821)	557,371	(2,789,408)	1,925,658	(3,701,444)
-	-	-	-	-	252,564
10,600,678	6,472,762	3,697,172	746,248	1,715,385	2,455,982
(10,119,238)	(6,120,740)	(2,907,385)	(245,523)	(1,256,669)	(1,712,409)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
481,440	352,022	789,787	500,725	458,716	996,137
\$ (2,601,029)	\$ (4,561,799)	\$ 1,347,158	\$ (2,288,683)	\$ 2,384,374	\$ (2,705,307)
41.08%	12.81%	8.74%	8.80%	8.66%	8.04%

CITY OF JERSEY VILLAGE, TEXAS

TAX REVENUES BY SOURCE, GOVERNMENTAL ACTIVITIES

Last Ten Years
(modified accrual basis of accounting)

Function	Fiscal Year			
	2014	2015	2016	2017
Ad valorem taxes	\$ 6,355,103	\$ 6,927,755	\$ 8,216,872	\$ 8,047,543
Sales taxes	3,282,372	3,333,531	4,932,020	4,625,417
Franchise fees	674,027	635,236	636,178	615,525
Other	77,899	110,902	93,741	79,481
Totals	\$ 10,389,401	\$ 11,007,424	\$ 13,878,811	\$ 13,367,966

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 7,655,475	\$ 7,984,862	\$ 7,721,108	\$ 7,933,521	\$ 7,959,835	\$ 8,960,329
4,769,278	5,977,528	6,262,714	6,056,811	5,166,611	5,446,808
610,312	560,994	549,938	520,250	496,464	520,849
160,399	78,274	61,963	54,338	158,560	128,875
\$ 13,195,464	\$ 14,601,658	\$ 14,595,723	\$ 14,564,920	\$ 13,781,470	\$ 15,056,861

CITY OF JERSEY VILLAGE, TEXAS
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
Last Ten Years

	Fiscal Year			
	2014	2015	2016	2017
Residential property	\$ 520,849,850	\$ 556,078,428	\$ 609,105,279	\$ 657,487,846
Commercial property	224,196,999	242,011,499	254,969,262	268,838,386
Other	284,337,338	279,381,642	436,409,458	378,991,944
Less: Tax exempt property	<u>(176,397,106)</u>	<u>(149,483,522)</u>	<u>(187,496,940)</u>	<u>(202,797,027)</u>
Total Taxable Assessed Value (1)	<u><u>\$ 852,987,081</u></u>	<u><u>\$ 927,988,047</u></u>	<u><u>\$ 1,112,987,059</u></u>	<u><u>\$ 1,102,521,149</u></u>
Total Direct Tax Rate	\$ 0.74250	\$ 0.74250	\$ 0.74250	\$ 0.74250

Source: Harris County Certified / Uncertified Tax Roll

(1) Property is assessed at actual value, therefore, the assessed values are equal to actual value.
Tax rates are per \$100 of assessed value.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 697,956,307	\$ 716,831,184	\$ 721,153,724	\$ 764,803,559	\$ 812,342,506	\$ 921,083,691
280,814,558	296,336,420	312,527,948	322,466,429	331,740,957	362,499,156
267,381,542	274,421,586	288,860,243	288,690,142	258,539,540	301,656,274
(203,955,593)	(207,287,908)	(275,262,666)	(278,642,135)	(290,691,784)	(358,712,489)
<u>\$ 1,042,196,814</u>	<u>\$ 1,080,301,282</u>	<u>\$ 1,047,279,249</u>	<u>\$ 1,097,317,995</u>	<u>\$ 1,111,931,219</u>	<u>\$ 1,226,526,632</u>
\$ 0.74250	\$ 0.74250	\$ 0.74250	\$ 0.72347	\$ 0.74250	\$ 0.74250

CITY OF JERSEY VILLAGE, TEXAS
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
Last Ten Years

	Fiscal Year			
	2014	2015	2016	2017
City of Jersey Village by fund:				
General	\$ 0.49415	\$ 0.58252	\$ 0.52635	\$ 0.53148
Debt service	0.24835	0.15998	0.21615	0.21102
Total Direct Rates	\$ 0.74250	\$ 0.74250	\$ 0.74250	\$ 0.74250
Cypress-Fairbanks Independent School District	\$ 1.45000	\$ 1.44000	\$ 1.44000	\$ 1.44000
Harris County	0.41455	0.41731	0.41923	0.41801
Harris County Flood Control District	0.02827	0.02736	0.28290	0.28310
Port of Houston Authority	0.01716	0.01531	0.01334	0.01256
Harris County Hospital District	0.17000	0.17000	0.17179	0.17110
Harris County Department of Education	0.00636	0.00600	0.00520	0.00520
Lone Star College System	0.10810	0.10790	0.10780	0.10780
Total Direct and Overlapping Rates (1)	\$ 2.93694	\$ 2.92638	\$ 3.18276	\$ 3.18027

Tax rates are per \$100 of assessed valuation
Source: Harris Central Appraisal District

(1) Overlapping rates are those of local and county governments that apply within the City of Jersey Village.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 0.53058	\$ 0.61640	\$ 0.60612	\$ 0.59139	\$ 0.61094	\$ 0.62377
0.21192	0.12610	0.13638	0.13207	0.13156	0.11873
<u>\$ 0.74250</u>	<u>\$ 0.74250</u>	<u>\$ 0.74250</u>	<u>\$ 0.72347</u>	<u>\$ 0.74250</u>	<u>\$ 0.74250</u>
\$ 1.44000	\$ 1.37000	\$ 1.37000	\$ 1.35550	\$ 1.33920	\$ 1.08110
0.41858	0.40713	0.40713	0.39116	0.37693	0.35007
0.02877	0.27920	0.27920	0.03142	0.33490	0.03105
0.01155	0.10740	0.10740	0.00991	0.00872	0.00574
0.17108	0.16591	0.16591	0.16671	0.16221	0.14343
0.00519	0.00500	0.00500	0.00499	0.00499	0.00480
0.10780	0.10780	0.10780	0.10780	0.10780	0.10760
<u>\$ 2.92547</u>	<u>\$ 3.18494</u>	<u>\$ 3.18494</u>	<u>\$ 2.79096</u>	<u>\$ 3.07725</u>	<u>\$ 2.46629</u>

CITY OF JERSEY VILLAGE, TEXAS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Property Taxpayer	2023			2014		
	Taxable Assessed Value	Rank	% of Taxable Assessed Value	Taxable Assessed Value	Rank	% of Taxable Assessed Value
Prologis	\$ 94,133,418	1	7.67%	\$ 52,730,437	2	6.2%
11011 Pleasant LLC***	71,563,647	2	5.83%	-	-	N/A
GWR Trails CC Owner LLC**	49,361,722	3	4.02%	-	-	N/A
Trails Rock Creek Holding LP	37,235,799	4	3.04%	18,890,303	7	2.2%
BHA Real State Holdings LLC	34,298,647	5	2.80%	-	-	N/A
Gordon NW Village LP	24,831,123	6	2.02%	21,200,000	6	2.5%
Joe Myers Ford II, LLC*	23,657,774	7	1.90%	-	-	N/A
Joe Myers Automotive, LLC*	23,440,176	8	1.65%	49,274,299	3	5.8%
Anixter Inc	23,345,679	9	0.00%	-	-	N/A
NNN Auto Owners II LLC	20,223,145	10	1.65%	-	-	N/A
National Oilwell Inc	-	-	N/A	13,675,950	9	1.6%
Car Son LMC LP	-	-	N/A	13,525,841	10	1.6%
Goodman Manufacturing Corp.	-	-	N/A	52,942,890	1	6.2%
PCM Steeplechase LLC	-	-	N/A	37,474,721	4	4.4%
Trails Corinthian Creek LTD	-	-	N/A	26,917,284	5	3.2%
Sonic-LS Chevrolet LP	-	-	N/A	18,643,066	8	2.2%
Subtotal	402,091,130		32.78%	305,274,791		35.8%
Other Taxpayers	824,435,502		67.22%	547,712,290		64.2%
Total	\$ 1,226,526,632		100%	\$ 852,987,081		100.0%

Source: Harris County Tax Assessor-Collector's records.

* Joe Myers Ford and Joe Myers Automotive LLC values were included Joe Myers Dealership

**GWR Trails CC Owner LLC was previously Beeler Sanders V LTD

***11011 Pleasant LLC was previously AROP Promenage Jersey Village LLC

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Years

	Fiscal Year			
	2014	2015	2016	2017
Tax levy	\$ 6,306,997	\$ 6,890,311	\$ 8,265,028	\$ 8,185,070
Current tax collected*	6,288,377	6,837,787	8,225,760	8,133,703
Percentage of current tax collections	99.70%	99.24%	99.52%	99.37%
Net collections and refunds in subsequent years**	10,909	44,065	30,936	42,231
Total Tax Collections	\$ 6,299,286	\$ 6,881,852	\$ 8,256,696	\$ 8,175,934
Total collections as a percentage of current levy	99.88%	99.88%	99.90%	99.89%

Source: Harris County Tax Assessor-Collector

* Collected within the year of the levy.

** Collected or refunded in subsequent years of the levy.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 7,738,412	\$ 8,021,237	\$ 7,776,048	\$ 7,938,723	\$ 8,256,089	\$ 9,106,960
7,700,027	7,970,669	7,672,971	7,850,181	8,046,285	8,917,610
99.50%	99.37%	98.67%	98.88%	97.46%	97.92%
24,257	30,832	76,330	(61,657)	(101,625)	-
<u>\$ 7,724,284</u>	<u>\$ 8,001,501</u>	<u>\$ 7,749,301</u>	<u>\$ 7,788,524</u>	<u>\$ 7,944,660</u>	<u>\$ 8,917,610</u>
99.82%	99.75%	99.66%	98.11%	96.23%	97.92%

CITY OF JERSEY VILLAGE, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Years

		Fiscal Year			
		2014	2015	2016	2017
Primary Government					
Governmental Activities:					
General obligation bonds	\$	16,570,000	\$ 15,830,000	\$ 14,440,000	\$ 13,320,000
Certificates of obligation		310,000	8,000,000	7,320,000	6,565,000
Capital leases		396,073	-	-	-
Premium on bonds		538,527	490,495	925,134	830,728
Subtotal		17,814,600	24,320,495	22,685,134	20,715,728
Business-Type Activities:					
Revenue bonds		-	-	-	-
Total Primary Government	\$	17,814,600	\$ 24,320,495	\$ 22,685,134	\$ 20,715,728
Personal Income					
	\$	347,500,000	\$ 348,000,000	\$ 349,000,000	\$ 378,195,480
Debt as a Percentage of Personal Income					
		5.13%	6.99%	6.50%	5.48%
Population					
		7,901	7,898	7,928	7,929
Debt Per Capita					
	\$	2,255	\$ 3,079	\$ 2,861	\$ 2,613

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 12,175,000	\$ 10,995,000	\$ 9,785,000	\$ 8,540,000	\$ 7,250,000	\$ 5,925,000
-	-	-	-	-	-
-	-	-	-	-	-
736,321	646,096	555,871	465,646	375,421	285,196
12,911,321	11,641,096	10,340,871	9,005,646	7,625,421	6,210,196
-	-	-	-	-	-
\$ 12,911,321	\$ 11,641,096	\$ 10,340,871	\$ 9,005,646	\$ 7,625,421	\$ 6,210,196
\$ 410,008,680	\$ 410,008,680	\$ 544,610,844	\$ 565,349,554	\$ 676,912,818	\$ 659,145,870
3.15%	2.84%	1.90%	1.59%	1.13%	0.94%
7,970	7,992	8,017	8,074	7,921	7,746
\$ 1,620	\$ 1,457	\$ 1,290	\$ 1,115	\$ 963	\$ 802

CITY OF JERSEY VILLAGE, TEXAS
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
 Last Ten Years

	Fiscal Year			
	2014	2015	2016	2017
Net Taxable Assessed Value				
All property	\$ 852,987,081	\$ 927,988,047	\$ 1,112,987,059	\$ 1,102,521,149
Net Bonded Debt				
Gross bonded debt	\$ 17,276,073	\$ 23,830,000	\$ 21,760,000	\$ 22,685,134
Less debt service funds	(500,482)	(463,978)	(456,038)	(441,734)
Net Bonded Debt	\$ 16,775,591	\$ 23,366,022	\$ 21,303,962	\$ 22,243,400
Ratio of Net Bonded Debt To Assessed Value	1.97%	2.52%	1.91%	2.02%
Population	7,862	7,901	7,898	7,929
Net Bonded Debt Per Capita	\$ 2,134	\$ 2,957	\$ 2,697	\$ 2,805

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Fiscal Year					
2018	2019	2020	2021	2022	2023
<u>\$ 1,042,196,814</u>	<u>\$ 1,080,301,282</u>	<u>\$ 1,047,279,249</u>	<u>\$ 1,097,317,995</u>	<u>\$ 1,111,931,219</u>	<u>\$ 1,226,526,632</u>
\$ 12,911,321 (393,737)	\$ 11,641,096 (331,179)	\$ 10,340,871 (328,687)	\$ 9,005,646 (344,428)	\$ 7,625,421 (298,538)	\$ 6,210,196 (326,620)
<u>\$ 12,517,584</u>	<u>\$ 11,309,917</u>	<u>\$ 10,012,184</u>	<u>\$ 8,661,218</u>	<u>\$ 7,326,883</u>	<u>\$ 5,883,576</u>
1.20%	1.05%	0.96%	0.79%	0.66%	0.48%
7,970	7,992	8,017	8,074	7,921	7,746
\$ 1,571	\$ 1,415	\$ 1,249	\$ 1,073	\$ 925	\$ 760

CITY OF JERSEY VILLAGE, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
For the Year Ended September 30, 2023

Governmental Unit	Net Bonded Debt Outstanding	Estimated Percentage Applicable (1)	Estimated Share of Overlapping Debt
Debt Repaid with Property Taxes			
Cypress-Fairbanks Independent School District	\$ 3,549,625	1.339%	\$ 48,097
Harris County	\$ 4,516,321,399	0.377%	17,658,817
Harris County Department of Education	\$ 48,705,432	0.005%	24,353
Lone Star College District	\$ 981,148,706	0.108%	10,596,406
Harris County Flood Control District	\$ 1,256,208,000	0.335%	3,643,003
Port of Houston Authority	\$ 45,481,250	0.009%	54,578
Harris County Hospital District	\$ 315,567	0.162%	512
Subtotal, overlapping debt	\$ 6,851,729,979		32,025,254
City Direct Debt	\$ 6,210,196	100%	6,210,196
Total Direct and Overlapping Debt			<u>\$ 38,235,450</u>

Source: Various governmental units mentioned above

(1) Estimated Percentage Applicable obtained from Municipal Advisory Council of Texas.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS

PLEDGED-REVENUE COVERAGE

Last Ten Years

	Fiscal Year			
	2014	2015	2016	2017
Gross Revenues (1)	\$ 4,001,738	\$ 4,152,908	\$ 4,595,167	\$ 4,518,707
Operating Expenses (2)	2,356,645	2,728,013	2,655,492	\$ 2,974,499
Net Revenues Available for Debt Service	<u>\$ 1,645,093</u>	<u>\$ 1,424,895</u>	<u>\$ 1,939,675</u>	<u>\$ 1,544,208</u>
Debt Service Requirements (3)				
Principal	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Coverage	0.00	0.00	0.00	0.00

(1) Total revenues including interest, excluding tap fees

(2) Total operating expenses less depreciation

(3) Includes revenue bonds only

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Fiscal Year					
2018	2019	2020	2021	2022	2023
\$ 4,670,098	\$ 4,496,215	\$ 4,739,888	\$ 4,754,704	\$ 5,134,910	\$ 5,677,238
3,079,683	2,646,874	3,211,814	3,616,160	3,778,529	4,746,741
<u>\$ 1,590,415</u>	<u>\$ 1,849,341</u>	<u>\$ 1,528,074</u>	<u>\$ 1,138,544</u>	<u>\$ 1,356,381</u>	<u>\$ 930,497</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
0.00	0.00	0.00	0.00	0.00	0.00

CITY OF JERSEY VILLAGE, TEXAS

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Years

Fiscal Year Ended Sep. 30	Population (1)	Personal Income (4)	Per Capita Personal Income	Median Age	School Enrollment (2)	Unemployment Rate (3)
2014	7,901	\$ 347,500,000	\$ 43,982	37.8	4,500	5.0%
2015	7,898	\$ 348,000,000	\$ 44,062	39.0	4,500	4.9%
2016	7,928	\$ 349,000,000	\$ 46,000	43.6	4,600	4.9%
2017	7,929	\$ 378,195,480	\$ 47,304	44.7	4,650	4.1%
2018	7,970	\$ 410,008,680	\$ 51,444	38.3	4,677	3.9%
2019	7,992	\$ 476,083,440	\$ 59,570	38.5	4,690	3.9%
2020	8,017	\$ 544,610,844	\$ 67,932	39.0	4,500	9.6%
2021	8,074	\$ 565,349,554	\$ 70,021	39.0	4,155	5.6%
2022	7,921	\$ 676,912,818	\$ 85,458	40.0	4,151	3.9%
2023	7,746	\$ 659,145,870	\$ 85,095	41.0	4,235	3.8%

Data sources:

- (1) Bureau of the Census
- (2) The school enrollment reflects enrollment in schools located within the City limits.
- (3) Texas Workforce Commission
- (4) Personal income is available on www.clrsearch.com/Jersey-Village-Demographics/TX.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2023			2014		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Jersey Village High School	363	1	8.33%	270	2	8.96%
Joe Myers Toyota	224	2	5.14%	195	4	6.47%
City of Jersey Village	156	3	3.58%	144	6	4.78%
Joe Myers Ford	148	4	3.39%	272	1	9.03%
Sonic-LS Chevrolet	146	5	3.35%	200	3	6.64%
Sam's East, Inc.	144	6	3.30%	165	5	5.47%
Foundry Methodist	126	7	2.89%	132	7	4.38%
Post Elementary School	120	8	2.75%	102	9	3.38%
Joe Myers Mazda	65	9	1.49%	111	8	3.68%
CEMEX	62	10	1.42%		N/A	0.00%
Jersey Village Baptist Church*		N/A	0.00%	44	10	1.46%
Total	1,554		35.64%	1,635		54.25%

Source: Personnel department of each employer above

*Name changed to Champion Forest Baptist Church

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

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CITY OF JERSEY VILLAGE, TEXAS
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION
 Last Ten Years

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>General Fund:</u>										
Administrative										
Administration	3	3	3	2	2	2	2	2	2	2
Information Technology	2	2	2	2	3	3	3	3	3	3
Municipal Court	4	4	4	4	4	4	3	3	3	3
City Secretary	1	1	1	1	1	1	1	1	1	1
Finance	4	4	4	4	4	4	4	4	4	4
Public Safety										
Police	30	30	30	30	29	29	29	30	30	34
Fire	6	6	6	6	6	6	6	10	12	21
Communications	7	7	7	7	7	9	9	9	9	9
Public Works										
Administration	2	2	2	2	2	2	2	2	2	2
Streets	3	3	3	3	3	3	3	3	3	3
Community Development	4	4	4	4	4	5	5	5	4	4
Fleet Services	2	2	2	2	2	2	2	2	2	2
Parks and Recreation										
Parks	8	8	8	8	9	10	10	9	10	10
General Fund Total	76	76	76	75	76	80	79	83	85	98
<u>Enterprise Fund:</u>										
Utilities	5	5	5	5	5	5	5	5	5	5
Golf Course	4	4	4	4	3	13	13	13	14	14
Enterprise Fund Total	9	9	9	9	8	18	18	18	19	19
<u>Special Revenue Fund:</u>										
Police	1	1	-	1	1	1	1	1	-	-
Special Revenue Fund Total	1	1	-	1	1	1	1	1	-	-
Total City Positions	<u>86</u>	<u>86</u>	<u>85</u>	<u>85</u>	<u>85</u>	<u>99</u>	<u>98</u>	<u>102</u>	<u>104</u>	<u>117</u>

NOTES:

Around 20-35 temporary and seasonal employees are hired during the summer months as pool personnel and front desk personnel. This count is not reflected above.
 On-call firefighters (9) are not included.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS

OPERATING INDICATORS BY FUNCTION

Last Ten Years

Function/Program	Fiscal Year			
	2014	2015	2016	2017
Police				
Physical arrests	778	849	1034	919
Parking violations	20	47	32	26
Traffic violations	9,553	9,702	11,687	7,455
Fire				
Calls for service	1,216	1,123	1,188	1,312
Water				
Service calls	2,014	211	1,641	2,295
Water main breaks	4	2	4	6
Average daily consumption (thousands of gallons)	1,285.0	1,285.0	1,265.0	1,194.0
Total consumption (thousands of gallons)	469.2	469.2	461.8	466.4
Peak daily consumption (thousands of gallons)	4.9	4.9	3.2	1.8
Sewer				
Average daily sewage treatment (thousands of gallons)	0.3	0.3	0.3	0.3
Peak daily consumption (thousands of gallons)	0.5	0.8	0.8	0.8

Source: Various City departments

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Fiscal Year					
2018	2019	2020	2021	2022	2023
803	715	418	466	686	364
37	20	17	20	33	194
11,624	12,282	8,540	4,529	7,631	12,534
1,360	1,248	1,303	1,514	1,574	1,980
1,989	1,511	996	1,049	1,932	1,933
2	3	12	15	2	3
1,056.0	1,224.0	1,194.0	1,194.0	1,454.0	1,454.0
378.9	449.5	311.8	311.8	530.7	530.7
3.2	3.2	1.8	1.8	3.0	3.0
0.4	0.7	0.8	0.8	6.4	6.4
0.5	0.9	1.1	1.1	7.4	7.4

CITY OF JERSEY VILLAGE, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION

Last Ten Years

Function/Program	Fiscal Year			
	2014	2015	2016	2017
Police				
Stations	1	1	1	1
Patrol units	16	16	16	16
Fire				
Stations	1	1	1	1
Volunteers	33	40	43	34
Other public works				
Streets (miles - centerlines)	29.6	29.6	29.6	29.6
Streetlights	47	47	47	47
Parks and recreation				
Parks	4	4	4	4
Parks acreage	12.1	12.1	12.1	12.1
Swimming pools	1	1	1	1
Water				
Water wells	4	4	4	4
Water mains (miles)	36.6	36.6	36.6	35.8
Fire hydrants	468	468	468	455
Storage capacity (thousands of gallons)	2,550	2,550	2,550	2,550
Sewer				
Sanitary sewers (miles)	36.2	36.2	36.2	35.2
Storm sewers (miles)	21.7	21.7	21.7	20.7
Treatment capacity (thousands of gallons)	800	800	800	800

Source: Various City departments

Fiscal Year					
2018	2019	2020	2021	2022	2023
1	1	1	1	1	1
16	16	16	16	18	18
1	1	1	1	1	1
31	35	37	22	18	12
29.6	29.6	29.6	29.6	29.6	29.6
47	47	47	47	47	47
4	4	4	4	4	4
12.1	12.1	12.1	12.1	12.1	12.1
1	1	1	1	1	1
4	4	3	3	3	3
35.8	35.8	35.8	35.8	35.8	35.8
455	455	455	455	455	455
2,550	2,550	2,550	2,550	2,550	2,550
35.2	35.2	35.2	35.2	35.2	35.2
20.7	20.7	20.7	20.7	20.7	20.7
800	800	800	800	800	800

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024



16327 Lakeview Dr. Jersey Village, TX 77040

Exhibit B
City of Jersey Village
Single Audit Reports
For Fiscal Year Ending September 30, 2023

SINGLE AUDIT REPORTS

**CITY OF JERSEY VILLAGE,
TEXAS**

**For the Year Ended
September 30, 2023**

CITY OF JERSEY VILLAGE, TEXAS

SINGLE AUDIT REPORTS

For the Year Ended September 30, 2023

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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**

To the Honorable Mayor and
City Council Members of the
City of Jersey Village, 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, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Jersey Village, Texas (the "City"), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated April 29, 2024.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
April 29, 2024



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE, AND THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

To the Honorable Mayor and
City Council Members of the
City of Jersey Village, Texas:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Jersey Village, Texas' (the "City") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2023. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the City and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated April 29, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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



Belt Harris Pechacek, LLP
Certified Public Accountants
 Houston, Texas
 April 29, 2024

CITY OF JERSEY VILLAGE, TEXAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended September 30, 2023

No prior findings.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2023

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

What were the results of the auditors' determination of whether the financial statements of the auditee were prepared in accordance with generally accepted accounting principles?	Unmodified
Is a 'going concern' emphasis-of-matter paragraph included in the audit report?	No
Is a significant deficiency in internal control disclosed?	No
Is a material weakness in internal control disclosed?	No
Is material noncompliance disclosed?	No

Federal Programs

Type of audit report issued on compliance for each major program	Unmodified
Is a significant deficiency in internal control over major programs disclosed?	No
Is a material weakness in internal control over major programs disclosed?	No
Does the auditors' report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending federal awards which are not included in this audit?	No
What is the dollar threshold used to distinguish between Type A and Type B programs?	\$750,000
Did the auditee qualify as low-risk auditee?	Yes
Did the audit disclose any audit findings that the auditor is required to report under Uniform Guidance 2 CFR §200.516 Audit Findings paragraph (a)?	No

Major Program Information and Audit Findings

Identification of major programs:

<u>Assistance Listing (AL) Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Number of Audit Findings</u>
97.029	Flood Mitigation Assistance	0

II. FINANCIAL STATEMENT FINDINGS

None identified.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None identified.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal AL Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Pass-through Texas Division of Emergency Management:</i>			
Hazard Mitigation Grant Programs	97.039	DR-4332-0008	\$ 789,398
<i>Pass-through Texas Water Development Board:</i>			
Flood Mitigation Assistance	97.029	2000012430	1,117,927
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			1,907,325
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Pass-through Texas General Land Office:</i>			
Community Development Block Grant	14.228	B-16-DL-48-0001	17,476
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			17,476
U.S. DEPARTMENT OF TREASURY			
<i>Direct Award:</i>			
COVID-19 Coronavirus State and Local Fiscal Recovery	21.027	N/A	372,463
TOTAL U.S. DEPARTMENT OF TREASURY			372,463
TOTAL FEDERAL AWARDS EXPENDED			\$ 2,297,264

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

CITY OF JERSEY VILLAGE, TEXAS
NOTES TO SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
For the Year Ended September 30, 2023

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (SEFA) includes the federal grant activity of the City. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the “Uniform Guidance”). Therefore, some amounts presented in the SEFA may differ from amounts presented in, or used in the preparation of, the basic financial statements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the SEFA are reported on the modified accrual basis of accounting. These expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the SEFA, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. INDIRECT COST RATE

The City elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.



Required Auditor Disclosure Letter Conclusion of Audit

April 29, 2024

To the Honorable Mayor and
City Council Members of the
City of Jersey Village, Texas:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Jersey Village, Texas (the “City”) for the year ended September 30, 2023. Professional standards require that we provide the City Council (the “governing body”) with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter previously sent at the start of the annual audit. Professional standards also require that we communicate to the governing body the following information related to our audit.

I. Significant Audit Matters

1. *Qualitative Aspects of Accounting Practices*

- A. Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in the notes to the financial statements. . As described in the notes to the financial statements, the City changed accounting policies related to accounting for the use of information technology arrangements by adopting Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITAs), in fiscal year 2023. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.
- B. Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management’s estimate of the useful lives of capital assets is based on industry standards relating to capital assets. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Estimates are used in the calculation of the pension liability and the required annual contribution. The Texas Municipal Retirement System (TMRS) hires a licensed actuary to make key assumptions and to perform calculations, as well as an independent auditor to review those assumptions and calculations. We evaluated the reasonableness of the employee data provided by the City to TMRS.

- C. The financial statement disclosures are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of long-term debt in the financial statements is significant to financial statement users because it discloses the City's long-term financial obligations.

2. Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

3. Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes both material and immaterial misstatements detected as a result of our audit procedures. Management has corrected all misstatements.

4. Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

5. Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 29, 2024.

6. Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

7. Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

8. *Changes in Risk Assessment*

No changes in risk assessment were noted in the completion of the audit as previously communicated in our planning letter.

II. Other Matters

We applied certain limited procedures to the Required Supplementary Information (RSI), as identified on the table of contents, which supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, as identified on the table of contents, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

III. Restrictions on Use

This information is intended solely for the use of the Mayor, City Council, and management and is not intended to be, and should not be, used by anyone other than these specified parties.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Client: **City of Jersey Village, Texas**
Engagement: **4.1 - Jersey Village 09/30/23**
Period Ending: **9/30/2023**
Trial Balance: **2.2.01 - TB**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
To correct beginning fund balances			
01-0-2228	RESTRICTED-LEOSE	2,563.23	
02-0-2100	FUND BALANCE	2,494.76	
07-0-0333	ACCUM DEPREE- VEHICLES	546,349.49	
07-0-0334	ACCUM DEPREE-FURN, FIX & EQIP	0.23	
07-0-0354	ALLOW FOR DEPRECIATION-EQUIPT	45,142.60	
07-0-2100	FUND BALANCE	369,459.54	
11-0-2100	PRIOR YEAR FUND BALANCE	368.84	
01-10-9906	LEOSE FUNDS - TRAINING GRANT		2,563.23
02-40-9899	MISCELLANEOUS		2,494.76
07-0-0323	AUTOMOTIVE EQUIPMENT		546,349.49
07-0-0324	FURN, FIXTURE & EQUIP		0.23
07-0-0325	OTHER EQUIPMENT		45,142.60
07-72-5499	DEPRECIATION EXPENSE		325,108.42
07-73-5499	DEPRECIATION EXPENSE		44,351.12
11-80-9899	MISCELLANEOUS REVENUE		368.84
Total		966,378.69	966,378.69
Adjusting Journal Entries JE # 2			
To remove negative cash in capital improvement fund			
01-0-0413	DUE FROM STREET BOND	73,577.41	
13-0-0001	CASH	73,577.41	
01-0-0001	CASH		73,577.41
13-0-1401	DUE TO GENERAL FUND		73,577.41
Total		147,154.82	147,154.82
Adjusting Journal Entries JE # 3			
To adjust sales tax AR and revenue			
01-10-7621	SALES TAX	84,911.51	
49-10-7623	SALES TX-FIRE CONTROL PREV & EMERG	26,306.59	
50-10-7623	SALES TX-CRIME CONTROL	33,281.28	
01-0-0100	SALES TAX RECEIVABLE		84,911.51
49-0-0100	SALES TAX RECEIVABLE		26,306.59
50-0-0100	SALES TAX RECEIVABLE		33,281.28
Total		144,499.38	144,499.38

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Client: **City of Jersey Village, Texas**
Engagement: **4.1 - Jersey Village 09/30/23**
Period Ending: **9/30/2023**
Trial Balance: **2.2.01 - TB**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 4			
To adjust GASB 68 pension liabilities, deferred inflows, outflows and expense			
02-0-0351	DEFERRED OUTFLOWS	70,547.00	
02-0-0352	DEFERRED INFLOWS	65,370.00	
02-45-3500	Pension Expense	15,570.00	
11-0-0351	DEFERRED OUTFLOWS	179,864.00	
11-0-0352	DEFERRED INFLOWS	147,571.00	
11-0-1800	NET PENSION LIABILITY	42,853.00	
11-45-3500	Pension Expense	51,960.00	
02-0-1800	NET PENSION LIABILITY		151,487.00
11-0-1800	NET PENSION LIABILITY		379,395.00
11-0-1850	NET OPEB LIABILITY		42,853.00
Total		573,735.00	573,735.00
Adjusting Journal Entries JE # 5			
To adjust compensated absences at 9/30/23			
02-0-1011	ACCRUED COMP/VAC PAYABLE	17,727.81	
11-0-1011	ACCRUED VAC, SICK, HOLIDAY PY	64,188.43	
02-45-3001	SALARIES		17,727.81
11-81-3001	SALARIES		64,188.43
Total		81,916.24	81,916.24
Adjusting Journal Entries JE # 6			
To adjust OPEB liability at 9/30/23			
02-0-1850	NET OPEB LIABILITY	7,328.00	
11-0-1850	NET OPEB LIABILITY	14,417.00	
02-0-0356	DEFERRED OUTFLOWS (OPEB)		1,468.00
02-0-0361	DEFERRED INFLOWS (OPEB)		4,586.00
02-45-3500	Pension Expense		1,274.00
11-0-0356	DEFERRED OUTFLOWS (OPEB)		2,943.00
11-0-0361	DEFERRED INFLOWS (OPEB)		11,226.00
11-45-3500	Pension Expense		248.00
Total		21,745.00	21,745.00
Adjusting Journal Entries JE # 7			
To adjust AR, deferred, and revenue for grants			
10-90-9907	FY 20 - HOME ELEVATION	1,073,293.71	
13-0-0001	CASH	39,925.78	
13-70-9908	CDBG - GRANT	558,604.32	
10-0-0001	CASH		39,925.78
10-0-1301	DEFERRED REVENUE		660,904.80
10-90-9910	AMERICAN RESCUE PLAN		372,463.13
13-0-0110	MISC ACCOUNTS RECEIVABLE		487,725.71
13-70-9901	HMGP GRANT		110,804.39
Total		1,671,823.81	1,671,823.81

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

Client: **City of Jersey Village, Texas**
Engagement: **4.1 - Jersey Village 09/30/23**
Period Ending: **9/30/2023**
Trial Balance: **2.2.01 - TB**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 8			
To adjust AR for grants receivable			
01-0-0112	ACCT REC MISC-GRANTS	100,040.80	
01-0-0116	ALLOWANCE-AMBURLANCE AR	7,918.33	
01-10-8507	AMBULANCE SERVICE FEES	174,982.31	
01-0-0102	AMBULANCE FEES RECEIVABLE		25,457.90
01-0-1701	DEF REV-UNCOLL. TAXES		257,483.54
Total		282,941.44	282,941.44
Adjusting Journal Entries JE # 9			
To adjust property taxes per rollforward			
01-0-0107	P & I RECEIVABLE	18,002.95	
01-0-0114	A/R PROP. TAXES	92,891.38	
01-10-9899	MISCELLANEOUS	82,958.62	
03-0-0107	P & I RECEIVABLE	3,862.09	
03-0-0114	A/R TAXES	18,748.63	
03-50-7202	DELINQUENT PROPERTY TAX	11,031.95	
01-0-0117	ALLOWANCE - P & I		360.06
01-0-0118	ALLOWANCE-PROPERTY TAXES		3,069.91
01-0-1301	DEFERRED REVENUE		85,448.98
01-10-7201	CURRENT PROPERTY TAXES		70,631.16
01-10-7202	DELINQUENT PROPERTY TAXES		19,487.48
01-10-7203	PENALTY, INTEREST & COSTS		14,855.36
03-0-0117	ALLOWANCE- P & I		77.24
03-0-0118	ALLOWANCE- PROPERTY TAXES		374.97
03-0-1301	DEFERRED REVENUE		33,190.46
Total		227,495.62	227,495.62
Adjusting Journal Entries JE # 10			
To adjust State court costs payable			
01-0-1213	STATE COSTS/FEES PAYABLE	241,672.65	
01-10-8001	FINES		241,672.65
Total		241,672.65	241,672.65
Adjusting Journal Entries JE # 11			
Adjustment to report enough cash within capital projects fund for construction payables and unearned grant proceeds.			
01-0-1410	DUE TO CAP.IMPR FUND	2,596,808.05	
10-0-0001	CASH	2,596,808.05	
01-0-0001	CASH		2,596,808.05
10-0-0401	DUE FROM GENERAL FUND		2,596,808.05
Total		5,193,616.10	5,193,616.10

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Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 12			
To adjust utility AR at 9/30/23			
02-0-0111	A/R UTILITY	6,572.24	
02-0-0115	ACCRUED FOR DOUBTFUL ACCTS		6,572.24
Total		6,572.24	6,572.24
Adjusting Journal Entries JE # 13			
To accrue invoice for Pavecon at 9/30/23.			
10-91-7134	STREET PANELS REPLACEMENT (2)	75,075.00	
10-0-1010	ACCOUNTS PAYABLE		75,075.00
Total		75,075.00	75,075.00
Adjusting Journal Entries JE # 14			
To correct recording of grant revenue			
10-0-0001	CASH	74,972.87	
13-70-9908	CDBG - GRANT	74,972.87	
10-90-9907	FY 20 - HOME ELEVATION		74,972.87
13-0-0001	CASH		74,972.87
Total		149,945.74	149,945.74
Adjusting Journal Entries JE # 15			
To record sale of land to capital assets			
96-20-5002	GENERAL GOVERNMENT	1,010,346.00	
96-0-0320	LAND		1,010,346.00
Total		1,010,346.00	1,010,346.00
Adjusting Journal Entries JE # 16			
To adjust due from other funds within the internal service fund.			
01-0-0411	DUE FROM GOLF COURSE	298,368.00	
01-0-0449	DUE FROM JVFCPEMS	515,491.00	
01-0-1499	DUE TO DISBURSEMENT FUND	17,568.29	
07-0-0001	CASH	831,427.29	
01-0-0001	CASH		831,427.29
07-0-0411	DUE FROM GOLF COURSE		298,368.00
07-0-0449	DUE FROM JVFCPEMS		515,491.00
07-0-1499	DUE TO DISBURSEMENT FUND		17,568.29
Total		1,662,854.58	1,662,854.58
Adjusting Journal Entries JE # 17			
Adjustment for capital assets.			
02-0-0325	CONSTRUCTION IN PROGRESS	506,705.00	
02-40-9802	SALE OF ASSETS	36,812.00	
02-45-5499	DEPRECIATION EXPENSE	14,564.00	
02-45-7080	MISC.	2,494.00	
02-45-9791	EQUIPMENT USER FEE	56,300.00	
07-71-9802	SALES OF ASSETS - WATER & SEWER (45)	56,300.00	

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Period Ending: **9/30/2023**
Trial Balance: **2.2.01 - TB**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
07-72-5499	DEPRECIATION EXPENSE	72,855.54	
07-72-5499	DEPRECIATION EXPENSE	346,777.88	
07-73-5499	DEPRECIATION EXPENSE	44,351.12	
10-91-7131	GOLF COURSE CONVENTION CENTER	1,068,775.87	
11-88-4599	MISC EQUIPMENT MAINT.	369.00	
96-0-0325	CONSTRUCTION IN PROGRESS	3,224,919.00	
96-20-6003	CAP OUTLAY ELIM PUBLIC WORKS	14,507.00	
02-0-0321	INFRASTRUCTURE		22,567.00
02-0-0322	IMPROVEMENTS O/T BLDGS.		6,800.00
02-0-0324	EQUIPMENT O/T AUTOS		24,503.00
02-40-9802	SALE OF ASSETS		56,300.00
02-46-7020	SEATTLE BOOSTER PUMP REPLACEMENT		157,471.00
02-46-7087	SEWER REHABILITATION		
02-46-7130	LIFT STATION REHABILITATION REPAIR		85,963.00
02-46-7132	CASTLEBRIDGE DIFUSERS		263,271.00
07-0-0323	AUTOMOTIVE EQUIPMENT		43,849.00
07-0-0333	ACCUM DEPRE- VEHICLES		345,986.17
07-0-0334	ACCUM DEPRE-FURN, FIX & EQUIP		0.23
07-0-0354	ALLOW FOR DEPRECIATION-EQUIPT		45,142.60
07-71-9772	UF EQUIPMENT USER FEE		56,300.00
07-72-6580	VEHICLES WATER AND SEWER		29,006.54
10-0-1230	RETAINAGE PAYABLE		1,068,775.87
11-82-5499	DEPRECIATION EXPENSE		369.00
96-20-6003	CAP OUTLAY ELIM PUBLIC WORKS		3,224,919.00
96-20-6103	DEPRECIATION PUBLIC WORKS		14,507.00
Total		5,445,730.41	5,445,730.41
Adjusting Journal Entries JE # 18			
To record changes in lease receivable			
01-0-1305	DEF INF LEASES	4,010.00	
01-0-0105	LIENS REC		2,800.00
01-10-9010	ANTENNA ANNUAL FEES		1,210.00
Total		4,010.00	4,010.00

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST**

AGENDA DATE: May 15, 2024

AGENDA ITEM: H4

AGENDA SUBJECT: Consider Ordinance No. 2024-14, amending the Golf Course Budget for the Fiscal Year beginning October 1, 2023 and ending September 30, 2024 in the amount not to exceed \$75,000 by increasing Revenue Line Item 11-80-8551 (Green Fees), and by increasing Expense Line Item 11-81-8515 (Consultant Fees); approving the proposal from Chet Williams Design, LLC to conduct a Golf Course Master Plan; and authorizing the City Manager to execute all documents with Chet Williams Design, LLC concerning these consulting services.

Department/Prepared By: Austin Bleess, City Manager **Date Submitted:** May 7, 2024

EXHIBITS: Ordinance No. 2024-14
Exhibit A- Budget Amendment Ordinance
Exhibit B – Golf Course Master Plan Proposal

BACKGROUND INFORMATION:

We are seeking a budget amendment to bolster our green fees revenue (11-80-8551) by \$75,000 and increase the consultant fees (11-81-5515) by an equivalent amount. Revenues are doing better than budgeted for this fiscal year, and we are very confident we will see this increase in revenue this year. This additional funding is to initiate a comprehensive Master Plan for the Golf Course, designed to transform and optimize our course. With our new club house and the completion of the convention space in the coming months, we want to make sure we have a solid plan to keep the course in the best possible condition as well.

Chet Williams Design has been selected to deliver a range of services as part of this Master Plan, focusing on several critical areas. First, their team will evaluate the current conditions and aspirations for the golf course. This includes understanding the goals and objectives from the club's perspective, conducting thorough site investigations, and identifying the potential for enhancements. The consultation process will involve ongoing discussions with stakeholders to refine these goals and integrate them into the planning and design framework.

The analysis will cover various physical and functional aspects of the golf course, such as drainage systems, irrigation, soil conditions, bunkers, cart paths, and the overall playability and aesthetic of the course. This will enable a detailed understanding of the existing challenges and opportunities that the redesign can address.

The deliverables of the Master Plan will include a graphical representation of the proposed improvements, a detailed, hole-by-hole description of these changes, and a prioritized list of work items. This prioritization will be developed in collaboration with the club to ensure that it aligns with the most pressing needs and available resources. Additionally, Chet Williams Design will provide a preliminary cost estimate for each proposed improvement, ensuring that the council can make informed decisions about the allocation of funds and the project's overall feasibility.

Chet Williams Design has designed over 16 courses across the world. He has done Houston Oaks Country Club, Royal Oaks Country Club in Dallas and Horseshoe Bay Resort – Summit Rock Course just to name a few. Chet also worked for Nicklaus Design, the golf course design company of Jack Nicklaus, for 24 years, completing 25 golf courses. Golf course design, remodeling, renovation, and master planning are some of the services provided. He knows the golf course industry well and we believe will provide a quality Master Plan for us.

CITY COUNCIL MEETING PACKET FOR THE MEETING TO BE HELD ON MAY 15, 2024

This strategic investment in the Golf Course Master Plan is designed to enhance the value and appeal of our golf course, ensuring the course meets the expectations of our community and visitors alike. We believe this plan will pave the way for significant improvements that will benefit all stakeholders involved.

The Plan is estimated to take 3-4 months to complete. That would put completion at the end of September. We would use this plan to start improvements this upcoming fiscal year.

RECOMMENDED ACTION & MOTION:

MOTION: To Approve Ordinance No. 2024-14, amending the Golf Course Budget for the Fiscal Year beginning October 1, 2023 and ending September 30, 2024 in the amount not to exceed \$75,000 by increasing Revenue Line Item 11-80-8551 (Green Fees), and by increasing Expense Line Item 11-81-8515 (Consultant Fees); approving the proposal from Chet Williams Design, LLC to conduct a Golf Course Master Plan; and authorizing the City Manager to execute all documents with Chet Williams Design, LLC concerning these consulting services.

ORDINANCE NO. 2024-14

AN ORDINANCE OF THE CITY OF JERSEY VILLAGE, TEXAS, AMENDING THE GOLF COURSE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024 IN THE AMOUNT NOT TO EXCEED \$75,000 BY INCREASING REVENUE LINE ITEM 11-80-8551 (GREEN FEES), AND BY INCREASING EXPENSE LINE ITEM 11-81-8515 (CONSULTANT FEES) APPROVING THE PROPOSAL FROM CHET WILLIAMS DESIGN, LLC TO CONDUCT A GOLF COURSE MASTER PLAN; AND AUTHORIZING THE CITY MANAGER TO EXECUTE ALL DOCUMENTS WITH CHET WILLIAMS DESIGN, LLC CONCERNING THESE CONSULTING SERVICES.

WHEREAS, subsequent to the adoption of the annual budget for the City of Jersey Village for the fiscal year beginning October 1, 2023, and ending September 30, 2024, the City has revenue expenditure changes; and

WHEREAS, the City Manager has recommended that such budget be amended to reflect such revenues and expenditures in accordance with Exhibit A attached hereto and made a part hereof; and

WHEREAS, the City Council finds and determines that the budget should be amended as recommended by the City Manager, that the proposal from Chet Williams Design, LLC for consulting services in connection with conducting a Golf Course Master Plan should be accepted; and that the City Manager should be authorized to execute all documents with Chet Williams Design, LLC concerning these consulting services; **NOW THEREFORE**,

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

Section 1. The recitals contained in the preamble to this Ordinance are found to be true and correct and are hereby adopted.

Section 2. The annual budget of the City of Jersey Village, Texas for the fiscal year beginning October 1, 2023, and ending September 30, 2024, is hereby amended by increasing the appropriations to the accounts contained therein as provided in the attached Exhibit A – Budget Amendment for Golf Course Green Fees by increasing line item 11-80-8551 by \$75,000 and increase 11-81-5515 (Consultant Fees) in the amount not to exceed \$75,000.

Section 3. The proposal from Chet Williams Design, LLC for consulting services in connection with conducting a Golf Course Master Plan attached hereto as Exhibit B is hereby accepted; and the City Manager is authorized to execute all documents with Chet Williams Design, LLC concerning these consulting services.

Section 4. In the event any section, paragraph, subdivision, clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Jersey Village, Texas declares that it would have passed each and every part of the same notwithstanding the omission of any such part of this declared to be invalid or unconstitutional, or whether there be one or more parts.

PASSED AND APPROVED this 15th day of May 2024.

ATTEST:

Lorri Coody, City Secretary



Bobby Warren, Mayor



CITY OF JERSEY VILLAGE, TEXAS

16501 Jersey Drive, Jersey Village, TX 77040

BUDGET TRANSFER / AMENDMENT REQUEST FORM

☐ I request the following budget transfer between line item within the same division:

From Line Item	To Line Item	Amount

☐ I request the following amendment to the current budget to increase the overall budget by the amount designated below: **Only one item per form.**

From the fund balance of:	To Line Item	Amount
<input type="checkbox"/> General Fund		
<input type="checkbox"/> Utility Fund		
<input type="checkbox"/> Capital Improvements Fund	11-80-8551	\$75,000
<input checked="" type="checkbox"/> Other <u>Golf Course</u>	11-81-5515	\$75,000

Justification

We are requesting a budget amendment to increase our green fees revenue (11-80-8551) and increase the Consultant Fees expenditure (11-81-5515). This additional funding is to initiate a comprehensive Master Plan for the Golf Course, designed to transform and optimize our course.

Requested by: Robert Basford

Signed: Robert Basford Date 05-07-2024

Finance: Sufficient Funds <input checked="" type="checkbox"/> Exist <input type="checkbox"/> Do Not Exist Signed: <u>Isab Kato</u> Date: <u>05-07-2024</u>	City Manager: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Not Approved Signed: <u>Austi Bless</u> Date: <u>May 7, 2024</u>
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DESIGN AGREEMENT

This Agreement is entered into between CHET WILLIAMS DESIGN, LLC, a Texas limited liability company (hereinafter referred to as "Company" or "Designer"), and the city of Jersey Village, TX (Jersey Meadow Golf Club) (herein referred to as "Owner"), who hereby agree as set forth below:

1. **Introduction.** Owner desires to have a golf course concept, and preliminary design (the "Master Plan") developed for their 18 hole golf course, and practice facility areas (the "Site"). Owner wishes to retain Company to provide specific services as set forth in this Agreement.
2. **Design Services.** Designer will work with Owner to provide services necessary for the development of a Master Plan.

Master Plan Services Provided:

Chet Williams Design will provide the following plans and services for its fee.

Evaluation of Existing Conditions:

- A) What does the club hope to achieve?
Understand Owners goals and objectives. Designer will continue to meet with Owner and relevant stakeholders to discuss the Site. Designer will continue to work with the Owner to understand and help develop goals and objectives for the Site and the planning and design process.
- B) What are the conditions of the course's underlying foundation?
Analyze the Site and conduct Site investigation to better understand the current state of the Site, as well as natural features, opportunities, and constraints to be considered and utilized during the design process such as;
 - 1) Drainage (surface and sub-surface)
 - 2) Irrigation system
 - 3) Soils (fairways, rough, and greens mix)
 - 4) Bunkers (playability and aesthetic issues)
 - 5) Cart Paths
- C) What is the character of the existing vegetation and its impact on play?
- D) What are the best things about the Site, what are its problem areas, and where are the opportunities to improve it?

The Master Plan

- A) Graphical, or plan view, of proposed course improvements.
- B) Written hole by hole description of proposed improvements.
- C) Prioritization of proposed work items (determined with clubs input).

D) Provide preliminary cost estimate for the proposed items of work.

Master Plan options will be developed, evaluated, and revised until a final Master Plan is selected. All plans will be submitted to the Owner for discussion. The Master Plan will designate the proposed routing of the golf holes, as well as the location of the tees, greens, fairways, bunkers, and cart paths. The Master Plan will also designate location and details of the Site practice facilities. Upon owner approval of the Master Plan, scope of work estimates, along with corresponding budget estimates will be generated for the Site construction. Designer will discuss budget estimates with the Owner and revise both plan and budget as necessary to create a scope of work that meets the objectives of the owner.

All documents and work produced hereunder, upon payment to the Designer are agreed to be and shall remain the property of the Owner. The Designer must obtain written authorization from the Owner prior to any other desired use. The Owner may however, use said documents to develop, construct, repair, maintain, modify, and operate all or any part of the improvements made to the Site. Owner agrees not to use or permit the use of Company's documents or related materials or design concepts for the planning or construction of any other golf facility, and Owner will not make any other use of any such materials without Company's prior express written consent.

Company agrees to permit the use of its name, by the Owner, for any ongoing marketing of the Master Plan and other services set forth in this Agreement related to the Site. Company reserves the right to review any such marketing materials prior to their use. Company also agrees to appear at 3-4 marketing functions if requested by Owner. Owner will give as much prior notice as possible for such appearances.

Company shall have no responsibility to prepare plans, specifications or drawings for any instructional facilities or other buildings or structures incidental to the golf course; provided that Company will render advice, when requested, as to the conceptual location of such facilities, buildings or structures in relation to the Site. Company shall also have no responsibility whatsoever with respect to the location, design, engineering or construction of improvements to real estate adjacent to the boundaries of the Site, including without limitation, roadways, utility lines, drainage, parking lots, recreation facilities, or residential or commercial real estate developed by Owner or any other party in conjunction with the Site. Company will not have any liability to Owner with respect to the design, engineering, location or construction of any such improvements, facilities or structures or any architectural, engineering or construction work required to integrate such facilities and structures into Company's design for the Site.

3. Owner's Responsibilities. So that Company can adequately perform its duties herein:

A. Owner shall provide to Company full, accurate and complete information regarding its requirements for the Site, and Owner will use its best efforts to notify Company regarding the requirements and/or recommendations of third party consultants and governmental agencies which may restrict or otherwise impact the design of the Site.

B. Owner will employ, at owner's expense, a qualified and experienced project manager on a full-time basis to review the Master Plan alongside the Owner.

C. Owner shall furnish at Owner's cost, before Company prepares the Master Plan, a certified land survey which illustrates grades and lines of streets, and adjoining properties, rights-of-way, restrictions, easements, zoning, deed restrictions, boundaries and contours of the Site, locations, dimensions and complete data pertaining to existing buildings, other improvements and trees, and full information concerning available service and utility lines, both public and private, above and below grade, including inverts and depths, aerial photographs, topographical maps, soil reports and other information relative to Owner's site as Company may reasonably require (the "Site Documents"). All pertinent information shall be provided by Owner to Company in CAD format acceptable to Company.

D. Owner will be responsible for retaining the services of qualified professional consultants to review the final routing plan and plans where required, in order to assure compliance with all applicable laws and regulations affecting the Site, including, without limitation, environmental, wetlands, land use, zoning and other similar matters. Company agrees to work with such consultants as required in the design process. Owner will supply Company with copies of all construction, engineering, zoning, environmental, and other regulations applicable to the Site. Although Company will take care to prepare the final routing plan and plans in compliance with such regulations, it will be Owner's responsibility to ensure such compliance. If requested to do so by Owner, Company will adjust the final routing plan and plans to conform with such regulations.

In connection with the foregoing, Owner will employ the services of licensed engineers for the purpose of designing the storm drainage system for the Site, and also bridges, walls, cart paths, and any other facilities or structures which require the services of an engineer. Such engineers will also be responsible for advising Company regarding the impact of applicable regulations and engineering practices upon Company's plans and for coordinating the storm drainage system with other drainage features of the Site. Owner acknowledges that Company's recommendations (as set forth in the plans) for storm water drainage, conceptual cart path locations, soil and materials movement and placement and other similar recommendations must be reviewed and confirmed by qualified licensed engineers which must be retained by Owner at its cost and expense.

E. Owner shall retain the services of a qualified soils engineer who shall provide Company with an analysis of the site. Owner shall submit a completed set of plans to the soils engineer retained by Owner for analysis. If the soils engineer makes any suggested modifications to the plans, Company will make such modifications at no charge to Owner, except for such expenses as are required to be paid by Owner under this Agreement.

F. Owner shall also furnish the services of any other qualified consultants when such services are required due to specific requirements of the site selected by Owner for the Site, or are deemed necessary or appropriate by Company and/or Owner. Such consultants may include irrigation consultants, planners, landscape architects and other professionals.

The services, information, surveys and reports required by this Section to be provided by Owner to Company, shall be furnished at Owner's expense. Company and Owner agree that Company shall be entitled to rely upon the accuracy and completeness of such services, information, surveys and reports.

4. Company's Fee: Owner will pay Company a fee of Seventy Five Thousand US Dollars (\$75,000.00) ("The Fee") for its services hereunder, payable on a non-refundable basis as follows:

A. Twenty Percent (20%) of the Fee at the time of execution of this Agreement (the "Execution Fee").

B. Eighty Percent (80%) of the Fee at the time the Company completes the Master Plan.

If, for any reason, Owner or any of its professional consultants requests Company to make changes to the design of the Site which affect the preparation or use of any of the plans after Owner's approval of the final Master Plan, the parties will negotiate in good faith an appropriate increase in the Fee.

5. Expenses. Owner will pay Company for all reasonable expenses incurred by Company and its personnel for travel (hotel, meals, air fares, rental cars, mileage, etc.), telephone, facsimile, printing, and telex charges, postage and express delivery charges, and other related expenses in connection with performing Company's services promptly upon Company's submission of periodic statements to Owner. Both parties agree that said Expenses shall not exceed \$10,000.00 without the prior approval of Owner. The parties further agree that the Expenses shall be subject to markup or multiplier but shall not be billed at a markup or multiplier greater than 10%.

6. Assignment. This Agreement will be binding upon and inure to the benefit of the parties and their respective successors and assigns.

7. Commencement. Company shall commence performance of the Master Plan immediately upon execution of this Agreement or upon execution of a specific proposal subsequent to execution of this Agreement and shall perform the services as expeditiously as possible consistent with the established schedule, professional care and skill and the orderly progress of the work. The Company shall submit a schedule for the performance of the Master Plan. Requests for schedule extensions must be submitted to the Owner in writing and are subject to the review and approval of the Owner.

8. Confidentiality. Company recognizes the sensitivity and confidentiality of the Site information provided by the Owner and agrees not to disclose the same to any third party or to release the same in the public domain without the advance written consent of Owner, unless compelled by law or court order. The Company agrees to make publicity or news releases regarding the Site only after receiving written permission of the Owner for each occurrence.

9. Term and Termination. Unless this Agreement is earlier terminated as provided herein, the period during which Company will render its services under this Agreement (the “Term of Service”) will commence upon execution of this Agreement and continue until substantial completion of the final Master Plan. Company may terminate this Agreement, including the Term of Service, by giving written notice and a corresponding thirty (30) day right to cure thereof to Owner upon the occurrence of any of the following events or circumstances: (i) if Owner abandons the golf course project, (ii) if Owner fails to make any payment to Company when due, (iii) in the event of the bankruptcy or insolvency of Owner, or (iv) in the event of any other material breach of the Agreement by Owner.

Owner may terminate this Agreement by giving written notice and a corresponding 30 day right to cure thereof to Company in the event of any material breach of this Agreement by Company, or in the event of the bankruptcy or insolvency of Company. Owner’s election to terminate this Agreement pursuant to this Section 9 shall not constitute a waiver of any claims Owner may have against Company for breach of this Agreement, and any such termination of this Agreement by Owner shall not release Company from any liabilities incurred prior to the effective date of such termination.

Upon termination of this Agreement for any reason provided for in this Section 9 during the Term of Service, Company will have no further obligation to perform any services under this Agreement but to deliver any plans or other written materials to Owner. In the event this Agreement is terminated, Owner will remain obligated to pay any unpaid amount of Company’s fee already payable, and to pay Company for any unpaid or unreimbursed expenses already incurred under Section 5, but otherwise Owner will not be obligated to make any further fee payments under Section 4 or expense payments or reimbursements under Section 5.

Upon termination of this Agreement for any reason provided for in this Section 9, the following rights and obligations of the parties under this Agreement shall survive such termination: (i) Company’s ownership rights relative to all intellectual property rights in and to the Master Plan or other written or electronically recorded materials prepared by Company and delivered to Owner pursuant to Section 2; (ii) all obligations and liabilities of the parties hereunder already accrued at the time of such termination; (iii) the liability and indemnity obligations of the parties under Section 10 with respect to claims that arose (whether or not asserted) prior to such termination; and (iv) the arbitration provisions in Section 12.

10. Liability. Company will be liable to Owner for damages caused by Company’s breach of this Agreement, and Owner will be liable to Company for damages caused by Owner’s breach of this Agreement, provided that neither party will be liable to the other for any consequential or incidental damages arising out of such a breach. In the event a third party asserts any claim relating to the Site, Owner agrees to indemnify, defend and hold harmless Company, its officers, directors, employees, consultants, and agents against and from any and all liabilities, losses, costs, expenses, or damages incurred by them as a result of such claim, including reasonable legal fees and expenses of settlement or defense related thereto, unless such claim results from a breach of this Agreement by Company. Without limiting the generality of the foregoing indemnity, Owner acknowledges that Company shall be indemnified from claims

arising out of the acts, errors, omissions, strict liability duties, and/or financial obligations of Owner and/or its principals, employees, co-venturers, agents and independent contractors in connection with the design, construction, operation, use and maintenance of the Site and/or any related facilities or structures. Owner shall use its best efforts to have Company named as an additional indemnified party in all third party contracts relating to the development, construction and operation of the Site, provided that the inclusion or omission of such name shall not prevent Company from enforcing its indemnification rights under this Section or asserting its legal or equitable rights as intended third-party beneficiaries of any indemnification provided to Owner by such party.

Company will in no event be responsible or liable for any improper performance by the contractor or any subcontractor, any independent professionals retained by Owner, the Irrigation Consultant or any testing laboratory, or for the installation or use of any improper or defective materials or equipment or structures on the Site, or for the failure of any materials or equipment to perform in the manner expected or specified. Owner acknowledges that the foregoing provision is necessary in order to allow Company to have free access to information regarding the work of independent third parties without assuming any obligation to Owner to assure or monitor their performance, and Owner hereby waives any claims it might otherwise assert under any applicable legal theory which would conflict with such provision.

11. Notice and Payments. Notices between the parties shall be in writing and shall be deemed to have been properly given if delivered by express courier service or by U.S. mail, return receipt requested, to the address of the receiving party as set forth on the last page of this Agreement, or if sent by facsimile to the number set forth on the execution page hereof. Notices will be effective on the date of receipt if sent by mail or courier, and facsimile notices will be effective on the next business day following the date of confirmation of error free transmission, provided that a confirmation copy of such facsimile notice is sent by overnight courier on such next business day.

Payment hereunder to Company will be made in U.S. Dollars and will be paid to Company by check or wire transfer into Company's U.S. bank account.

12. Arbitration. All disputes arising out of this Agreement or the rights or obligations of the parties hereunder will be finally settled by binding arbitration before a sole arbitrator nominated or appointed in accordance with the Commercial Arbitration Rules of the American Arbitration Association (the "AAA Rules"), and each of the parties hereby agrees to submit all such disputes to arbitration. Arbitration proceedings will be conducted in Harris County, Texas, US. The AAA Rules will govern the conduct of all such proceedings, the submission of evidence, and the procedures to be used in any evidentiary hearings conducted by the arbitrator. Each party agrees that the foregoing agreement to arbitrate, and any award rendered in connection with any such arbitration may be enforced against such party in any court having jurisdiction over such party.

Company agrees to and shall continue the performance of its services during any dispute between Owner and Company, including the litigation, arbitration, or mediation thereof (if applicable) unless otherwise directed by Owner, provided Owner continues the performance of its obligations hereunder, including the payment of sums not in dispute.

13. Late Payment Charges. Any unpaid installment of Company's fee or any expense reimbursement to Company due and payable under this Agreement will bear interest at the rate of twelve percent (12%) per annum from its due date until paid in full. So long as any such installment remains unpaid, Company's obligations under this Agreement will be suspended. Company shall be entitled to recover its reasonable expenses and attorneys' fees incurred in connection with efforts to collect payments in arrears and late charges, regardless of whether or not legal action is instituted to collect such payments.

14. Miscellaneous. This Agreement will be construed in accordance with and governed by the laws of the United States of America. This written Agreement constitutes the entire agreement between the parties relating to the subject matter hereof and is the final expression of the agreement between the parties.

15. Entire Agreement. This agreement represents the entire and integrated agreement between Owner and Company and supersedes all prior negotiations, representations, or agreements, either written or oral with respect to the Site. This agreement may be amended only by written instruments (Amendments) signed by both the Owner and Company.

This Agreement was executed by the parties as of the date next to each party's signature:

COMPANY:
CHET WILLIAMS DESIGN, LLC

OWNER:
City of Jersey Village, TX
(Jersey Meadow Golf Club)

By: Chet Williams
Title: President
Address: P.O. Box 128 Leroy, TX 76654

By:
Title:
Address: 16327 Lakeview Dr.
Jersey Village, TX 77040

Date:

Date: