



# CITY OF JERSEY VILLAGE

FISCAL YEAR 2022-2023 ANNUAL BUDGET





**CITY OF JERSEY VILLAGE**

**Annual Operating Budget  
Fiscal Year 2022 - 2023**

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$ 639,043 , which is a 7.69 percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$ 206,519

**Property Tax Rate Comparison:**

<u>Per \$100 Valuation</u>	<u>Fiscal Year 2021 - 2022</u>		<u>Fiscal Year 2022 - 2023</u>	
Property Tax Rate	\$	0.742500	\$	0.742500
No-New Revenue Tax Rate	\$	0.691336	\$	0.670132
No-New Revenue M&O Tax Rate	\$	0.566792	\$	0.553332
Voter-Approval Tax Rate	\$	0.888379	\$	0.837308
Debt Tax Rate	\$	0.131562	\$	0.118731

**Record Vote on Adoption of Budget:**

Bobby Warren, Mayor	For
Drew Wasson, Place 1	For
Sheri Sheppard, Place 2	For
Michelle Mitcham, Place 3	For
James Singleton, Place 4	For
Jennifer McCrea	For

Total debt obligation for Jersey Village secured by property taxes: \$ 7,815,500



# Contents

Overview .....	5
History of Jersey Village .....	5
Location .....	5
Form of Government.....	5
Business Hours .....	5
Map of City of Jersey Village .....	6
Vision .....	7
Mission Statement .....	7
City-Wide Goals & Strategies .....	7
User’s Guide to the Budget.....	8
City Manager’s Transmittal Letter .....	9
Approved Ordinance .....	13
City Council.....	15
Executive Staff.....	15
Organizational Chart .....	16
FY 2022 Achievements .....	17
Budget Calendar .....	22
Annual Budget Process.....	24
Financial Strategy.....	26
Budgeting for Funds .....	26
Fund Structure (Activity-Level).....	28
Fund Structure (Governmental Type) .....	29
Fund Structure (Business Type and Discretely Presented Component Units).....	30
Chart of Accounts .....	31
Activity-Level Summary.....	39
Governmental Type.....	40
Governmental Type (continued).....	41
Business Type Fund Summary.....	42
Discretely Presented Component Units Fund Summary .....	43

Consolidated Summary of Revenues .....	44
Consolidated Summary of Expenditure/Expenses.....	45
General Fund.....	46
Fund Summary .....	46
General Fund Three Year Comparison .....	47
Revenue Summary (by Category).....	48
Tax Rate Ordinance Approval for FY 2023 .....	51
Expenditure Summary (by Category) .....	55
Expenditures (by Function) .....	58
General Fund Goals and Budgets (by Department) .....	59
Performance Measures (General Fund).....	83
Debt Service .....	89
Fund Summary .....	89
Debt Management Practices.....	89
Debt Service Budget (3-year Comparison).....	90
Approved I&S Rate and Revenue .....	90
Total Outstanding Debt.....	90
Capital Projects .....	91
Reporting Unit Summary.....	91
Capital Improvements.....	91
CDBG.....	91
TIRZ-2.....	91
TIRZ-3.....	91
Capital Projects Budget (3-Year Comparison).....	92
Revenue Summary .....	92
Expense Summary (by Category) .....	93
Special Revenue (Non-Major).....	95
Fund Summary .....	95
Hotel Occupancy Tax Fund.....	95
Asset Forfeiture Fund.....	95
Court Security and Technology Fees Fund .....	95



Special Revenue (Non-Major) Budget (3-year Comparison).....	96
Revenue Summary (by Category).....	96
Hotel Occupancy Tax Fund.....	99
Asset Forfeiture Fund.....	100
Court Security and Technology Fees Fund.....	101
Water and Sewer.....	102
Reporting Unit Summary.....	102
Utility.....	102
Impact Fee.....	102
Water and Sewer Budget (3-year Comparison).....	103
Operating Revenue Summary.....	103
Expense Summary (by Category).....	104
Utility Fund.....	107
Impact Fee Fund.....	108
Golf Course.....	109
Fund Summary.....	109
Golf Course Budget (3-year Comparison).....	109
Operating Revenue Summary.....	109
Expense Summary (by Category).....	110
Performance Measures (Golf Course).....	112
Capital Replacement.....	113
Fund Summary.....	113
Capital Replacement Budget (3-year Comparison).....	113
Revenue Summary.....	113
Fire Control Prevention and Emergency Medical Services District (FCPEMSD).....	115
Fund Summary.....	115
FCPEMSD Budget (3-year Comparison).....	116
Revenue Summary.....	116
Expense Summary (by Category).....	116
Crime Control and Prevention District (CCPD).....	118
Fund Summary.....	118

CCPD Budget (3-year Comparison) .....	119
Revenue Summary .....	119
Expense Summary (by Category) .....	119
Reference .....	121
Hotel Motel Tax Policy .....	121
Investment Policy .....	125
Purchasing Procedures .....	136
Glossary .....	158
Water and Sewer Rates and Billing .....	164
Statistical Section .....	169
Financial Trends.....	170
Revenue Capacity .....	180
Debt Capacity .....	186
Demographic and Economic Information .....	193
Operating Information .....	195
Authorized Full Time Positions by Fund for Budgeted Year .....	200

## Overview

### History of Jersey Village

The original site of Jersey Village was owned by Mr. Clark W. Henry. Mr. Henry owned 1,236 acres on which he operated the F&M Dairy. The ranch was stocked with Jersey dairy cattle and at one time the dairy had one of the largest and best herd of Jersey cattle in the world. Mr. Henry also had an interesting show place on the land that is now public right-of-way between the east and west bound lanes of U.S. Highway 290. At this place the public was allowed to watch the milking of cows from behind glass doors; and a short distance away ice cream, made from the milk of those cows was sold. Mr. Henry also had free pony rides for the children and live country western entertainment for the adults who came to buy ice cream. This was a very popular attraction with people who lived in Houston.

Because of poor health, Mr. Henry discontinued his dairy operation and shortly thereafter began to make plans for development of the land into a residential community. Mr. Henry and Mr. Leroy Kennedy were acquainted with each other through the Garden Oaks Baptist Church. From this friendship they became business partners and started the groundwork for the City of Jersey Village in February of 1954. Because of Mr. Henry's success with jersey cattle, it was decided to use this name for the new community.

In the very beginning only five miles of streets were put in along with drainage, water, sewage, gas and lights. A few homes were built along Jersey Drive and the first family moved in the latter part of October 1954.

An election to incorporate Jersey Village into a city was held on April 16, 1956, and 58 votes were cast. All 58 votes were in favor of incorporating Jersey Village into a city so on that day the City of Jersey Village was officially born. Shortly thereafter, a city election was held and a mayor and five council members were elected.

Our former City Hall was given to the City as a gift from Mr. Leonard Rauch on July 6, 1972. The building had previously been used as a real estate office. It is currently used to house the offices of the City's Public Works and Fire Departments. A bond issue passed in 1977 enabled the City to build a new City Hall, City Garage, Park Pavilion, and expand the existing Fire Department Building.

In August 1986, due to the growth of Jersey Village, the voters approved a Home Rule Charter for the City. This home rule charter created the present Council-Manager form of Government.

### Location

Northwest Freeway (U.S. Highway 290) at Hempstead Highway, in northwest Harris County, 17 miles from downtown Houston.

### Form of Government

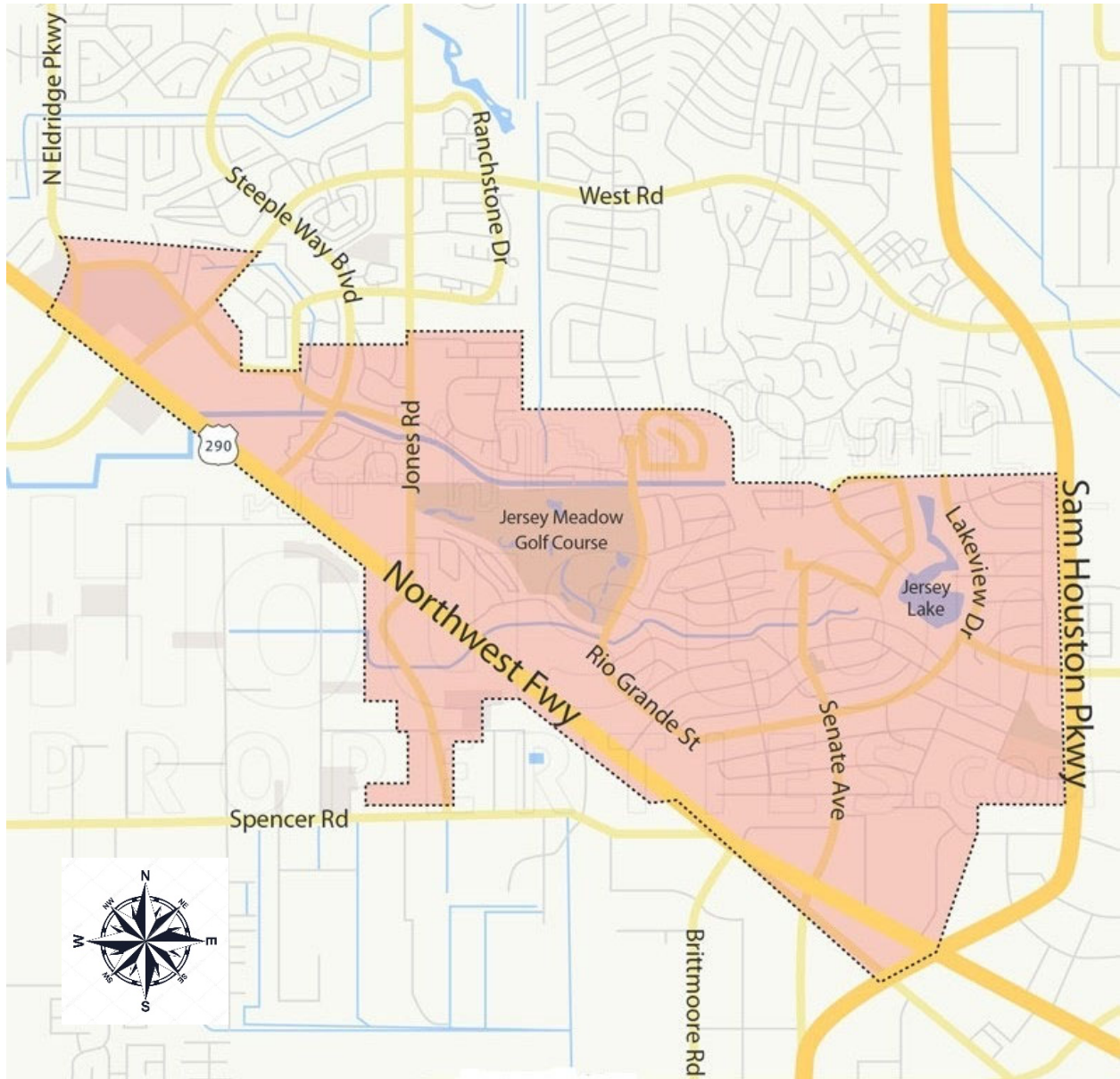
A Home Rule, Council-Manager City with an elected Mayor, five (5) Council Members and an appointed City Manager.

### Business Hours

City Hall is open Monday-Friday, 8:00 a.m. to 5:00 p.m.



## Map of City of Jersey Village



## Vision

The vision of 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 Statement

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.

## City-Wide Goals & Strategies

Goals are created with the intention of remaining true to the City's Vision and Mission Statement. Leadership wants the City to be a place that people love to live in. SMART goals are developed. To elaborate, they are:

- Specific
- Measurable
- Attainable
- Realistic
- Time Bound

The following are the City's long-term goals to ensure a safe and habitable environment, as well as a thriving business hub close to the City of Houston, one of the fastest-growing metro areas in the country.

### *Goal # 1 - Maintain Fiscal Responsibility*

*Strategy* – Continue fiscally sound local government practices through active budget controls and a focus on strategic planning within the community.

### *Goal # 2 - Make the Safety and Well-Being of Residents*

*Strategy* – Provide a safe and secure environment resulting from a partnership between Jersey Village residents and the Police and Fire Departments.

### *Goal # 3 - Ensure Flood Prevention and Mitigation*

*Strategy* – The City will continue efforts to reduce flooding. Six 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, the tear down and rebuild of three home, joining the Community Rating System, and widening and deepening the bayou – E100/E127.

### *Goal # 4 - Establish Standards and Practices to Prepare for Emergencies*

*Strategy* – Our Emergency Management Plan is complete and all essential City staff members comply with National Incident Management Systems standards.

### *Goal # 5 - Develop and Strengthen the Local Economy*

*Strategy* – The City will focus economic development efforts on increasing the commercial tax base through the attraction of companies and the expansion of existing businesses.

### *Goal # 6 - Maintain and Increase the Quality of Facilities and Infrastructure*

*Strategy* – Provide continual cost effective maintenance and upgrades of streets, municipal utilities, and other municipal owned.

## User's Guide to the Budget

The City of Jersey Village has prepared a budget designed to meet the ultimate standards of presentation in municipal budgeting. The primary purpose of this budget document is to develop both the operating and capital improvement plans in accordance with the policies of the City of Jersey Village. By adopting this budget, the City Council establishes the level of services to be provided, the amount of taxes and utility rates to be charged, and various programs and activities to be undertaken.

The **Overview** section includes the City Manager's transmittal letter to the Mayor and City Council highlighting significant changes in the adopted budget. It also provides the reader with a synopsis of the Adopted Budget, including information on expenditures and revenues, major program changes, and a schedule of staffing levels detailing changes in the City's authorized positions. This section also includes FY2022 Achievements, Annual Budget Process and FY2023 Budget Calendar.

The **Financial Summary** section includes information about organizational structure as well as financial information as it relates to the functional departments of our city. It also provides revenue and expense information in both summary and detail format.

The City's budgeted governmental funds include the **General Fund**, which accounts for all financial resources except those required to be accounted for in another fund, and includes basic governmental services such as Police, Fire, and Parks functions.

The **Debt** section provides a summary of the City's outstanding bonds.

The **Capital Projects** section provides information about the upcoming Capital Improvement Plan (CIP) projects.

Funds such as **Hotel Occupancy Tax Fund, Asset Forfeiture Fund and Court Security and Technology Fund** are special revenue funds. Each fund provides details on its purpose, and provides a brief summary highlighting the FY 2023 priorities.

Funds such as **Water and Sewer** and **Golf Course Funds** are proprietary funds. Each fund provides details on its purpose, and provides a brief summary of FY 2023 projects.

The **Capital Replacement Fund** section provides a summary of the City's capital replacement plan.

Funds such as **Fire Control Prevention and Emergency Medical Services District (FCPEMSD)** and **Crime Control and Prevention District (CCPD)** are component unit funds. Each fund provides details on its purpose and requirements.

The **Reference** section includes the City's Hotel/Motel Tax Policy, the Investment Policy, Purchasing Procedures, and the Glossary, which includes common terminology associated with local government finance and budgeting. This section also includes ordinance information for water and sewer rates and statistical data. Finally, this section includes the detailed listing of authorized full-time equivalent positions and the glossary of terms.





## City Manager's Transmittal Letter

October 1, 2022

Dear Mayor and City Council Members,

I hereby transmit the Budget for Fiscal Year 2023 for the City of Jersey Village. This budget document represents a great number of hours on the part of many people especially to our Accounting Manager, Maribel Frank, and Finance Director, Isabel Kato. I want to thank them for the many hours that were put into this project.

This budget makes possible the many services and amenities that have been set forth as goals by the City Council and make Jersey Village a great place to live, work, and play. This proposed budget follows the 2020 Comprehensive Plan adopted by the City Council, while ensuring our core services of the city are taken care of.

### **Revenues**

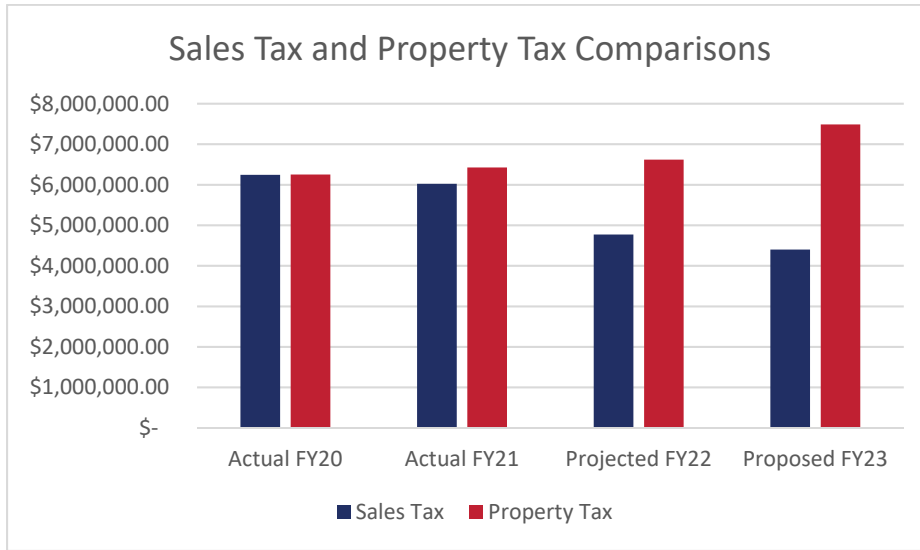
For this fiscal year we are projecting an increase in our property taxes by about \$741,000, which is about 11% more than last year, while maintaining our tax rate at the same 74.25 rate it has been historically. Overall our Property Tax is budgeted to be \$7,487,187 for the General Fund.

The other major portion of our revenue is from sales tax. Our sales tax continues to see great growth year over year. The efforts the city has made in attracting high quality businesses to the city is bearing the fruit in these numbers. We are expecting a 10% increase in sales tax from our budgeted amount in Fiscal Year 2022.

The two other main increases in our revenue lines are transfers from the Crime Control District and the Fire Control Districts. Both of those districts are funded by a 0.5% sales tax. They are utilized for authorized uses in the Police and Fire Departments respectively.

Chart 1 below shows the changes in revenue from sales and property tax for the past few years. The drop in sales tax is directly attributable to the 0.5% change from the Sales Tax for Property Tax Reduction to the Fire Control Prevention Emergency Medical Services District (FCPEMSD).

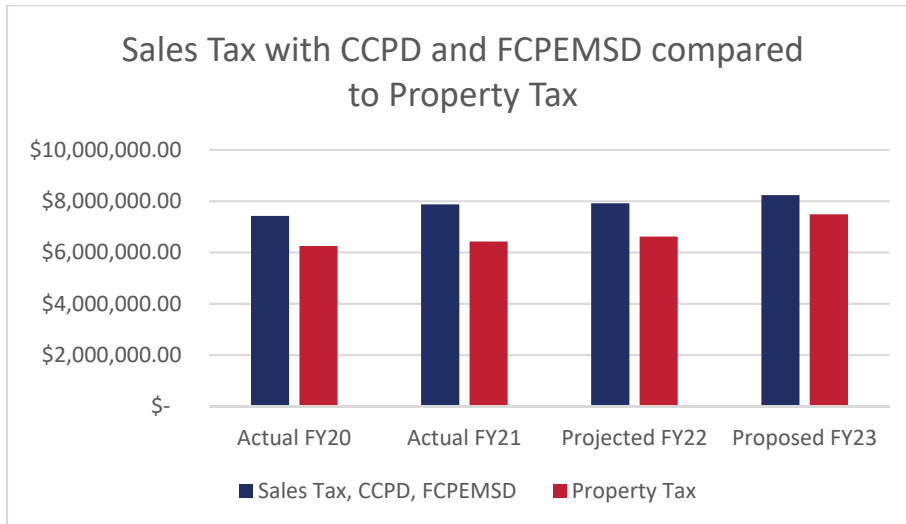
Chart 1



As both the Crime Control Prevention District (CCPD) and FCPEMSD are funded by a 0.5% sales tax and those Districts transfer funds into the General Fund Chart 2 shows what if you were to add those two in with Sales Tax to get a full picture of how our 2% local sales tax impacts our General Fund Budget it would look like this compared to Property Taxes.

It is interesting to see how our overall sales tax impacts our General Fund. The City Collects 1% sales tax while CCPD and FCPEMSD each collect 0.5%, and transfers money into the General Fund. Chart 2 shows the transfer amounts plus sales tax in one bar and compares that to property tax for each year.

Chart 2



For FY23 these four line items in our Revenue Budget make up \$15,723,812 which is approximately 84% of our revenue.

**Expenses**

The first item is adding 6 new fulltime Fire Fighter/Paramedics to our staff. This comes at a cost of \$617,238. Of that amount \$534,022 is being funded by the FCPEMSD. This is the 0.5% sales tax that was authorized by the voters in 2021.

The addition of these new positions has become necessary due to the lack of volunteers for the department. Since March 2020 we have seen a large decrease in volunteer responses. We are currently at the point where only handful of people that are on the volunteer roster can be counted on to show up when the tone sounds. Because of this we are unable to meet our mutual aid commitments. As a result of this, mutual aid from Cy-Fair Fire Department to the city has been reduced. With increasing staff, we can provide better protection for our residents and increase our mutual aid responses, which means mutual aid to us will be increased as well.

The budget also adds a new Police Sergeant position to be over the Detectives. This has a cost of \$123,125. This is being funded mainly by the CCPD.

With the installation of the new Computer Aided Dispatch (CAD) System for the Police and Fire Departments, we have a software maintenance increase to go along with that. This is being covered by the transfers from the FCPEDMSD and CCPD funds.

Another crime fighting tool that we have is our Flock Camera system. This system has been extremely useful in allowing our police department to generate leads in cases and track down criminals. The maintenance agreement for this camera system is going up by \$49,350.

Building upon the success of Founders Day 2022, we are proposing a budget increase of \$48,000 from the previous budgeted amount for Founders Day 2023. We anticipate bringing in \$13,000 in revenue and sponsorships for the event to help offset our costs.

The city is also seeing an increase in costs due to the rise of energy prices. Our electricity contract was up for renewal this year. We were able to lock in a rate at .054 cents per kilowatt hour, up from our previous rate of .038. That increase, based on our kWh usage is \$22,000. The increase for gasoline for our vehicles is up \$45,000.

Another major increase for the upcoming fiscal year is the increase of part wages for lifeguards. As was discussed with Council in May 2022, we were unable to get the requisite number of lifeguards to apply at our old rate of pay of \$11 per hour. Based upon the Council discussion, the rate increased to \$15. With that increase, we were able to open the pool on time and with the same number of hours. Moving forward, that cost increase is expected to be approximately \$45,000.

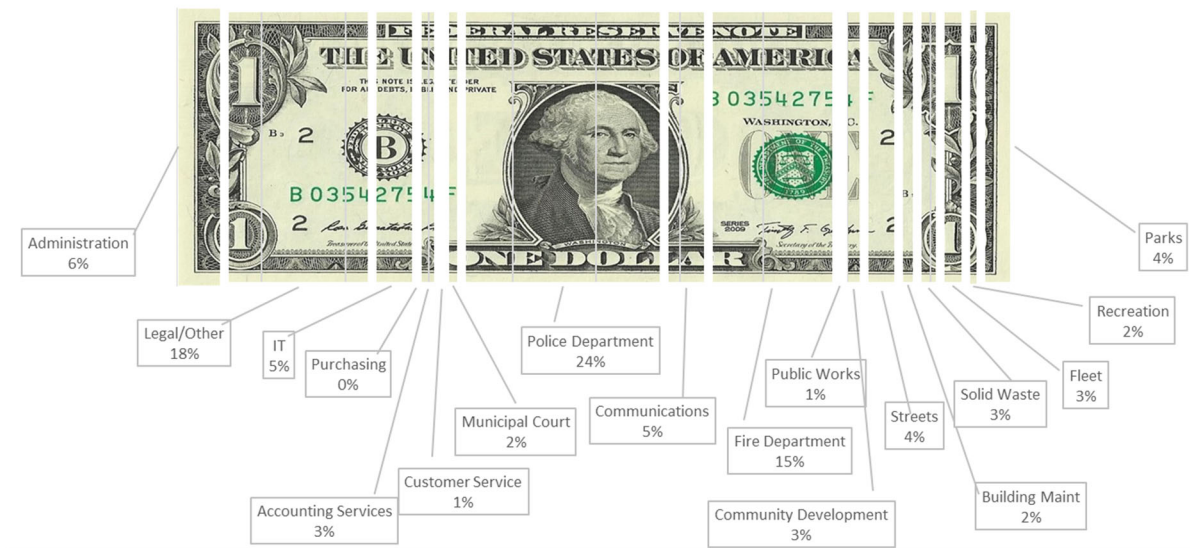
As we look at the overall General Fund Expenditures, you can see that over \$8,250,000, or 45% of the General Fund, is for Emergency Services such as Police, Fire, and Communications. For comparison in FY20 that amount was just over \$6,000,000, or 36% of the General Fund.

In Chart 3 you can see the breakdown of each property tax dollar and what city department it goes to.



Chart 3

Percentage Of Property Tax Dollar To Each Department



Overall this budget keeps the city on track with our goals, mission, and vision for the upcoming year.

Sincerely,  
Austin Bless  
City Manager  
City of Jersey Village

## Approved Ordinance

### ORDINANCE NO. 2022-32

**AN ORDINANCE APPROVING AND ADOPTING THE BUDGET OF THE CITY OF JERSEY VILLAGE, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022; MAKING APPROPRIATIONS AS REFLECTED IN SAID BUDGET; MAKING CERTAIN FINDINGS AND CONTAINING OTHER PROVISIONS RELATING TO THE SUBJECT; AND PROVIDING FOR SEVERABILITY.**

**WHEREAS**, on the 30<sup>th</sup> day of June, 2022, the City Finance Director filed with the City Secretary a proposed budget of the City of Jersey Village for the fiscal year 2022-2023, the same being from October 1, 2022 through September 30, 2023; and

**WHEREAS**, pursuant to notice required by law, on July 18, 2022, a public hearing on the budget was held at which hearing all citizens and taxpayers of the City had the right to be heard and those who requested to be were heard; and

**WHEREAS**, the City Council has considered the proposed budget and has made such changes therein as in the City Council's judgment were warranted by law and were in the best interests of the citizens and taxpayers of the City; **NOW THEREFORE**,

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

**Section 1.** The facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct and are hereby adopted, ratified and confirmed.

**Section 2.** In accordance with the statutes of the State of Texas and the Charter of the City of Jersey Village, the City Council hereby approves and adopts the budget described above, a copy of which is attached hereto and incorporated herein as "Exhibit A." The City Secretary is hereby directed to keep such budget on file in her office as a public record and to file a copy with the County Clerk of Harris County.


**Section 3.** In support of said budget and by virtue of the adoption thereof, there are hereby appropriated out of available cash funds and out of the general and special revenues of the City the amounts set forth in said budget for the various purposes stated therein.

**Section 4.** The City Manager is authorized to transfer unencumbered balances, or portions thereof, from one budget account to another budget account within the same office, department, division, or agency.

**Section 5. Severability.** In the event any clause phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstances 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 thus declared to be invalid or unconstitutional, whether there be one or more parts.

**PASSED, APPROVED, AND ADOPTED** this 15th day of August 2022.

  
Bobby Warren, Mayor

ATTEST:  
  
Lorri Coody, City Secretary





## City Council

### CITY OF JERSEY VILLAGE



Bobby Warren  
Mayor



James Singleton  
Place 4



Drew Wasson  
Place 1



Sheri Sheppard  
Place 2



Mayor Pro Tem  
Michelle Mitcham  
Place 3

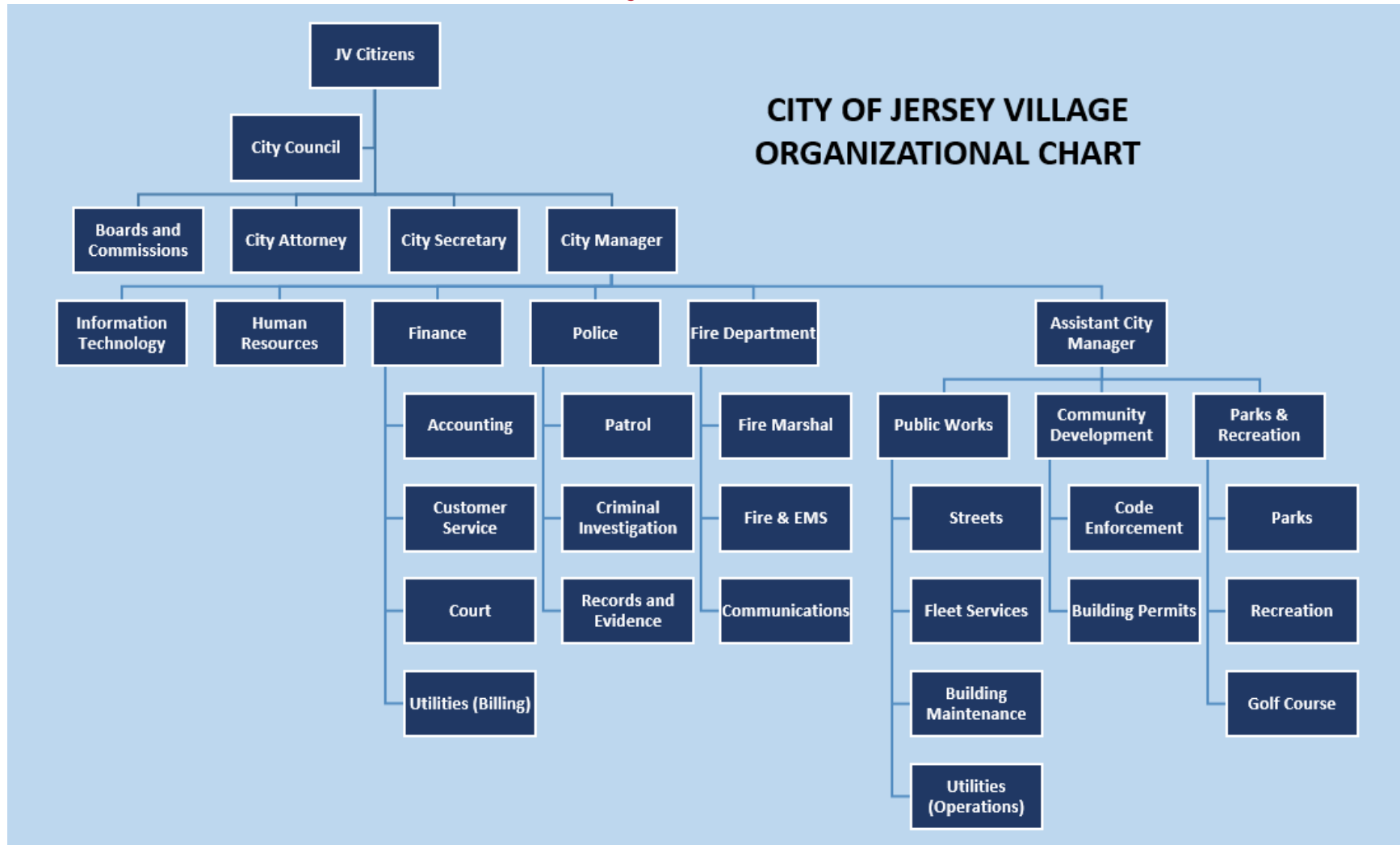


Jennifer McCrea  
Place 5

## Executive Staff

Name	Position
Austin Bless	City Manager
Robert Basford	Asst. City Manager
Lorri Coody	City Secretary
Justin Pruitt	City Attorney
Isabel Kato	Finance Director
Kirk Riggs	Police Chief
Mark Bitz	Fire Chief

## Organizational Chart



## FY 2022 Achievements

### **Long Term Flood Recovery Plan**

Flooding plagued the City of Jersey Village along White Oak Bayou for at least the past two decades. HCFCDC constructed several storm water improvement projects in the White Oak Bayou Watershed including numerous storm water detention basins, channel improvements, and redesigning the Jersey Village Channel to divert a substantial amount of flow around Jersey Village. Despite these efforts, major flooding issues persisted caused significant damage in the City. The City of Jersey Village contracted with Dannenbaum Engineering Corporation (DEC) to perform a study and develop a Long-term Flood Recovery Plan to identify a recommended solution to help mitigate the chronic flooding issues. The Plan recommended three main projects that were completed in FY22:

- A berm around the golf course
- Drainage and street improvements in the Wall Street Neighborhood
- Widening and deepening the bayou - E100

A fourth recommendation, home elevations, made progress in FY22, but will take several years before all of the homes that are candidates for home elevations can be elevated.

FEMA offers financial assistance to local sponsors for property acquisition and structure demolition (also called a buyout) to create open space in frequently flooded areas. The purpose of the program is to alleviate flood-prone property owners from frequent flooding by purchasing the property and either demolishing or relocating the structure. The City has evaluated home elevations versus home acquisitions and tear downs. Due to our land locked area the city has opted for home elevations, due to the restrictive nature of acquisitions and tear downs using FEMA Funds.

Home elevation is another FEMA program provided through the HMA program. The purpose of the structure elevation program is to raise an existing structure to an elevation that is equivalent or higher than the Base Flood Elevation (BFE). All structures being elevated must be structurally sound and able to be elevated safely. FEMA requires that structure elevation projects be designed in accordance with NFIP standards in 44 CFR Part 60 and with ASCE 24-14. All of these structures must be elevated or flood proofed to the Base Flood Elevation (BFE) plus three feet of freeboard.

The home elevation program application must include the scope of work, the schedule of the project, and a cost estimate for construction. The scope of work requires specific data such as the physical address and property owner's name, the name and location of the flooding source, the existing and proposed finished floor elevation, the BFE, the existing foundation type, the proposed elevation method, and a statement that the project will be designed according to NFIP standards in 44 CFR Part 60. FEMA has completed a Sample Engineering Case Study for Elevation to demonstrate all the information typically required in a structure elevation application.

### **FY 17 Home Elevations Completed**

On September 11, 2017 the City Council held a special meeting to discuss elevations and buyouts. The City Council authorized an application to seek funding to elevate 18 homes in Jersey Village. As this is a very competitive grant program funded by FEMA, the City must phase the applications. This was a multiyear project where the city sought funding for home elevations year after year. As of December 2021 all home elevations were completed and the grant close out paperwork was submitted.

### **FY 18 Home Elevation Completed**

On October 8, 2018 the City Council held a work session to discuss the FY18 application for home elevations. The work on the E100 project has changed the outlook for future years. Staff recommended elevations for 4 homes on Jersey Drive, and mitigation reconstruction grants for homes on Jersey Drive between Lakeview and the pool. Staff also recommended applying for a grant to design the deepening and widening of the E127 through Jersey Village, which was included in the HCFCDC Bond Program. Council authorized these grants and the grants were submitted in November 2018. The home elevations for 4 homes was approved by FEMA. On

December 1, 2020 the City received the fully executed contract from TWDB, the state agency that handles the funding from FEMA. As of November 2021 all 4 homes were elevated. As of May 2022 the grant closeout paperwork was submitted.

### **Berm and Wall Street Completed**

In the study, the results from the HEC-HMS models showed that every storm frequency, except for the 500-year event was contained within the Golf Course by the berm. Based upon the modeling in the study, the total reduction in damages for the 100-year storm was \$757,580 for a single event. Additionally, constructing a berm around the Golf Course for detention purposes prevented sheet flow from reaching Wall Street and the surrounding neighborhood, thereby reducing localized flooding.

In February 2018 the City had a survey of the Golf Course completed. As part of the study, the capacity of the storm sewer system in the Wall Street neighborhood was determined by analyzing the smaller storms and comparing the hydraulic grade line (HGL) to the gutter elevations of the streets. After the existing system capacity was determined, the study team developed proposed models that increased the number of inlets and the storm sewer pipe sizes and reduced the HGL to acceptable levels for the smaller storms. The study team performed a mitigation analysis that utilized the proposed storage in the Jersey Meadow Golf Course to ensure no adverse impacts to E127-00-00. The street study also included a phasing plan for construction of the improved storm sewer system.

The berm project and Wall Street Neighborhood project were rolled into one project for the grant process. They were rolled together as the benefits of the project are closely tied together.

The City has had survey work done on the golf course, to ensure the proper design of the berm. The City applied for a grant to help with this project. The grant was through TDEM Hurricane Harvey DR-4332 Hazard Mitigation Grant Program. On July 16, 2018 the City Council voted on the proposed berm design.

On September 14, 2018 the City was notified Phase I FEMA grant funding has been approved.

On June 3, 2019 the City received the final design of the Berm Project. The design was forwarded to TDEM and FEMA for their review.

FEMA is investigated the Environmental and Historical Preservation piece of this project. They requested another archaeological survey of the detention pond and required the City to submit that to Texas Historical Commission (THC) for review. Once the updated draft archaeological report was accepted by THC, FEMA staff initiated formal consultation with THC and appropriate Tribal parties. On November 18, 2020 the city received word from Congresswoman Fletcher's Office that FEMA had decided to accept the original review by the Texas Historical Commission. A comment period from Federally Recognized Tribes that ran through November 28, 2020. After that the grant was ready for FEMA approval.

On November 30, 2020 Congresswoman Fletcher issued a press release stating the City received the grant for construction in the amount of \$4.23 million.

The City also applied for \$1,792,344 in funding as part of the Community Development Block Grant - Disaster Recovery (CDBG-DR) program to assist in the construction of the berm and Wall Street neighborhood drainage improvements. On July 19, 2019 the city received the contract for those funds. The final environmental study was approved by the Texas GLO in late July 2020.

The projects were placed out to bid on January 6, 2021. On Monday, February 22, the City Council approved a bid for the Golf Course Berm Project to Greenscapes Six LLC in the amount of \$1,298,441.35 and a bid for the Wall Street Neighborhood Drainage Project to SER Construction Partners LLC in the amount of \$5,699,739.30. FEMA awarded the City with \$3,685,400.25. The Texas Infrastructure Resiliency Fund provided funding in the amount of \$921,350.06. The Texas Government Land Office (GLO) awarded the City \$1,792,344. These amounts totaled \$6,399,094.31. The recommended bids for the Wall Street Project has a bid price of \$5,699,739.30 and the Berm Project has a bid price of \$1,298,445.35. This means the City is responsible for \$599,090. The City has set aside funds for this project already.

The Berm project was completed in April 2022 and the Wall Street project was completed in July 2022.

### **Entrance Gateway and Marquee Signs**

One of the big projects identified in the 2016 Comprehensive Plan was the Gateway and Entrances. Many residents felt these needed to be updated. In 2017 the City engaged the services of Clark Condon to help create a Gateway and Entrances Master Plan. That project took several months, and included Town Hall Meetings and getting citizen feedback online and in person. In February 2018 the City Council adopted that official plan. For FY 2019 and FY 2020 the City Council allocated \$1 million each year (for \$2 million total) for the project. For budgetary reasons the project was split in two phases. After several discussions with Harris County and no movement towards approval, some gateways originally planned to be in Phase 1 were moved to Phase 2. As of September 2022, the project was substantially complete with only minor work needing to be finished.

### **Pool House Restroom Fixtures Project Completed**

As part of the FY22 Budget the City Council approved \$15,000 for new fixtures in the restroom at the pool. On January 11, 2022 staff began requesting quotes on the fixtures. As of February 7, 2022 the new fixtures were installed. The work was completed in time for the 2022 swimming season.

### **Rock Wall Pool Amenity Completed**

As part of the FY22 Budget, the City Council allocated \$50,000 to be utilized to put a rock wall climbing structure at the pool. The wall goes in the deep end of the pool. Users can climb the rock wall and fall back off the wall into the pool. As of January 11, 2022 this was installed. The final project cost was \$48,200.

### **Restrooms at Carol Fox Park Completed**

In addition to the rock wall, the parks and recreation division also replaced all restroom fixtures (sinks, toilets, etc.) with brand new commercial grade fixtures to provide an additional improvement to the pool. This project was finished in February of 2022 at a cost of \$15,000.

### **Golf Course Fence along Rio Grande - Completed**

The golf course division was able to accomplish a long desired goal by our residents with the completion of the golf course fence along Rio Grande. This project removed roughly 2,000 linear feet of chain link and replaced it with Wrought Iron to match the west and south side's perimeter fencing. This project was well received by all and was completed in October of 2021 at a cost of \$75,500.

### **Golf Course Driving Range Nets**

Near the end of FY 2021, the golf course division worked to extend the driving range and practice area at our Jersey Meadow Golf Course. This net project extended the height of the nets on the north side and added an additional netting area on the south side of the driving range for increased protection and safety for those practicing. This project was finished in May of 2022 at a cost of \$59,350.

### **Civic Center Roof Repair**

The facilities department hired a contractor to peel the paint, inspect the joints and panels, repair all issues, seal, and then re paint the roof on our Civic Center. This mostly preventative maintenance also increased the aesthetic look of our facility as well. The project was finished in April of 2022 at a cost of \$15,000.

### **Golf Course Tee Signs and Markers**

Our golf course division has worked to increase the standard delivered to our stakeholders over the past 5 years. We purchased brand new custom tee signs carved into stone for each hole as well as stone tee markers to match. This will provide a much cleaner, more distinguished look to our golf course. This project was finished in February of 2022 at a cost of \$31,500.

### **Street Light Upgrades Project Started**

As part of the FY22 budget, the City Council allocated \$250,000 to be spent on upgrading street lights to the decorative style from the cobra style streetlight. There are approximately 525 street lights of the cobra style

in the City. It is anticipated changing out all street lights will take 5 years, and there will be approximately 100 lights changed per year. The new poles were ordered in December 2021. Delivery of the poles is expected in November 2022.

### **Generators for the Police Station and Fire Station installed**

In June 2020 the City Council authorized a grant application to be submitted to FEMA, through TDEM, as part of their Hazard Mitigation Grant Program (HMGP) in response to Tropical Storm Imelda. The grant application was for generators to be installed at the Police Station, Fire Station, and the Village Water Plant. The estimated cost for all three generators \$284,000, and the grant could cover 75%.

On June 9, 2021 the City was notified that the grant application was funded. The grant was funded at \$213,000, with a local cost share of \$71,000, for a total project cost of \$284,000. The grant funded new natural gas generators at the Police and Fire Station as Natural Gas is easily accessible there. The Water Treatment Plant would require a diesel Generator. All of the generators have the automatic transfer switch, NEMA rated enclosures, and include all installation and commission costs.

On June 23, 2021 the City had had a kick off meeting for the grant project with TDEM. RFP's were issued in July 2021 and were opened in late August 2021. On September 20, 2021 the City Council awarded the proposal to Total Energy Solutions. The total project cost as bid was \$260,209.52. The generators were ordered in October 2021. Two generators were installed in May 2022 (one for the Police Station and one for the Fire Station).

### **CAD**

The New Computer Aided Dispatch system was installed and went live in late April. The Fire and Police Departments are benefiting from this new software.

### **Ambulance**

The new Frazer Ambulance has been purchased and put into service.

### **SCBA**

The new self-contained breathing apparatuses have been purchased and put into service on our fire trucks. This system has new technology that allows command to track the air consumption of our firefighters and we can track firefighters if they are lost or hurt.

### **Exhaust System**

The exhaust system for the bays has been installed and is functioning very well. This equipment has large hoses that connect to the tail pipes of all vehicles removing toxins directly to the exterior of the building. This was a cancer preventive measure by NFPA.

### **Storage Room**

The Fire Department has been doing many in-house projects to save costs. They created a new storage room on the first floor next to the weight room. This storage room has given them the ability to move three other storage rooms into this one room.

### **Copy Room**

The Fire Department constructed a new copy room in their administrative office area. This room was part of a previous storage area.

### **Assistant Fire Chief Office**

The Fire Department removed cubicle space in their administrative area and were able to add an additional office space. This new space is now used for the Assistant Fire Chief. His previous office is now occupied by one of the fire inspectors.

### **New Dispatch Center**

Communications staff was previously in the Police Station. Dispatch offices in the Fire Station have been completed and dispatch has moved in.

### **Captains' Office**



The same storage space that now has the Fire Department's copy room was divided. This area was remodeled to move Captains into a new space. This allowed the Communications Supervisor to move into the Captains' previous office, which is next to the new dispatch center.

### **Flooring**

Each new space in the Fire Department that underwent construction had new flooring installed.

### **Computers for Apparatus**

The Fire Department was able to purchase new computers for their fire apparatus as the new CAD software was implemented. All apparatuses will now receive call information on these computers.

### **Full-Time Evidence/Crime Scene Technician Hired**

In FY20, the Police Department hired a part-time evidence technician who relieved these duties from the City's detectives and improved accountability of the property room. This reduced the number of people involved in processing evidence, minimizing the potential for mistakes. The responsibilities of this role extended to filling in for the Police Department's records clerk during absences. The position and the related \$89,200 salary and benefits costs was proposed by the Police Chief and approved as part of the FY22 budget.

### **Evidence Room Remodeled**

Previously, the Police Department's evidence room needed a better ventilation system, storage, filing, and lockers for officers to place evidence in and a separate room for the technician. Moving the Evidence Technician out of the evidence room and into a separate office space provided her a safer work area when having to process evidence, due to being exposed to the drug fumes being stored. City Council approved the allocation of \$50,000. This remodel also assisted in bringing the Property Room up to standard for receiving TPCA Best Practices Recognition status.

### **Bike Patrol Unit Implemented**

This program was designed to allow our officers to patrol high property crime areas along 290, apartment complexes and residential areas. Individuals who break the law normally are not looking for bicycle officers. They are concerned with marked and unmarked squad cars. Officers are able to ride up to crimes in progress, unnoticed or unrecognized by the perpetrators until the very last moment. This unit gives its officers the ability to be a part of a specialized unit and improve physical fitness. Our goal was to select four officers to volunteer for this special assignment who would go through a week long TCOLE Bike certification course. As of year-end, the Police Department has two officers in the unit.

### **Police Department LED Lighting Retrofit**

In an attempt to increase efficiency and sustainability, the facilities department completed an entire LED retrofit within our police department. This involved swapping out fluorescent fixtures with all new LED fixtures and bulbs providing a much better lighting system for the department. The City was able to secure a Grant for this project from SECO to contribute towards the cost of this project in the amount of \$32,600. This project finished in May of 2022 at a cost of \$41,000.

### **Golf Course Fiber Cable**

Fiber cable was run from the Police Station to the Golf Course Maintenance Building and the Pro Shop. City Council allocated \$80,000 to this project. This was completed at year-end.

### **I.T. Help Desk Contract**

In FY21, the City evaluated the need for an additional IT Specialist. After benefits, it was determined that the overall cost would be roughly \$80,000. An estimate in the amount of \$60,000 was received from Blue Iron Technologies outsource the I.T. Help Desk function. The new service went into effect May 1, 2022.

## Budget Calendar

<b>CITY OF JERSEY VILLAGE SCHEDULE OF BUDGET PREPARATION AND ADOPTION 2022-2023 FISCAL YEAR BUDGET</b>		
<b>DATE</b>	<b>ACTION</b>	<b>TASK LEADER</b>
April	Staff Development of Preliminary Capital Improvements Plan	City Manager & Staff
April	Staff Development of Estimated Base Budget	City Manager & Staff
Tuesday, April 26	Staff Retreat	City Manager & Staff
Friday May 13	Council/Staff Retreat: Define Goals and Objectives for next fiscal year, Review Five Year Financial Plan; Final Budget Policy Statement	City Council City Manager & Staff
Tuesday, June 1	Vehicle Replacement Schedule Submitted to City Manager & Finance Director	Public Works Dir.
Thursday, June 9	Departments to have budget numbers entered into INCODE with Notes (former supplemental)	Department Heads
Thursday June 9	Final Salary Schedule and Position Budgeting Submitted to Finance	HR Manager
Thursday June 9	Final Crime Control Budget Detail entered into INCODE with Notes (former supplemental)	Finance Director & PD
June 14-16	Department Budget Review Sessions with City Manager	City Manager & Staff
Monday, June 20	City Council calls for Public Hearing on City Budget and CCPD Budget for Monday, July 18	City Council
Thursday, June 30	Proposed Budget Document Completed	City Manager
Thursday, June 30	Proposed Budget and Budget Workbook Submitted to City Council (at least 45 days before end of fiscal year)	City Manager
Thursday, June 30	Proposed Budget Filed with City Secretary (at least 30 days before tax rate adoption)	Finance Director
Wed., June 29	City Secretary to send Public Hearing Notice on Proposed Municipal Budget, Proposed CCPD and Proposed FCPEMSD Budget to the Houston Chronicle for publication ON JULY 6	City Secretary
Monday, July 18	Public Hearing on proposed budget (at least 15 days after budget is filed with City Secretary). City Council reviews budget and sets the adoption date for the CC Meeting in August	City Secretary
Monday, July 18	Council sets maximum proposed ad valorem tax rate, sets date for public hearing, and sets date tax rate will be adopted	City Secretary
Monday, July 18	JV CCPD and JV FCPEMSD hold Public Hearings on each of the Districts Budgets. City Council holds public hearing on each of the Districts' Budgets. Both Budgets are Adopted	City Council, CCPD and FCPEMSD
July 19 and July 20	City Council continues review of Municipal Budget (if necessary).	
Monday, July 25	Chief Appraiser shall prepare and certify estimated taxable value	HCAD
Tuesday, July 26	Calculation of no new revenue rate, voter approval rate and de minimis rate and submittal to City Council – No later than August 7	HCAD
Wed., July 27	Post required State Comptroller Forms to the Website	Finance Director
Wed., August 3	City Secretary to send Public Hearing Notice on the Tax Rate Increase to the Houston Chronicle for publication on AUGUST 10. (public hearing may not be held before the 5 <sup>th</sup> day after the date of publication)	City Secretary

Monday, August 8	Notice of Tax Rate Public Hearings placed on Internet and TV (must be posted continuously for 7 days before hearing)	City Secretary/IT
Monday, August 8	Revised Budget Completed and sent to City Council	City Manager & Staff
Monday, August 15	City Council Makes any changes to the budget and adopts City Budget	City Council City Manager & Staff
Monday, August 15	City Council Conducts Public Hearing on the Tax Rate Increase. Vote on proposed tax rate (has two components)	Residents City Council City Manager & Staff
Tuesday, August 16	File Final Adopted Budget with City Secretary	City Manager & Finance Director
Saturday, Oct. 1 <sup>st</sup>	Budget Year Begins	
Friday, Sept 30	File Copy of Adopted Budget with County Clerk	City Secretary



## Annual Budget Process

### **Staff Issue Development (April)**

Early in the budget process, Staff (department directors) are requested to provide the City Manager with budget priorities. Staff works to develop a base budget. Major issues are fully addressed in the "City Manager's Transmittal Letter" of this document.

### **Proposed Budget Development (April)**

During budget development at the department level, the City Manager and Finance Director work with department directors to analyze requests, provide advice and lend assistance. Department budget requests are based upon a baseline funding level of the prior year, and any additional funding requests are made in the form of a budget supplemental. If a one-time expense occurred in the prior year, this amount is excluded from the budgeted line item.

### **Staff Budget Retreat (April)**

Staff response and feedback from discussions are incorporated and considered during the Staff Budget Retreat. Goals and objectives are defined by each department for the upcoming fiscal year and a five and/or ten year period. At this time, capital improvements are discussed for later inclusion in the budget and a ten (10) year capital improvement plan.

### **Council/Staff Budget Retreat (May)**

The City Manager and Department Heads present information from the Staff Budget Retreat to City Council. Council response and feedback from discussions are incorporated into the Proposed Budget.

### **Proposed Budget Preparation (May/June)**

Staff is responsible for inputting budgeted amounts into ERP system. Human Resources department is responsible for system-generated payroll estimates within the appropriate module in ERP system. In addition, a vehicle replacement schedule is submitted to the City Manager by the City's Fleet Manager. Individual sessions are scheduled with the City Manager to finalize Proposed Budget. City Council calls for a public hearing to present the Proposed Budget.

Once departmental budget information has been submitted, the City Manager reviews and compiles a draft of the Proposed Budget in the form of a Budget Workbook. The Workbook is submitted to City Council, typically on or before June 30. The Proposed Budget is also filed with the City Secretary, who then advertises a Public Hearing Notice in the Houston Chronicle related to the Proposed Budget.

### **City Council Evaluation (June/July)**

Public Hearing on the Proposed Budget is held, typically at the July Council meeting. City Council reviews budget and sets the adoption date for the City Council Meeting in August.

Several budget work sessions are held with the City Council to review and discuss the proposed budget. City Council may take action to modify the proposed budget per its discretion. A revised budget is completed and sent to Council for a final review.

The Chief Appraiser prepares and certifies the estimated taxable values. The calculation of the no new revenue rate, voter approval rate and de minimis rate are submitted to City Council. Council sets the maximum proposed ad valorem tax rate as well as the date the tax rate will be adopted. The City Secretary sends a Public Hearing Notice on the Tax Rate to the Houston Chronicle for publication. A notice of the Tax Rate Public Hearings is placed on Internet and TV.

### **Public Hearing/Budget Adoption (July)**

A public hearing on the budget is held in July prior to final budget consideration. At said hearing, citizens or any other individual may make formal comment either for or against the Proposed Budget. The public also has the opportunity to attend City Council budget work sessions scheduled in May, July, and August. Budget adoption occurs in August after City Council deliberations and the public hearing. The City Council also adopts a tax rate to support adopted funding levels.

**Compilation of Adopted Budget (August)**

An adopted budget is compiled and published during the first months of the new fiscal year. The adopted budget is available for public inspection shortly after adoption. Ledger accounts are prepared for the new fiscal year prior to October 1.

**Budget Maintenance (October – September)**

Budget maintenance is a year-round activity of department directors and the City Manager. Spending control mechanisms include monthly review of expenditures by City Council at scheduled monthly meetings. All information is published to the City website for public review. If necessary, budget amendment ordinances are prepared and adopted throughout the fiscal year. Finally, program goals, objectives and measures are evaluated during budget development to determine effectiveness of program activities and levels of appropriate funding.

# Financial Strategy

## Budgeting for Funds

Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. A separate budget is prepared for each fund presented within this report. All budgets are adopted on a basis consistent with Generally Accepted Accounting Principles as promulgated by the Governmental Accounting Standards Board. Revenues are budgeted when they become measurable and available. Expenditures are charged against the budget when they are measurable, a fund liability is incurred, and that liability will be liquidated with current resources. The City will strive to have a balanced operating budget. To clarify, current revenues, with the inclusion of beginning net position, will be greater than or equal to current expenditures and expenses.

The budget is adopted at the lowest level of control which is by division within an individual fund (i.e., the expenditures may not exceed the total for any division within a fund without the City Council's approval). Department Heads may not exceed budget allocations at the object code level in controllable accounts without amendment to the budget.

A line item budget format was presented to City Council for review during the budget process. The budget was sufficiently detailed to identify all available funds. The format included estimated beginning funds, source of funds, use of funds, change in fund balance or net position, and estimated remaining funds at budget year end. An actual prior year, current year and proposed budget is presented.

The City maintains a budgetary control system to ensure adherence to the budget and prepares monthly financial reports comparing actual revenues, expenditures and encumbrances with budgeted amounts.

The City reports the following governmental funds:

The general fund is used to account for all financial transactions not properly ineluctable 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 does 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 to expenditures for specified purposes. The nonmajor special revenue funds include the hotel occupancy tax, asset forfeiture, and court security and technology fees funds. The traffic safety fund is considered a nonmajor fund but is included as a major fund for reporting purposes due to its significant cash balance.

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.

Proprietary (business-type) operations are expected to be totally self-sufficient and will reimburse the General Fund for any required costs throughout the year. Documentation to support the transfer shall be presented to City Council.

Additionally, the City reports the following fund type:

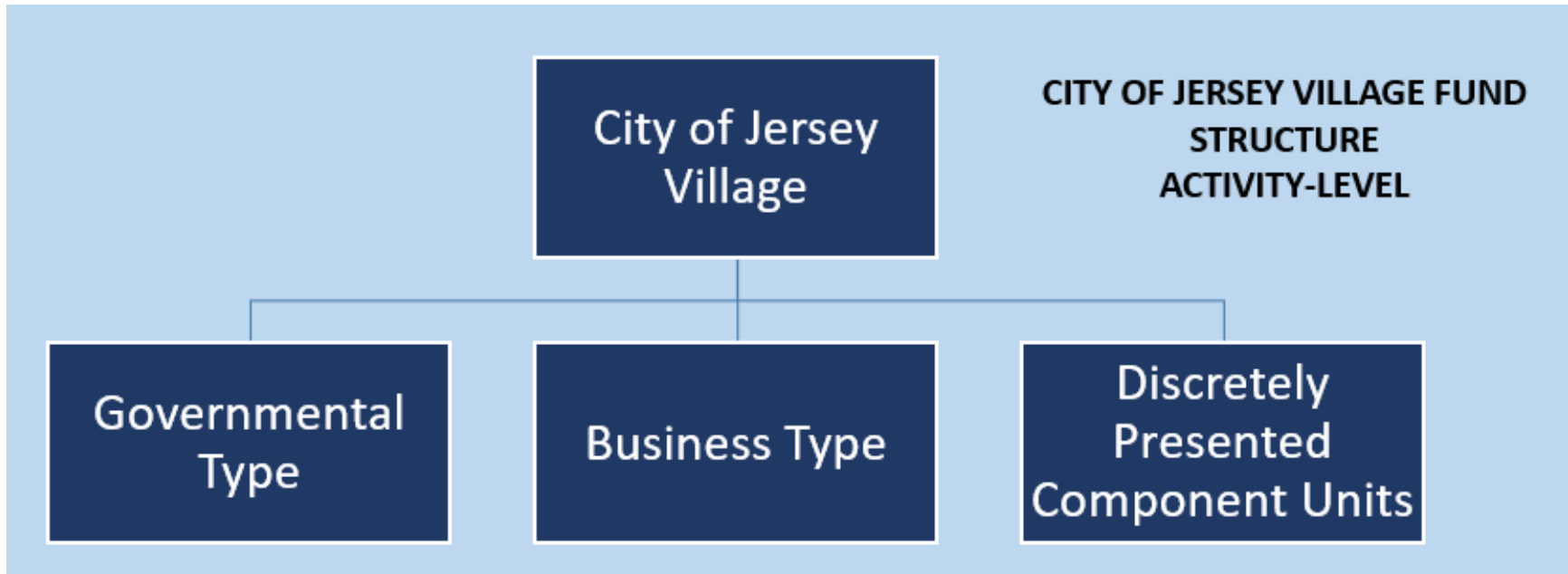
Internal service funds account for services provided to other departments or agencies of the government, or to other governments, on a cost reimbursement basis. The capital replacement fund is used to account for vehicle and equipment replacement. The net expenses will equal the transfers in from other funds, with the exception of any revenue made from the sale of capital assets.

Finally, the City also reports two discretely presented component units.

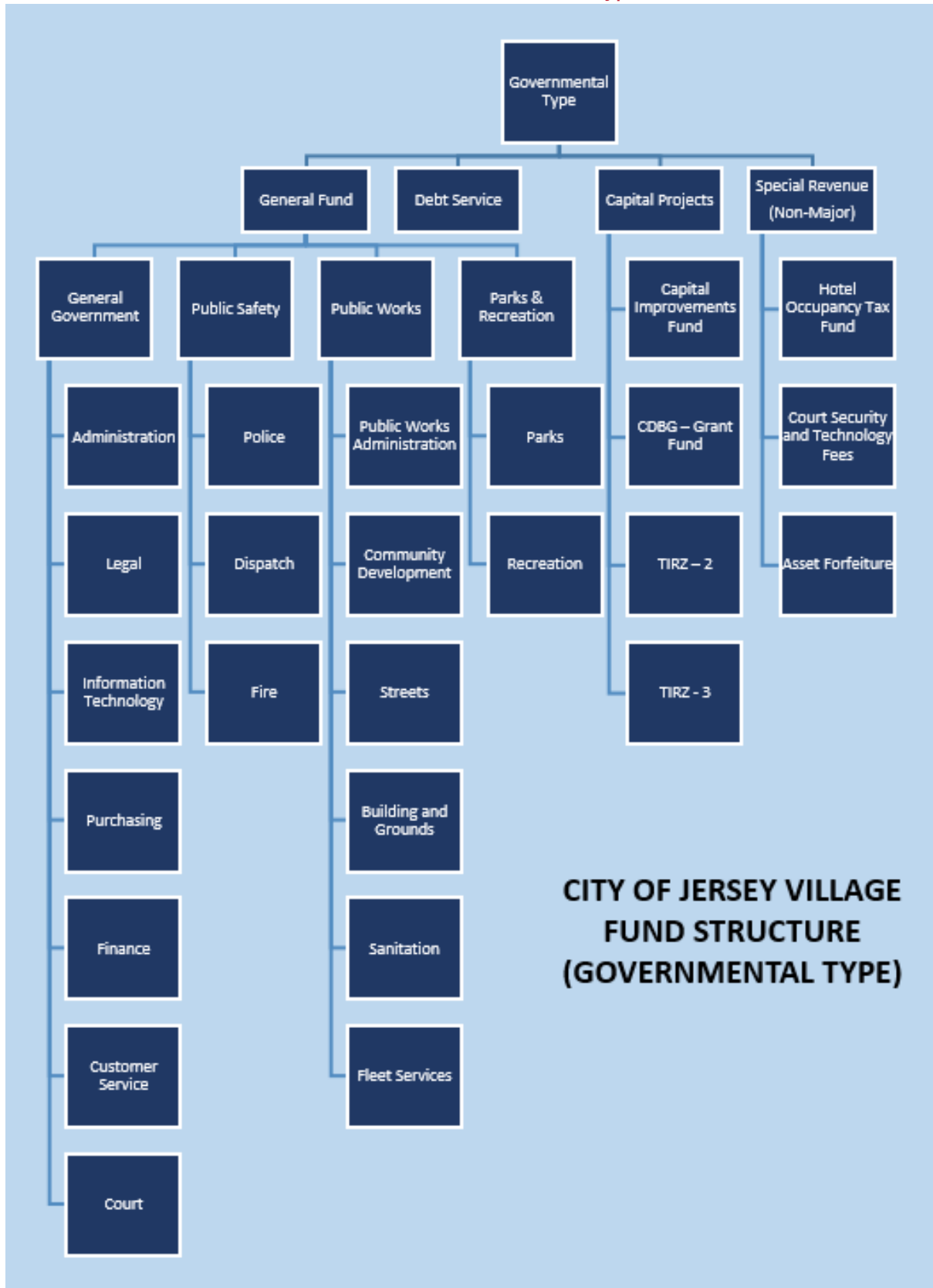
The Jersey Village Crime Control and Prevention District and the Fire Control Prevention and Emergency Medical Services District have been included in the reporting entity as discretely presented component units. The Districts are not-for-profit entities created to provide additional crime control and prevention to the City. The District'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 Districts because they may remove appointed members at will, and it must approve the Districts' budgets and any necessary budget amendments. The Districts' operations are each reported in a single governmental fund. The District does not issue separate financial statements, as the financial activity reported at 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 District's budget. These taxes are intended to cover the entirety of the cost of operations. Any excess in revenue is transferred to the Capital Replacement Fund.

All appropriations lapse at year end. Any encumbered appropriations at year end may be appropriated by the governing body in the subsequent year. However, the appropriation authority for major capital projects and items purchased through the formal purchase order system (i.e., the encumbered portions) carries forward automatically to the subsequent year.

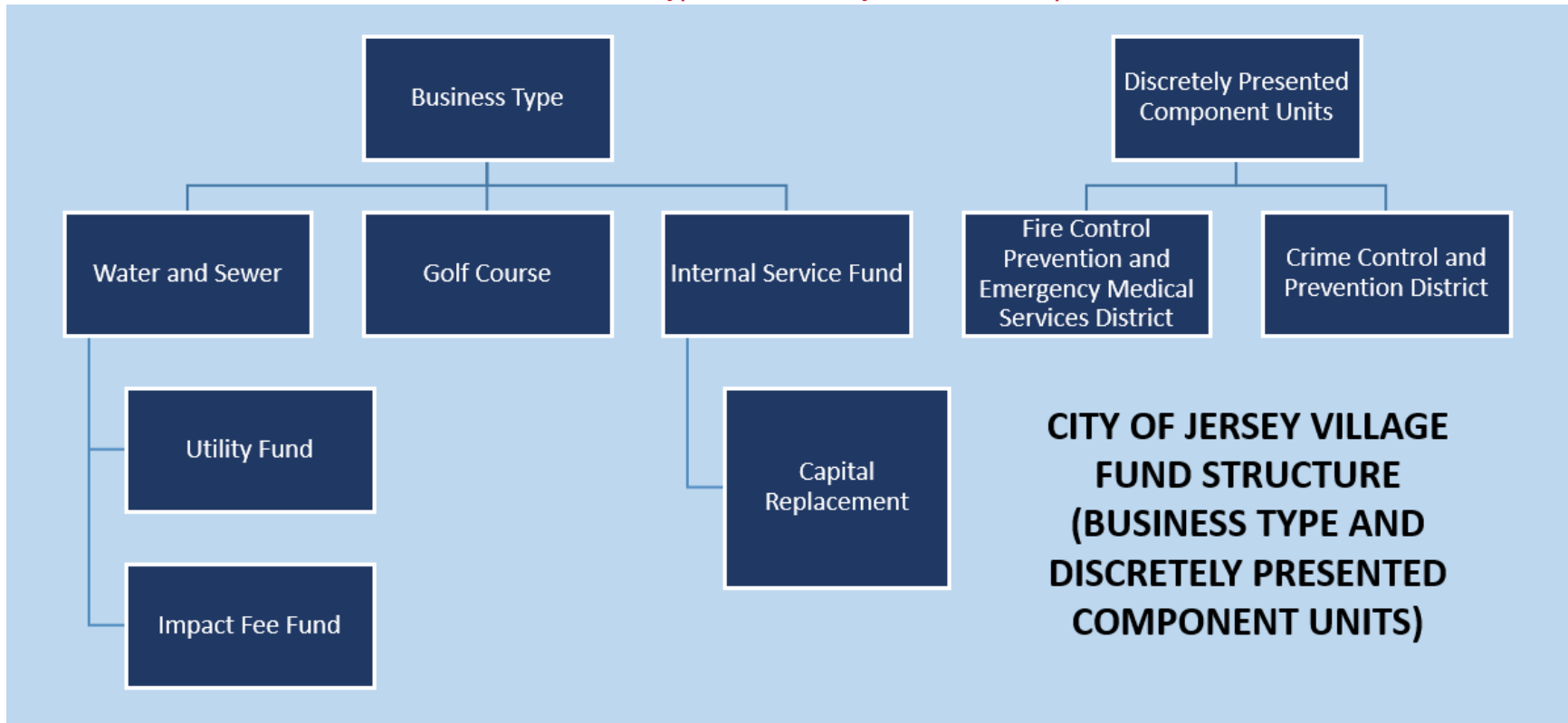
Fund Structure (Activity-Level)



## Fund Structure (Governmental Type)

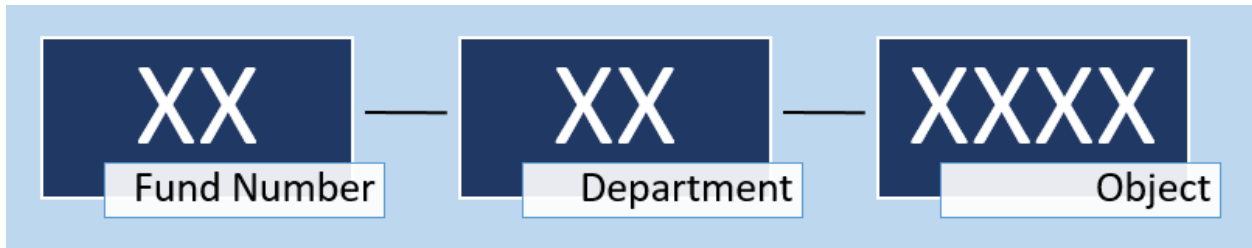


Fund Structure (Business Type and Discretely Presented Component Units)



## Chart of Accounts

### Accounting Code Structure



#### *Fund Number*

A required two-digit code used for all financial transactions to identify the specific fund. The City has 15 individual funds.

#### *Department Code*

A required two-digit code used for a cost to identify the purpose of the transaction or a revenue stream.

#### *Object Code*

A required four-digit code that identifies the purpose of an account, a transaction, or a source.



**Funds**

TYPE	FUND #	FUND NAME
<b>GOVERNMENTAL</b>	01	GENERAL
	03	DEBT SERVICE
	05	HOTEL OCCUPANCY TAX
	06	ASSET FORFEITURE
	10	CAPITAL IMPROVEMENTS
	12	COURT SECURITY AND TECHNOLOGY FEES
	13	CDBG
	14	TIRZ - 2
	15	TIRZ -3
<b>BUSINESS</b>	02	UTILITY
	04	IMPACT FEE
	07	CAPITAL REPLACEMENT
	11	GOLF COURSE
<b>DISCRETELY PRESENTED COMPONENT UNITS</b>	49	FIRE CONTROL PREVENTION AND EMERGENCY MEDICAL SERVICES DISTRICT
	50	CRIME CONTROL AND PREVENTION DISTRICT



## Departments

### Revenue

DEPARTMENT #	DEPARTMENT NAME	REVENUE CATEGORY
10	REVENUES	PROPERTY TAXES (GENERAL FUND) OTHER TAXES (GENERAL FUND AND COMPONENT UNITS) FINES, WARRANTS & BONDS (GENERAL FUND) FEES AND CHARGES FOR SERVICES (GENERAL FUND) LICENSES AND PERMITS (GENERAL FUND) INTEREST EARNED (GENERAL FUND AND COMPONENT UNITS) MISCELLANEOUS REVENUE (GENERAL FUND AND COMPONENT UNITS) OTHER AGENCY REVENUES (GENERAL FUND) TRANSFERS IN (GENERAL FUND AND TIRZ-3 FUND)
18	18	FINES, WARRANTS & BONDS (COURT RESTRICTED FEE FUND)
40	REVENUES	FEES AND CHARGES FOR SERVICES (UTILITY FUND) INTEREST EARNED (UTILITY FUND) MISCELLANEOUS REVENUE (UTILITY FUND) OTHER AGENCY REVENUES (UTILITY FUND)
43	43	FEES AND CHARGES FOR SERVICES (IMPACT FEE FUND) INTEREST EARNED (IMPACT FEE FUND)
50	50	PROPERTY TAXES (DEBT SERVICE FUND) INTEREST EARNED (DEBT SERVICE FUND) TRANSFERS IN (DEBT SERVICE)
55	55	OTHER TAXES (HOTEL OCCUPANCY TAX FUND) INTEREST EARNED (HOTEL OCCUPANCY TAX FUND)
60	60	MISCELLANEOUS REVENUE (ASSET FORFEITURE FUND) INTEREST EARNED (ASSET FORFEITURE FUND)
70	70	OTHER AGENCY REVENUES (CDBG FUND)
71	71	INTEREST EARNED (CAPITAL REPLACEMENT FUND) TRANSFERS IN (CAPITAL REPLACEMENT FUND) MISCELLANEOUS REVENUE (CAPITAL REPLACEMENT FUND) OTHER AGENCY REVENUES (CAPITAL REPLACEMENT FUND)
80	80	FEES AND CHARGES FOR SERVICES (GOLF COURSE FUND) INTEREST EARNED (GOLF COURSE FUND) TRANSFERS IN (GOLF COURSE FUND) MISCELLANEOUS REVENUE (GOLF COURSE FUND)
90	90	BOND ISSUANCE (CAPITAL IMPROVEMENTS FUND) INTEREST EARNED (CAPITAL IMPROVEMENTS FUND) TRANSFERS IN (CAPITAL IMPROVEMENTS FUND AND TIRZ-2 FUND) MISCELLANEOUS REVENUE (CAPITAL IMPROVEMENTS FUND) OTHER AGENCY REVENUES (CAPITAL IMPROVEMENTS FUND)

## Departments (Continued)

### *Expenditure/Expense*

DEPARTMENT #	DEPARTMENT NAME
11	ADMINISTRATIVE SERVICE
12	LEGAL/OTHER SERVICES
13	INFORMATION TECHNOLOGY
14	PURCHASING
15	ACCOUNTING SERVICES
16	CUSTOMER SERVICE
19	MUNICIPAL COURT
21	POLICE
22	TIRZ-3
23	COMMUNICATIONS
25	FIRE DEPARTMENT
26	FIRE CONTROL PREVENTION AND EMERGENCY MEDICAL SERVICES DISTRICT
27	CRIME CONTROL AND PREVENTION DISTRICT
28	COURT EXPENDITURES
30	PUBLIC WORKS
31	COMMUNITY DEVELOPMENT
32	STREETS
33	BUILDING MAINTENANCE
35	SOLID WASTE
36	FLEET SERVICES
38	RECREATION
39	PARKS
45	WATER & SEWER
46	UTILITY CAPITAL PROJECT
51	DEBT SERVICE
56	MOTEL TAX
61	ASSET FORFEITURE
72	EQUIPMENT REPLACEMENT
73	TECHNOLOGY REPLACEMENT
81	CLUB HOUSE
82	COURSE MAINTENANCE
83	BUILDING MAINTENANCE
87	GOLF COURSE CAPITAL IMPROVEMENT
88	EQUIPMENT MAINTENANCE
91	91
95	95

# Objects

## Revenues and Other Sources/Non-Operating Revenues

OBJECT #	OBJECT NAME	OBJECT #	OBJECT NAME	OBJECT #	OBJECT NAME
7201	CURRENT PROPERTY TAXES	8512	RENTAL FEE	9007	LIQUOR LICENSES
7202	DELINQUENT PROPERTY TAXES	8513	CHILD SAFETY FEE-COUNTY	9009	ELECTRICAL LICENSES
7203	PENALTY, INTEREST & COSTS	8514	FOOD & BEVERAGE FEES	9010	ANTENNA ANNUAL FEES
7511	ELECTRIC FRANCHISE	8515	POLICE OFFICER FEE	9011	PLANNING & ZONING APPLICATION FEES
7512	TELEPHONE FRANCHISE	8516	FARMER'S MARKET FEES	9012	BURGLAR/FIRE ALARM PERMIT
7513	GAS FRANCHISE	8517	PARK RENTALS	9013	FIRE MARSHAL PERM FEES
7514	CABLE TV FRANCHISE	8519	SPRING EVENT	9015	OPERATIONAL HARZADOUS PERM
7515	TELECOMMUNICATION	8541	WATER SERVICE	9016	HOTEL/MOTEL LICENSE PERMITS
7621	CITY SALES TAX	8542	SEWER SERVICE	9601 - 9602	INTEREST EARNED
7622	SALES TAX - REDUCED PROPERTY TAX	8543	METER FEES	9602	INTEREST EARNED
7623	SALES TAX COMPONENT UNIT	8545	WATER AUTHORITY FEE	9740 - 9750	COMPUTER EQUIPMENT USER FEE
7631	MIXED DRINK TAX	8546	CREDIT CARD FEES	9751	TRANSFER FROM GENERAL FUND
7635	MOTEL OCCUPANCY TAX	8547	WATER DISTRIBUTION	9752	TRANSFER FROM UTILITY FUND
8001	FINES	8548	SEWER PLANT CAPACITY	9753 - 9754	TRANSFER FROM MOTEL TAX FUND
8002	TIME PAYMENT FEE-GENERAL	8551	GREEN FEES	9755	FIRE CONTROL PREV & EMERG REIMBURSEMENT
8003	TIME PAYMENT FEE-COURT	8553	RANGE FEES/CLUB RENTALS	9757 - 9775	COMPUTER EQUIPMENT USER FEE
8004	COURT TECHNOLOGY FEES	8554	CLUB RENTALS	9795	TRANSFER FROM GENERAL FUND
8005	COURT BUILDING SECURITY FEE	8555	TOURNAMENT GREENS FEES	9802 - 9811	GAIN/LOSS ON SALE OF ASSETS
8006	OMNI FEE	8560	MISCELLANEOUS FEES	9814	FIRE/POLICE TRAINING - LEOSE
8007	CHILD SAFETY FEE	8567	MERCHANDISE	9815	INSURANCE SETTLEMENT
8008	JUDICIAL FEE	8568	SPECIAL ORDER MERCHANDISE	9816	PROPERTY LIENS/ORDINANCE VIOLATION
8501	GARBAGE FEES/RESIDENTIAL	8572	CONCESSION FEES	9840	PENALTIES & ADJUSTMENTS
8503	POOL MEMBERSHIP FEES	8575	MEMBERSHIPS	9891	BOND PROCEEDS
8504	SWIM LESSON	8579	CASH OVER/UNDER	9899	MISCELLANEOUS REVENUE
8505	POOL RENTALS	8999	PLAN CHECKING AND PLAT REVIEW	9901 - 9910	GRANT REVENUE
8506	RECREATION PROGRAMS	9001	BUILDING PERMITS		
8507	AMBULANCE SERVICE FEES	9002	PLUMBING PERMITS		
8509	PET TAGS	9003	ELECTRICAL PERMITS		
8510	POUND FEES	9004	MECHANICAL PERMITS		
8511	JERSEY VILLAGE STICKERS	9006	SIGN PERMITS		

**Objects (continued)**

*Expenses/Expenditures and Other Uses/Non-Operating Expenses*

OBJECT #	OBJECT NAME	OBJECT #	OBJECT NAME	OBJECT #	OBJECT NAME
3001	SALARIES AND WAGES	3510	BOOKS & PERIODICALS	3605	MISCELLANEOUS SERVICE FEES
3002	WAGES	3514	FUEL & OIL	4001	MAINTENANCE-BLDG & GROUNDS
3003	LONGEVITY	3515	MEDICAL SUPPLIES	4002	STREET SIGNS
3007	OVERTIME	3517	JANITORIAL SUPPLIES	4003	STREET MAINTENANCE MAT'L
3009	VOLUNTEERS STIPEND	3519	AMMUNITION AND TARGETS	4004	SIDEWALK REPLACEMENT
3010	INCENTIVES	3520	FOOD	4007	POOL MAINTENANCE
3014	S.T.E.P. PROGRAM	3521	ANIMAL SHELTER	4008	PARK MAINTENANCE
3020	EMPLOYEE AWARDS/BONUS	3523	TOOLS/EQUIPMENT	4011	CITY HALL/CIVIC CENTER BUILDING MAINTENANCE
3051	FICA/MEDICARE TAXES	3524	FEMA SUPPLIES	4021	POLICE DEPARTMENT BUILDING MAINTENANCE
3052	WORKMEN'S COMPENSATION	3525	FEMA EQUIPMENT	4025	FIRE DEPARTMENT BUILDING MAINTENANCE
3053	UNEMPLOYMENT TAXES	3526	MINOR EQUIPMENT	4030	PUBLIC WORKS BULDING MAINTENANCE
3054	RETIREMENT	3527	AGGREGATES	4031	SPLASH PAD MAINTENANCE
3055	HEALTH INSURANCE	3529	REPAIR PARTS	4032	CAROL FOX PARK
3056	LIFE INS	3530	PESTICIDES	4033	CLARK HENRY PARK
3057	DENTAL INSURANCE	3531	RECREATION & EVENTS	4034	PHILLIPINE PARK
3058	LONG-TERM DISABILITY	3532	RECREATION AWARDS/PRIZES	4035	DOG PARK
3059	FIREFIGHTERS' RETIREMENT	3533	FERTILIZERS	4036	OPEN GREEN SPACE/POCKET PARKS
3060	VISION INSURANCE	3534	PARTS AND MATERIALS	4037	HIKE AND BIKE TRAILS
3401	MERCHANDISE	3535	GROUND/SHOP SUPPLIES	4038	TREE MAINTENANCE AND TREE CITY USA
3415	RANGE BALLS	3536	LANDSCAPING MATERIALS	4039	MARQUEES - MAINT
3416	RENTAL CLUBS	3538	COURSE SUPPLIES	4041	WATER SYSTEM & WELL MAINTENANCE
3419	SPECIAL ORDER MERCHANDISE	3539	GOLF COURSE ACCESSORIES	4042	SEWER SYSTEM MAINTENANCE
3500	PENSION EXPENSE	3540	POWERED EQUIPMENT	4043	WATER PLANTS MAINTENANCE
3502	POSTAGE/FREIGHT/DEL. FEE	3541	SAFETY PRODUCTS	4044	LIFT STATIONS MAINTENANCE
3503	OFFICE SUPPLIES	3542	FIRST AID	4045	SEWER PLANT MAINTENANCE
3504	WEARING APPAREL	3543	SECURITY SUPPLIES	4046	PARKING LOT MAINTENANCE
3505	CRIME & FIRE PREVENTION SUPPLIES	3544	IRRIGATION SUPPLIES	4501	FURN, FIXT, & EQUIPMENT
3506	CHEMICALS	3545	POOL JANITORIAL SUPPLIES	4502	COMPUTER EQUIPMENT
3508	CRIME SCENE/FILM AND CAMERA SUPPLIES	3546	SPLASH PAD CHEMICALS	4503	RADIO AND RADAR EQUIPMENT
3509	COMPUTER SUPPLIES	3547	POOL CHEMICALS & SUPPLIES	4504	COMPUTER SOFTWARE & MAINTENANCE

**Objects (continued)**

*Expenses/Expenditures and Other Uses/Non-Operating Expenses*

OBJECT #	OBJECT NAME	OBJECT #	OBJECT NAME	OBJECT #	OBJECT NAME
4505	IRRIGATION EQUIPMENT & TELEPHONE MAINTENANCE	5044	ADVERTISING	5510	ENGINEERING SERVICES
4506	CART MAINTENANCE	5046	SPRING EVENT	5512	ACCIDENT INSURANCE
4510	VEHICLE CLEANING	5047	EGG HUNTS	5515	CONSULTANT SERVICES
4511	VEHICLE MAINTENANCE	5048	FOURTH OF JULY	5516	COLLECTION AGENCY FEES
4512	EQUIPMENT MAINTENANCE	5049	FALL FROLIC	5518	INTERPRETERS
4520	OUTSOURCED REPAIR & MAINTENANCE	5050	HOLIDAY IN THE VILLAGE	5519	RECYCLING PROGRAM/SECURITY PERSONNEL
4598	ORNMENTAL STREET LIGHT MAIN	5051	FOOD TRUCK RALLY	5521	PEST CONTROL SERVICES
4599	MISCELLANEOUS EQUIPMENT	5052	CONCERT SERIES	5523	PERSONNEL - COMPONENT UNIT
5001	MAYOR & COUNCIL EXPENDITURES	5053	MOVIE SERIES	5524	ADMINISTRATIVE
5007	RECORDS MANAGEMENT	5054	POOL EVENTS	5527	HARRIS CTY APPRAISAL DIST
5008	ABATEMENT/SUBSTANDARD PROPERTY	5055	RECREATIONAL ACTIVITIES	5528	HARRIS CTY TAX OFFICE
5012	PRINTING	5401	ELECTION EXPENSE	5529	CONTRACTUAL SERVICES
5014	MEDICAL EXPENSES	5402	JAIL EXPENSE	5530	PROFESSIONAL SERVICES
5015	LAB TESTS	5403	BANK COSTS	5531	PEST CONTROL SERVICES
5016	STREET LIGHTING	5404	JURY EXPENSE	6001	AUTOMOBILE LIAB. INSURANCE
5017	UTILITIES	5405	CREDIT CARD FEES/LICENSES AND PERMITS	6003	LIABILITY-FIRE & CASUALTY INSR
5019	W.O.B. DISPOSAL-O&M CONTR	5410	SECURITY	6005	SURETY BOND
5020	COMMUNICATIONS	5411	WATER-PURCHASED	6007	INSURANCE/DEDUCTIBLE
5022	EQUIPMENT RENTAL	5412	WATER AUTHORITY FEES	6121	PRINCIPAL/DEBT SERVICE
5023	GRANTS AND INCENTIVES	5413	TOURNAMENT FEES EXPENSE	6122	INTEREST/DEBT SERVICE
5024	RADIO USAGE FEES	5421	EQUIPMENT LEASE DEBT	6123	MAINTENANCE FEE/DEBT SERVICE
5025	PUBLIC NOTICES	5498	MISCELLANEOUS EXPENSE	6516	PARKS & LANDSCAPING PROJS
5026	CODIFICATIONS	5499	DEPRECIATION EXPENSE	6570	LAND ACQUISITION/PUBLIC WORKS VEHICLES
5027	MEMBERSHIPS/SUBSCRIPTIONS	5501	AUDITS/CONTRACTS/STUDIES	6571	OFFICE FURNITURE & EQUIPMENT
5028	TEXAS LEGISLATIVE SERVICES	5502	LEGAL FEES	6572	SPECIAL EQUIPMENT
5029	TRAVEL/TRAINING	5505	JUDGES	6573	COMPUTER EQUIPMENT /POLICE VEHICLE
5030	CAR ALLOWANCE & MAINTENANCE AGREEMENTS	5506	PROSECUTORS	6574	COMPUTER SOFTWARE/POLICE VEHICLE
5040	BUILDING MAINT-OUTSOURCING	5507	MOSQUITO SPRAYING	6575	VEHICLES CODE ENFORCEMENT
5041	NEWSLETTER	5508	MEDICAL AND OTHER WASTE-DISP	6576	PURCHASE HOMES/VEHICLES (STREETS)
5043	ADVERTISING	5509	STORM CLEAN-UP-DEBRIS REMOVAL	6577	VEHICLES BLDG MAINT

**Objects (continued)**

*Expenses/Expenditures and Other Uses/Non-Operating Expenses*

OBJECT #	OBJECT NAME	OBJECT #	OBJECT NAME	OBJECT #	OBJECT NAME
6578	VEHICLES FLEET	7073	FY 24 STREET PROJECT	7134	SEATTLE WATER PLANT GENERATOR/STREET PANELS REPLACEMENT (2)
6579	VEHICLES PARKS	7077	SEWERLINE REPLAC STREET PROJ	7135	CITY HALL ENGINEER AND ARCHITECT/WATER VALVE, EXERCISE, REPAIR
6580	BLDG & GROUND IMPROVEMENT/VEHICLES	7079	SHADE STRUCT FOR TWO PLAYSCAPES	7136	GATEWAY ENTRANCE
6581	RADIO/RADAR EQUIPMENT	7080	MISC.	7137	SIDEWALK REPL & ADD
6585	DEMOLITION SERVICES	7086	POOL DECKING REFURBISH/TEXTURE	7138	SEATTLE ST (SENATE W TO DEAD END)
6586	GROUNDS & MAINT. EQUIP	7087	SEWER REHABILITATION	7139	FY 23 STREET PROJECT
6598	MISCELLANEOUS EQUIPMENT	7088	WEST ROAD WATER PLANT GST HPT RECOATING/PAINT EMS BAY FLOOR AND WALLS	7141	POOL HOUSE RESTROOMS FIXT
7010	CAPITAL IMPROVEMENT	7090	POLICE BAY DOOR REPLACEMENT	7142	PMP DOG PARK IMP
7012	E 127 IMPROVEMENTS/METER REPLACEMENT	7091	WHITEOAK BAYOU REHABILITATION	7143	PMP JERSEY MEADOW NATURE TRAIL & FOUNTAIN
7013	WALL STREET NEIGHBORHOOD	7095	FIRE STATION REMODEL	7144	ROCK WALL POOL AMMENITY
7014	FY 17 -HOME ELEV GRANT ADM SER	7096	ROOF REPAIRS AT CIVIC CENTER/VILLAGE - STRUCT REPAIR PAINT	7145	PMP CAROL FOX RESTROOM
7016	ELEVATIONS FY 20 GRANT	7102	VILLAGE WATER PL - POWER PANNEL RETROFIT	7146	LED LIGHTING AT POLICE DEPT BLDG
7017	ELEVATION FY 21	7103	NEW CITY HALL - CONSTRUCTION	7147	PROP ROOM REMODEL WATER LINE WASHER/DRYER
7019	AUTOMATED METER READING	7105	PARK IMPROVEMENTS	7148	DECORATIVE STREET LIGHTS
7020	SEATTLE BOOSTER PUMP REPLACEMENT	7107	SEATTLE WATER PLANT-CL2/CHLOR / PARK MASTER PLAN	7149	NEW TEE SIGNS & MARKERS
7030	POOL FILTER BULKHEAD/SAND REP	7111	SEATTLE - WELL REPAIR	7150	DRIVING RANGE NETS
7032	REHAB&REPAIR STORM WATER LINES/TELEVISING SEWER LINES	7114	WATER LINE IMP - WITH STREET PROJECT	7151	GOLF COURSE RIO GRANDE FENCE
7035	GOLF COURSE BERM	7117	GOLF COURSE IRRIGATION PROJECT	9740	COMPUTER EQUIPMENT USER FEE
7037	FIRE STATION GENERATOR	7118	BAY DOOR REPAIR FIRE DEPARTMENT	9751	TRANSFER FROM GENERAL FUND
7038	POLICE GENERATOR	7120	290 EXPANSION	9753	TRANSFER TO CAPITAL IMP FUND /TRANSFER TO DEBT SERVICE FUND
7039	EXHAUST SYSTEM FOR APPARATUS BAYS	7121	BRIDGE REPAIR	9755	TRANSFER TO CAPITAL IMP FUND
7048	FIRE STATION REPLACE ROOF & GUTTER	7125	NEW CITY HALL ENG & ARCHITECT	9757	COMPUTER EQUIPMENT USER FEE
7049	CHRISTMAS TREE	7126	REHAB - REPAIR STORM WAT LINES	9760	TRFR TO CAPITAL IMPROVEMENTS
7056	CAROL FOX PARK SANDBOX RENOV	7127	NEW TAYLOR BLDG CONSTRUCTION	9761	TRANSFER TO GOLF FUND
7060	WEST WATER PLANT - POWER PANEL RETROFIT	7128	VILLAGE WATER PLANT GENERATOR	9763	TRANSFER TO TIRZ 3
7064	CASTLEBRIDGE WWTP/POOL OFFICE REMODEL	7129	CONGO ELEVATED STORAGE TANK - REHAB	9765	TRANSFER TO TIRZ 2
7066	PLAYGROUND STRUCT/CLARK HENRY	7130	FACILITIES IMPROVEMENT/LIFT STATION REHABILITATION REPAIR	9771 - 9795	COMPUTER EQUIPMENT USER FEE
7067	CLARK HENRY BASEBALL FIELD	7131	GOLF COURSE CONVENTION CENTER/REPAIRS FOR LIFT STATION ROAD		
7070	WIFI FOR POOL AND PARKS	7132	CASTLEBRIDGE DIFUSERS		
7072	SEATTLE - STRUCT REPAIR PAINT/WALL STREET PROJECT	7133	RISK AND RESIENCY STUDY UPGRADE REQ		



## Activity-Level Summary

**FY 2022 – 2023**

ACTIVITY TYPE	GOVERNMENTAL	BUSINESS	DISCRETELY PRESENTED COMPONENT UNITS	TOTAL ALL ACTIVITY-LEVEL TYPES
<b>REVENUES</b>				
AD VALOREM TAXES	8,952,247	-	-	8,952,247
SALES TAXES	4,570,000	-	4,400,000	8,970,000
FRANCHISE & OTHER TAXES	519,000	-	-	519,000
LICENSES & PERMITS	183,600	-	-	183,600
SERVICE FEES	401,000	7,287,600	-	7,688,600
FINES, WARRANTS & BONDS	959,300	-	-	959,300
INTEREST	65,100	34,800	28,000	127,900
INTERGOVERNMENTAL	9,320,060	624,835	-	9,944,895
MISCELLANEOUS REVENUE	340,000	1,058,000	-	1,398,000
<b>TOTAL REVENUES</b>	<b>25,310,307</b>	<b>9,005,235</b>	<b>4,428,000</b>	<b>38,743,542</b>
<b>EXPENDITURES/OPERATING EXPENSES</b>				
GENERAL GOVERNMENT	5,280,259	-	-	5,280,259
PUBLIC SAFETY	8,230,861	-	-	8,230,861
PUBLIC WORKS	2,721,156	-	-	2,721,156
PARKS AND RECREATION	994,227	-	-	994,227
DEBT SERVICE	1,531,625	-	-	1,531,625
CAPITAL IMPROVEMENTS	19,567,012	4,645,394	-	24,212,406
CAPITAL OUTLAY	863,500	-	-	863,500
COST OF SALES AND SERVICES	-	5,974,878	-	5,974,878
PERSONNEL	-	1,726,346	-	1,726,346
JV FIRE CONTROL PREVENTION & EMERGENCY MEDICAL SERVICES	-	-	1,679,647	1,679,647
JV CRIME CONTROL	-	-	2,199,905	2,199,905
<b>TOTAL EXPENDITURES/OPERATING EXPENSES</b>	<b>39,188,640</b>	<b>4,645,394</b>	<b>-</b>	<b>43,834,034</b>
<b>OTHER FINANCING SOURCES (USES)/ NON-OPERATING REVENUES AND EXPENSES</b>				
TRANSFERS IN	5,835,534	1,601,494	-	7,437,028
TRANSFERS OUT	(1,629,711)	(1,156,249)	(771,516)	(3,557,476)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>4,205,823</b>	<b>445,245</b>	<b>(771,516)</b>	<b>3,879,552</b>
<b>NET CHANGE IN FUND BALANCES/ CHANGE IN NET POSITION</b>				
	(9,672,510)	4,805,086	3,656,484	(1,210,940)

## Governmental Type

### Fund Summary FY 2022 - 2023

FUND NAME	MAJOR		
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS
<b>REVENUES</b>			
AD VALOREM TAXES	7,487,187	1,463,060	2,000
SALES TAXES	4,430,000	-	-
FRANCHISE & OTHER TAXES	519,000	-	-
LICENSES & PERMITS	183,600	-	-
SERVICE FEES	401,000	-	-
FINES, WARRANTS & BONDS	918,000	-	-
INTEREST	37,000	5,000	22,000
INTERGOVERNMENTAL	67,000	-	9,253,060
MISCELLANEOUS REVENUE	70,000	-	270,000
<b>TOTAL REVENUES</b>	<b>14,112,787</b>	<b>1,468,060</b>	<b>9,547,060</b>
<b>EXPENDITURES</b>			
GENERAL GOVERNMENT	5,227,659	-	-
PUBLIC SAFETY	8,230,861	-	-
PUBLIC WORKS	2,721,156	-	-
PARKS AND RECREATION	994,227	-	-
DEBT SERVICE	-	1,531,625	-
CAPITAL IMPROVEMENTS	-	-	19,567,012
CAPITAL OUTLAY	145,800	-	700,000
<b>TOTAL EXPENDITURES</b>	<b>17,319,703</b>	<b>1,531,625</b>	<b>20,267,012</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
TRANSFERS IN	4,535,652	113,573	1,186,309
TRANSFERS OUT	(1,328,736)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>3,206,916</b>	<b>113,573</b>	<b>1,186,309</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>50,008</b>	<b>(9,533,643)</b>

**Governmental Type (continued)**

**Fund Summary  
FY 2022 - 2023**

SPECIAL REVENUE (NON-MAJOR)			TOTAL
MOTEL TAX	ASSET FORFEITURE	COURT RESTRICTED FEE	GOVERNMENTAL
-	-	-	8,952,247
140,000	-	-	4,570,000
-	-	-	519,000
-	-	-	183,600
-	-	-	401,000
-	-	41,300	959,300
1,000	100	-	65,100
-	-	-	9,320,060
-	-	-	340,000
<u>141,000</u>	<u>100</u>	<u>41,300</u>	<u>25,310,307</u>
41,900	-	10,700	5,280,259
-	-	-	8,230,861
-	-	-	2,721,156
-	-	-	994,227
-	-	-	1,531,625
-	-	-	19,567,012
-	11,700	6,000	863,500
<u>41,900</u>	<u>11,700</u>	<u>16,700</u>	<u>39,188,640</u>
-	-	-	5,835,534
(296,100)	-	(4,875)	(1,629,711)
<u>(296,100)</u>	<u>-</u>	<u>(4,875)</u>	<u>4,205,823</u>
(197,000)	(11,600)	19,725	(9,672,510)

## Business Type Fund Summary

### Fund Summary FY 2022 - 2023

FUND NAME	WATER & SEWER	GOLF COURSE	INTERNAL SERVICE CAPITAL REPLACEMENT	TOTAL BUSINESS-TYPE
<b>OPERATING REVENUES</b>				
SERVICE FEES	4,988,100	2,299,500	-	7,287,600
INTEREST	22,000	2,800	10,000	34,800
INTERGOVERNMENTAL	624,835	-	-	624,835
MISCELLANEOUS REVENUE	60,000	-	998,000	1,058,000
<b>TOTAL OPERATING REVENUES</b>	<b>5,694,935</b>	<b>2,302,300</b>	<b>1,008,000</b>	<b>9,005,235</b>
<b>OPERATING EXPENSES</b>				
CAPITAL IMPROVEMENTS	4,535,394	110,000	-	4,645,394
COST OF SALES AND SERVICES	3,043,910	743,519	2,187,449	5,974,878
PERSONNEL	361,449	1,364,897	-	1,726,346
<b>TOTAL OPERATING EXPENSES</b>	<b>7,940,753</b>	<b>2,218,416</b>	<b>2,187,449</b>	<b>12,346,618</b>
<b>NON-OPERATING REVENUES AND EXPENSES</b>				
TRANSFERS IN	-	214,484	1,387,010	1,601,494
TRANSFERS OUT	(857,881)	(298,368)	-	(1,156,249)
BOND ISSUANCE	-	-	-	-
<b>TOTAL NON-OPERATING REVENUES AND EXPENSES</b>	<b>(857,881)</b>	<b>(83,884)</b>	<b>1,387,010</b>	<b>445,245</b>
<b>CHANGE IN NET POSITION</b>	<b>(3,103,699)</b>	<b>-</b>	<b>207,561</b>	<b>(2,896,138)</b>

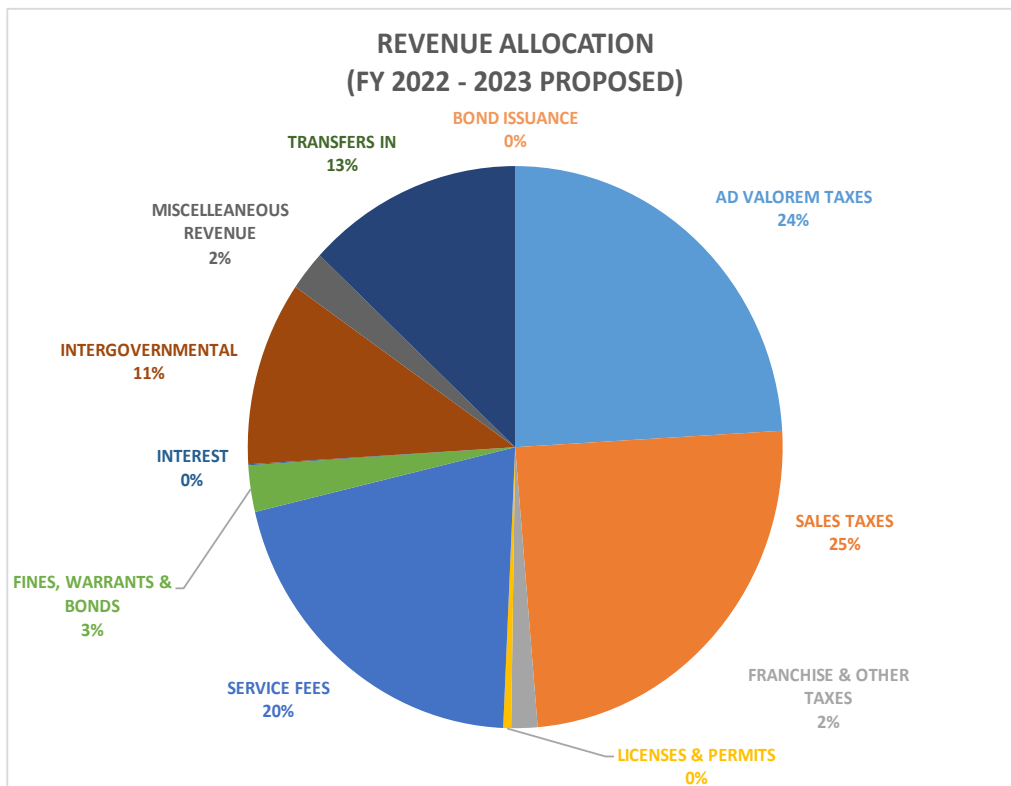
## Discretely Presented Component Units Fund Summary

**FY 2022 - 2023**

FUND NAME	FIRE CONTROL PREVENTION AND EMERGENCY MEDICAL SERVICES DISTRICT (FCPEMSD)	CRIME CONTROL AND PREVENTION DISTRICT (CCPD)	TOTAL DISCRETELY PRESENTED COMPONENT UNITS
<b>REVENUES</b>			
SALES TAXES	2,200,000	2,200,000	4,400,000
INTEREST	3,000	25,000	28,000
<b>TOTAL REVENUES</b>	<b>2,203,000</b>	<b>2,225,000</b>	<b>4,428,000</b>
<b>EXPENDITURES</b>			
JV FIRE CONTROL PREVENTION & EMERGENCY MEDICAL SERVICES	1,679,647	-	1,679,647
JV CRIME CONTROL	-	2,199,905	2,199,905
<b>TOTAL EXPENDITURES</b>	<b>1,679,647</b>	<b>2,199,905</b>	<b>3,879,552</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
TRANSFERS OUT	(515,491)	(256,025)	(771,516)
<b>OTHER FINANCING SOURCES (USES)</b>	<b>(515,491)</b>	<b>(256,025)</b>	<b>(771,516)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>7,862</b>	<b>(230,930)</b>	<b>(223,068)</b>

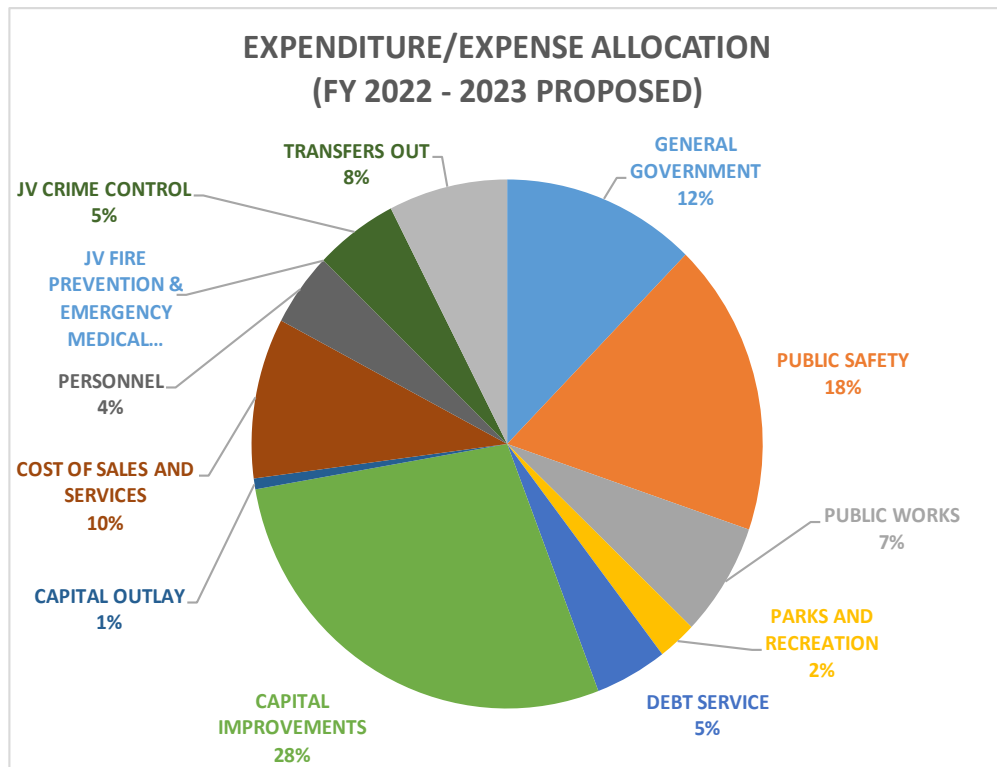
## Consolidated Summary of Revenues

	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
<b>REVENUES</b>			
AD VALOREM TAXES	7,933,520	8,313,204	8,952,247
SALES TAXES	8,103,827	8,085,683	8,970,000
FRANCHISE & OTHER TAXES	520,250	548,000	519,000
LICENSES & PERMITS	157,390	151,700	183,600
SERVICE FEES	6,781,804	7,335,550	7,688,600
FINES, WARRANTS & BONDS	884,281	959,300	959,300
INTEREST	16,868	33,670	127,900
INTERGOVERNMENTAL	3,501,867	4,692,915	9,944,895
MISCELLEANEOUS REVENUE	758,096	740,500	1,398,000
<b>OTHER SOURCES / NON-OPERATING REVENUES</b>			
TRANSFERS IN	4,300,285	6,812,973	7,437,028
BOND ISSUANCE	-	20,000,000	-
<b>TOTAL</b>	<b>32,958,187</b>	<b>57,673,495</b>	<b>46,180,569</b>



## Consolidated Summary of Expenditure/Expenses

	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
<b>EXPENDITURES / EXPENSES</b>			
GENERAL GOVERNMENT	4,091,127	4,994,172	5,280,259
PUBLIC SAFETY	5,969,500	7,069,493	8,230,861
PUBLIC WORKS	2,304,031	2,632,634	2,721,156
PARKS AND RECREATION	816,061	934,018	994,227
DEBT SERVICE	1,519,575	1,535,850	1,531,625
CAPITAL IMPROVEMENTS	9,333,406	27,849,625	24,212,406
CAPITAL OUTLAY	220,481	1,147,207	863,500
COST OF SALES AND SERVICES	3,265,567	5,294,455	5,974,878
PERSONNEL	1,494,031	1,650,275	1,726,346
JV FIRE CONTROL PREVENTION & EMERGENCY MEDICAL SERVICES	-	1,149,879	1,679,647
JV CRIME CONTROL	1,750,192	1,949,580	2,199,905
<b>OTHER USES / NON-OPERATING EXPENSES</b>			
TRANSFERS OUT	2,501,262	3,576,458	3,557,476
<b>TOTAL</b>	<b>33,265,234</b>	<b>59,783,646</b>	<b>58,972,285</b>



## General Fund

### Fund Summary

General Fund is the City's primary operating fund. It is used to account for all financial resources, except those required to be accounted for in other funds. Primary sources of revenue for this fund include ad valorem taxes and sales taxes.

Departments in the General Fund are grouped by government function: general government, public safety, public works, and parks & recreation.

General government includes Administrative Service (City Manager, City Secretary, Assistant City Manager, and Human Resources); Legal, which is made up of the City's Attorney; Information Technology; Purchasing; Finance; Customer Service, and Court.

Public Safety is comprised of the Police Department; Dispatch (also referred to as Communications), and the Fire Department.

Public Works includes the Public Works Administration (Public Works Manager and the Engineering Manager); Community Development (made up of a Manager, Permits staff, and Code Enforcement staff); Streets, Building and Grounds, Sanitation, and Fleet Services.

Lastly, Parks and Recreation is made up of all staff responsible for maintaining the city's parks and those coordinating events for the community.





## General Fund Three Year Comparison

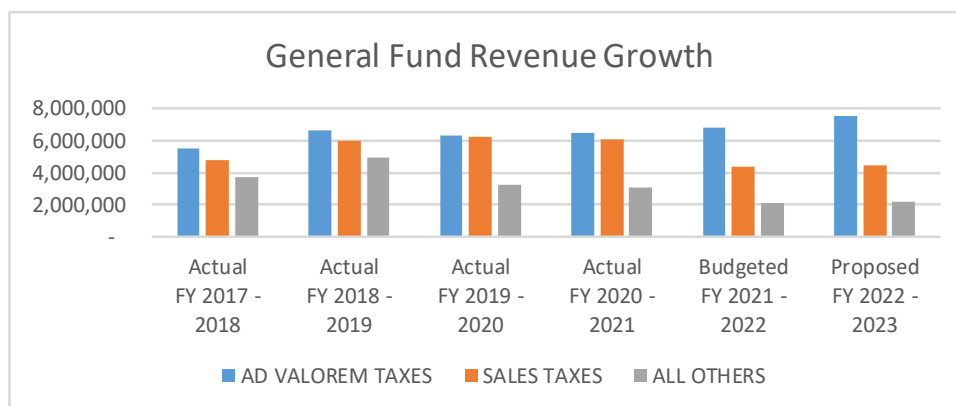
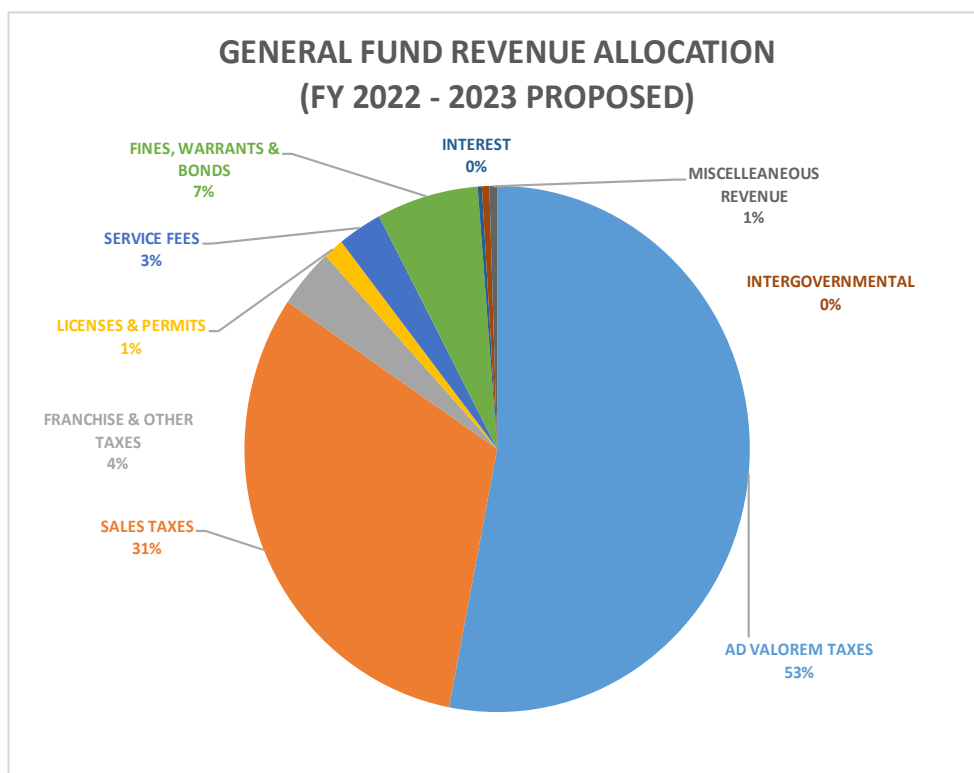
	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
<b>REVENUES</b>			
AD VALOREM TAXES	6,486,769	6,811,278	7,487,187
SALES TAXES	6,056,811	4,339,850	4,430,000
FRANCHISE & OTHER TAXES	520,250	548,000	519,000
LICENSES & PERMITS	157,390	151,700	183,600
SERVICE FEES	350,305	379,750	401,000
FINES, WARRANTS & BONDS	854,103	918,000	918,000
INTEREST	6,083	10,000	37,000
INTERGOVERNMENTAL	588,206	30,000	67,000
MISCELLANEOUS REVENUE	571,600	60,000	70,000
<b>TOTAL REVENUES</b>	15,591,515	13,248,578	14,112,787
<b>EXPENDITURES</b>			
GENERAL GOVERNMENT	4,013,038	4,887,814	5,227,659
PUBLIC SAFETY	5,969,500	7,069,493	8,230,861
PUBLIC WORKS	2,304,031	2,626,226	2,721,156
PARKS AND RECREATION	816,061	934,018	994,227
CAPITAL OUTLAY	211,793	181,390	145,800
<b>TOTAL EXPENDITURES</b>	13,314,422	15,698,940	17,319,703
<b>OTHER FINANCING SOURCES (USES)</b>			
TRANSFERS IN	2,507,172	3,827,329	4,535,652
TRANSFERS OUT	(1,387,275)	(1,921,594)	(1,328,736)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	2,507,172	3,827,329	4,535,652
<b>NET CHANGE IN FUND BALANCES</b>	4,784,265	1,376,967	1,328,736

### Overview

The General Fund Summary section includes revenue summary information, expenditure summary information and departmental detail information for the FY 2023 proposed budget, while providing a comparison to FY 2022 budgeted and FY2021 actual.

## Revenue Summary (by Category)

This budget conservatively estimates revenues for the upcoming year. The City of Jersey Village proposes that revenues for FY 2023 will be \$14,112,787 (transfers excluded). This represents a 6.5% increase from what was budgeted for FY 2022. The City's revenues are funded from nine (9) different sources, with Ad Valorem being the largest category (42%, based on actuals for FY 2018 through FY 2021, as well as budgeted FY 2022) and Sales Taxes being the second largest (36%, based on actuals for FY 2018 through FY 2021, as well as budgeted FY 2022). The pie chart shows the revenue percentage breakdown by category. The bar graph below shows the growth ad valorem taxes, sales taxes, and all other revenue sources over the last 5 years.



**Ad Valorem Taxes**

The largest revenue source for/ the General Fund is ad valorem taxes. They are allocated between the General Fund (Maintenance & Operations tax rate), and Debt Service (Interest & Sinking tax rate). Ad Valorem M&O Taxes amount to 42% of General Fund Revenue. Property values for the City of Jersey Village are certified by

	FY 2023
	Tax Year 2022
<b>Tax Roll:</b>	
Appraised Values	1,219,310,650
M&O Rate per \$100	0.623769
Total General Fund Tax Levy	7,605,682

Harris County Appraisal District. The City uses Certified Estimates to budget for ad valorem taxes. As of July 25, 2022, the value for properties in Jersey Village is \$ 1,219,310,650 , which is a 1.6% increase over the FY 2022 taxable values used to project ad valorem tax revenue for the General Fund.

AD VALOREM TAXES (FY 2023)	7,487,187
Increase/(Decrease) from PY estimates	118,495

Property values are estimated to produce \$ 7,487,187 in budgeted revenue, which is \$ 118,495 more than was budgeted for FY 2022.

Certified Estimates provided by HCAD show an estimated increase of 8.8% in the property values, with residential property estimated to be up 8.6%. Apartment value went up the most by 20.6% while industrial personal property had the largest decrease of -5%.

**Ad Valorem Tax Forecast**

The City expects the tax roll to grow over the next few years based on a major upcoming development. Less than a mile from the existing City Hall, there are roughly 43 acres that will become the City’s Village Center. This will be developed into a new economic center. General plans for the project include retail, restaurants, office space, a hotel, an apartment complex, green space and the new Jersey Village City Hall. Given the trends of property values in the greater Houston area the city expects this to positively impact the property tax base in future years as well.

**Appraisal Process**

On January 1<sup>st</sup>, the appraisal district will estimate what properties are worth, what a property is used for, market conditions, and who is responsible for paying the tax. Applications for tax exemptions are accepted soon after. The assessed taxable value of the tax roll on January 1, 2022, upon which the tax levy is based, is \$ 1,219,310,650 .

Around May 15, the appraisal review board begins hearing protests from property owners who believe their property values are incorrect or who did not get exemptions. When the Appraisal Review Board finishes its work, the appraisal district gives the City a list of taxable property. In August, City Council adopts tax rates. Tax collection starts around October 1 as tax bills go out. Generally, taxpayers have until January 31 of the following year to pay their taxes. On February 1, penalty and interest charges begin accumulating on most unpaid tax bills. Tax collectors may start legal action to collect unpaid taxes on February 1. Based upon the correspondence received from the Harris County Tax Assessor-Collector, current tax collections are estimated to be 97.33% of the levy.

**Truth-in-Taxation**

Truth-in-taxation is a concept embodied in the Texas Constitution that requires local taxing units to make taxpayers aware of tax rate proposals and to afford taxpayers the opportunity to limit tax increases. Property owners have the right to know about increases in their properties' appraised value and to be notified of the estimated taxes that could result from the new value.

Creating a budget and adopting a property tax rate to support that budget are major functions of the Jersey Village’s City Council. This is accomplished by following truth-in-taxation requirements to ensure the public is informed of any increases. The City is required to publish a notice and hold a public hearing if the proposed tax rate exceeds the no-new-revenue or voter-approval tax rate. Residents are then able to express their opinions and weigh in on the proposed tax rate.

The City of Jersey Village’s no-new-revenue tax rate is \$0.670132 / \$100, voter-approval tax rate is \$0.837308 / \$100, and the proposed rate published for the public hearing is 0.760157/ \$100. The proposed rate did exceed the lower of the no-new-revenue or voter-approval rate; therefore, the City was required to publish certain notices and hold a public hearing on the proposed tax rate. This proposed budget is based on

a recommended rate of \$0.742500 /\$100 which is 10.5% higher than the no-new-revenue M&O rate plus the debt rate.

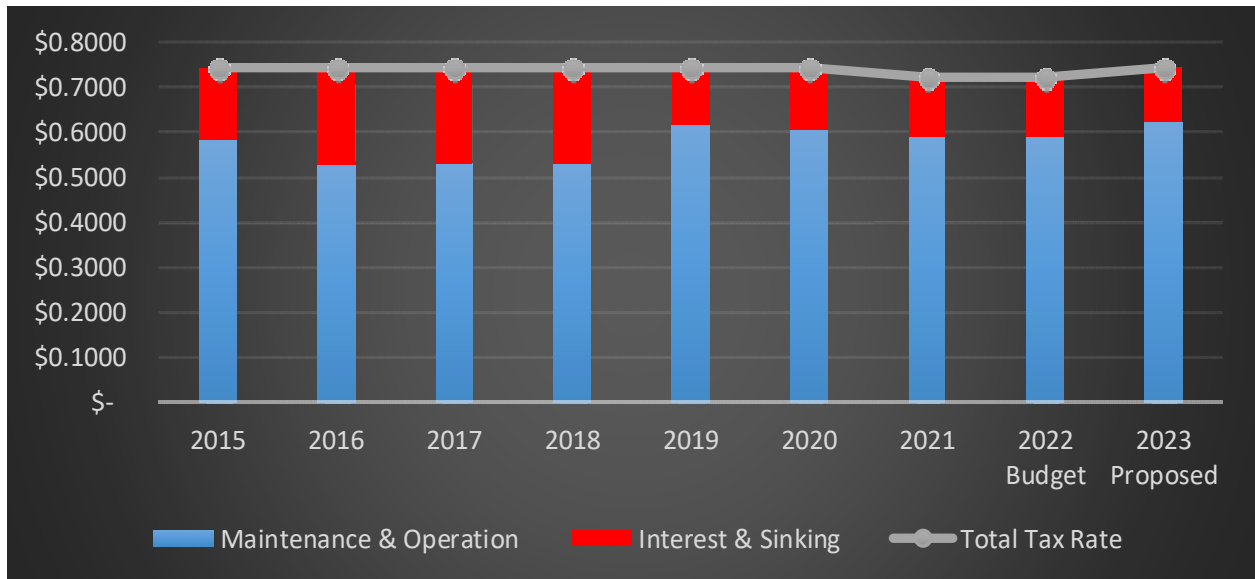
**Tax Rate**

The recommended tax rate for the year ending September 30, 2023, is \$0.742500/\$100. The amount allocated for general government operations is 0.623769 /\$100, while the remaining \$0.118731 /\$100 is allocated for general obligation long-term debt service. The General Fund budgeted amount is net of any 380 agreement rebates due from this revenue source.

As of January 22, 2022, the City has the following 380 agreements in place.

Company Name	Term	Summary Description	Min. # Of Jobs Required	Actual # Of Jobs Added	Minimum Investment By Company	Total Estimated Incentive
Southwest Developers LLC	2015-2030	Locate retail sales center within Jersey Village	15	53	N/A	TBD
Argos USA LLC	2018-2028	Locate retail sales center within Jersey Village	15	30	N/A	\$10,000,000
Gordon NW Village, LP	2020-2035	Build out of 35,000 sq ft of retail space	5	TBD	N/A	\$250,000
MRS Helios LLC	2022 - 2024	Locate regional headquarters in Jersey Village	60		N/A	\$45,876

**Property Tax Rate Distribution History**



## Tax Rate Ordinance Approval for FY 2023

### ORDINANCE NO. 2022-33

**AN ORDINANCE PROVIDING FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES BY THE CITY OF JERSEY VILLAGE, TEXAS, FOR THE YEAR 2022; PROVIDING FOR THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH; AND PROVIDING FOR SEVERABILITY.**

\* \* \* \* \*

**WHEREAS**, Section 26.05 of the Texas Tax Code provides for the adoption of a tax rate for the current tax year; and

**WHEREAS**, Section 26.05 (a)(1) and (2) provides that the tax rate consists of two components (one will impose the amount of taxes needed to pay the unit's debt service and the other will impose the amount of taxes needed to fund maintenance and operation expenditures), each of the components must be approved separately; and

**WHEREAS**, the proposed tax rate for the current tax year of the City of Jersey Village, Texas, consists of two components, a tax rate of \$0.118731 for the purpose of paying the accruing interest and to provide a sinking fund for payment of the indebtedness of the City, and a tax rate of \$0.623769 for the purpose of funding the maintenance and operation expenditures of the City for the next fiscal year; and

**WHEREAS**, the City Council has approved, by separate motions, the tax rate heretofore specified for each of said components; and

**WHEREAS**, all notices and hearings required by law as a prerequisite to the passage, approval, and adoption of this Ordinance have been timely and properly given and held; **NOW THEREFORE**,

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

**Section 1.** The facts and recitations set forth in the preamble of this Ordinance are found to be true and correct and are hereby adopted, ratified and confirmed.

**Section 2.** There is hereby levied, for the tax year 2022, to fund the City's fiscal year 2022-2023 municipal budget, an ad valorem tax at the total rate of \$0.7425 on each One Hundred Dollars (\$100) of assessed valuation on all property, real, personal, and mixed, within the corporate limits of the City, upon which an ad valorem tax is authorized by law to be levied by the City of Jersey Village, Texas.

***THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.***

***THE TAX RATE WILL EFFECTIVELY BE RAISED BY 10% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$623.77.***

**Section 3.** Of such total tax levied in Section 2 hereof, \$0.623769 is levied to fund maintenance and operation expenditures of the City for the fiscal year beginning October 1, 2022. Of the total tax levied in Section 2 hereof, \$0.118731 is levied for the purpose of paying the interest on bonds, warrants, certificates of obligation, and other lawfully authorized evidences of indebtedness issued by the City of Jersey Village, Texas, and the various installments of principal due on bonds, warrants, certificates of obligation, and other lawfully authorized evidences of indebtedness issued by the City as such installments shall mature in the fiscal year beginning October 1, 2022.

**Section 4.** Ad valorem taxes levied hereby, in the total amount of \$0.7425 each One Hundred Dollars (\$100.00) of assessed valuation, as reflected by Sections 2 and 3 hereof, shall be due and payable on or before January 31, 2022. All ad valorem taxes due the City of Jersey Village, Texas, and not paid before February 1 following the year for which they were levied, shall bear penalty and interest as prescribed by the Texas Tax Code.

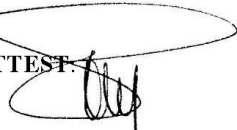
**Section 5.** In accordance with the maintenance and operation tax rate approved in the total amount of \$0.623769; line item #01-10-7201 of the 2022-2023 Municipal General Fund Budget is hereby adjusted to reflect same.

**Section 6.** All ordinances and parts of ordinances inconsistent or in conflict herewith are hereby repealed to the extent of such conflict.

**Section 7.** Severability. In the event any clause phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstances 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 thus declared to be invalid or unconstitutional, whether there be one or more parts.

**PASSED, APPROVED, AND ADOPTED** this 15th day of August 2022.

  
Bobby Warren, Mayor

ATTEST:   
\_\_\_\_\_  
Lorri Coody, City Secretary

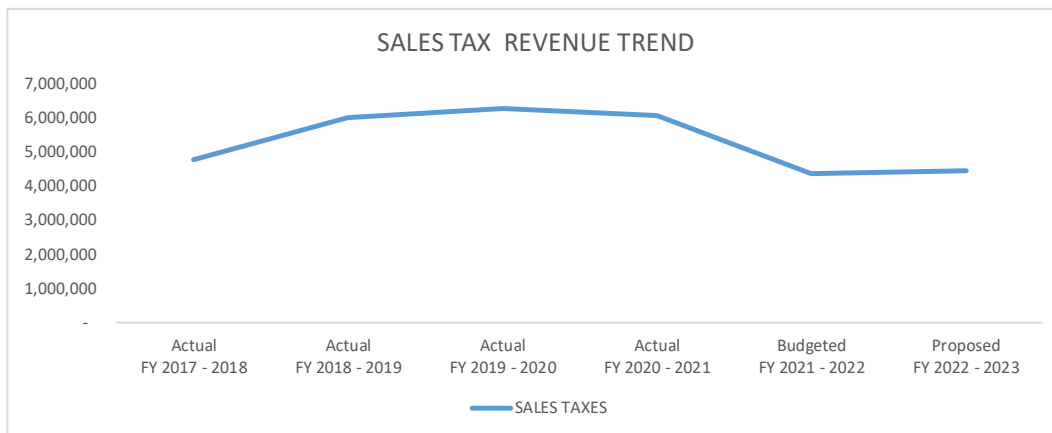


**Sales Tax Allocation**

Sales Tax in the City of Jersey Village is collected at a rate of 8.25% of the goods and services sold within the City’s boundaries. The tax is collected by businesses making the sale and is remitted to the State’s Comptroller of Public Accounts on a monthly, and in some cases, quarterly basis. The State retains 6.25%, the Crime Control and Prevention District retains .5%, The Fire Control Prevention and Emergency Medical Services District (FCPEMSD) retains .5%, and the remaining 1% is distributed to the City of Jersey Village within 40 days following the period for which the tax is collected by the businesses. Therefore, the Sales Tax reported on the City’s monthly financial statement is typically two (2) months in arrears. However, the City always reports 12 months’ worth of collections at the end of the year.

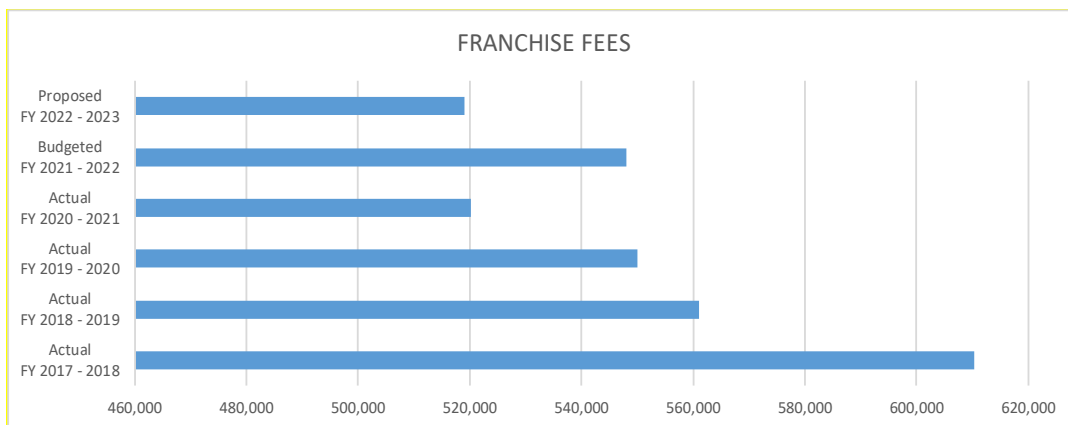
**Sales and Use Tax Collection**

The second largest General Fund revenue source is Sales Tax, which totals 36% of General Fund Revenue. Sales Tax revenue has experienced steady growth over the last five (5) years. The City experienced a slight dip in budgeted General Fund Sales Tax revenue in FY 2022 as a result of the allocation of one half cent to the Fire Control Prevention and Emergency Medical Services District (FCPEMSD). That allocation became effective on October 1, 2021. For FY 2023, an estimated increase of 2% is expected as a result of inflation and the economic development agreements mentioned above.



**Franchise Fees**

Franchise fees represent those revenues collected from utilities operating within the City’s rights-of-way to conduct business including Cavallo Energy, CenterPoint Energy, AT&T, Comcast, and DirecTV. The City is currently receiving franchise fees for: electricity, telephone/telecommunications, gas, and cable. The proposed FY 2023 is budgeting a decrease of 5% in this revenue source primarily due to a decrease in telephone franchise fees.





## License & Permits

Licenses and permits are based on construction such as plan review, business permits, construction inspections, and permit fees. The following make up the specific line items for this class of revenue. Overall, the proposed amount is an increase of 17% from the amount budgeted for FY 2022.

	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
<b>LICENSES &amp; PERMITS</b>			
BUILDING PERMITS	105,000	96,927	105,000
PLUMBING PERMITS	15,000	12,397	15,000
ELECTRICAL PERMITS	18,000	12,659	18,000
MECHANICAL PERMITS	9,000	7,775	9,000
SIGN PERMITS	14,000	15,380	14,000
LIQUOR LICENSES	8,000	4,285	8,000
ANTENNA ANNUAL FEES	4,400	4,306	4,400
PLANNING & ZONING APPLICATION FEES	2,000	-	2,000
BURGLAR/FIRE ALARM PERMIT	6,000	3,424	6,000
FIRE MARSHAL PERM FEES	1,100	236	1,100
OPERATIONAL HARZADOUS PERM	100	-	100
HOTEL/MOTEL LICENSE PERMITS	1,000	-	1,000
	<u>183,600</u>	<u>157,390</u>	<u>183,600</u>

## Service Fees

Service Fees represent revenue generated through fees associated with receiving a specific service. The largest fee in this category is the ambulance service fee, the charge for the City's EMS team to answer a 911 call within city limits. The City has budgeted \$250,000 for FY 2023, based on revenue recognized as of March 31, 2022 (\$123,458). Other fees facility rental fees, plat checking/review fees, pool memberships, and pet tags. Proposed FY 2023 budget is \$401,000, which is 6% or \$21,250 more than what was budgeted for FY 2022.

## Fines, Warrants & Forfeitures

Fines and forfeitures represent revenue generated through the Municipal Court. The budget for FY 2023 will remain the same as FY 2022. Due to increased vaccinations and the transition back to normal operations, court dates have been scheduled to closed out cases. It is budgeted that Fines and associated fees will be \$918,000.

## Interest

The interest earned is from city investments in TexPool and the City's sweep account in its depository. FY 2022 saw an increase in the rate of return, beginning in March 2022. As a result, the FY 2023 proposed budget reflects a 270% increase over what was budgeted for FY 2022.

## Intergovernmental

This revenue represents funding received from federal, state and local sources due to grants, interlocal agreements and funding agreements. The City receives an annual payment from the Health and Human Services Commission to offset the unreimbursed costs of emergency medical transportation provided to Medicare recipients who are not enrolled in the program. The basis for this program is found under 42 CFR 433.51. The FY 2023 proposed budget is \$67,000.

## Miscellaneous Revenue

Revenues not included in another category are classified as miscellaneous. The proposed FY 2023 budget is \$70,000, which is 17% higher than what was budgeted for FY 2022.

## Transfers In

This revenue represents funding received from other funds as follows: Crime Control and Prevention District (CCPD) \$2,199,905 to cover expenditures, Utility Fund \$630,000 to cover expenses related to operations and personnel, Motel Tax Fund \$26,100 to cover expenses related to expenditures, Fire Control Prevention and Emergency Medical Services District (FCPEMSD) \$1,679,647 to cover expenditures.



## Expenditure Summary (by Category)

Proposed General Fund expenditures for FY 2023 are 18,648,439 , which represents a 6% increase or \$ 1,027,904 over FY 2022 budget. The increase is largely attributed to the increase in salaries, wages, and benefits costs of \$1,252,419 . A breakdown and description of the General Fund expenditures by account category is provided below.

The General Fund is broken into ten (10) major categories. A comparison between the budget for FY 2023 and FY 2022 is as follows:

EXPENSE CATEGORY	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023	% Change
SALARIES, WAGES, & BENEFITS	9,948,918	11,201,337	13%
SUPPLIES	697,937	870,488	25%
MAINTENANCE - BLDGS, STRUC	132,000	169,750	29%
MAINTENANCE - GENERAL	456,021	593,960	30%
SERVICES	2,786,480	2,938,875	5%
SUNDRY	27,499	15,999	-42%
PROFESSIONAL SERVICES	1,320,065	1,214,863	-8%
OTHER SERVICES	148,630	168,630	13%
CAPITAL OUTLAY	181,390	145,800	-20%
TRANSFERS OUT	1,921,594	1,328,736	-31%
<b>TOTAL EXPENDITURES</b>	<b>17,620,534</b>	<b>18,648,439</b>	<b>6%</b>

### Salaries, Wages, and Benefits

The Human Resources Manager calculates personnel costs, including any increases in compensation rates. Personnel costs are the single largest expenditure category for the General Fund representing 60% and includes the costs related to salaries, incentives, insurance, and retirement benefits. There was an overall 13% increase for FY 2023. This was related to anticipated hires and pay increases.

SALARIES, WAGES, & BENEFITS CATEGORY	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023	% Change
TOTAL PAY	7,066,570	7,854,034	11%
TOTAL INSURANCE	1,224,305	1,508,380	23%
TOTAL RETIREMENT	987,737	1,103,483	12%
TOTAL PAYROLL TAXES	534,839	567,869	6%
TOTAL OTHER	135,468	159,526	18%

### *Summary of Expense Subcategories*

SALARIES, WAGES, & BENEFITS CATEGORY	Budgeted	Proposed	% Change
	FY 2021 - 2022	FY 2022 - 2023	
SALARIES	6,146,215	6,853,195	12%
OVERTIME	381,000	484,000	27%
WAGES	287,021	252,211	-12%
S.T.E.P. PROGRAM	100,000	90,000	-10%
INCENTIVES	83,298	102,139	23%
VOLUNTEERS STIPEND	44,000	44,000	0%
LONGEVITY	18,337	19,489	6%
EMPLOYEE AWARDS/BONUS	6,700	9,000	34%
<b>TOTAL PAY</b>	<b>7,066,570</b>	<b>7,854,034</b>	<b>11%</b>
HEALTH INSURANCE	1,138,151	1,413,379	24%
DENTAL INSURANCE	69,969	79,100	13%
VISION INSURANCE	10,100	9,619	-5%
LIFE INS	6,085	6,283	3%
<b>TOTAL INSURANCE</b>	<b>1,224,305</b>	<b>1,508,380</b>	<b>23%</b>
RETIREMENT	961,737	1,077,483	12%
FIREFIGHTERS' RETIREMENT	26,000	26,000	0%
<b>TOTAL RETIREMENT</b>	<b>987,737</b>	<b>1,103,483</b>	<b>12%</b>
EMPLOYMENT TAXES	13,822	24,308	76%
FICA/MEDICARE TAXES	521,016	543,561	4%
<b>TOTAL PAYROLL TAXES</b>	<b>534,839</b>	<b>567,869</b>	<b>6%</b>
LONG-TERM DISABILITY	24,844	30,832	24%
UNEMPLOYMENT COMPENSATION	1,166	1,260	8%
WORKMEN'S COMPENSATION	109,458	127,434	16%
<b>TOTAL OTHER</b>	<b>135,468</b>	<b>159,526</b>	<b>18%</b>

### Supplies

These object classifications are expendable materials and operating supplies necessary to conduct departmental activities. The increase is attributed to additional safety equipment and clothing for fire, fuel and oil for fleet services, and crime scene supplies. These categories had increases of \$66,000, \$45,000 and \$33,000, respectively to their budgets

### Maintenance – Buildings/Structures

This object classification is for expendable upkeep of physical properties which are used in carrying out operations and include building and structure maintenance. The largest costs are related to street and sidewalk repairs (\$55,000 combined), fire and police station building maintenance (\$30,000 combined), pool maintenance (\$16,000), city hall maintenance (\$13,500), and the street signs project (\$10,000) initiated in FY 2022. This General Fund expenditure category increased its budget from FY 2022 by 29%.

### Maintenance – General

This object classification is for the maintenance of equipment and small fixtures. The largest cost (\$405,000) is for software maintenance, which is 68% of FY 2023 budgeted amount. This General Fund expenditure category increased its budget from FY 2022 by 30%.

### Services

These object classifications generally include services rendered to city by local companies. The three largest categories budgeted for FY 2023 are: grants and incentives (\$2,014,000), street lighting (\$195,000), and the City's maintenance agreement in Police (\$153,350). These three make up 80% of total FY 2023 amounts budgeted for this category.

**Sundry**

These object classifications generally include costs for elections, licenses and permits required by the City. Also included in this category are jail and jury expenses. For FY 2023, the City has budgeted a decrease of \$11,500 (42%). This is primarily due to the fact that FY 2022 was a primary election year. Certain costs will not be necessary for FY 2023.

**Professional Services**

These object classifications include services rendered to city activities by private firms or other outside agencies. Some of the largest contracts in this budget are for solid waste, consulting, legal services, and the City's recycling program. The FY 2023 budget decreased in this category from the prior year, primarily due to a decrease in anticipated consulting and legal fees (a combined \$110,000, or 8%).

**Other Services**

This object classification is for expenditures related to surety bonds and liability insurances (automobile, fire, and casualty). The largest increase within this category was for the City's automobile insurance. This category increased by \$16,000 (28%) from the amount budgeted in FY 2022.

**Capital Outlay**

Capital outlay is the amount of money spent to purchase, maintain and repair a capital asset. Capital assets include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items). 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. For FY 2023, the amounts budgeted for capital outlay decreased by \$35,590 of the amount budgeted for FY 2022.

**Transfers Out**

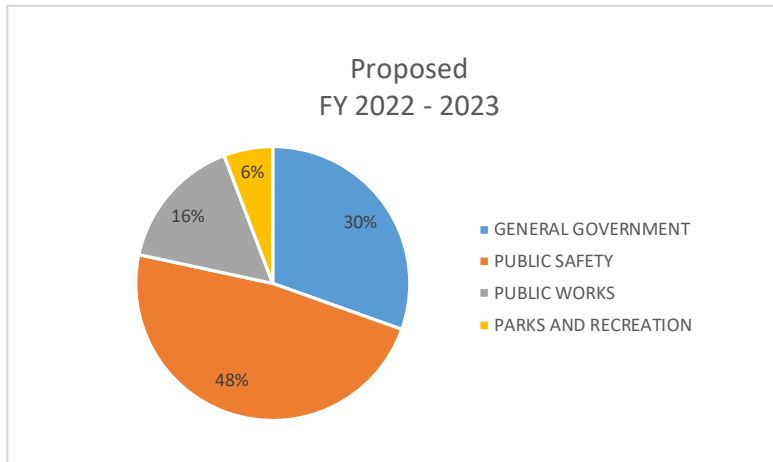
Transfers Out reflect a transfer from the General Fund to another fund within the City's budgets. Technology and Equipment User Fees are expected to be \$197,943. These are fees to cover the cost of purchasing and replacing computers and other equipment throughout the year. Additionally, a transfer to the Golf Fund in the amount of \$214,484, a transfer to the TIRZ-3 Fund in the amount of \$750,000, and a transfer to the Capital Improvements fund are expected for upcoming projects. Budgeted transfers anticipated for FY 2023 decreased by 31% from FY 2022 budgeted transfers.

## Expenditures (by Function)

There are four main functions in the General Fund including General Government, Public Safety, Public Works, and Parks and Recreation. A breakdown of FY 2023 proposed departmental expenditures and a brief description is given comparing the functions to the FY 2022 budget. The pie chart, General Fund by Function, shows the percentage breakdown of each function.

### General Government

General Government handles the administrative functions of the City and is comprised of the Administrative Service, which is City Manager, City Secretary, Assistant City Manager, and Human Resources; Legal, which is made up of the City's Attorney; Information Technology; Purchasing; Finance; Customer Service, and Court. The FY 2023 Proposed Budget increase of 7% is attributed to the increase of 268,006 in salaries, wages and benefits (15% from prior year) and the increase of 134,139 for maintenance costs (46% more than prior year).



### Public Safety

Public Safety function handles all aspects related to citizen protection and is made up of the Police and Fire Departments. The FY 2023 Proposed Budget increase of 16% is attributed to the 1,009,542 increase in salaries, wages and benefits.

### Public Works

Public Works is responsible for overseeing the City's solid waste and recycling services, water distribution, wastewater collection and treatment, streets, public rights-of-way, community development, code enforcement, and fleet maintenance divisions. The FY 2023 Proposed Budget increase of 4% is largely attributed an increase in salaries, wages, and benefits and an increase in the cost of fuel and oil.

### Parks and Recreation

Parks and Recreation Department is responsible for the City's parks and open spaces, trails, boulevards, community pool and splash pad, events and programs, the Jersey Meadow Golf Course, and management of city facilities. The FY 2023 Proposed Budget increase of 4% is largely attributed the estimated costs associated with the Founders' Day and Fourth of July events in the Spring/Summer 2023 season.

## General Fund Goals and Budgets (by Department)

### Administrative Services (Department 11)

**Mission:** To effectively implement and administer the policies established by the Council and to create an organizational climate which inspires excellence within the City organization.

The Administrative Services Department is responsible for the overall operation of the city. The Department consists of the Mayor and City Council and five full-time employees. The full-time employees consist of the City Manager, the Assistant City Manager, the City Secretary, the Human Resources Manager, and the Human Resources Intern.

The City Manager serves at the pleasure and direction of the City Council and is the Chief Executive Officer of the City. All of the officers and employees of the city, except the elected officials, municipal court judges and the City Attorney are under the City Manager's supervision. The City Manager is responsible for the efficient and effective administration of the city government, including authorization of all expenditures, origination and presentation of an annual budget and development and administration of programs and policies approved by City Council. Policies established by the City Council are implemented through the guidance of the City Manager. The City Secretary gives notice of public meeting, keeps minutes of proceedings of Council meetings and other boards and committees, maintains and authenticates all ordinances and resolutions adopted by Council, conducts and administers municipal elections and serves as personnel director.

The City Secretary's Office prepares City Council agendas and gives notice of City Council meetings; keeps an accurate account of the minutes of such proceedings; enrolls all laws, resolutions, and ordinances approved by the City Council; processes all Requests for Public Information; keeps the corporate seal of the City; countersigns and notarizes, as applicable, all commissions, licenses, and contracts issued by the City; coordinates and administers the conduct of all regular and special city elections; conducts the annual appointments of all City Boards, Commissions, and Committees; provides general public service information to citizens, assists visitors to the City, and the employees of the City of Jersey Village in a fair and effective means with integrity and conscientious behavior.

The Human Resource Manager provides leadership and partnership in creating and implementing innovative people strategies in order to meet the current and emerging human resources needs of the diverse population of employees and citizens of the City of Jersey Village. Has direct responsibility for recruitment and selection, compensation and benefits, training and development, risk management, personnel record administration, performance management, employee relations, legal compliance, policy and procedure development and adherence, response to employment-related claims (unemployment, workers' compensation, EEOC, etc.), and assist with payroll process.

It is the purpose of the Administrative Services Department to provide leadership and management in all levels of the organization. The completion of its goals and objectives are incumbent on the entire organization participating and working together. Therefore, it is difficult for the department to measure its performance as a stand-alone operation because the actual measurement of these goals will be provided in the departments responsible for the work. Listed below are the goals determined by the administrative staff on which Administration's skills will be focused during the fiscal year. Where appropriate, measures will be provided.

Administrative Services	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
SALARIES, WAGES, & BENEFITS	543,985	697,549	914,127
SUPPLIES	12,170	14,350	15,850
MAINTENANCE - GENERAL	70	2,000	2,000
SERVICES	63,500	75,251	81,551
SUNDRY	22,788	21,000	9,500
OTHER SERVICES	-	300	300
TRANSFERS OUT	4,500	4,250	5,250
TOTAL EXPENDITURES	647,012	814,700	1,028,577

**Significant Budget Changes for FY 2023**

- 31% increase to salaries, wages and benefits
- 55% decrease to sundry

<b>Goal # 1-11.23</b>	<b>Conduct 2023 elections</b>
Background	Currently, the City is contracting with Harris County for election services.
Solution	The City Secretary has recommended using Harris County for election services.

<b>Goal # 2-11.23</b>	<b>Upgrade the Executive Session Room</b>
Background	The furniture and equipment have not been upgraded in a while. Any equipment or fixtures would be moved in the event of a new city hall being built.
Solution	Purchase a new table, chairs and an A/V system in the Executive Session room that can be used for virtual meetings.

<b>Goal # 3-11.23</b>	<b>Transition the Human Resources Intern position to a part-time position</b>
Background	In FY 2022, a Human Resources intern was hired. She works two days a week to assist the Human Resources Manager with backlogged projects.
Solution	We are hoping to make this role a consistent position that can assist with year-round projects.

<b>Goal # 4-11.23</b>	<b>Implement random drug and alcohol screening</b>
Background	Random drug tests help to ensure the workforce remains sober and deters employees from abusing alcohol or drugs
Solution	Testing would encompass the DOT employees to satisfy Federal regulation and non-DOT employees for a drug-free workplace.

<b>Goal # 5-11.23</b>	<b>Engage employees with more events to promote a positive work environment</b>
Background	The Employee Engagement Committee, consisting of supervisors from various departments, was started in FY 2022.
Solution	The committee plans to encourage interactions amongst staff and foster a fun and healthy culture.

<b>Goal # 6-11.23</b>	<b>Attract the best staff in order to provide the best service to the citizens</b>
Background	The Employee Engagement Committee, consisting of supervisors from various departments, was started in FY 2022.
Solution	We are proposing a policy that would provide employees with less than 1 year of service 12 week that is paid at 50%, and employees over 1 year of employment the 12 weeks would be paid at 100%. The second potential change is a change to the vacation accrual policy. See intended shift below.





**Legal/Other Services (Department 12)**

**Mission:** To provide and account for services that benefit the entire City organization

The Legal/Other Services Department contains the City Attorney, Municipal Court Prosecutors and those necessary expenditures which cannot be allocated among the various operational departments of the City such as insurance and city wide contract costs.

Legal/Other Services	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
SALARIES, WAGES, & BENEFITS	225	250	250
SERVICES	1,675,829	2,014,000	2,014,000
PROFESSIONAL SERVICES	99,617	210,000	120,000
OTHER SERVICES	120,210	125,990	145,990
TRANSFERS OUT	294,321	1,712,474	1,131,168
TOTAL EXPENDITURES	2,190,203	4,062,714	3,411,408

**Significant Budget Changes for FY 2023**

- 43% decrease to Other Services
- 34% decrease to Transfers Out

Goal # 1-12.23	Ensure Chapter 380 grants are sufficient for FY 2023
Background	The City of Jersey Village is dedicated to achieving the highest quality of development, infrastructure, and quality of life for its citizens. Jersey Village has a “pro-business” philosophy which is designed not only to attract high quality companies but to retain them as well
Solution	The City has secured agreements with CEMEX and Argos USA, LLC. Additionally, the City has budgeted for the benefits and effects to be expected in FY 2023.

Goal # 2-12.23	Ensure necessary insurance coverage of City vehicles
Background	Costs for certain coverages and plans have increased
Solution	We are expecting a 10% increase over what is supposed to be spent for FY 2022.





## Information Technology (Department 13)

**Mission:** To provide information technology leadership and strategic direction in support of the computer infrastructure through a commitment to deliver secure, responsive and cost-effective, innovative solutions for achieving the business objectives of today and tomorrow and where possible help facilitate the flow of information to and from the residents of the city.

The Information Technology Department is responsible for the entire computer infrastructure of the city. This includes all computer systems, networks and software. The IT Director is responsible for setting the strategic IT direction, providing the annual IT budget and for the authorization of all Information Technology related expenditures.

The purpose of the Information Technology Department is to support, maintain and enhance all computer related hardware and software in use at the city and to provide leadership in the area of Information Technology to all departments within the city.

Information Technology	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
SALARIES, WAGES, & BENEFITS	330,159	347,267	354,782
SUPPLIES	2,549	3,050	3,050
MAINTENANCE - GENERAL	230,526	286,675	420,814
SERVICES	33,173	37,070	39,470
PROFESSIONAL SERVICES	28,840	105,000	105,000
CAPITAL OUTLAY	61,012	46,890	4,000
TRANSFERS OUT	48,775	73,270	48,203
TOTAL EXPENDITURES	735,034	899,222	975,319

### Significant Budget Changes for FY 2023

- 47% increase to Maintenance
- 34 % decrease to Transfers Out

Goal # 1-13.23	Add chat bots to City's tool belt
Background	Employees and residents want quick responses on important events affecting them.
Solution	The City will use Microsoft Virtual Agents to respond in a quick and timely manner. This system would also potentially serve as an assistant for answering phone calls as well.

Goal # 2-13.23	Transition out of using Plain Old Telephone System (POTS) lines
Background	These lines will be phased out of use within the next year, as everyone is shifting to more digital options.
Solution	We will be evaluating the use of digital fax services.

Goal # 3-13.23	Provide more staff with a dual monitor work station
Background	Many City employees who have a computer still have only one monitor.
Solution	To help staff become more efficient, we will work to provide dual monitors to all staff that currently does not have this.

## Purchasing (Department 14)

**Mission:** To provide efficient and timely purchases of equipment and office supplies used by all City departments.

The Purchasing Department serves as a centralized purchasing and distribution operation within the City and contains no personnel. The department exists solely for the purpose of providing a single location for purchasing or lease of necessary office supplies, products and machinery to take advantage of efficiencies of scale. Purchasing provides a mechanism to have centralized purchasing of supplies, maintain inventory and services which are used to service all departments.

Purchasing	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
SUPPLIES	17,575	20,000	20,000
SERVICES	2,673	3,675	2,675
TOTAL EXPENDITURES	20,248	23,675	22,675

### Significant Budget Changes for FY 2023

- None

## Accounting (Department 15)

**Mission:** To provide quality services to our customers – the residents of Jersey Village, defendants in our court, vendors, and our fellow employees – by improving our ability to operate efficiently and cost effectively through on-going training, education, and the implementation of technologically-based solutions.

The primary duties of the Accounting Department involve recording, controlling, and reporting the financial transactions and the financial and physical assets of the City of Jersey Village. These duties involve processing payroll and accounts payable, financial reporting, cash management and investment, and maintenance of fixed assets records for the City's funds. The General Fund portion of the cost of the annual audit contract is included in this budget. The Director of Finance is charged with satisfying the mission of this department by providing professional supervision to the staff, fiscal guidance to the City department heads, developing the CAFR, and assisting the City Manager and his staff with the development of the City's annual budget.

Accounting	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
SALARIES, WAGES, & BENEFITS	358,381	388,464	409,844
SUPPLIES	1,480	950	4,350
MAINTENANCE - GENERAL	-	150	150
SERVICES	3,004	7,100	8,500
SUNDRY	460	550	550
PROFESSIONAL SERVICES	50,201	37,000	50,000
TRANSFERS OUT	1,575	1,575	1,575
TOTAL EXPENDITURES	415,101	435,789	474,969

### Significant Budget Changes for FY 2023

- 35 % increase to Professional Services

## Customer Service (Department 16)

**Mission:** To provide quality services to our customers – the residents of Jersey Village, defendants in our court, vendors, and our fellow employees – by improving our ability to operate efficiently and cost effectively through on-going training, education, and the implementation of technologically-based solutions.

The Customer Service Department is the first point of contact for many of the public's dealing with the City. The Department is responsible for utility payment collection, court fine and fee collections, other fee collections, walk-in customer information requests, utility service request initiation and processing, and the telephone console/window receptionist operations.

Customer Service	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
SALARIES, WAGES, & BENEFITS	64,102	65,492	69,113
SUPPLIES	1,448	500	500
MAINTENANCE - GENERAL	-	400	400
SERVICES	1,075	3,000	1,100
PROFESSIONAL SERVICES	62,919	68,000	69,000
TRANSFERS OUT	375	375	375
	<hr/> 129,919	<hr/> 137,767	<hr/> 140,488

### Significant Budget Changes for FY 2023

- None



## Municipal Court (Department 19)

**Mission Statement:** The mission of Jersey Village Municipal Court is to serve others with dignity and respect, always striving for the timely disposition of cases with prompt and courteous service and in accordance with State Law. We seek to achieve a high standard of excellence in every aspect of court work by continued legal education and customer training.

Jersey Village Municipal Court is responsible for the prosecution of Class C misdemeanors: traffic, state, and city ordinance violations. Judges are appointed by the City Council upon recommendation of the Mayor. Two judges, two deputy prosecutors, a court administrator, two deputy court clerks, and a full-time warrant officer/bailiff. Pre-trials/bench trials are scheduled the first Wednesday of every month. Arraignments are held on the second Wednesday and the first three Thursdays of every month. Additional arraignments are scheduled if needed. Pre-trials/jury trials are scheduled six times a year.

The judges accept pleas, assess fines, set bonds, and dismiss cases when permitted by statute, issues warrants and capiases, grant driving safety courses, grant deferred dispositions, and preside over bench and jury trials in addition to a broad spectrum of magistrate duties. The clerks process electronic records of charges filed and case dispositions; prepare requests for driving safety course and compliance dismissals for the judge's approval; maintain partial payment histories; issues subpoenas, summons and warrants; schedule trial dockets and arraignment dockets; and prepare probable cause affidavits and legal complaints. The clerks also have a statutory obligation for preparing monthly court activity reports and financial quarterly reports for the State. Other mandated reports: traffic convictions, bond forfeitures, violations of Alcoholic Beverage Code, Failure to Complete Alcohol Awareness Program, Failure to Pay or Violation of a Court Order for persons under 17, Orders of Deferred Disposition for an Alcoholic Beverage Code Offense, Acquittals of Driving Under the Influence, and DSC completions.

Municipal Court	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
SALARIES, WAGES, & BENEFITS	226,868	247,932	266,844
SUPPLIES	866	2,300	2,300
MAINTENANCE - GENERAL	-	500	500
SERVICES	2,750	7,800	6,900
SUNDRY	20	800	800
PROFESSIONAL SERVICES	55,576	93,450	87,450
TOTAL EXPENDITURES	286,079	352,782	364,794

### Significant Budget Changes for FY 2023

- None



**Police (Department 21)**

**Mission:** To provide the preservation of life and the protection of property. To protect the constitutional rights of all citizens. To conduct problem solving in the community through the administration of quality, professional, community oriented police services.

The purpose of the Jersey Village Police Department is to provide the citizens an atmosphere in which safety is prevalent and promoted through increased visibility, community oriented service, and programs designed specifically to combat crime.

Police	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
SALARIES, WAGES, & BENEFITS	3,187,691	3,803,680	4,053,772
SUPPLIES	121,866	87,324	118,924
MAINTENANCE - GENERAL	21,304	23,497	11,397
SERVICES	40,485	194,644	230,800
SUNDRY	1,390	3,000	3,000
PROFESSIONAL SERVICES	1,609	1,800	1,800
OTHER SERVICES	16,890	21,740	21,740
CAPITAL OUTLAY	12,925	5,000	-
TRANSFERS OUT	115,175	19,775	16,775
TOTAL EXPENDITURES	3,519,335	4,160,460	4,458,208

**Significant Budget Changes for FY 2023**

- 7% increase in salaries, wages and benefits
- 51% decrease to maintenance – general
- 36% increase in supplies
- 19% increase in services

<b>Goal # 1-21.23</b>	<b>Hire a Detective Sergeant</b>
Background	There is an increased caseload requiring a detective sergeant.
Solution	The City will hire a qualified individual and provide him/her with a new vehicle that will assist in carrying out job functions.

<b>Goal # 2-21.23</b>	<b>Promote Community Involvement with City’s Police</b>
Background	The City wants to print marketing material promoting their vision of community involvement.
Solution	Police staff will distribute marketing materials at city events such as Founders’ Day, 4th of July, Holiday in the Village and the Concert in the Park series.

<b>Goal # 3-21.23</b>	<b>Increase efficiency of crime scene processing</b>
Background	The department wants to ensure their detective is able to quickly set up an area to process crime scene evidence and manage possible contamination.
Solution	Equipment will be purchased. This will include portable lighting, crime scene covers, erectable tent, etc.

<b>Goal # 4-21.23</b>	<b>Enhance technological capabilities and fugitive apprehension</b>
Background	Drones have multiple purposes including crime scene mapping, accident reconstruction, searching for suspects on foot, and being able to assist other city departments in their need for drone footage.
Solution	The City will purchase two drones, as there is not currently a single company that has developed a drone that has the capabilities of an adequate camera for crime scene/accident reconstruction, in conjunction with a camera with FLIR capabilities to search for suspects. The City will ensure the training of four primary operators, who will be assigned to different shifts in order to achieve maximum coverage for deployment.

<b>Goal # 5-21.23</b>	<b>Access better vehicle information database</b>
Background	In March 2022, the department had a 60-day, free trial with a system called Vigilant Plate Search, which is owned by Motorola Solutions. Vigilant gives officers access to millions of license plate reads. Vigilant also allows officers to search license plates, which are scanned with what is known as commercial data and other stationary license plate reader data. Most of this data is collected from mobile, wrecker repo vehicles which travel about, looking for vehicles behind on payments. This allows officers to see where vehicles are parked. This is very beneficial when used in conjunction with FLOCK.
Solution	Retain Vigilant Plate Search's services

<b>Goal # 6-21.23</b>	<b>Automate the investigative leads needed to solve crimes</b>
Background	FLOCK allows us to know when vehicles are moving which is great. However, being able to find where vehicles are parked is beneficial to detectives so they can locate the vehicles and suspects. Rarely, are these vehicles parked at the address on the vehicle registrations. Along with the location, it gives the detectives an analysis of the probability of locating the vehicle at the scanned address and the best time of day to locate the vehicle.
Solution	Retain Flock Safety's services

<b>Goal # 7-21.23</b>	<b>Centralize forms in one location and reduce the need for printed documents</b>
Background	The department wants to minimize the time spent on administrative duties and make a transition to a paperless culture. Currently, many files are saved on the share drive and are outdated. There are also many printed forms, and they are stored in physical filing cabinets.
Solution	Power DMS software will allow us to store all our forms in one central location. The software includes four different modules. Each module will enhance efficiency and allow for information gathering and disseminating in one central location. Power Policy Professional Subscription is policy and compliance management platform that allows staff to create, edit, organize, and distribute content forms in a secure, cloud-based site. Included are key features such as automatic workflows, signature capture and tracking, side-by-side comparison, Public-Facing Documents, Power DMS University, and Analytics for advanced reporting. This program will allow us to exchange documents in an electronic format and store essential police forms and policies.

<b>Goal # 8-21.23</b>	<b>Assess and gauge customer service provided by police staff and touch base with victims on case status</b>
Background	The department was to ensure feedback is received about how its officers are interacting with citizens and also wants to touch base with victims on important updates.
Solution	Contract with PowerENGAGE. It is an Automated text message / text survey platform for law enforcement agencies. A message is sent based on interaction with the department. The system integrates with the City's CAD and RMS modules and notifies victims of their status and allows for citizen feedback on the type of customer service our officers provided while responding to their call. The victim receives a satisfaction survey via email. The system Includes a Rules Engine, a Survey Builder (for both the agency and its officers), Measurement Dashboards, Task Creation and Positive or Negative Feedback.

<b>Goal # 9-21.23</b>	<b>Remodel the space previously used by Communications staff and repurpose for use by the Criminal Investigation Division (CID).</b>
Background	Communications Staff (also referred to as Dispatch) was relocated to the Fire Station.
Solution	Purchase new furniture and small fixtures to be used by CID in the repurposed space.





## Communications (Department 23)

**Mission:** To provide efficient, accurate and immediate emergency telecommunication and 911 services for Fire, EMS, and Police Services.

The purpose of the Dispatch Department is to support all of the emergency services provided by the city, and to provide a courteous and professional point of contact for citizen contacts.

Communication	Actual	Budgeted	Proposed
	FY 2020 - 2021	FY 2021 - 2022	FY 2022 - 2023
SALARIES, WAGES, & BENEFITS	747,270	819,507	869,698
SUPPLIES	9,375	13,365	13,365
MAINTENANCE - GENERAL	18,392	22,050	22,450
SERVICES	5,817	12,300	16,900
SUNDRY	97	600	600
OTHER SERVICES	54,825	58,575	55,575
TOTAL EXPENDITURES	835,776	926,397	978,588

### **Significant Budget Changes for FY 2023**

- 6% increase in salaries, wages and benefits





## Fire (Department 25)

**Mission:** To protect lives and property through cost-effective, customer oriented fire protection and emergency medical services and to assist in developing a fire safe community through education, inspection, and prevention.

This mission is accomplished through with full time staff consisting of a Fire Chief/Fire Marshal, two Deputy Fire Marshals, three Captains, and six Fire Fighters. This group is supplemented with the dedicated services of a group of volunteer fire fighters and EMT's. Resources are also available through an effective automatic aid agreement with the Cy-Fair Volunteer Fire Department. The duties of the Emergency Services division include: Fire suppression, EMS, Technical Rescue, Fire Prevention, Fire Investigation, Fire Safety Education, Safety Coordination for the entire city, Emergency Management, and 911 Coordination.

Fire	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
SALARIES, WAGES, & BENEFITS	1,512,981	1,745,400	2,454,659
SUPPLIES	155,871	169,348	238,199
MAINTENANCE - GENERAL	49,196	47,949	58,949
SERVICES	33,134	47,390	58,710
SUNDRY	-	1,299	1,299
PROFESSIONAL SERVICES	46,131	54,600	54,600
CAPITAL OUTLAY	3	-	-
TRANSFERS OUT	524,529	-	-
TOTAL EXPENDITURES	1,797,317	2,065,986	2,866,416

### Significant Budget Changes for FY 2023

- 41% increase in salaries, wages and benefits
- 41% increase in supplies
- 23% increase in maintenance
- 24% increase in services

<b>Goal # 1-25.23</b>	<b>Hire necessary full-time firefighters to meet staffing requirements and provide residents an excellent service.</b>
Background	The City has responded to calls with minimal staff. In addition, it has been very difficult to attract critical staff such as paramedics to add to our team.
Solution	Hire 6 new full-time firefighters. This will bring staffing to 5 full time on each shift.

<b>Goal # 2-25.23</b>	<b>Place a command trailer and arson trailer into service</b>
Background	Nationwide Insurance has trailers they receive from insurance claims. They are often repurposed and given to local agencies.
Solution	The department will receive a free arson trailer from Nationwide Insurance and purchase another trailer to be established as a command trailer.

<b>Goal # 3-25.23</b>	<b>Place a Utility Terrain Vehicle (UTV) into service</b>
Background	The department can benefit from having a compact vehicle at community events outfitted for fire extinguishing or transporting patients through a crowded area. It would be small and would more quickly access an area requiring immediate attention from Fire/EMS staff.
Solution	Purchase a UTV and have the City's Fleet department customize it as needed.

<b>Goal # 4-25.23</b>	<b>Place a Utility Terrain Vehicle (UTV) into service</b>
Background	The department can benefit from having a compact vehicle at community events outfitted for fire extinguishing or transporting patients through a crowded area. It would be small and would more quickly access an area requiring immediate attention from Fire/EMS staff.
Solution	Purchase a UTV and have the City's Fleet department customize it as needed.
<b>Goal # 5-25.23</b>	<b>Place a Tower Truck into service</b>
Background	A new truck requires a 14-month build time. The City needs to replace two trucks in the near future.
Solution	Order the build of a new tower truck to be placed into service before the end of FY 23.



**Public Works (Department 30)**

**Mission:** To provide effective and efficient direction to all divisions within the Public Works Department which provides timely and efficient services to the citizens of the City.

The Department of Public Works provides administrative support for public works functions to include code enforcement, animal control, municipal inspections, street maintenance, solid waste collection, and utilities. The department is also responsible for plat review, new development and vehicle maintenance.

Public Works	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
SALARIES, WAGES, & BENEFITS	221,318	166,883	105,849
SUPPLIES	3,822	4,700	5,700
MAINTENANCE - GENERAL	-	10,000	-
SERVICES	2,556	6,650	11,200
PROFESSIONAL SERVICES	24,696	20,000	20,000
TRANSFERS OUT	41,125	1,750	1,375
TOTAL EXPENDITURES	293,517	209,983	144,124

**Significant Budget Changes for FY 2023**

- 37% decrease in salaries, wages and benefits
- 68% increase in services

<b>Goal # 1-30.23</b>	<b>Complete City-Wide Sidewalk Repairs</b>
Background	Council set aside \$200,000 for sidewalk repairs. Approximately \$30,000 has been done so far. Quotes for contractors have been requested for the remaining 1,500 square feet.
Solution	Engage a contractor to complete demolition, removal, and installation of the new sidewalk.

<b>Goal # 2-30.23</b>	<b>Complete Highway 290 Lift Station Access Road</b>
Background	The road to access the lift station (behind the City’s local Subaru dealership) is in design.
Solution	The City will go out for bid to complete the road.





**Community Development (Department 31)**

**Mission:** Enforce the City’s building, plumbing, and electrical codes to ensure the construction and maintenance of safe residential and commercial structures, while enforcing all zoning laws.

The Community Development Department is responsible for plan review; plat review; permit issuance, inspections, and contractor licensing. The Building Official performs all plan reviews, building, plumbing, mechanical and electrical inspections. Additionally, this division is responsible for animal control, health, sanitation, general code enforcement, maintaining and updating all city mapping records.

Community Development	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
SALARIES, WAGES, & BENEFITS	293,991	293,624	283,231
SUPPLIES	3,401	8,400	8,400
SERVICES	1,377	13,600	12,700
SUNDRY	68	-	-
PROFESSIONAL SERVICES	69,926	180,000	160,000
CAPITAL OUTLAY	583	600	600
TRANSFERS OUT	60,830	4,875	2,125
TOTAL EXPENDITURES	430,177	501,099	467,056

**Significant Budget Changes for FY 2023**

- 11% decrease in professional services

<b>Goal # 1-31.23</b>	<b>Obtain an exemplary level on the Community Rating System and increase community development for the City.</b>
Background	As part of the reorganization of Parks, Public Works, and Recreation, a Community Development Manager position was created. This position would oversee the building official contract, permit clerk, and code enforcement. This position would also be the point person on staff for the Community Rating System. We are currently working towards a level 5 or 6 rating which would save homeowners even more in their flood insurance premiums. The position would also handle Economic Development for the City.
Solution	Hire a qualified individual to be a Community Development Project Manager.

**FEMA**



## Streets (Department 32)

**Mission:** To maintain the City's street system to ensure safe, unimpeded access to all areas of Jersey Village and to ensure that the drainage systems are able to handle peak flow occurrences for which they were designed.

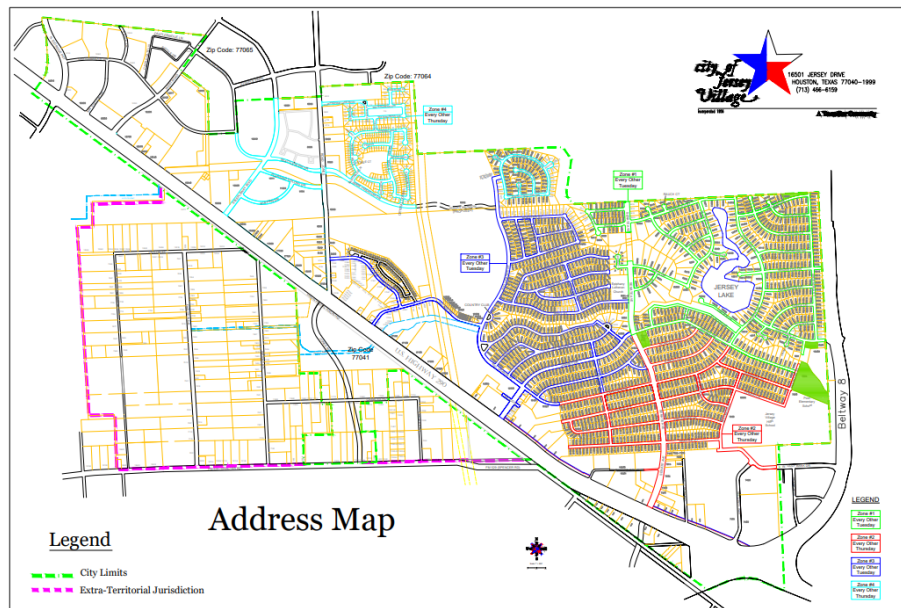
The Streets Department is responsible for the maintenance of the street, streetlights and storm sewers for the City. They also maintain and replace street signs.

Streets	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
SALARIES, WAGES, & BENEFITS	233,054	269,014	350,791
SUPPLIES	103,156	94,600	96,000
MAINTENANCE - BLDGS, STRUC	55,477	65,000	65,000
MAINTENANCE - GENERAL	-	1,800	1,800
SERVICES	148,895	204,000	203,920
PROFESSIONAL SERVICES	17,350	21,000	21,000
TRANSFERS OUT	114,835	30,500	27,568
<b>TOTAL EXPENDITURES</b>	<b>672,767</b>	<b>685,914</b>	<b>766,079</b>

### Significant Budget Changes for FY 2023

- 30% increase in salaries, wages and benefits

<b>Goal # 1-32.23</b>	<b>Complete Seattle Street Repairs</b>
Background	Seattle Street will be repaired to address infrastructure aging
Solution	The project went out for bid. The City approved and awarded the bid.
<b>Goal # 2-32.23</b>	<b>Commence work on Congo Street Project</b>
Background	Congo Street is another street within City limits in need of repaired due to infrastructure aging.
Solution	The project will go out for bid in the beginning of FY 2023.



### Building Maintenance (Department 33)

**Mission:** To ensure all city facilities are maintained to be an attractive and comfortable environment conducive to conducting business and are maintained to meet the highest standards of safety and efficiency.

The Building Maintenance Department is responsible for the maintenance of all buildings for the City.

Building Maintenance	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
SALARIES, WAGES, & BENEFITS	96,274	113,756	124,934
SUPPLIES	5,754	17,700	18,200
MAINTENANCE - BLDGS, STRUC	40,737	45,000	55,500
MAINTENANCE - GENERAL	144	2,000	3,000
SERVICES	82,492	104,000	126,000
PROFESSIONAL SERVICES	1,198	16,000	9,000
CAPITAL OUTLAY	66,188	75,000	75,000
TRANSFERS OUT	27,320	-	250
TOTAL EXPENDITURES	292,787	373,456	411,634

#### Significant Budget Changes for FY 2023

- 10% increase in salaries, wages and benefits
- 21% increase in services
- 23% increase in maintenance for buildings and structures.

Goal # 1-33.23	Civic Center Maintenance and Upgrades (LED Retrofit and Gutter Replacement)
Background	In order to provide more efficient energy usage and to ensure the building remains in good shape we need to upgrade the lights and replace gutters to keep the area around the building safe.
Solution	Upgrading lights and gutters will ensure the facility continues to operate efficiently and safely.

### Solid Waste (Department 35)

**Mission:** To provide convenient, timely, pickup and disposal of solid waste and encourage recycling.

The Solid Waste Department is responsible for residential waste collection, disposal and recycling through our contractor.

Solid Waste	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
PROFESSIONAL SERVICES	449,470	499,715	503,513
TOTAL EXPENDITURES	449,470	499,715	503,513

#### Significant Budget Changes for FY 2023

- None



## Fleet Services (Department 36)

**Mission:** To maintain the vehicles and mechanical equipment of the City in such a manner as to meet the highest standards of safety and efficiency.

The Fleet Services Department is responsible for maintaining all City vehicles.

Fleet Services	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
SALARIES, WAGES, & BENEFITS	190,260	198,985	211,819
SUPPLIES	189,809	202,300	241,600
MAINTENANCE - GENERAL	62,256	55,000	68,000
SERVICES	5,360	11,650	12,150
SUNDRY	1,190	850	850
CAPITAL OUTLAY	10,509	13,900	16,200
TRANSFERS OUT	55,640	1,000	15,317
<b>TOTAL EXPENDITURES</b>	<b>515,025</b>	<b>483,685</b>	<b>565,936</b>

### Significant Budget Changes for FY 2023

- 6% increase in salaries, wages and benefits
- 19% increase in supplies
- 24% increase in maintenance – general
- Transfers increased by over \$14k





## Recreation (Department 38)

**Mission:** To preserve the exceptional quality of life of the City through the provision of a wide variety of recreational opportunities.

The Recreation Department is responsible for maintaining the municipal swimming pool and the Recreation and Events Committee.

Recreation	Actual	Budgeted	Proposed
	FY 2020 - 2021	FY 2021 - 2022	FY 2022 - 2023
SALARIES, WAGES, & BENEFITS	150,597	159,527	192,199
SUPPLIES	9,383	11,050	12,650
MAINTENANCE - BLDGS, STRUC	99	-	-
MAINTENANCE - GENERAL	2,080	500	500
SERVICES	36,521	37,050	102,130
PROFESSIONAL SERVICES	3,000	11,500	11,500
TRANSFERS OUT	-	375	500
TOTAL EXPENDITURES	201,681	220,002	319,479

### Significant Budget Changes for FY 2023

- 20% increase in salaries, wages and benefits
- 176% increase in services

Goal # 1-38.23	Increase attendance for Founders' Day
Background	Founders' Day celebrates the incorporation of the city, which took place April 16, 1956. As a result of COVID-19, the event had been placed on hold. City staff hopes to make the event larger and to also attract more attendants.
Solution	The department will allocate funds to cover costs for a larger scale of promotion and to offset ticket sales. Additionally, the department will focus efforts on sponsorships.

Goal # 2-38.23	Enhance quality of July 4 <sup>th</sup> Program
Background	The City holds a celebration every year to commemorate the country's independence day. Activities include: a parade, a fireworks show, bounce houses, a concert, and food trucks. For FY 2022, the City secured a very recognizable musical group. The department hopes to continue to slate quality musical acts.
Solution	The department will allocate funds to cover costs for a well-recognized local group or groups. Additionally, the department will focus efforts on sponsorships.

Goal # 3-38.23	Employ qualified lifeguards for the Summer 2023 swim season
Background	The department suffered the effects of the nationwide lifeguard shortage causing multiple pools to close and others to alter hours of service.
Solution	The department will increase the budget for part time salaries for lifeguards to maintain competitive pay comparable to other local summer employers. This will ensure a full staff and full operating season.



## Parks (Department 39)

**Mission:** To preserve the exceptional quality of life of the City through maintenance and landscaping of the park facilities.

The Parks Department is responsible for maintaining over twelve acres of park, land, and portions of our streets and easements.

Parks	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
SALARIES, WAGES, & BENEFITS	553,607	631,592	539,428
SUPPLIES	31,324	48,000	71,400
MAINTENANCE - BLDGS, STRUC	21,605	22,000	49,250
MAINTENANCE - GENERAL	362	3,500	4,000
SERVICES	5,482	7,300	10,170
PROFESSIONAL SERVICES	2,000	2,000	2,000
CAPITAL OUTLAY	60,572	40,000	50,000
TRANSFERS OUT	43,450	12,800	22,680
<b>TOTAL EXPENDITURES</b>	<b>718,402</b>	<b>767,192</b>	<b>748,928</b>

### Significant Budget Changes for FY 2023

- 15% decrease in salaries, wages and benefits
- 49% increase in supplies
- 124 % increase in maintenance – buildings and structures
- 25% increase in capital outlay

Goal # 1-39.23	Reduce costs associated with tree debris removal
Background	The department, as well as the golf course, manage over 2,000 trees within their jurisdiction. As of now, staff removes tree debris and pays a premium for disposal.
Solution	The City will purchase a wood chipper. It will be utilized to save on operating expenses and staff time, while also creating mulch for some of planters.

Goal # 2-39.23	Ensure continued pool operation and sustainability
Background	The pool filter bulkhead and the sand need to be replaced.
Solution	Staff has budgeted for the replacement of both. This is routine in nature and necessary.

Goal # 3-39.23	Reduce outsourced costs and equipment rental fees
Background	Department staff is in need of a new piece of equipment that will allow them complete a handful of new tasks. Utility tractors can be used for a myriad of projects. Currently, certain projects are handled by contractors and equipment is also rented to complete them.
Solution	Staff has compared utility tractors used and determined that one with multiple attachments will be purchased. Its use can extend to any project, repair, program, event, etc. The intended unit will come with 5 attachments. They can be added as needed for new jobs in subsequent years for a lower price. As the City continues to improve the quality of its parks, programs, and events, this tractor will be one of the most utilized pieces of equipment. Staff will also be able to relocate park equipment with greater ease (i.e. benches for events, moving soccer goals, pulling trailers within the park, placing barricades for parades and Founders' day, placing light towers, lifting pallets



	of sod, assist with tree trimming, and tree removal, etc..) It will spread fertilizer, seed parks, and remove old mulch for mulch turnover at each flower bed and each playground containment area. This unit could also be used as support for the backhoe during emergency activation to move trees out of the road following a storm.
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<b>Goal # 5-39.23</b>	<b>Ensure landscaping is kept up with as needed throughout the year</b>
Background	There has been an increased desire to increase plantings and maintain fresh color throughout the planters within this city. The mulch at playgrounds is also in need of routine maintenance and replenishment.
Solution	The department will plant twice a year with a refresh of mulch. Additionally, playground mulch will be topped off on a rotating basis. Flower beds located on Rio Grande Street will be upgraded.



## Performance Measures (General Fund)

Performance measures are used by the City of Jersey Village to:

- collect information about the effectiveness and efficiency of operations,
- achievement realistic goals in line with historical results,
- identify the demands and requirements of the community, and to
- identify factors (internal and external) that affect the city.

City management and affected departments are able to make informed decisions through the collection and summarization of this data.

Department 11 - Administration (City Manager)	Goal FY 2022	Actual FY 2022	Goal FY 2023
Apply and receive approval for federal assistance grants	Apply for three (3) grants	Applied for three (3) grants  Received \$5,769,369 of federal funding.	Apply for \$50M of federal aid.
Prepare department-level annual budget documents for City Council presentation within 3 months of August budget meeting	Prepare department-level annual budget documents for City Council presentation within 3 months of August budget meeting	First draft of FY 2023 budget presented to City Council on May 13, 2022.	First draft of FY 2024 budget presented to City Council on May 12, 2023.

Department 11 - Administration (City Manager)	Goal FY 2022	Actual FY 2022	Goal FY 2023
Open Records Requests	Fulfill within 5-7 business days of receipt	5%	Fulfill within 5-7 business days of receipt
Resolutions/Ordinances	Post online within 5 days of final Council action	95%	Post online within 5 days of final Council action and executed exhibits.
Minutes	Approved without error 95% of the time	95%	Approved without error 95% of the time
Records Management Training	N/A	N/A	Train one responsible staff member of all City Departments on Records Management.

Department 11 - Administration (City Manager)	Goal FY 2022	Actual FY 2022	Goal FY 2023
Decrease turnover rate	Form Employee Engagement Committee and plan 6 events	Formed Employee Engagement Committee with a representative from each City department and planned 6 events	Plan 12 employee engagement events.
Ensure department leaders are provided with training to manage staff	Hold training for supervisors	Held multi-part ICMA Supervisor Training Program at various locations for XX employees.	Send one representative from each department to management training
Continue to digitize all employee records	Scan in I-9s and supporting documentation	Scanned in all I-9s, with supporting documentation, for Active employees	Scan in all I-9 supporting documentation for New Hires
	Ensure all records are complete and scan into secure drive	Scanned in all employee records for Letters A-F	Scan in all employee records for Letters G-L

Department 13 - Information Technology	Goal FY 2022	Actual FY 2022	Goal FY 2023
Resolve system and software issues submitted through helpdesk requests	Fulfill within 1-2 hours of receipt	90%	95%
Regulate on site file storage consistently	Maintain Storage at less than 80% capacity.	80%	Maintain Storage at less than 75% capacity.
Perform phishing email testing	Increase awareness of different types and complexities of phishing emails.	Formal phishing email testing implemented at the end of the fiscal year.	Send out test phishing emails to each employee once a month.
Ensure employees receive cybersecurity training	Ensure every employee receives cybersecurity training once per year	The State requires all annual training to be completed by August. I.T. personnel ensured every active employee completed training.	Ensure employees continue to receive cybersecurity training.





Department 15 - Accounting	Goal FY 2022	Actual FY 2022	Goal FY 2023
Awarded GFOA Certificate for Excellence in Financial Reporting	Yes	Unknown	Yes
Awarded GFOA Distinguished Budget Presentation	N/A	N/A	Yes
Bank reconciliations completed by the 10th day of the month.	Yes	83%	92%

Department 19 - Municipal Court	Actual FY 2020	Actual FY 2021	Actual FY 2022	Goal FY 2023
Increase the amount of collections	\$1,223,931	\$1,113,424	\$974,029	\$1,214,000
Increase the # of cases seen	5,403	5,248	3,476	5,000
Increase the # of closed dockets	1,194	856	1,019	1,000



Department 21 - Police Department	Actual FY 2021	Actual FY 2022
<b>Total Part 1 Offenses</b>	<b>232</b>	<b>322</b>
Homicide / Manslaughter	-	1
Sexual Assault	3	9
Robbery	3	6
Aggravated Assault	7	13
Burglary	40	43
Larceny	129	186
Motor Vehicle Theft	50	64
<b>Total Part 2 Offenses</b>	<b>251</b>	<b>483</b>
<b>Additional Statistics</b>	<b>200</b>	<b>128</b>
Family Violence	42	29
D.W.I.	158	99
<b>Total Arrests</b>	<b>449</b>	<b>647</b>
Felony	204	324
Misdemeanor	115	152
Warrant Arrest	122	136
Juvenile	8	35
<b>Dispatch</b>	<b>16,799</b>	<b>15,525</b>
Calls for Service	8,705	7,582
Traffic Stops	8,094	7,943
<b>Accidents</b>	<b>731</b>	<b>839</b>
Injury	140	162
Non-Injury	591	677
Fatality	-	-

Department 23 - Communications	Actual FY 2020	Actual FY 2021	Actual FY 2022
<b>Total Calls</b>	<b>107,859</b>	<b>105,744</b>	<b>102,579</b>
Calls for Service - PD	18,180	16,799	16,860
Calls for Service - FD	1,251	1,487	1,453
Calls for Service - FMO	Data Unavailable	Data Unavailable	226
911 Phone	6,539	7,039	7,848
10 Digit	51,906	49,422	40,739
License Plate	14,807	14,030	15,487
Driver's License	12,999	13,009	16,443
Criminal History	640	896	965
TCIC Messages	1,537	3,062	2,558



Department 25 - Fire Department		Actual FY 2020	Actual FY 2021	Actual FY 2022
Emergency Responses		3,022	3,440	27
Fire Inspections Conducted		343	949	17
Public Education Courses Conducted		61	4	15
Fire Investigations Conducted		4	23	21
Fire Marshal Activity		N/A	810	1,472
Plan Reviews		N/A	37	70
Fire Drills			12	17
Knox			10	11
Inspections			565	870
C of O			18	34
Fire Alarm Inspection			15	19
Fire Sprinkler Insp.			15	58
Hydrant Mapping			19	4
Hydrant Flow Test			5	2
Pre-Plans			34	11
Construction Mtgs.			27	117
Fire Lane Violations			17	13
Complaints			15	13
Emergency Call Assist			21	223
General Investigations			-	10

Department 30 - Public Works		Actual FY 2020	Actual FY 2021	Actual FY 2022	Anticipated FY 2023
Completed Service Orders	Connect	58	60	69	62
	Disconnect	57	50	64	57
	Re-Read	279	414	756	483
	Occupant Change	135	163	170	156
	Miscellaneous	122	105	117	115
	Cutoff	13	-	-	4
	Reinstate	26	1	1	9
	Service Action	32	37	83	51
	Begin Suspend	1	-	-	-
	End Suspend	1	-	-	-
Average Turnaround Time (In Days)	Connect	2	0	2	SAME DAY
	Disconnect	1	7	3	
	Re-Read	4	4	5	
	Occupant Change	1	1	1	
	Miscellaneous	3	56	14	
	Cutoff	SAME DAY	-	-	
	Reinstate	0	31	SAME DAY	
	Service Action	5	4	11	
	Begin Suspend	SAME DAY	-	-	
	End Suspend	SAME DAY	-	-	

Department 31 - Community Development (Permits)		Actual FY 2020	Actual FY 2021	Actual FY 2022	Anticipated FY 2023
Permits Issued	Building Permits	258	294	362	335
	Plumbing Permits	138	148	212	183
	Electrical Permits	88	116	174	139
	Mechanical Permits	71	66	77	78
	Sign Permits	56	63	86	75
	Burglar/Fire Alarm Permit	55	46	71	63
	Hotel/Motel License Permits	2		14	9
Plan Checkings and Plat Reviews		75	104	159	124

Department 31 - Community Development (Code Enforcement)		Actual FY 2020	Actual FY 2021	Actual FY 2022	Anticipated FY 2023
Resolved		207	282	728	446
Canceled		19	22	86	47
Referred		-	2	13	8
Assigned		3	2	38	16
Received		-	2	-	2

Departments 38 & 39 - Recreation & Parks		Actual FY 2021	Actual FY 2022	Anticipated FY 2023
Facility Rentals	Carol Fox Park	10	15	14
	Civic Center	19	1	11
	Clark Henry Park	9	30	21
	Clark Henry Pool	3	-	2
Program and Class Registrations	Adult Programs	20	18	21
	Family Programs	-	18	10
	Leagues	2	2	2
	Swim Lessons	28	-	15
	Youth Programs	20	2	12



## Debt Service

### Fund Summary

This fund derives its primary revenue from ad valorem taxes. The amount of the taxes levied is determined by the City Council. The function of this fund is to retire bonded indebtedness and pay the principal and interest on the indebtedness. The debt, which this fund retires, was issued by the City to restructure debt service payments. Other revenues for this fund include a very minute amount from investment interest and a transfer from the Utility Fund. A transfer is done because the debt refundings outstanding contain a balance related to projects associated with the Utility fund.

The City is a Home Rule Charter City. Under Article XI, Section 5, of the Texas Constitution, the City limits its maximum ad valorem tax rate to \$2.50 per \$100 of assessed valuation for the City purposes. Under the rules of the Texas Attorney General, the City may issue general obligation debt in an amount no greater than that which can be serviced by a debt service tax of \$1.50 per \$100 assessed valuation. The City's adopted debt service tax rate for FY 2023 is \$0.118731 per \$100 assessed valuation.

### Debt Management Practices

The City will not issue debt without the opinion of bond counsel. Bond Counsel has the role of providing an objective legal opinion concerning the issuance and sale of bonds and other debt instruments. As bond counsel are specialized attorneys who have developed necessary expertise in a broad range of practice areas, the City will always use a consultant for these services. Generally, bonds are not marketable without an opinion of nationally recognized bond counsel stating that the bonds are valid and binding obligations stating the sources of payment and security for the bonds and that the bonds are exempt from State and Federal income taxes.

Debt structuring and issuance requires a comprehensive list of services associated with municipal transactions, including but not limited to: method of sale; analysis of market conditions; size and structure of the issue; preparation of disclosure documents; coordinating rating agency relations; evaluation of and advice on the pricing of securities; assisting with closing and debt management; calculating debt service schedules; and advising on financial management. As financial advisors to governmental entities have developed the necessary expertise in a broad range of services, the City will use a consultant for these services as well. City Administration and Finance acknowledge that debt is typically a more costly financing method. Other financing sources and strategies will be explored before debt is issued. Such sources include: grants, leasing, developer contributions, impact fees, and use of reserves. The City shall obtain voter authorization before issuing General Obligation Bonds as required by law. Voter authorization is not required for the issuance of Revenue Bonds and Certificates of Obligation. However, the City may elect to obtain voter authorization for Revenue Bonds.

### City's Current Bond Ratings

#### Refunding Bonds:

Standard & Poor's "AA+"



## Debt Service Budget (3-year Comparison)

	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
<b>REVENUES</b>			
AD VALOREM TAXES	1,446,752	1,499,926	1,463,060
INTEREST	146	5,000	5,000
<b>TOTAL REVENUES</b>	<u>1,446,898</u>	<u>1,504,926</u>	<u>1,468,060</u>
<b>EXPENDITURES</b>			
DEBT SERVICE	1,519,575	1,535,850	1,531,625
<b>TOTAL EXPENDITURES</b>	<u>1,519,575</u>	<u>1,535,850</u>	<u>1,531,625</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
TRANSFERS IN	88,418	87,815	113,573
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>88,418</u>	<u>87,815</u>	<u>113,573</u>
<b>CHANGE IN FUND BALANCES</b>	15,741	56,891	50,008

## Approved I&S Rate and Revenue

	FY 2023
	Tax Year 2022
<b>Tax Roll:</b>	
Appraised Values	1,219,310,650
I&S Rate per \$100	0.118731
<b>Total Debt Service Fund Tax Levy</b>	<u>1,447,700</u>

AD VALOREM TAXES (FY 2023)	<u>1,499,926</u>
Increase/(Decrease) from PY estimates	(52,226)

## Total Outstanding Debt

### By issuance

Series	Principal	Interest	Total
GENERAL OBLIGATION REFUND BOND (Series 2012)	1,790,000	70,500	1,860,500
GENERAL OBLIGATION REFUND BOND (Series 2016)	5,460,000	495,000	5,955,000
<b>TOTAL ALL</b>	<u>7,250,000</u>	<u>565,500</u>	<u>7,815,500</u>

### All Issuances

Fiscal Year	Principal	Interest	Total
2023	1,325,000	197,625	1,522,625
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
<b>TOTAL ALL</b>	<u>7,250,000</u>	<u>565,500</u>	<u>7,815,500</u>

# Capital Projects

## Reporting Unit Summary

The Capital Projects reporting fund unit is used to account for the expenditures and resources accumulated from the sale of bonds and related interest earnings for the Capital Improvements Fund (fund 10), CDBG Fund (fund 13), TIRZ-2 (fund 14), and TIRZ-3 (fund 15). It provides funding for a wide range of City construction projects.

## Capital Improvements

A Capital Improvement Plan (CIP) for the fund is formally adopted every year. A CIP contains all the individual capital projects, equipment purchases, and major studies for the City; in conjunction with construction and completion schedules, and in consort with financing plans. The plan provides guidance and a running schedule necessary for sustaining and improving the community's infrastructures. Monies in the capital improvement fund must be invested as provided by law. All interest and income from the investment must be credited to the fund.

## CDBG

The Community Development Block Grant (CDBG) Program provides annual grants on a formula basis to states, cities, and counties to develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons. The program is authorized under Title 1 of the Housing and Community Development Act of 1974, Public Law 93-383, as amended 42 U.S.C. 5301 et seq. The City's Golf Course Berm and Wall Street projects are managed from this fund.

## TIRZ-2

On July 17, 2017, the City Council approved Ordinance No. 2017-26, establishing the Tax Increment Reinvestment Zone Number Two (TIRZ), City of Jersey Village Texas. In 2009 the City of Jersey Village teamed with consultants to gather input from community stakeholders (from agencies like Harris County, the Houston-Galveston Area Council, METRO, and private land owners) and develop a conceptual plan for the area south of U.S. 290, now known as Village Center. Village Center is a proposed 274 acre mixed-use development. The City believes that this development can and likely will occur before the transit piece of the development occurs. This development is envisioned to accommodate transit, but is not predicated on the transit before development happens.

In order to facilitate this development, the City created Tax Increment Revitalization Zone (TIRZ) Number 2, City of Jersey Village, TX. The TIRZ, as proposed, intends to allow the City and other taxing entities to partner with each other for public improvements each may have planned for the area. The City believes that a TIRZ is the best mechanism by which to partner with private sector developers to plan, fund, and construct the needed improvements over the long-range time horizon such an ambitious undertaking might require.

## TIRZ-3

On March 15, 2021, the City Council of the City of Jersey Village, Texas approved Ordinance No. 2021-14, creating the "Reinvestment Zone Number Three, City of Jersey Village." This TIRZ is informally referred to as the "Jersey Drive TIRZ".

The creation of this proposed TIRZ District allows the City of Jersey Village to benefit from homes being removed from the flood plain and new homes being constructed that are above the flood plain. In addition, this will also likely spur the redevelopment of nearby areas.

## Capital Projects Budget (3-Year Comparison)

CAPITAL PROJECTS REPORTING UNIT	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
<b>REVENUES</b>			
AD VALOREM TAXES	-	2,000	2,000
INTEREST	3,329	5,000	22,000
INTERGOVERNMENTAL	2,913,662	4,187,915	9,253,060
<b>TOTAL REVENUES</b>	2,916,991	4,194,915	9,547,060
<b>EXPENDITURES</b>			
CAPITAL IMPROVEMENTS	8,455,442	25,226,500	19,567,012
CAPITAL OUTLAY	-	950,000	700,000
<b>TOTAL EXPENDITURES</b>	8,455,442	26,176,500	20,267,012
<b>OTHER FINANCING SOURCES (USES)</b>			
TRANSFERS IN	-	1,000,000	1,186,309
BOND ISSUANCE	-	20,000,000	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	21,000,000	1,186,309
<b>CHANGE IN FUND BALANCES</b>	(5,538,452)	(981,585)	(9,533,643)

## Revenue Summary

### Ad Valorem Taxes

One source of revenue for TIRZ-3 will be ad valorem property taxes generated on the annual incremental value above the base year value. The City of Jersey Village will participate at 100% of the increment for the duration of the TIRZ.

### Interest

The interest earned is from city investments in TexPool. Beginning in March 2022, FY 2022 saw an increase in the rate of return. The FY 2023 proposed budget reflects interest will quadruple from what was budgeted in the prior year.

### Intergovernmental

This revenue represents funding received from state and federal sources. The City will receive reimbursements from the Texas Water Development Board for the FY-20 Home Elevations projects, from FEMA for the Hazard Mitigation Grant Program (HMGP), and the U.S. Treasury Department for the American Rescue Plan. In total, it is anticipated that the City will receive \$5,065,144 more in state and federal aid in FY 2023 than what was budgeted for FY 2022.

### Transfers In

This revenue represents funding received from the Motel/Tax Fund (\$270,000) to offset expenditures.

## Bond Proceeds

This revenue represents funding that would have been received from the issuance of debt. However, the City Council did not approve a ballot measure for any new debt to be issued to go to the voters.

## Expense Summary (by Category)

Proposed Capital Projects expenditures for FY 2023 are \$ 20,267,012 , which represents a 23% decrease or \$5,909,488 under the FY 2022 budget. The decrease is largely attributed to projects related to a new city hall not being budgeted to be built in FY 2023. A breakdown and description of the Capital Projects expenditures by account category is provided below. The Capital Projects reporting unit is broken into three (3) major categories. A comparison between the budget for FY 2023 and FY 2022 is as follows:

EXPENSE CATEGORY	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023	% Change
CAPITAL IMPROVEMENTS	25,176,500	19,517,012	-22%
CAPITAL OUTLAY	950,000	700,000	-26%
PROFESSIONAL SERVICES	50,000	50,000	0%
	26,176,500	20,267,012	-23%

## Capital Improvements

A capital improvement is the addition of a permanent structural change or the restoration of some aspect of a property that will either enhance the property's overall value, prolong its useful life, or adapt it to new uses. For FY 2023, it is estimated that the cost of capital improvements will decrease by \$5,659,488 (22%) from what was budgeted in FY 2022. Projects for FY 2023 will be as follows:

Department	Acct #	Project Name	FY 2023 Budgeted Amount
Fire	10-91-7048	Fire Station Roof Replacement and Gutter	<b>175,000</b>
Public Works	10-91-7012	E127 Improvements	600,000
	10-91-7016	FY 2020 Home Elevations	5,043,170
	10-91-7032	Rehab/Repair Storm Water Lines	100,000
		<b>Subtotal</b>	<b>5,743,170</b>
Streets	10-91-7134	Street Panels Replacement (2)	125,000
	10-91-7137	Sidewalk Replacement and Additions	100,000
	10-91-7138	Seattle Street – Senate West to Dead End	3,393,842
	13-95-7013	Wall Street Neighborhood	3,300,000
		<b>Subtotal</b>	<b>6,918,842</b>
Building Maintenance	10-91-7130	Facilities Improvement	<b>50,000</b>
Parks	10-91-7105	Park Improvements	<b>50,000</b>
Golf Course	10-91-7131	Golf Course Convention Center	6,300,000
	10-91-7150	Driving Range Nets	80,000
	13-95-7035	Golf Course Berm	200,000
		<b>Subtotal</b>	<b>6,580,000</b>
<b>TOTAL CAPITAL IMPROVEMENTS PROJECTS</b>			<b>19,517,012</b>

**Capital Outlay**

Capital outlay costs for FY 2023 are related to the costs associated with purchasing homes for TIRZ-3, which is to remove homes from the flood plain and construct them above it.

**Professional Services**

This category includes services rendered to city activities by private firms or other outside agencies. Professional services include administrative costs and demolition services. The FY 2023 budget amount (\$50,000) remained the same from what was budgeted for FY 2022.



## Special Revenue (Non-Major)

### Fund Summary

The Special Revenue Funds are used to account for proceeds for specific revenue sources that are legally restricted to expenditures for specified purposes. The non-major special revenue funds include the hotel occupancy tax, asset forfeiture, and court security and technology fees funds. The City's revenues are funded from four (4) different sources, with hotel occupancy tax being the largest category and fines and fees collected by the Municipal Court being the second largest.

### Hotel Occupancy Tax Fund

This fund is used to account for activities related to the collection of the City's hotel occupancy tax.

### Asset Forfeiture Fund

This fund is used to account for assets forfeited or seized by the police department.

### Court Security and Technology Fees Fund

This fund accounts for activities related to collection of security and technology fees collected in the court department.

### Special Revenue (Non-Major) Budget (3-year Comparison)

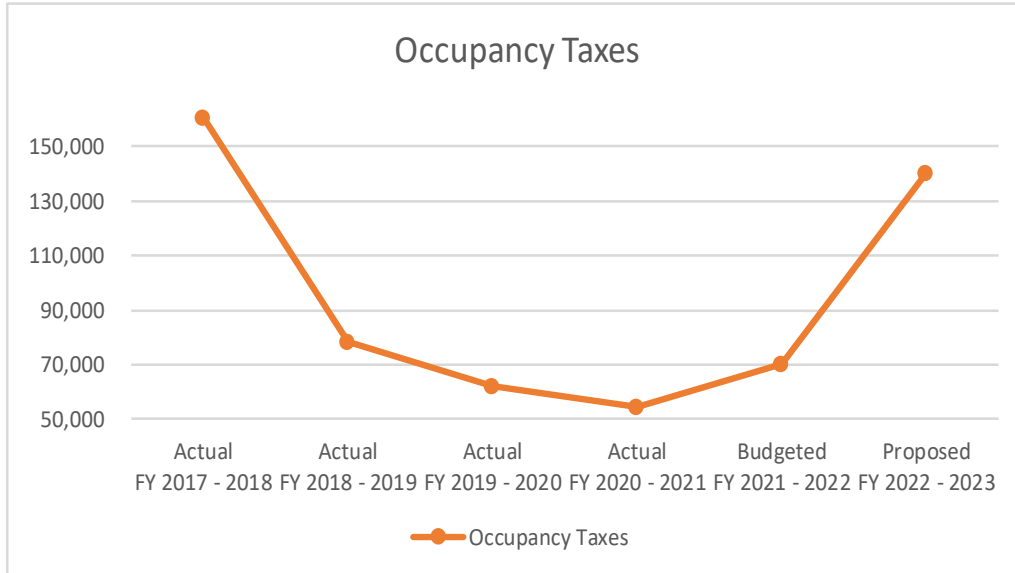
SPECIAL REVENUE (NON-MAJOR) FUNDS	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
<b>REVENUES</b>			
SALES TAXES	54,338	70,000	140,000
FINES, WARRANTS & BONDS	30,178	41,300	41,300
INTEREST	135	520	1,100
MISCELLEANEOUS REVENUE	5,482	-	-
<b>TOTAL REVENUES</b>	<b>90,132</b>	<b>111,820</b>	<b>182,400</b>
<b>EXPENDITURES</b>			
GENERAL GOVERNMENT	78,090	106,358	52,600
CAPITAL OUTLAY	8,688	15,817	17,700
PUBLIC WORKS	-	6,408	-
<b>TOTAL EXPENDITURES</b>	<b>86,778</b>	<b>128,583</b>	<b>70,300</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
TRANSFERS OUT	(23,125)	(24,445)	(300,975)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(23,125)</b>	<b>(24,445)</b>	<b>(300,975)</b>
<b>CHANGE IN FUND BALANCES</b>	<b>(19,770)</b>	<b>(41,208)</b>	<b>(188,875)</b>

### Revenue Summary (by Category)

#### **Sales Taxes (Hotel Occupancy Tax)**

The largest revenue source is the hotel occupancy tax, which totals 77% of non-major revenue. Hotel owners, operators or managers must collect hotel occupancy tax from their guests who rent a room or space in a hotel costing \$15 or more each day. The tax applies not only to hotels and motels, but also to bed and breakfasts, condominiums, apartments and houses.

With the numerous sporting and entertainment events around the state, many homeowners rent their homes or rooms in their house to people attending these events. Persons leasing their houses must collect hotel occupancy tax from their customers in the same way a hotel or motel collects the tax from its guests. Property management companies, online travel companies and other third-party rental companies may also be responsible for collecting the tax. The local tax rate for the City of Jersey Village is 7%. The City saw a drastic dip in occupancy tax revenue in FY 2019. Additionally, as a result of the COVID-19 pandemic, this revenue stream has not made a full recovery in the last three fiscal years. With the rise of vaccinations, it is strongly believed that for FY 2023, the hotel occupancy will double the amount budgeted for FY 2022 (\$70,000).



**Fines, Warrants & Forfeitures**

Fines and forfeitures represent revenue generated through the Municipal Court. The budget for FY 2023 will remain the same as FY 2022. It is budgeted that Fines and associated fees will be \$41,300. Below is a breakdown of the specific revenue fees for this category.

COURT SECURITY AND TECHNOLOGY FEES FUND	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
Court Tech Fee	13,857	20,000	20,000
Court Bldg Security Fee	14,063	15,000	15,000
Time Payment Fee-Court	793	3,000	3,000
Judicial Fee	1,090	2,800	2,800
Child Safety Fee	375	500	500
	30,178	41,300	41,300

**Interest**

The interest earned is from city investments in TexPool for the Hotel Occupancy Tax and Asset Forfeiture funds. FY 2022 saw an increase in the rate of return, beginning in March 2022. As a result, the FY 2023 proposed budget reflects a 112% increase over what was budgeted for FY 2022.

**Miscellaneous Revenue**

Revenues not included in another category are classified as miscellaneous. For FY 2023, there are no miscellaneous revenue streams budgeted.

**Expenditure Summary (by Category)**

Proposed Special Revenue (Non-Major) Funds expenditures for FY 2023 are 371,275 which represents a 143% increase or \$ 218,247 over FY 2022 budget. The increase is largely attributed to transfers to other funds. A breakdown and description of the Special Revenue (Non-Major) Funds expenditures by account category is provided below.

The Special Revenues (Non-Major) Funds is broken into seven (7) major categories. A comparison between the budget for FY 2023 and FY 2022 is as follows:

EXPENSE CATEGORY	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023	% Change
SUPPLIES	3,075	1,500	-51%
MAINTENANCE - BLDGS, STRUC	6,408	-	-100%
MAINTENANCE - GENERAL	10,483	8,600	-18%
PROFESSIONAL SERVICES	50,300	-	-100%
SERVICES	42,500	42,500	0%
CAPITAL OUTLAY	15,817	17,700	12%
TRANSFERS OUT	24,445	300,975	1131%
TOTAL EXPENDITURES	153,028	371,275	143%

### Supplies

This category is for expendable materials and operating supplies necessary to conduct departmental activities. The decrease is attributed to uniforms. For FY 2023, there no amount was budgeted for uniforms.

### Maintenance – Buildings/Structures

This category is for expendable upkeep of physical properties which are used in carrying out operations and include building and structure maintenance. For FY 2023, there no amount was budgeted for this category.

### Maintenance – General

This category is for the maintenance of equipment and small fixtures. Only software maintenance was budgeted for in FY 2023. There were no changes in this category's budget from FY 2022.

### Services

This category includes services rendered to city by local companies and organizations. The largest category budgeted for FY 2023 is advertising (\$41,900). It makes up 99% of total FY 2023 amounts budgeted for this category.

### Professional Services

This category includes hired security personnel. No amount for this line item was budgeted in FY 2023.

### Capital Outlay

Capital outlay is the amount of money spent to purchase, maintain and repair a capital asset. Capital assets in Special Revenue include software and miscellaneous equipment. For FY 2023, the amounts budgeted for capital outlay remained the same as amounts budgeted for FY 2022 (\$17,700).

### Transfers Out

Transfers Out reflect a transfer from Special Revenue (Non-Major) funds to another fund within the City's budgets. A transfer to the Capital Improvements Fund in the amount of \$270,000 and a transfer to the General Fund in the amount of \$26,100 are expected for upcoming projects. Additionally, the Technology and Equipment User Fee is expected to be \$4,875. Budgeted transfers anticipated for FY 2023 are over 12 times the amount budgeted for FY 2022.

## Hotel Occupancy Tax Fund

This fund is used to account for activities related to the collection of the City's hotel occupancy tax.

HOTEL OCCUPANCY TAX FUND	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
<b>REVENUES</b>			
SALES TAXES	54,338	70,000	140,000
INTEREST	124	500	1,000
<b>TOTAL REVENUES</b>	54,463	70,500	141,000
<b>EXPENDITURES</b>			
GENERAL GOVERNMENT	17,350	41,900	41,900
<b>TOTAL EXPENDITURES</b>	17,350	41,900	41,900
<b>OTHER FINANCING SOURCES (USES)</b>			
TRANSFERS OUT	(19,000)	(19,570)	(296,100)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	(19,000)	(19,570)	(296,100)
<b>CHANGE IN FUND BALANCES</b>	18,113	9,030	(197,000)



## Asset Forfeiture Fund

This fund is used to account for assets forfeited or seized by the police department.

<b>ASSET FORFEITURE FUND</b>	<b>Actual FY 2020 - 2021</b>	<b>Budgeted FY 2021 - 2022</b>	<b>Proposed FY 2022 - 2023</b>
<b>REVENUES</b>			
INTEREST	10	20	100
MISCELLENEOUS REVENUE	5,482	-	-
<b>TOTAL REVENUES</b>	<b>5,492</b>	<b>20</b>	<b>100</b>
<b>EXPENDITURES</b>			
GENERAL GOVERNMENT	-	1,575	-
CAPITAL OUTLAY	8,688	11,700	11,700
PUBLIC WORKS	-	6,408	-
<b>TOTAL EXPENDITURES</b>	<b>8,688</b>	<b>19,683</b>	<b>11,700</b>
<b>CHANGE IN FUND BALANCES</b>	<b>(3,196)</b>	<b>(19,663)</b>	<b>(11,600)</b>



## Court Security and Technology Fees Fund

This fund accounts for activities related to collection of security and technology fees collected in the court department.

COURT SECURITY AND TECHNOLOGY FEES FUND	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
<b>REVENUES</b>			
FINES, WARRANTS & BONDS	30,178	41,300	41,300
<b>TOTAL REVENUES</b>	30,178	41,300	41,300
<b>EXPENDITURES</b>			
GENERAL GOVERNMENT	60,740	62,883	10,700
CAPITAL OUTLAY	-	4,117	6,000
<b>TOTAL EXPENDITURES</b>	60,740	67,000	16,700
<b>OTHER FINANCING SOURCES (USES)</b>			
TRANSFERS OUT	(4,125)	(4,875)	(4,875)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	(4,125)	(4,875)	(4,875)
<b>CHANGE IN FUND BALANCES</b>	(34,687)	(30,575)	19,725





# Water and Sewer

## Reporting Unit Summary

The water and sewer fund is considered a major fund for reporting purposes. Two individual funds make up the totals reported within this unit: the Utility (Fund 02) and the Impact Fee (Fund 04). The water and sewer fund distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses for water and sewer generally result from providing services with the principal ongoing operations. 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.

### Utility

This 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.

### Impact Fee

Texas Local Government Code Chapter 395 (§395) defines an impact fee as “a charge or assessment imposed by a political subdivision against new development in order to generate revenue for funding or recouping the costs of capital improvements.”

Impact fees may be imposed to pay for capital improvements including and limited to:

- Construction contract price
- Surveying and Engineering fees
- Land acquisition costs, including land purchases, court awards and costs, attorney’s fees, and expert witness fees,
- Fees actually paid or contracted to be paid to an independent qualified engineer or financial consultant preparing or updating the capital improvements plan

Impact fees cannot be used to pay for:

- Construction, acquisition, or expansion of public facilities other than capital improvements identified in the capital improvements plan
- Repair, operation or maintenance of existing or new capital improvements
- Upgrading, updating, expanding or replacing existing capital improvements to serve existing development in order to meet stricter standards
- Upgrading, updating, expanding or replacing existing capital improvements to provide better service to existing developments
- Administrative and operating costs of the political subdivision
- Principal payments and interest or other finance charges

Impact fees can only be assessed for new developments on improvement projects identified in the Capital Improvements Plan (CIP) and cannot be used for any repair or rehabilitation project to serve existing development. Also required per §395, a Land Use Plan and Capital Improvements Plan must be created, presented to the public for approval. The CIP should include an analysis of the total capacity, projected service unit attributable to new development within a period not to exceed of 10-years, and should be updated at least every five years. The City’s last updated was completed September 2015.

## Water and Sewer Budget (3-year Comparison)

WATER & SEWER FUND	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
<b>REVENUES</b>			
SERVICE FEES	4,626,710	4,845,000	4,988,100
INTERGOVERNMENTAL	-	-	624,835
MISCELLENEOUS REVENUE	127,994	60,000	60,000
INTEREST	2,373	3,000	22,000
<b>TOTAL REVENUES</b>	4,757,077	4,908,000	5,694,935
<b>EXPENSES</b>			
COST OF SALES AND SERVICES	2,317,991	2,876,070	3,043,910
CAPITAL IMPROVEMENTS	801,361	2,560,000	4,535,394
PERSONNEL	401,162	408,077	361,449
DEPRECIATION	675,619	-	-
<b>TOTAL EXPENSES</b>	4,196,132	5,844,147	7,940,753
<b>NON-OPERATING REVENUES AND EXPENSES</b>			
TRANSFERS OUT	(799,413)	(733,690)	(857,881)
<b>TOTAL NON-OPERATING REVENUES AND EXPENSES</b>	(799,413)	(733,690)	(857,881)
<b>CHANGE IN NET POSITION</b>	(238,469)	(1,669,837)	(3,103,699)

## Operating Revenue Summary

### Service Fees

Our residents are billed for the water that they consume or use and then they are billed for the water that they discharge into the sewer system after it has been used. The fees are set based on different tiers of usage and disposal. This is the largest revenue source for the fund. This is 88% of the total revenues. Rates to be charged will increase by 3% for FY 2023.

### Intergovernmental

This revenue represents funding expected to be received from the Water Line Grant for Seattle Street. The city worked with Congresswoman Lizzie Fletcher on this for it to be included as a Community Project funded by a direct allocation from Congress.

### Miscellaneous Revenue

Revenues not included in another category are classified as miscellaneous. The proposed FY 2023 budget is \$60,000, which is the same as what was budgeted for FY 2022.

### Interest

The interest earned is from city investments in TexPool and the City's sweep account in its depository. FY 2022 saw an increase in the rate of return, beginning in March 2022. As a result, the FY 2023 proposed budget reflects an increase of 6.3 times over what was budgeted for FY 2022.

## Expense Summary (by Category)

Proposed Water and Sewer Fund expenses for FY 2023 are \$ 7,940,753 which represents a 36% increase or \$ 2,096,606 over FY 2022 budget. The increase is largely attributed to capital improvements planned. A breakdown and description of the Water and Sewer Fund expenses by account category is provided below. Water and Sewer Fund expenses are broken up into ten (10) major categories. A comparison between the budget for FY 2023 and FY 2022 is as follows:

EXPENSE CATEGORY	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023	% Change
SALARIES, WAGES, & BENEFITS	408,077	361,449	-11%
SUPPLIES	82,210	88,110	7%
MAINTENANCE--BLDGS, STRUC	206,000	276,000	34%
MAINTENANCE	7,400	7,400	0%
SERVICES	540,060	551,500	2%
SUNDRY	1,808,900	1,881,900	4%
PROFESSIONAL SERVICES	210,000	210,000	0%
OTHER SERVICES	21,500	29,000	35%
CAPITAL IMPROVEMENTS	2,560,000	4,535,394	77%
TRANSFERS OUT	733,690	857,881	17%
<b>TOTAL EXPENDITURES</b>	<b>5,844,147</b>	<b>7,940,753</b>	<b>36%</b>

### Salaries, Wages, and Benefits

Personnel costs is one of the less significant expense categories in this fund; it only represents 5% of total expenses. There was an overall 11% decrease from the amount budgeted for FY 2022 to FY 2023. This was related to the elimination of the Public Works Director position in FY 2022. The City restructured its Public Works and Parks & Recreation. In doing so, the Parks and Recreation Director was established as the Assistant City Manager and both divisions now report to him. Additionally, the Public Works administrator and the Engineering Technician were promoted to managerial-level roles.

### Supplies

This category is for expendable materials and operating supplies necessary for staff to conduct daily operations. For FY 2023, there is an anticipated increase of 7% more than what was budgeted in the prior year. This is due to an expectation that postage for mailing out monthly utility bills will increase.

### Maintenance – Buildings and Structures

This category is for expendable upkeep of plants, systems, lift stations and the general grounds on which they are located. This Water and Sewer Fund expense category increased its budget from FY 2022 by 34%. This is primarily due to an increase in estimated costs associated with water and sewer system maintenance (\$70,000).

### Maintenance – General

This category is for the maintenance of computer software. The city has budgeted \$7,400 for FY 2023, which is the same amount budgeted for FY 2022. No significant changes were expected.

### Services

This expense category includes services rendered to city by local organizations. The three largest categories budgeted for FY 2023 are: White Oak Bayou Joint Powers Board (\$350,000), utilities (\$140,000), and lab tests (\$35,000). The White Oak Bayou Joint Powers Board is responsible for sharing the costs associated with projects in the White Oak Bayou watershed. It stretches from central to northwest Harris County and includes

the City of Jersey Village and portions of the City of Houston. In total, the three largest categories make up 95% of total FY 2023 amounts budgeted for this category.

**Sundry**

This category includes costs for water authority fees, water purchased and permits and credit card processing fees.

For FY 2023, the City has budgeted an increase of \$73,000 (4%). This is primarily due to inflation costs experienced in FY 2022.

**Professional Services**

This includes services rendered to city activities by private firms or other outside agencies. Costs budgeted for FY 2023 did not increase or decrease from prior year. The largest component to this category is for engineering services. Engineering is expected to be \$150,000 for FY 2023.

**Other Services**

This category is for liability insurances (automobile, fire, and casualty). The largest increase within this category was for the City’s automobile insurance for Water and Sewer vehicles. This category increased by \$7,500 (65%) from the amount budgeted in FY 2022.

**Capital Improvements**

Capital improvements account for \$4,535,394, or 57%, of the total expenses budgeted for FY 2023. In order to provide the best service to its residents, the City’s Water and Sewer fund is expecting to have multiple projects to rehabilitate and replace sections of related infrastructure. Another large project expected in FY 2023 is an automated meter reading system. Overall, this category of expenses is expected to increase by 77% of what was budgeted for FY 2022.

Project Name	Budgeted Cost
Sewerline Replac Street Project	583,400
Water Line Improvement - With Street Project	1,155,468
Televising Sewer Lines	250,000
Water Valve, Exercise, Repair	500,000
Castlebridge Difusers	350,000
Repairs For Lift Station Road	126,526
Lift Station Rehabilitation Repair	500,000
Seattle - Well Repair	70,000
Whiteoak Bayou Rehabilitation	490,000
Sewer Rehabilitation	250,000
Seattle Booster Pump Replacement	150,000
Automated Meter Reading	110,000
<b>Subtotal</b>	<b>4,535,394</b>

**Transfers Out**

Transfers Out reflect a transfer from the Water and Sewer Fund to other funds within the City’s budgets. Technology and Equipment User Fees are expected to be \$114,308. These are fees to cover the cost of purchasing and replacing computers and other equipment throughout the year. Additionally, a transfer to the General Fund in the amount of \$630,000 and a transfer to the Debt Service Fund in the amount of \$113,573 are expected for upcoming projects. Budgeted transfers anticipated for FY 2023 increased by nearly 17% from FY 2022 budgeted transfers.



## Utility Fund

This fund is used to account for the operations that provide water and wastewater collection, and wastewater treatment operations.

UTILITY FUND	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
<b>REVENUES</b>			
INTERGOVERNMENTAL	-	-	624,835
INTEREST	1,874	2,000	20,000
MISCELLANEOUS REVENUE	127,994	60,000	60,000
SERVICE FEES	4,567,018	4,770,000	4,913,100
<b>TOTAL REVENUES</b>	<b>4,696,886</b>	<b>4,832,000</b>	<b>5,617,935</b>
<b>EXPENSES</b>			
COST OF SALES AND SERVICES	2,317,991	2,876,070	3,043,910
CAPITAL IMPROVEMENTS	801,361	2,560,000	4,535,394
PERSONNEL	401,162	408,077	361,449
DEPRECIATION	675,619	-	-
<b>TOTAL EXPENSES</b>	<b>4,196,132</b>	<b>5,844,147</b>	<b>7,940,753</b>
<b>NON-OPERATING REVENUES AND EXPENSES</b>			
TRANSFERS OUT	(799,413)	(733,690)	(857,881)
<b>TOTAL NON-OPERATING REVENUES AND EXPENSES</b>	<b>(799,413)</b>	<b>(733,690)</b>	<b>(857,881)</b>
<b>CHANGE IN NET POSITION</b>	<b>(298,660)</b>	<b>(1,745,837)</b>	<b>(3,180,699)</b>

<b>Goal # 1-45.23</b>	<b>Complete Lift Station Rehab</b>
Background	One lift station needs to be rehabbed to ensure efficient operations for the next 15+ years.
Solution	Complete the engineering for this project and put it out to bid in the fiscal year.

<b>Goal # 2-45.23</b>	<b>Complete Expansion of Public Works Building Parking Lot</b>
Background	In FY 2022, a design for an expanded parking lot located outside the Public Works Building was made.
Solution	Construction of the parking lot will be done in the fiscal year.

<b>Goal # 3-45.23</b>	<b>Complete Water Valve and Exercise Program</b>
Background	The City's 1,300 valves need to be tested and assessed for integrity. If any are not functioning appropriately, they will be repaired or replaced as necessary.
Solution	The department project went out for bid. Only one bid was received. The contractor was approved in July 2022.



## Impact Fee Fund

Impact fees can only be assessed for new developments on improvement projects identified in the Capital Improvements Plan (CIP) and cannot be used for any repair or rehabilitation project to serve existing development.

IMPACT FEE FUND	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
<b>REVENUES</b>			
INTEREST	499	1,000	2,000
SERVICE FEES	59,692	75,000	75,000
<b>TOTAL REVENUES</b>	<u>60,191</u>	<u>76,000</u>	<u>77,000</u>
<b>CHANGE IN NET POSITION</b>	60,191	76,000	77,000



## Golf Course Fund Summary

The mission of Jersey Meadows Golf Course is provide a fiscally responsible resource that maximizes recreational opportunities and enhances the quality of life for all Jersey Village residents and the golfing public. Our course aims to provide a great golf value & an enjoyable experience for all who visit our course. The Golf Course Fund is used to account for 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.

### Golf Course Budget (3-year Comparison)

GOLF COURSE	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
<b>REVENUES</b>			
SERVICE FEES	1,804,789	2,110,800	2,299,500
INTEREST	63	150	2,800
MISCELLEANEOUS REVENUE	25,760	-	-
<b>TOTAL REVENUES</b>	<b>1,830,612</b>	<b>2,110,950</b>	<b>2,302,300</b>
<b>EXPENSES</b>			
PERSONNEL	1,092,869	1,242,199	1,364,897
COST OF SALES AND SERVICES	612,752	666,950	743,519
CAPITAL IMPROVEMENTS	76,603	63,125	110,000
DEPRECIATION	74,692	-	-
<b>TOTAL EXPENSES</b>	<b>1,856,916</b>	<b>1,972,274</b>	<b>2,218,416</b>
<b>NON-OPERATING REVENUES AND EXPENSES</b>			
TRANSFERS IN	177,693	237,099	214,484
TRANSFERS OUT	(192,299)	(375,775)	(298,368)
<b>TOTAL NON-OPERATING REVENUES AND EXPENSES</b>	<b>(14,606)</b>	<b>(138,676)</b>	<b>(83,884)</b>
<b>CHANGE IN NET POSITION</b>	<b>(40,910)</b>	<b>-</b>	<b>-</b>

### Operating Revenue Summary

#### Service Fees

The golf course collects fees for golf played on the course. The most common are green fees. A green fee is the set fee golfers must pay at the pro shop or clubhouse in order to gain access to the course. Jersey Meadows Golf Course also has a driving range. For FY 2023, the City is estimating revenue related to green fees to be \$1,740,000, which is a 10% increase from the amount budgeted for FY 2022.

Other fees charged are for use of the Jersey Meadows driving range and rental of golf clubs. Revenue related to this is anticipated to increase by 5%, or \$10,200 from the amount budgeted in FY 2022 (\$200,200).



The final most significant type of service fee is for merchandise. This includes apparel, footwear, hats, and other items characteristically used for the sport. It is expected that merchandise sales will be \$180,000 in FY 2023. Revenue is expected to be nearly 13% of what was budgeted in FY 2022.

All other line items included in the service fees category are expected to increase by about 2% of the amounts budgeted in FY 2022.

### Interest

Investments under the Golf Course fund are all held in TexPool. For FY 2023, interest revenue is expected to grow significantly to nearly 18 times more than the amount budgeted in the prior year.

### Miscellaneous Revenue

Revenues not included in another category are classified as miscellaneous. There is no proposed budget for FY 2023 for this category.

## Expense Summary (by Category)

Proposed Golf Course Fund expenses for FY 2023 are \$2,516,784 which represents a 7% increase or \$168,735 over FY 2022 budget. The increase is largely attributed to capital improvements planned, maintenance costs, and an increase in salaries. A breakdown and description of the Golf Course Fund expenses by account category is provided below.

Golf Course expenses are broken up into 11 major categories. A comparison between the budget for FY 2023 and FY 2022 is as follows:

EXPENSE CATEGORY	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023	% Change
SALARIES, WAGES, & BENEFITS	1,242,199	1,364,897	10%
COST OF SALES	159,500	185,500	16%
SUPPLIES	193,300	193,050	0%
MAINTENANCE--BLDGS, STRUC	20,000	19,189	-4%
MAINTENANCE	23,950	72,450	203%
SERVICES	72,500	74,930	3%
SUNDRY	170,400	167,900	-1%
PROFESSIONAL SERVICES	7,300	7,500	3%
OTHER SERVICES	20,000	23,000	15%
CAPITAL IMPROVEMENTS	63,125	110,000	74%
TRANSFERS OUT	375,775	298,368	-21%
<b>TOTAL EXPENDITURES</b>	<b>2,348,049</b>	<b>2,516,784</b>	<b>7%</b>

### Salaries, Wages, and Benefits

This category is for Club House staff and Maintenance staff at the course. For FY 2023, there is a 10% increase from the amount budgeted in FY 2022. The primary cause of this is related to incoming Club House staff that will be hired when the new Club House is built.

### Cost of Sales

This category is for merchandise that is sold at the course, such as golf clubs, range balls, and apparel. The costs associated with offering these items to golfers for purchase is expected to increase by \$26,000, or 16%.

### Supplies

This category is for expendable materials and operating supplies necessary for staff to conduct daily operations. For FY 2023, there is an anticipated difference of \$250 less than what was budgeted in the prior year. This is due to a lesser need for minor equipment.

**Maintenance – Buildings and Structures**

This category is for expendable upkeep of the general grounds, the parking lot, and the water. This Golf Course Fund expense category decreased its budget from FY 2022 by 4%. This is primarily due to a decrease in estimated costs associated with grounds and buildings (\$811).

**Maintenance – General**

This category is for the maintenance of the course. The city has budgeted \$72,450 for FY 2023, which is \$48,500 more than the amount budgeted for FY 2022. Outsourced maintenance services account for \$44,000 of that increase.

**Services**

This expense category includes services rendered to city by local organizations. The three largest categories budgeted for FY 2023 are: utilities (\$25,000), advertising (\$23,000), and communications (\$8,180). In total, the three largest categories make up 75% of total FY 2023 amounts budgeted for this category.

**Sundry**

This category includes costs for water authority fees (\$90,000), credit card processing fees (\$70,000), and some other various minor expenses (\$7,900). For FY 2023, the City has budgeted a slight reductions of \$2,500 (1%).

**Professional Services**

This includes services rendered to city activities by private firms or other outside agencies. Costs budgeted for FY 2023 increased by only \$200 from prior year for anticipated pest control services.

**Other Services**

This category is for fire and casualty liability insurance. This category increased by \$3,000 (15%) from the amount budgeted in FY 2022.

**Capital Improvements**

Capital improvements account for \$110,000 or 4%, of the total expenses budgeted for FY 2023. In order to provide a great experience to course customers, the City's is expecting to do an erosion control project, lake aerification, and fairway improvements along with a few smaller project. Overall, this category of expenses is expected to increase by 74% of what was budgeted for FY 2022.

**Transfers Out**

Transfers Out reflect transfers from the Golf Course Fund departments (Club House, Course Maintenance, and Equipment Maintenance) to the Capital Replacement Fund. Technology and Equipment User Fees are expected to be \$298,368. These are fees to cover the cost of technology updates necessary to a timely POS transaction. Budgeted transfers anticipated for FY 2023 decreased by 21% from FY 2022 budgeted

## Performance Measures (Golf Course)

Golf Course		Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Goal FY 2023
Increase Golf Course Activity	Rounds played	35,614	39,638	38,189	41,861	43,000
	Tournament Rounds	4,978	3,298	3,706	4,970	4,000
	Range buckets	15,192	19,044	20,792	23,087	23,000



# Capital Replacement

## Fund Summary

The Capital Replacement Fund, an internal service fund, is used to manage activity related to vehicle and equipment replacement. The fund was created to account for services provided to other departments and reporting units on a cost reimbursement basis. Additionally, all sales of assets are recorded as revenue in this fund. The Capital Replacement Fund's operations most resemble the City's business-type funds.

## Capital Replacement Budget (3-year Comparison)

INTERNAL SERVICE FUND - CAPITAL REPLACEMENT	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
<b>OPERATING REVENUES</b>			
MISCELLEANEOUS REVENUE	-	620,500	998,000
INTERGOVERNMENTAL	-	475,000	-
INTEREST	2,521	5,000	10,000
<b>TOTAL OPERATING REVENUES</b>	<b>2,521</b>	<b>1,100,500</b>	<b>1,008,000</b>
<b>OPERATING EXPENSES</b>			
COST OF SALES AND SERVICES	334,824	1,751,435	2,187,449
DEPRECIATION	749,699	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>1,084,523</b>	<b>1,751,435</b>	<b>2,187,449</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
TRANSFERS IN	1,527,001	1,660,730	1,387,010
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,527,001</b>	<b>1,660,730</b>	<b>1,387,010</b>
<b>CHANGE IN FUND BALANCES</b>	<b>444,998</b>	<b>1,009,795</b>	<b>207,561</b>

## Revenue Summary

### Miscellaneous Revenue

Revenue from the sales of capital assets are recorded as miscellaneous revenue for the Capital Replacement Fund. Fleet continues to do a great job with our fleet program. Given the current prices of used vehicles, the City is receiving top dollar on its cars. The replacement program was self-funding for FY 2022. Estimated revenue for FY 2023 will increase by 61% from the amount budgeted the prior year.

### Intergovernmental

In FY 2021, the City was awarded funds as part of the American Rescue Plan Act (ARPA) of 2021. This bill provides additional relief to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, and businesses. Funds are to be disbursed in two installments. The first

payment of \$977,515.57 received in August 2021 was allocated between the Capital Improvements Fund (\$502,515) and the Capital Replacement Fund (\$475,000). For FY 2023, the entirety of the second installment will be revenue for the Capital Improvements Fund.

**Interest**

Investments for the Capital Replacement fund are all held in TexPool. For FY 2023, interest revenue is expected to double the amount budgeted in the prior year.

EXPENSE CATEGORY	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023	% Change
CAPITAL OUTLAY	1,751,435	2,187,449	25%
TOTAL EXPENDITURES	<u>1,751,435</u>	<u>2,187,449</u>	<u>25%</u>

**Capital Outlay**

Capital outlay is the amount of money spent to purchase vehicles and equipment. For FY 2023, the amounts budgeted for capital outlay have increased by 25% of the amounts budgeted for FY 2022 (\$436,014). A detailed replacement plan for the City is located in the reference section of this report.

EXPENSE CATEGORY	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023	% Change
VEHICLES	810,275	1,306,055	61%
EQUIPMENT	941,160	881,394	-6%
	<u>1,751,435</u>	<u>2,187,449</u>	<u>25%</u>

# Fire Control Prevention and Emergency Medical Services District (FCPEMSD)

## Fund Summary

The Fire Control Prevention and Emergency Medical Services District (FCPEMSD) is authorized by Section 344 of the Texas Local Government Code and is created and renewed by a vote of Jersey Village citizens. The citizens of Jersey Village first voted to establish the FCPEMSD in 2021 for a five-year period.

FCPEMSD activities are monitored and evaluated by seven board members. These board members include six Council Members and the City Manager. Any requested expenditure must be presented to the Board for approval at public meetings prior to the use of FCPEMSD funds.

The Jersey Village Fire Department (the "Department") responds to emergencies related to fire, emergency medical, rescue, and hazardous material incidents. In addition, they have an active fire prevention program which provides public education to area day cares, private and public schools. The Fire Marshal's office provides plan review and daily fire code inspections to local businesses. The Jersey Village Fire Control, Prevention, and Emergency Medical Services District (the "District") provides a dedicated funding source for the Department so it can not only continue to provide excellent service but also help bring the Department to a higher level of services. It will do so by incorporating the following strategies:

- Personnel
  - The District will provide funding to recruit and retain the highest caliber employees to the department. The Department will be able to maintain the safety requirements of the National Fire Protection Association (NFPA) as it relates to personnel requirements. The funding will allow for the current staffing levels to be maintained. As the City and District grows additional revenue will be generated to provide for the additional hiring of fire-fighting personnel.
- Turnout Gear/Safety Equipment
  - The District will provide funding for safety equipment to ensure all members of the Department are able to respond to calls while donning the necessary equipment to keep them safe. The purchase of Self Contained Breathing Apparatus (SCBA) gear allows the city to stay at least within 2 cycles of NFPA standards.
- Technology and Communications Equipment
  - To assist in keeping members of the Department safe, the District will provide funding to maintain and improve technology and radio communications throughout the department. Examples of such items may include CAD systems, emergency radios, tracking incidents, and other information management needs.
- Equipment
  - The District will provide funding for response equipment to include fire engines, rescue trucks, ambulances and other equipment that may be necessary. Providing funding to replace these vehicles on a scheduled and regular basis will ensure response reliability, and decrease down time in repairs. Measurements of this strategy will include monitoring the fleet on a yearly basis. The Department will continue the strategy of setting aside an appropriate amount of funding each year to ensure there is enough funding to replace equipment when it reaches the end of its useful life cycle.
- Training
  - The District will provide funding for personnel to attend training classes, seminars, and schools to keep up to date with the latest technologies and methods available. The Department's personnel will receive training on a regular basis. Such personnel will be given the opportunity to attend training opportunities and conferences to assure new technologies and procedures are being used for the safety of City residents. This will also allow for all volunteers to obtain their basic fire certification with the Texas State Fire and Fire Marshalls Association as new volunteers are brought on board.



## FCPEMSD Budget (3-year Comparison)

Fire Control Prevention and Emergency Medical Services District (FCPEMSD)	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
<b>REVENUES</b>			
SALES TAXES	-	1,670,833	2,200,000
INTEREST	-	-	3,000
<b>TOTAL REVENUES</b>	<b>-</b>	<b>1,670,833</b>	<b>2,203,000</b>
<b>EXPENDITURES</b>			
SUPPLIES	-	49,250	49,250
SERVICES	-	35,000	35,000
SUNDRY	-	5,000	-
PROFESSIONAL SERVICES	-	1,060,629	1,595,397
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>1,149,879</b>	<b>1,679,647</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
TRANSFERS OUT	-	(520,954)	(515,491)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(520,954)</b>	<b>(515,491)</b>
<b>CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>7,862</b>

### Revenue Summary

#### Sales Taxes

FCPEMSD funding comes from a ½ cent sales and use tax. Sales Tax revenue has experienced steady growth. For FY 2023, an estimated increase of \$529,167 (32%) is expected as a result of anticipated growth in commerce in the area and inflation.

#### Interest

Investments for FCPEMSD are all held in TexPool. For FY 2023, interest revenue has been budgeted at \$3,000.

### Expense Summary (by Category)

Proposed FCPEMSD expenses for FY 2023 are \$1,679,647 which represents a 46% increase or \$529,768 over FY 2022 budget. The increase is largely attributed to an increase in personnel costs. The District intends to hire more qualified staff to ensure all shifts are covered. A breakdown and description of Fire Control Prevention and Emergency Medical Services District expenses by account category is provided below. They are broken up into five (5) major categories. A comparison between the budget for FY 2023 and FY 2022 is as follows:

#### Supplies

This category is for necessary apparel and fire prevention supplies necessary for firefighters to conduct daily operations. For FY 2023, there is no change from what was budgeted in the prior year.

**Services**

This expense category includes radio usage fees (\$15,000) and travel & training (\$20,000). As part of the District’s strategies for technology and communications equipment, as well as training, these expenses are essential. The budget for FY 2023 is the same as the amount budgeted for FY 2022.

**Sundry**

This category includes costs for elections. For FY 2023, the City has not budgeted any costs for elections, as one will not take place.

**Professional Services**

Costs budgeted for FY 2023 increased by \$534,768 (50%) from prior year. This category is related to personnel and administrative costs for the District.

**Transfers Out**

Transfers Out reflect transfers from the Fire Control Prevention and Emergency Medical Services District to the Capital Replacement Fund for equipment. Technology and Equipment User Fees are expected to be \$515,491. Budgeted transfers anticipated for FY 2023 decreased by 1% from FY 2022 budgeted transfers.



## Crime Control and Prevention District (CCPD)

### Fund Summary

The Crime Control and Prevention District (CCPD) is authorized by Section 363 of the Texas Local Government Code and is created and renewed by a vote of Jersey Village citizens. The citizens of Jersey Village first voted to establish CCPD in 1998 for a five-year period. The District was renewed in 2003 for a ten-year period and again in 2013 for a ten-year period. The District was renewed for an additional five (5) years in May of 2021. The next continuation election will be held in May 2028.

CCPD activities are monitored and evaluated by seven board members. These board members include six Council Members and the City Manager. Any requested expenditure must be presented to the Board for approval at public meetings prior to use of CCPD funds.

CCPD funding comes from a ½ cent sales and use tax. The revenue generated by this ½ cent tax has allowed the Jersey Village Police Department to improve the efficiency and the level of service provided to our citizens. Funds are used for items such as:

- Salary, uniforms, and training for 9 full-time police officers
- LEADS online and other various Crime prevention software
- Lab Tests for Sexual Assaults
- Departmental radio system costs
- New vehicle purchase as needed
- Automobile liability
- Special equipment purchases and maintenance, including AFIS
- Departmental telephone system-related costs
- Federal and state mandates



## CCPD Budget (3-year Comparison)

Crime Control and Prevention District (CCPD)	Actual FY 2020 - 2021	Budgeted FY 2021 - 2022	Proposed FY 2022 - 2023
<b>REVENUES</b>			
SALES TAXES	1,992,678	2,005,000	2,200,000
INTEREST	2,219	5,000	25,000
<b>TOTAL REVENUES</b>	1,994,897	2,010,000	2,225,000
<b>EXPENDITURES</b>			
SUPPLIES	65,488	36,818	65,318
MAINTENANCE	18,189	33,100	21,000
SERVICES	19,903	196,946	330,275
SUNDRY	-	4,104	-
PROFESSIONAL SERVICES	1,615,273	1,615,273	1,759,972
OTHER SERVICES	23,340	23,340	23,340
CAPITAL OUTLAY	8,000	40,000	-
<b>TOTAL EXPENDITURES</b>	1,750,192	1,949,580	2,199,905
<b>OTHER FINANCING SOURCES (USES)</b>			
TRANSFERS OUT	(1,750,192)	(1,909,580)	(2,199,905)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	(1,750,192)	(1,909,580)	(2,199,905)
<b>CHANGE IN FUND BALANCES</b>	(1,505,488)	(1,849,161)	(2,174,810)

### Revenue Summary

#### Sales Taxes

CCPD funding is derived from a ½ cent sales and use tax. For FY 2023, an estimated increase of \$195,000 (10%) is expected as a result of anticipated growth in commerce in the area and inflation.

#### Interest

Investments for CCPD are all held in TexPool. For FY 2023, interest revenue has been budgeted at \$25,000. This is five times more than what was budgeted for FY 2022.

### Expense Summary (by Category)

Proposed CCPD expenses for FY 2023 are \$ 2,199,905 which represents a 13% increase or \$ 250,325 over FY 2022 budget. The increase is largely attributed to the purchase of equipment and the maintenance agreement with Tyler Technologies for the CAD Maintenance. A breakdown and description of the CCPD Fund expenses by account category is provided below. CCPD expenses are broken up into eight (8) major categories. A comparison between the budget for FY 2023 and FY 2022 is as follows:

#### Supplies

This category is for uniforms, equipment and other supplies necessary for staff to conduct daily operations. For FY 2023, there is an anticipated increase of \$28,500 from what was budgeted in the prior year. This is due to a greater need for equipment. This type of expenses increased by \$25,500.



### **Maintenance – General**

This category is for software and maintenance equipment. The city has budgeted \$21,000 for FY 2023, which is \$12,100 less than the amount budgeted for FY 2022.

### **Services**

This expense category includes services rendered to city by local organizations. The largest expense is for a maintenance agreement. It makes up nearly 86% of this category for the District. This Fiscal Year is the first year of the agreement, as it is for the new CAD that was implemented in FY22.

### **Sundry**

This category includes costs for elections. For FY 2023, the City has not budgeted any costs for elections.

### **Professional Services**

Costs budgeted for FY 2023 increased by \$144,699 (9%) from prior year. This category is related to personnel and administrative costs for the District. In order to have enough staff, additional hires will be necessary.

### **Other Services**

This category is for automobile liability insurance. This category is expected to be the same as the amount budgeted in FY 2022.

### **Capital Outlay**

Capital outlay is the amount of money spent to purchase computer hardware and special equipment. For FY 2023, no costs have been budgeted for capital outlay.

### **Transfers Out**

Transfers Out reflect a transfer from the Crime Control and Prevention District to the Capital Replacement Fund for equipment. Technology and Equipment User Fees are expected to be \$256,025.



## Reference

### Hotel Motel Tax Policy

#### ORDINANCE NO. 2017-31

**AN ORDINANCE OF THE CITY OF JERSEY VILLAGE, TEXAS, AMENDING THE CODE OF ORDINANCES OF THE CITY OF JERSEY VILLAGE, TEXAS, BY AMENDING ARTICLE II HOTEL OCCUPANCY TAX, SECTIONS 62-41 "DEFINITIONS", AND SECTION 62-42 "LEVY;RATE", INCREASING THE TAX LEVIED WITHIN THE CITY TO SEVEN PERCENT, AND PROVIDING FOR A LEVY AND COLLECTION OF A TWO PERCENT HOTEL OCCUPANCY TAX WITHIN THE CITY'S EXTRATERRITORIAL JURISDICTION; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING A PENALTY AS PROVIDED BY SECTION 1-8 OF THE CODE.**

---

**WHEREAS**, the City Council of the City of Jersey Village has adopted Ordinance No. 84-30 adding Chapter 62, Article II, HOTEL OCCUPANCY TAX, to provide for the levy and collection of hotel occupancy taxes; and

**WHEREAS**, the City Council has determined that the increase of the hotel occupancy tax levied, and levy and collection of hotel occupancy taxes in its extra territorial jurisdiction is essential to the public interest, safety, health, and welfare;

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS:**

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

**Section 2.** Article II. *Hotel Occupancy Tax*, of the Code of Ordinances of the City of Jersey Village, Texas, is hereby amended at Section 62-41 by adding the language underlined and by deleting the language struck through, as set out in the attached Exhibit "A."

**Section 3.** Article II. *Hotel Occupancy Tax*, of the Code of Ordinances of the City of Jersey Village, Texas, is hereby amended at Section 62-42 by adding the language underlined and by deleting the language struck through, as set out in the attached Exhibit "B."

**Section 4.** Any person who shall willfully, intentionally, or with criminal negligence violate any provision of this Ordinance shall be deemed guilty of a misdemeanor and, upon conviction, shall be fined in accordance with Section 1-8 of The City Code. Each day of violation shall constitute a separate offense.

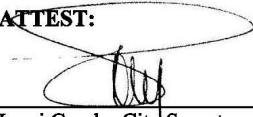
**Section 5.** In the event any clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate 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 thus declared to be invalid or unconstitutional, whether there be one or more parts.



**Section 6.** All other ordinances or parts of ordinances in conflict or inconsistent herewith are, to the extent of such conflict or inconsistency, hereby repealed.

**PASSED, APPROVED, AND ADOPTED** this 21<sup>st</sup> day of August, 2017.

**ATTEST:**

  
\_\_\_\_\_  
Lorri Coody, City Secretary

  
\_\_\_\_\_  
Justin Ray, Mayor



## **EXHIBIT "A"**

### Sec. 62-41. - Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*Consideration* means the cost of the room in a hotel only if the room is one ordinarily used for sleeping and shall not include the cost of any food served or personal services rendered to the occupant of such room not related to the cleaning and readying of such room for occupancy.

*Hotel* means a building in which members of the public obtain sleeping accommodations for consideration. The term includes a hotel, motel, tourist home, tourist house, tourist court, lodginghouse, inn, roominghouse, or bed and breakfast. For the purposes of the imposition of a hotel occupancy tax under this article, Texas Tax Code Chapter 351, or other law, "hotel" includes short-term rental of all are part of a residential property to a person who is not a permanent resident under Texas Tax Code Section 156.101. The term does not include:

- (1) A hospital, sanitarium or nursing home; or
- (2) A dormitory or other housing facility owned or leased and operated by an institution of higher education or a private or independent institution of higher education as those terms are defined by V.T.C.A., Education Code § 61.003, used by the institution for the purpose of providing sleeping accommodations for persons engaged in an educational program or activity at the institution.

*Occupancy* means the use or possession, or the right to the use or possession, of any room in a hotel if the room is one ordinarily used for sleeping and if the occupant's use, possession or right to use or possession extends for a period of less than 30 days.

*Occupant* means any person who, for a consideration, uses, possesses or has a right to use or possess any room in a hotel if the room is one ordinarily used for sleeping.

*Quarterly period* means the regular calendar quarters of the year, the first quarter being composed of the months of January, February, March; the second quarter being the months of April, May and June; the third quarter being the months of July, August, and September; and the fourth quarter being the months of October, November and December.

**EXHIBIT "B"**

Sec. 62-42. - Levy; rate.

There is hereby levied a tax upon the cost of occupancy of any sleeping room in a hotel:

- (a) located within the city limits of the City of Jersey Village where the cost of occupancy is at the rate of \$~~2~~15.00 or more per day, such tax to be equal to ~~four~~ seven percent (7%) of the consideration paid by the occupant of such room to such hotel; and
- (b) located within its extraterritorial jurisdiction where the cost of occupancy is at the rate of \$15.00 or more per day, such tax to be equal to two percent (2%) of the consideration paid by the occupant of such room to such hotel.

## Investment Policy


### RESOLUTION NO. 2019-60

A RESOLUTION OF THE CITY OF JERSEY VILLAGE, TEXAS, REVIEWING AND APPROVING THE INVESTMENT POLICY AND INVESTMENT STRATEGIES USED FOR CITY FUNDS IN COMPLIANCE WITH THE TEXAS GOVERNMENT CODE.

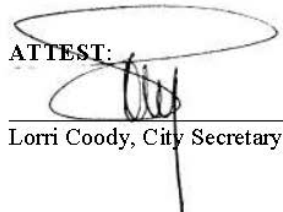
BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JERSEY VILLAGE, TEXAS:

That the City of Jersey Village Investment Policy, a copy of which is attached hereto as "Exhibit A" and made a part hereof, is hereby reviewed and approved in compliance with the Texas Government Code, Public Funds Investment Act Section 2256.005(e).

PASSED AND APPROVED this the 16th day of September, A.D., 2019

  
Andrew Mitcham, Mayor

ATTEST:

  
Lorri Coody, City Secretary



CITY OF JERSEY VILLAGE ADMINISTRATIVE PROCEDURES	
SUBJECT: Investment Policy	EFFECTIVE DATE: 12/16/96
DEPARTMENT HEAD APPROVAL: MC	ORIGINAL DATE:
CITY MANAGER APPROVAL: MC	REVIEW/APPROVE: 09/16/2019

**TABLE OF CONTENTS**

I. INVESTMENT AUTHORITY AND SCOPE OF POLICY.....1  
    General Statement .....1  
    Funds Included .....1  
    City's Investment Officer .....1

II. INVESTMENT OBJECTIVES.....2  
    General Statement .....2  
    Safety and Maintenance of Adequate Liquidity.....2  
    Diversification.....2  
    Yield .....2  
    Maturity .....2  
    Quality and Capability of Investment Management .....2  
    Investment Strategies .....2

III. INVESTMENT TYPES.....3  
    Prohibited .....4

IV. INVESTMENT RESPONSIBILITY AND CONTROL .....5  
    Investment Institutions Defined .....5  
    Qualifications for Approval of Broker/Dealers.....5  
    Standards of Operation.....5  
    Delivery Vs. Payment.....5  
    Audit Control.....5  
    Standard of Care .....6

V. INVESTMENT REPORTING AND PERFORMANCE EVALUATION.....6  
    Quarterly Report.....6  
    Notification of Investment Changes.....7

VI. INVESTMENT COLLATERAL SAFEKEEPING.....7  
    Collateral or Insurance .....7  
    Safekeeping .....7

ATTACHMENT A ..... 9  
    Investment Strategy ..... 9

Exhibit A

## I. INVESTMENT AUTHORITY AND SCOPE OF POLICY

### General Statement

This policy serves to satisfy the statutory requirements of Local Government Code 116.112 and Government Code Chapter 2256 to define and adopt a formal investment policy. This policy will be reviewed at least annually according to Section 2256.005(e).

### Funds Included

This investment policy applies to all financial assets of all funds of the City of Jersey Village, Texas, at the present time and any funds to be created in the future and any other funds held by the City, unless expressly prohibited by law or unless it is in contravention of any depository contract between the City and any bank which may have a depository contract with the City.

### City's Investment Officer

The City Finance Director shall be the City's investment officers. In accordance with Sec. 116.112(a), Local Government Code and/or Chapter 2256, Sec. 2256.005(f) and (g), the investment officer may invest City funds that are not immediately required to pay obligations of the City.

If the investment officer has a personal business relationship with an entity, or is related within the second degree by affinity or consanguinity to an individual, seeking to sell an investment to the City, the investment officer must file a statement disclosing that personal business interest or relationship with the Texas Ethics Commission and the City Council in accordance with Government Code 2256.005(i).

## II. INVESTMENT OBJECTIVES

### General Statement

The City will invest according to investment strategies for each fund that are adopted by City Council and in accordance with this investment policy and written administrative procedures and federal and state laws.

### Safety and Maintenance of Adequate Liquidity

The City of Jersey Village is concerned with the return of its principal; therefore, safety of principal is a primary objective in any and all investment

The City's investment portfolio will be structured in conformance with an asset/liability management plan which provides for liquidity necessary to pay obligations as they become due.



**Diversification**

It will be the policy of the City of Jersey Village to diversify its portfolio to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer or a specific class of investments. Investments of the City shall always be selected to provide for stability of income and reasonable liquidity.

**Yield**

It is the objective of the City to earn the maximum rate of return allowed on its investments within the policies imposed by its safety and liquidity objectives, investment strategies for each fund, and state and federal law governing investment of public funds.

**Maturity**

Portfolio maturities will be structured to meet the obligations of the City first and then to achieve the highest return of interest. When the City has funds that will not be needed to meet current-year obligations, maturity restraints will be imposed based upon the investment strategy for each fund. The maximum allowable stated maturity of any individual investment owned by the City is six months.

**Quality and Capability of Investment Management**

It is the City's policy to provide the training required by the Public Funds Act, Sec. 2256.008 and periodic training in investments for the City Investment Officer and subordinates through courses and seminars offered by professional organizations and associations in order to insure the quality, capability and currency of the City Investment Officer in making investment decisions. The investment officer shall attend at least one training session relating to the office's responsibility under the act within 12 months after assuming the duties of investment officer.

**Investment Strategies**

In accordance with the Public Funds Investment Act, Section 2256.005(d), a separate written investment strategy will be developed for each of the funds under the City of Jersey Village's control. Each investment strategy must describe the investment objectives for the particular fund using the following priorities of importance:

- (1) understanding of the suitability of the investment to the financial requirements of the entity;
- (2) preservation and safety of principal;
- (3) liquidity;
- (4) marketability of the investment if the need arises to liquidate the investment before maturity;
- (5) diversification of the investment portfolio;

- (6) yield; and
- (7) maturity restrictions.

Attachment A include investment strategies for all funds. In accordance with the Public Funds Investment Act, Section 2256.005(e), investment strategies will be reviewed at least annually. The review will be done within 90 days after September 30, the closing date of the City's fiscal year.

### III. INVESTMENT TYPES

The City of Jersey Village Investment Officer shall use any or all of the following authorized investment instruments consistent with governing law (Government Code 2256):

- A. Except as provided by Government Code 2256.009(b), the following are authorized investments:
  - (1) obligations of the United States or its agencies and instrumentalities;
  - (2) direct obligations of the State of Texas or its agencies and instrumentalities;
  - (3) collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States;
  - (4) other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state or the United States or their respective agencies and instrumentalities; and
  - (5) 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.
- B. Certificates of deposit if issued by a state or national bank domiciled in this state or a savings and loan association domiciled in this state and is:
  - (1) guaranteed or insured by the Federal Deposit Insurance Corporation or its successor; or
  - (2) secured by obligations that are described by Section 2256.009(a) of the Public Funds Investment Act, including mortgage backed securities directly issued by a federal agency or instrumentality that have a market value of not less than the principal amount of the certificates, but excluding those mortgage backed securities of the nature described by Section 2256.009(b) of the Public Funds Investment Act; or
- C. A fully collateralized repurchase agreement, as defined in the Public Funds Investment Act, that:
  - (1) has a defined termination date;
  - (2) is secured by obligations described by Section 2256.009(a)(1) of the Public

Funds Investment Act; and

- (3) requires the securities being purchased by the City to be pledged to the City, held in the City's name, and deposited at the time the investment is made with the City or with a third party selected and approved by the City; and
- (4) is placed through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in this state.

Notwithstanding any law, the term of any reverse security repurchase agreement may not exceed 90 days after the date the reverse security repurchase agreement is delivered.

Money received by the City under the terms of a reverse security repurchase agreement shall be used to acquire additional authorized investments, but the term of the authorized investments acquired must mature not later than the expiration date stated in the reverse security repurchase agreement.

E. Eligible investments pools (as discussed in the Public Funds Investment Act, Sec. 2256.016-2256.019) if the City Council by resolution authorizes investment in the particular pool. An investment pool shall invest the funds it receives from entities in authorized investments permitted by the Public Funds Investment Act. The City by contract may delegate to TexPool the authority to hold legal title as custodian of investments purchased with its local funds.

#### **Prohibited**

The City of Jersey Village Investment Officer does not have authority to use any of the following investment instruments which are strictly prohibited:

- (1) obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pay no principal;
- (2) obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest;
- (3) collateralized mortgage obligations that have a stated final maturity date of greater than 10 years; and
- (4) collateralized mortgage obligations the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

#### **IV. INVESTMENT RESPONSIBILITY AND CONTROL**

##### **Investment Institutions Defined**

The City of Jersey Village Investment Officer shall invest City funds with any or all of the following institutions or groups consistent with federal and state law and the current depository bank contract:

- (1) any depository bank
- (2) Other state or national banks domiciled in Texas that are insured by FDIC
- (3) TexPool

##### **Qualifications for Approval of Broker/Dealers**

In accordance with 2256.005(k), a written copy of this investment policy shall be presented to any person seeking to sell to the City an authorized investment. The registered principal of the business organization seeking to sell an authorized investment shall execute an affidavit substantially to the effect that the registered principal has:

- (1) received and thoroughly reviewed the investment policy of the City; and
- (2) acknowledged that the City has implemented reasonable procedures and controls in an effort to preclude imprudent investment activities arising out of investment transactions conducted between the City and the organization.

The investment officer may not buy any securities from a person who has not delivered to the City an affidavit in substantially the form provided above according to Section 2256.005(1).

##### **Standards of Operation**

The City Investment Officer shall develop and maintain written administrative procedures for the operation of the investment program, consistent with this investment policy.

##### **Delivery Vs. Payment**

It will be the policy of the City that all Treasury Bills, Notes and Bonds and Government Agencies' shall be purchased using the "Delivery vs. Payment" (DVP) method through the Federal Reserve System. By so doing, City funds are not released until the City has received, through the Federal Reserve wire, the securities purchased.

##### **Audit Control**

The City of Jersey Village City Council, will have an annual financial audit of all City funds by an independent auditing firm, as well as an annual compliance audit of management controls on investments and adherence to the City established investment policies in accordance with Gov. Code 2256.005(m)

### **Standard of Care**

In accordance with Government Code 2256.006, investments shall be made with the same judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived. Investment of funds shall be governed by the following investment objectives, in order of priority: preservation and safety of principal; liquidity; and yield.

In determining whether an investment officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

- (1) the investment of all funds, or funds under the City's control, over which the officer had responsibility rather than a consideration as to the prudence of a single investment; and
- (2) whether the investment decision was consistent with the written investment policy of the City.

## **V. INVESTMENT REPORTING AND PERFORMANCE EVALUATION**

### **Quarterly Report**

In accordance with Government Code 2256.023, the Investment Officer shall prepare and submit to the City Council not less often than quarterly a written report of investment transactions for all funds for the preceding reporting period within a reasonable time after the end of the period. The report must:

- (1) describe in detail the investment position of the City on the date of the report;
- (2) be prepared by the Investment Officer;
- (3) be signed by Investment Officer;
- (4) contain a summary statement of each pooled fund group that states the:
  - a. beginning market value for the reporting period;
  - b. additions and changes to the market value during the period; and
  - c. ending market value for the period;
- (5) state the book value and market value of each separately invested asset at the beginning and end of the reporting period by the type of asset and fund type invested;
- (6) state the maturity date of each separately invested asset that has a maturity date;
- (7) state the account or fund or pooled group fund in the City for which each individual investment was acquired; and
- (8) state the compliance of the investment portfolio of the City as it relates to:
  - a. the investment strategy expressed in the City's investment policy; and
  - b. relevant provisions of this chapter.

- (9) state the total rate of return.
- (10) state the Market Value of pledged securities.

#### **Notification of Investment Changes**

It shall be the duty of the City Investment Officers to notify the City Council of any significant changes in current investment methods and procedures prior to their implementation, regardless of whether they are authorized by this policy or not.

### **VI. INVESTMENT COLLATERAL SAFEKEEPING**

#### **Collateral or Insurance**

The City of Jersey Village Investment Officer shall insure that all City funds are fully collateralized or insured consistent with federal and state law and the current depository contract. Unless the City approves a surety bond as provided by law, the depository bank shall secure the funds of the City by pledging with the City, subject to the approval of the City as to kind and value, "investment securities" as defined by Article 2529b-1, Vernon's Texas Civil Statutes.

The securities pledged shall be transferred to and held by hereinafter referred to as the "Safekeeping Bank". The securities pledged shall have a separate financial institution approved by the City, a market value greater than or equal to one hundred percent (100%) of the funds which the City may have on deposit at any one time, reduced by the amount of Federal Deposit Insurance Corporation (FDIC) insurance available. Should the market value of the securities pledged ever be less than one hundred percent (100%) of the funds secured, the Bank shall immediately cause additional securities approved by the City to be pledged with the City, in such aggregate amount as may be necessary to restore the market value of the securities pledged to one hundred percent (100%) of the amount of funds secured. The Bank shall have the right to substitute or withdraw pledged securities upon obtaining prior written approval of the City.

The City Council may, by written order, require the Depository bank to execute a new bond or pledge additional or other securities at any time the City Council considers it advisable or necessary for protection of the City. If the Depository Bank fails for any reason to comply within five (5) days of service of the order, the City may terminate this Contract. The City Council must approve all securities prior to their being pledged. Securities may only be released from pledge by resolution of the City Council. The City Council's executed resolution, or a certified copy thereof, constitutes written proof of the release.

#### **Safekeeping**

All purchased securities shall be held in safekeeping by the City, by a third party financial institution, or by the Federal Reserve Bank.

All certificates of deposit, insured by the FDIC, purchased outside the Depository Bank shall be held



in safekeeping by either the City or a third party financial institution.

All pledged securities by the Depository Bank shall be held in safekeeping by the City, by a third party financial institution, or a Federal Reserve Bank.

The security agreement(s) for all purchased securities will adhere to the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA) § 1823(e), guidelines, which requires that to be valid against the FDIC a security agreement, including a pledge of collateral for a deposit, must satisfy the following requirements:

1. The pledge must be in writing.
2. The pledge agreement must be approved by the depository's board of directors or loan committee, and that approval must be reflected in the minutes of the board or committee.
3. The pledge agreement must be an official record of the depository from the time it was executed.

## ATTACHMENT A

### Investment Strategy

The City of Jersey Village maintains portfolios which utilize three specific investment strategy considerations designed to address the unique characteristics of the fund groups represented in the portfolios:

- A. Investment strategies for operating funds and commingled pools containing operating funds have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. The secondary objective is to create a portfolio structure which will experience minimal volatility during economic cycles. This may be accomplished by purchasing high quality, short-to-medium-term securities which will complement each other in a laddered or barbell maturity structure. The dollar weighted average maturity of 365 days or less will be calculated using the stated final maturity date of each security.
- B. Investment strategies for debt service funds shall have as the primary objective the assurance of investment liquidity adequate to cover the debt service obligation on the required payment date. Securities purchased shall not have a stated final maturity date which exceeds the debt service payment date.
- C. Investment strategies for special projects or special purpose fund portfolios will have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. The stated final maturity dates of securities held should not exceed the estimated project completion date.

The City may use TexPool, to accomplish this strategy.

## Purchasing Procedures

<b>CITY OF JERSEY VILLAGE ADMINISTRATIVE PROCEDURES</b>		
<b>SUBJECT: Purchasing Procedures</b>	<b>ORIGINAL EFFECTIVE DATE: 12/20/93</b>	<b>REVISED DATE: 5/12/2022</b>
<b>APPROVED:</b>		

## **INTRODUCTION**

**Public purchasing** is the process of acquiring all goods and services by a public entity that is necessary to provide the public with the services they require.

**Public purchasing** has several goals:

- To purchase the proper good or service to suit the City’s needs.
- To obtain the best possible price for the good or service.
- To have the good or service available where and when it is needed.
- To assure a continuing supply of needed goods and services.
- To guard against any misappropriation of the City.

**Public purchasing** must also assure:

- Responsible bidders are given a fair opportunity to compete for the government’s business. This is done partially by the statutory requirements for competitive bids and proposals, and partially by the City’s own purchasing procedures.
- Safeguarding of public funds. To insure that the best value is received for the public dollar.
- Public spending is not used to enrich elected officials or government employees, or to confer favors on favored constituents.

The efficiency and effectiveness of any program depends on good, sound principles of management. Purchasing is not different. There are common, basic principles of purchasing that can be applied to any purchasing program to make it operate to the best advantage of any government.

Whenever there is a question, see **Chapter 252, Texas Local Government Code** for details.

## ETHICAL STANDARDS

Public employees must discharge their duties impartially so as to assure fair competitive access to governmental procurement by responsible contractors. Moreover, they should conduct themselves in such a manner as to foster public confidence in the integrity of the City of Jersey Village procurement operation.

To achieve the purpose of these procedures, it is essential that those doing business with the City of Jersey Village also observe the ethical standards prescribed here.

1. It shall be a breach of ethics to attempt to realize personal gain through public employment with the City of Jersey Village by any conduct inconsistent with the proper discharge of the employee's duties.
2. It shall be a breach of ethics to attempt to influence any public employee of the City of Jersey Village to breach the standards of ethical conduct set forth in these procedures.
3. It shall be a breach of ethics for any employee of the City of Jersey Village to participate directly or indirectly in procurement when the employee of the City of Jersey Village knows that:
  - the employee or any member of the employee's immediate family has a financial interest pertaining to the procurement;
  - a business or organization in which the employee, or any member of the employee's immediate family, has a financial interest pertaining to the procurement; or
  - any other person, business or organization with which the employee or any member of the employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.
4. Gratuities. It shall be a breach of ethics to offer, give or agree to give any employee or former employee of the City of Jersey Village, or for any employee or former employee of the City of Jersey Village to solicit, demand, accept or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparation of any part of a program requirement or purchase request, influencing the content of any specification or procurement standard, rendering or advice, investigation, auditing, or in any other advisory capacity in any preceding or application, request for ruling, determination, claim or controversy, or other particular matter pertaining to any program requirement or a contract of subcontract, or to any solicitation or proposal therefore pending before this government.

5. Kickbacks. It shall be a breach of ethics for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor for any contract for the City of Jersey Village, or any person associated therewith, as an inducement for the award of a subcontract or order.
6. Contract Clause. The prohibition against gratuities and kickbacks prescribed above shall be conspicuously set forth in every purchasing contract and solicitation for purchase.
7. Confidentiality. It shall be a breach of ethics for any employee or former employee of the City of Jersey Village to knowingly use confidential information for actual or anticipated personal gain, or for the actual or anticipated gain of any person.

Much of what is written in these Purchasing Procedures is governed by statutory requirements of local, state or federal origin. The requirements of the statutes have been incorporated into our internal system. Circumvention or disregard of these procedures and/or policies may result in disciplinary action or termination.

## **AUDITING**

Auditing is the process of examining information (such as data and original documents), operations (such as workflow, physical layout and documents in use), requirements (such as laws, procedures, policies), staff (such as personnel and level of training) and results of operations (such as reports of operations, results of statistical tests and counts) to determine the mathematical accuracy, legality, propriety, efficiency, and effectiveness of operations. It is a process of determining whether all transactions are properly recorded in the accounts and appropriately reported to management, and whether the office is operating to the best advantage.

Internal (or management) audits will be done periodically by Finance of the purchases made by the City. Internal audits are typically concerned with increased efficiency and effectiveness in the purchasing process.

Certain objectives should be followed in purchasing to ensure that:

1. All transactions are properly authorized.
2. All ordering procedures are correctly followed.
3. Competitive bidding and proposal statutes are complied with.
4. Purchases should be sales tax free.
5. All other purchasing statutes are followed completely.
6. Materials, supplies, services and capital assets purchased are received and recorded by the appropriate department.
7. Materials, supplies and capital assets received are properly safeguarded and accounted for.
8. Operations conform to prescribed procedures and policies.
9. Operations are being conducted in the most efficient and effective manner.

10. Sufficient funds must be appropriated before the obligation is incurred.

**Davis-Bacon Labor Standards Compliance**

To ensure compliance with General Wage Decision and the Davis-Bacon Labor Standards provisions, the City will perform bi-weekly spot checks of contractor's certified payrolls for all workers on CDBG construction projects to ensure that employee wage rates and classifications are in compliance with Title I of the Housing and Community Development Act of 1974. The City will also review any corrected payrolls to ensure that discrepancies are addressed accordingly and in a timely manner. In addition, contractors will be required to make additional payments, if needed, and documented on a supplemental correction payroll, within 30 days of written notice.

**Purchases That Utilize Federal Funding**

All procurements made by the City of Jersey Village involving the expenditures of Federal Funds will be conducted in accordance with the procedures set forth by this Policy. This Policy is in accord with all applicable Federal, State, and local government statutes and regulations, including the Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards, 2 CFR 200.18 to 2 CFR 200.327. It is the policy of the City of Jersey Village to conduct all procurements in the highest ethical manner, and in accordance with all applicable laws and regulations. To the extent required by law and regulation, and to the maximum extent practical, the City will conduct all procurement transactions in a manner providing full and open competition, consistent with the standards set forth by 2 CFR 200.319. Subject to specified cost thresholds and documented delegation of authority, all procurements will be reviewed by the City Manager and Finance Director to ensure compliance with this Policy. Additionally, the City will review the current 2 CFR 200 contract provision and incorporate it into construction contracts, as applicable.

**TYPES OF PURCHASES**

There are several different types of purchases. They are as follows:

**Non-Stocked Items**

These items are not stocked or warehoused by the City. They may or may not be a standardized item, but are not in such constant demand as to be considered a supply or other stocked item. These items are procured by either bids or negotiated price quotes, according to the statutory or local requirement.

**Stocked or Warehoused Items**

These items are in such constant usage by the City that they are stocked routinely. These items are usually purchased on annual contracts with provisions to replenish stocks as needed. These items should be standardized to the maximum extent possible. Commonly used office products will be maintained in a central location managed by the designated department.



## **Emergency**

Emergency purchases are made to meet a critical, unforeseen need to the City. Because the City's ability to serve the public would be impaired if purchases are not made immediately, emergency purchases are exempt from standard purchasing procedures.

## **Sole Source**

Sole source purchases are goods and services available from only one supplier. There may be just one vendor because of patents or copyrights or simply because the vendor is the only one which supplies the good or service. These purchases are exempt from the standard bidding requirement. Departments may be required to certify that only one supplier is available. It is a violation of this policy and may lead to disciplinary action to state a vendor is sole source when other sources are available.

## **Services**

The City purchases a variety of services. The services are usually obtained through contracts or agreements.

## **PURCHASING PROCEDURES**

When a department recognizes the need for a commodity, it should first check existing stock to see if the item is available. If the commodity is a stock item, the department may utilize the item. If the item is not maintained in stock, the department should begin the purchasing procedure.

Bid pricing and bidding limits are established to ensure that sizable purchases are subjected to fair competition among available, responsible vendors. But even though certain purchases are exempt for some reason from the statutory or local ordinance requirements for bids, the department shall maintain adequate controls over purchases to insure compliance with these procedures. Procedures are put in place to ensure that the user is not splitting orders to escape the bidding requirements. A periodic internal audit will be done to ensure all procedures are being followed.

State Law and City policy requires seeking competitive pricing or bids for the item or service to be purchased. The procedures for obtaining the competitive bids are categorized by level of expenditure.

### **The five categories by order of magnitude of expenditure are defined below.**

#### **Competitive Bidding**

It is the policy of the City of Jersey Village to use competitive principles in awarding all public contracts of any amount with very limited exceptions. This includes the purchase and lease of goods, the purchase of services, and construction projects. These competitive principles will apply to all departments and divisions of the city. Competitive bidding means letting the available vendors compete with each other to provide goods and/or services.

Competitive bidding ensures that public monies are spent properly, legally, and for public projects only, and that the best possible value is received for the money. Secondly, it gives those qualified and responsible vendors who desire to do business with the City a fair and equitable opportunity to do so.

### **Formal Bids**

Formal competitive bidding and competitive proposals are required by statute for purchases amounting to \$50,000 or more. Insurance must be competitively bid for expenditures of more than \$50,000. Items over \$50,000 that are purchased through statewide contracts are exempt from the bidding requirements as authorized by state statute.

All formal bids for goods, services, or contractual needs will be initiated through the requesting department.

The formal bid procedure typically takes at least 4 weeks before a bid is awarded. Bids shall be completed using a digital service, such as CivCast. The initiating department will be responsible for vendor solicitation prior to the bid opening and vendor notification after the bids are considered and approved by the City Council. All legal advertising will be through the City Secretary's office.

After receipt, the City Secretary will keep the bids and related information in the central files. A copy will be furnished to the department.

In formally bidding out a purchase, the following general requirements apply:

- The bids are to be advertised, based on the specifications and conditions of purchase developed by the department. All formal bids shall be submitted digitally for processing. The City Secretary will be responsible for advertising of the bid request.
- Bids are received until a certain future date and hour set out in the specifications. After that date and time, no further bids are accepted.
- The bids are opened at the specified date and hour, and submitted to City Council. Generally the lowest and best responsible bid is accepted, but only one bid may be accepted. If no bid is found to be acceptable, the entire bidding process must be repeated.

Bids may be subject to bonding requirements: where there is a question of applicability, request confirmation from the City Attorney. This is to ensure that if the bidder attempts to withdraw after his bid is accepted, the City will not suffer loss.

### **Competitive Proposals**

Competitive proposals are similar to competitive bids, but are limited in scope by Texas statutes. They can only be used for procurements of high-technology products or services. The definition

of “high technology” is somewhat vague. Purchasers should keep abreast of recent developments in this area.

- The specification is written using performance standards rather than the description of the good or service. The specification also lists the factors by which the proposal will be judged, and the weight to be given to each factor.
- Vendors submit proposals of their own design for a system to satisfy the requirement set forth in the proposal. Proposals may incorporate entirely different hardware or services to accomplish the same performance.
- After proposals are received, the government may enter into negotiations with as many vendors as have submitted feasible proposals in order to arrive at the best possible proposal for each vendor.

### **Informal Bids**

Purchases of items or services costing less than \$50,000 are not required to go through the formal bid process. However, all purchases should undergo a competitive process to insure the best and lowest price possible to the city.

### **Purchases \$50,000 and Over**

Purchases of \$50,000 or more are formally bid out as described earlier. Upon award of the bid to the lowest, best responsible bidder by Council the initiating department shall input and submit a Purchase Requisition to Finance for issuance of a purchase order. Receipt of the goods or services shall only occur after issuance of the purchase order.

### **Purchases Between \$10,000 and \$49,999**

When a purchase falls below formal bid limits, but costs between \$10,000 and \$49,999, the following procedures shall apply:

- a) Written request for price quotations shall be sent to at least three vendors; wherever possible, requests for quotations should be sent to five or more vendors. Where a list of vendors is maintained, the list should be rotated so that, over time, all vendors are contacted an approximate equal number of times.
- b) The request for price quotations will be on a Quote sheet (see Exhibit 9302-1). It should contain at least the following information.
  - 1) name and address of vendor;
  - 2) description of item;
  - 3) quantity required;
  - 4) last date quotations accepted;
  - 5) approximate date delivery is required; and,

- 6) terms and conditions of purchase.
- c) The standard form should request certain specific information, such as:
  - 1) total or unit price, as specified;
  - 2) the date through which quoted price will be effective;
  - 3) an estimate of shipping cost if applicable; and
- d) The request for price quotations should require that the quoted price would be honored during the stated period.

All contracts (purchases for expenditures involving \$10,000 or more) must be expressly approved in advance by the City Council, and accompanied by the required Texas Ethics Commission Form 1295 if:

- a) the expenditure is not specifically budgeted,
- b) the City proposes to award the bid to other than the low bidder meeting specifications, or
- c) less than three bids are received and the vendor(s) is not a sole source supplier.

**Purchases Costing between \$3,000 and \$9,999**

Where a purchase costs \$3,000 or more but less than \$9,999, the following procedures shall apply:

- a) Written or telephone requests for price quotations are made to at least three vendors. The list of vendors should be rotated so that all vendors are contacted an approximate equal number of times.
- b) For telephone price quotations, certain information should be provided to the vendor, including at least the following:
  - 1) description of item;
  - 2) number of items required;
  - 3) date delivery required, as accurately as possible; and,
  - 4) the terms and conditions of purchase.
- c) Whether a written or telephoned price quotation is received, certain specific information should be obtained, and recorded in writing, such as:
  - 1) the name and address of the vendor;
  - 2) total of unit price, as specified;
  - 3) date through which quoted price will be effective;
  - 4) name of representative giving the quote; and,

- 5) the specific product offered, if not already stated.
- d) After receipt of the quotes, a Quote Sheet shall be completed (see Exhibit 9302-1). The department will then complete the purchase order requisition process as described in the section below. The purchase requisition shall specify the lowest, best responsible quote for the item to be purchased.

### **Purchases Under \$3,000**

Purchases under \$3,000 are to be made by authorized individuals using charge accounts at selected vendors. The charge receipt shall be signed and returned immediately to the department for completion. The department shall immediately approve the purchase and transmit the charge receipt to Finance as described in the accounts payable procedures to complete the purchasing process. Where a department wishes to maintain an accurate day-to-day account of its expenditures, funds should be encumbered through the purchase order system.

### **Purchases \$50 and Under**

If the item is \$50 or under, it may be purchased using p-cards or petty cash funds. Petty cash procurement is used for the purchase of small quantity general supply items. The major advantage of a petty cash purchase is the immediate payment to the vendor. The vendor's original sales receipt is attached to a petty cash voucher and given to the petty cash custodian for reimbursement.

### **THE PURCHASE ORDER PROCESS**

Requisitioning is formally requesting that a purchase order be issued. The Purchase Order authorizes a purchase to be made. The purchase order issuance process begins with requesting (requisitioning) the purchase order. Each department shall make requisitions for its purchasing needs. The requisition process includes a system of authorization and safeguards so that improper or illegal purchasing is difficult both to initiate and to conceal.

The requisition process shall be through an electronic process. The electronic purchase requisition system originates in the Financial Software. Each department is responsible for completing the electronic purchase order process. Preparation must be done far enough ahead of the date that the goods/services are needed to allow adequate time for following the procedures established in these procedures.

All requests shall be processed within five working days. If a request is to be held (for budget transfers, vendor quotation forms to be sent out, etc.) or cannot be processed within a five day period, the initiating department will be notified immediately. When additional funds are needed the requesting department will submit a budget transfer/amendment for the required funds.

Upon completion of the data input, the initiating department will scan and/or convert the backup documents into a “pdf” file and attach the documents to the Purchase Order in the content management system of the financial software.

**Approval Authorization:**

There are three levels of approval provided for issuance of a purchase order. Department directors are authorized to approve purchase orders for their departments without further approvals up to a defined level. The next level of approval is the department director and the finance director. Finally, for purchase orders over a specified level, the purchase order must be approved by the department director, the finance director and the city manager.

The levels required for the various approvals are as follows:

<b>APPROVAL LEVEL</b>	<b>UP TO</b>	<b>IF OVER BUDGET</b>
Department	\$3,000 or greater	\$500.00 or greater
Finance	\$5,000 or greater	\$500.00 or greater
City Manager	\$10,000 or greater	\$2,000.00 or greater

It is the responsibility of the department directors, the finance director and the city manager to check the Financial Software program on a daily basis, after 2:00 p.m. to approve the purchase orders.

The Purchase Order will be approved by the Finance Director (verifying availability of funds) and the City Manager (approving the purchase) in the financial software. The approved copy of the Purchase Order will be sent by the accounting specialist to the vendor. This will confirm the purchase of the item(s).

Upon receipt of the purchased item(s) a Payment Authorization Form shall be issued by the receiving department, authorizing payment for the purchased item(s) and noting the purchase order number and that the payment will be a closeout of the P.O. Items purchased through purchase orders may receive partial payments. Where this occurs, the purchase order number and the notation that the payment is a partial payment must be made on the payment authorization.

**EXCEPTIONS TO THE PURCHASING CYCLE**

As with any set of guidelines there will be exceptions. This section will deal primarily with those more common exceptions to the normal purchasing cycle with the understanding that the exceptions will only apply when there is a legitimate and obvious need. Following is a list of the most common exceptions to the normal purchasing cycle:

1. emergency situations;
2. purchasing under blanket or open P.O.;
3. training and seminars/memberships, subscriptions, registrations and publications;

4. media advertising;
5. contracting for personal/or professional services;
6. maintenance contracts and construction contracts.

### **Emergency Situations**

An emergency is commonly described as an unforeseen situation, which adversely and unduly affects the life, health, or convenience of the citizens of Jersey Village; or, a circumstance that would cause a loss to the City (such as an inordinate amount of down time). If an emergency arises during normal work hours, the affected director or the director's authorized representative shall:

1. notify the City Manager and/or Finance Director of the situation;
2. the department will immediately initiate the purchase order requisition process;
3. as soon as possible, all related paperwork, i.e. invoices, parking slips, or any backup relating to the purchase will be forwarded to Finance for the files.

If an emergency should arise after regular hours, the department director or the director's authorized representative may proceed with the emergency acquisition on the next regular day of business, the department will issue a confirming requisition, a brief explanation of the purchase will be forwarded to Finance. When a purchase order number is issued the user department will forward that number to the appropriate vendor.

### **Purchasing Under Blanket Order or Open Purchase Order**

Often a department will do business with a single source vendor several times in a short span i.e. and for the same item (Municipal Garage with an auto parts supplier). The City may desire to take advantage of any quantity discounts or to fix the price of the items over the purchasing period. In this instance it is more practical to issue a blanket purchase order or open purchase order number to the vendor than to process each individual purchase. Caution should be exercised in utilizing the open purchase order to assure that departments do not exceed budgeted amounts or duplicate purchases. Periodic checking should be done to verify low prices.

Blanket purchase orders shall cover specific items (i.e. 16" radial tires) and a maximum quantity to be purchased over the lifetime of the purchase order (i.e. 100 16" radial tires). The City may purchase less than the actual quantity authorized but not more.

### **Training, Seminars, Memberships, Subscriptions, Registrations, and Publications**

A purchase order is not required for expenses incurred in connection with training and seminars, memberships, subscriptions, registrations and publications. However, departments are responsible for maintaining budget allowances. The City Manager must approve all expenditures for training and seminars according to the established policy.

### **Legal Advertising**



A purchase order is not required for legal advertising expenses. A copy of the publication shall be attached to the invoice and sent to Finance for processing.

### **Contracting for Personal/Professional Services**

A Purchase Order will be required for all personal/professional service contracts. Contracting for professional services (engineering consultant, rate analyst, etc.) will be the responsibility of the department seeking such services. Any goods or services consumed in conjunction with a contracted professional service must be acquired through normal purchase procedures. It shall be the responsibility of the contracting department to notify Finance of the closing or expiration of the contract.

### **Maintenance Contracts and Construction Contracts**

A purchase order will be required for maintenance and construction contracts such as computer maintenance and engineering contracts. Contracting for maintenance and construction services will be the responsibility of the department seeking such services. It shall be the responsibility of the contracting department to notify Finance of the closing or expiration of the contract.

### **SUPPLY AGREEMENTS**

The purpose of a supply agreement is to contract the acquisition of commodities, as they are needed from a chosen vendor at a fixed price for a specified period of time. These agreements are formally bid and vendors are approved by City Council. These contracts eliminate the necessity of bidding commodities each time they are needed while allowing the City quantitative purchasing at optimum prices.

Bid data is compiled by listing items and estimated quantities to be utilized over a specific period of time. Quantities are to be estimates only and vendors are advised that actual purchases may vary 25 percent, more or less, than estimated quantities. Purchase orders will be issued for each individual purchase.

There are provisions in the contract for vendors to follow if the increased cost of an item to the vendor exceeds the selling price contracted to the City. Documentation is to be provided before a line item or lot can be re-bid.

Contracts will be awarded on per item, per lot, or all or none basis; decision for award will be at the discretion of the director whose department will be utilizing the commodities. The contract should also contain a termination clause applicable to both parties; thirty days written notice of intent to cancel is required to conclude the contract.

### **MAINTENANCE CONTRACTS AND SERVICE AGREEMENTS**

Where feasible, the City may enter into yearly contractual agreements with selected vendors for various maintenance services. These contracts may include, but not be limited to, office machine maintenance, cleaning services, pest control, and equipment rental agreements. Negotiation of these

contracts and agreements is the responsibility of the responsible department head. A digital copy of the agreement shall be provided to the City Secretary for the permanent records.

### **RECEIVING MERCHANDISE/SERVICES**

When receiving ordered goods, the responsible department will conduct an initial inspection of the merchandise to determine its condition. A comparison is made of the goods received against the product specifications as established by the City. Once determination has been made that the article(s) received are to the Purchase Order specifications, the items are then placed in use and a Receiving Report forwarded to Finance to complete the purchasing process.

### **Damaged or Defective Merchandise**

If the merchandise is damaged or defective, the division performing the inspection should notify the Vendor. Arrangements should then be made for return and/or replacement of the merchandise. Payment should not be authorized for damaged or defective merchandise. Finance should be notified of the problem and a "hold" placed on the purchase order.

### **Incomplete/Partial Orders**

In the event an order is incomplete, an inquiry should be made for scheduled shipment of the remaining order. Authorization for payment of a partial order is accomplished by signing the ticket indicating the purchase order number, date, vendor and items received and then forwarding this information along with a payment authorization, specifically noting a partial payment of a purchase order to Finance for processing.

### **VOIDING A PURCHASE ORDER**

A purchase order may be voided through the use of the Purchase Requisition Form. The initiating department shall complete a Purchase Requisition Form as if it were requesting a purchase order; the information being taken from the open purchase order. In the description (justification) section of the form the initiating department will request that the purchase order be voided and the reason for voiding the purchase order. The form will be forwarded to finance and the city manager's office for approval. Once all approvals are obtained finance will void the purchase order.

### **FIXED ASSETS**

A fixed asset is categorized by two factors: (1) whether the initial cost of the item is \$5,000 or more, and (2) if the anticipated useful life exceeds one year. Examples of fixed assets include office machines, furniture, vehicles and equipment (clothing items are excluded from fixed assets). All inquiries should be forwarded to Finance. Where a purchase meets the definition of a fixed asset, the user department will complete a Fixed Asset Inventory Processing Form in a method that is prescribed by the Finance Department.

### **INSPECTION OF GOODS**

The inspection of ordered goods will be accomplished at one of three locations, depending upon the nature of the commodity ordered.

#### At the Department

The ordering department will be responsible for inspecting, upon delivery, all normal stock items and general use goods ordered. Any discrepancies (damages, improper specifications, etc.) noted upon initial inspection will be reported in writing to the freight carrier and/or the originating vendor. The ordering department must be aware of arrival for inspection purposes.

#### At the Vendor's Location

Special order items involving technical specifications and a substantial investment may require inspection at the point of origin. Such items include: rolling stock, heavy equipment, fabricated machinery, etc. Pre-delivery inspections will be conducted by an authorized representative of the requesting department.

#### At the Job Site

Inspections at the job site will be used to insure compliance with specifications and to determine that the ordered goods will actually perform and function for which they were purchased. Examples of goods and materials that will require on the job inspections are concrete, asphalt, pre-coated stone, and specialized equipment which has passed pre-delivery inspection.

### **TESTING**

Two basic formats of testing should be performed on products: pre-testing, and post-purchase testing.

The first, pre-testing, will utilize value analysis and research and development methodology. This procedure will involve conducting practical in-house field tests on new product samples supplied by various manufacturers for the purpose of determining useful life versus total cost. Departments will be selected from time to time to participate in field tests on new products with the necessary instructions on how to monitor and maintain the test climate. Results of the tests will be analyzed to determine the economic feasibility of purchasing that particular product based on cost and performance.

The second method of testing, post-purchase, will be employed after a particular item has been purchased. This method will be applied to high-cost capital goods whose normal life cycle exceeds one year. The purpose of testing and monitoring after the purchase is to gather enough data on which to base future purchases. If the performance of a product over its life is rated at an unacceptable level, it will be documented as such by test data and not be considered for purchase in the future. This method of testing will be particularly applicable to motorized and heavy equipment. Test data will be obtained from operating records as maintained by the department and repair facilities.

### **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.

## **SPECIFICATIONS**

All well-written specifications are the product of concentrated group effort and are worth preserving. They represent the fruits of lengthy deliberation and study, combined with past experiences, and are essential to any efficient purchasing program.

### **Specification Definition**

A specification is a concise description of a good or service an entity seeks to buy, and the requirements the vendor must meet in order to be considered for the award. A specification may include requirements for testing, inspection or preparing an item for delivery, or preparing or installing it for use. The specification is the total description of the purchase.

### **Specification Purpose**

The purpose of any specification is to provide purchasing personnel with clear guides to purchasing, and to provide vendors with firm criteria of minimum product or service acceptability. A good specification has four characteristics:

1. **It sets the minimum acceptability of the good or service.** The term minimum acceptability is key, since the vendor must know the minimum standard to determine what to provide. Too high a standard means tax dollars will be wasted. Too low a standard, and the good or service will not meet the expectations of the user.
2. **It should promote competitive bidding.** The maximum number of responsible vendors should be able to bid to the specification. Restrictive specifications decrease competition.

3. **It should contain provisions for reasonable tests and inspections for acceptability of the good or service.** The methods and timing of testing and inspecting must be indicated in the specification. Tests should refer to nationally recognized practices and standards, whenever possible.
4. **It should provide for an equitable award to the lowest responsible bidder.** The buyer obtains goods or services that will perform to expectations, and the vendor is able to provide the goods or services at an equitable agreed price.

### **Who Prepares the Specifications?**

Specifications may be obtained from a number of sources. In-house personnel, usually in the using division, often prepare the specific standards although outside agencies may also be used.

### **Where to Obtain Specifications**

Often it will be necessary for the user department to write its own specifications. However it is a good idea to first try to obtain existing specifications. Specifications may be obtained from the vendors and other governmental units. Further, Appendix A to this document provides a list of sources for assistance in developing specifications.

### **Specification Types**

There are a number of types of specifications that are commonly used. The names may vary by the source describing them, but the following are the most commonly used terms. A single specification may be a combination of two or more of these types, especially the first two.

### **Design Specifications**

Detailed descriptions of a good or service, including such things as details of construction or production, dimensions, chemical composition, physical properties, materials, ingredients and all other details needed for the provider to produce an item of minimum acceptability. Design specifications are usually required for construction projects and custom produced items and for many services.

### **Performance Specifications**

Where the goods and/or services are described in terms of required performance. They may include such details as required power, strength of material, test methods and standards of acceptability and recommended practices.

### **Combination Specifications**

Combines elements of both design and performance specifications. Some features of each are included to allow a vendor to use ingenuity to meet the performance needs of the government and

also to require certain necessary design characteristics. This is probably the most common type of specification.

### **Brand-Name Specifications**

Lists a good or service by brand name, model and other identifying specifics, in order to limit the bidding to a single preferred product. Since this type of specification discourages competition, it should not be used unless the item is the only one which will satisfy the government's requirement. This type specification is useful for purchasing replacement parts where only the brand name item will work.

### **Brand Name or Equal Specifications**

Similar to brand name specifications, except that products equal to the characteristics of the named brand are specified as acceptable.

### **Qualified Products List Specifications**

Based on a list of products, identified by manufacturers' name and model numbers, which are the only items that will be acceptable. These are used when quality is such a critical factor and testing so lengthy or expensive that the government wants to stay with proven products.

### **Standard Specifications**

Using a single specification for one or more goods/services that are ordered on a recurring basis and that have the same general purpose saves time in the long run. The same specification is used each time an order is placed or bids are advertised. Examples are office supplies, paper, janitorial supplies and copier service contracts. Standardized specifications will usually be more complete and detailed than one-time specifications.

### **Specifications Writing**

The following steps should be followed in writing a specification.

- Step 1. Determine that an acceptable specification is not available and a new one must be written or an old one must be revised.
- Step 2. Gather data for the specification. Sources are:
  - a) using department - Determine their needs and requirements
  - b) vendors and manufacturers
  - c) trade associations for that commodity, service or product
  - d) other local government, state, federal and Canadian specifications and standards
  - e) private or public standards-writing organizations, such as:

- 1) ASTM-American Society for Testing and Materials 1916 Race Street, Philadelphia, Pennsylvania 19103
- 2) SAE - Society of Automotive Engineers
- 3) ASHRAE-American Society of Heating, Refrigeration and Air-Conditioning Engineers
- 4) Many, many others. Contact the vendor for the commodity or a trade association for the commodity for information.

- Step 3. Analyze and evaluate the data based on requirements.
- Step 4. Decide on parameters for the item of service and set minimum levels of acceptance so that the items purchased will meet the needs of the City.
- Step 5. Write the proposed specification. Use a standard format for all specifications to ensure uniform preparation, and to promote easier understanding by users of the specification.
- Step 6. Where applicable, and especially for standardized specifications, circulate the specification to:
- a) all potential users
  - b) vendors on the vendor list that supply the item of service

Request their comments. You should strongly suggest that vendors submit comments promptly, since the final specification will be binding on all vendors. Users should comment on unsatisfactory aspects of the specification to avoid protests later.

- Step 7. Analyze and evaluate comments on the proposed specification:
- a) tabulate recommended changes
  - b) evaluate the affect on proposed specification
  - c) discuss with users

## **STANDARDIZATION**

### **Purpose**

Standards are used in the writing of specifications, as well as in drawing plans for construction and manufacture. They are necessary to provide a universally recognized reference to measures for quality, quantity, size and so forth.

### **Definition**

A standard, as defined in Webster's New Collegiate Dictionary, is "something set up and established by authority as a rule for the measure of quantity, weight, extent, value or quality." A standard may



be expressed in weight, length, composition, purity, diameter or a combination of these and other measures and description.

### **Authority**

Standards are established by authority. Therefore, they must be set up by a recognized body of authority in the particular field of use. These are such organizations as the Air Conditioning and Refrigeration Institute, and the Underwriters Laboratory, Inc. Standards setting organizations may also be governmental organizations, such as the National Bureau of Standards, which acts as the official setter of standards in the United States.

Most governments buy large quantities of several goods and services, such as office supplies, maintenance supplies, automobiles supplies and so on. In many governments, the individual departments buy these items on their own, whatever kind and brand they want, as they need them. However, it's almost always much more efficient and cheaper to consolidate these individual purchases and buy standardized items using standard specifications.

### **Value**

Standardization enables you to get the best value for your dollars. It allows you to establish a City wide standard quality for needed items, while taking advantage of economies of scale (larger purchases for lower cost), fewer items to service, and increased purchasing efficiency (fewer orders to place). Many routinely needed items can be purchased on annual contracts at a great savings to the City.

### **Planning Ahead**

Setting standards and developing a standardization program requires a sincere effort by all concerned. Purchasing must, together with user departments and input from suppliers, decide on the requirements for items to be included in the standardization program. Then, of course, all purchases of the standardized items must be made from that specification only.

Here are the steps in establishing a standardization program.

- Step 1. **Determine the good or service to be standardized.** Products are selected based on the criteria.
- Step 2. **Develop selection criteria.** Few governments will select a product based solely on its being the highest quality on the market. Criteria should include minimum acceptable quality, availability, cost, service requirements, availability of service, cost of service and others. Remember that the item selected should be as compatible as possible with those in use.
- Step 3. **If required, develop a standard specification for the good or service.** A standard specification will accomplish the goals mentioned above, while allowing

the department making the purchase to proceed in a routine way to procure the items.

- Step 4. **If products are to be procured from a qualified products list, evaluate the products.** Use consumer reports, experience of users and actual testing. Use whatever means that will allow you to make the best decision possible about which product(s) to select as the standard.
- Step 5. **Purchase all items on the list of standardized products from the specifications developed.** Exceptions should only be on an emergency basis with full justification.

## SAMPLE SPECIFICATION FORMAT

### Specification for good or service

#### 1.0 Scope and Intent

- 1.1 Scope: Explain title and summarize the applicable
- 1.2 Intent: State use of the item and using department.

#### 2.0 Definitions and Applicable Documents

- 2.1 Definitions: Define technical and critical terms where necessary.
- 2.2 Applicable Documents: List and reference all documents referred to in this specification, including title, edition or issue number, year of publication and publisher or originating organization. If necessary, state where the document(s) can be located.

#### 3.0 Requirements

- 3.1 Performance Requirements and Characteristics: List all functional needs and performance requirements. Include work related needs which the item must achieve.
- 3.2 Design Features and Requirements: List all design requirements, including materials, manufacturing standards and directions, dimensions, physical characteristics of all kinds, and workmanship standards.
- 3.3 Other Requirements: List any requirements not covered in the first two sections.

#### 4.0 Quality Assurance

- 4.1 Test Requirements: List any testing requirements including sampling, inspection, laboratory certifications and other quality control requirements.

4.2 Remedies and Penalties: List all remedies available to the government for non-compliance with specifications. Detail penalties on the provider for failure to perform or comply.

## Glossary

**ACCOUNTING PROCEDURES.** All purchases which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control.

**ACCRUAL BASIS.** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**ALLOCATION.** A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects.

**AMOUNT AVAILABLE IN DEBT SERVICE FUNDS.** An "other debit" account in the General Long-Term Debt Account Group which designates the amount of assets available in Debt Service Funds for the retirement of general obligation debt.

**ANNUAL BUDGET.** A budget applicable to a single fiscal year.

**APPRAISAL.** (1) The act of appraising, (2) The estimated value resulting from such action.

**APPRAISE.** To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted for this term.

**APPROPRIATION.** A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**ASSESS.** To value property officially for the purpose of taxation.

**ASSESSED VALUATION.** A valuation set upon real estate or other property by a government as a basis for levying taxes.

**ASSESSMENT.** (1) The process of making the official valuation of property for purposes of taxation. (2) The valuation placed upon property as a result of this process.

**ASSETS.** Resources owned or held by a government which have monetary value.

**BOND.** A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

**BOND FUND.** A fund formerly used to account for the proceeds of general obligation bond issues. Such proceeds are now accounted for in a Capital Projects Fund.

**BUDGET.** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body. See **ANNUAL BUDGET, CAPITAL BUDGET, and CAPITAL PROGRAM.**

**BUDGET DOCUMENT.** The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past year's actual revenues, expenditures, and other data used in making the estimates.

**BUDGET MESSAGE.** A good discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

**BUDGETARY COMPARISONS.** Governmental GAAP financial reports must include comparisons of approved budgeted amounts with actual results of operations. Such reports should be subjected to an independent audit, so that all parties involved in the annual operating budget/legal appropriation process are provided with assurances that the government monies are spent in accordance with the mutually agreed-upon budgetary plan.

**CAPITAL BUDGET.** A plan of proposed capital outlays and the means of financing them.

**CAPITAL OUTLAYS.** Expenditures which result in the acquisition of or addition to fixed assets.

**CAPITAL PROGRAM.** A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

**CAPITAL PROJECTS FUND.** A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds, and trust funds).

**CASH.** An asset account reflecting currency, coin checks, postal and express money orders, and banker's drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. All cash must be accounted for as a part of the fund to which it belong. Any restrictions or limitations as to its availability must be indicated in the records and statements. It is not necessary, however, to have a separate bank account for each fund unless required by law.

**CASH BASIS.** A basis of accounting under which transactions are recognized only when cash changes funds.

**COVERAGE.** The ratio of next revenue available for debt services to the average annual debt service requirements of an issue of revenue bonds. See **NET REVENUE AVAILABLE FOR DEBT SERVICE**.

**CURRENT.** A term which, applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually connotes items likely to be used up or converted into cash within one year.

**CURRENT TAXES.** Taxes levied and becoming due within one year.

**DEBT.** An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, notes, and floating debt.

**DEBT LIMIT.** The maximum amount of gross or net debt which is legally permitted.

**DEBT SERVICE FUND.** A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Formerly called a **SINKING FUND**.

**DEBT SERVICE FUND REQUIREMENT.** The amounts of revenue which must be provided for a Debt Service Fund so that all principal and interest payments can be made in full on schedule.

**DELINQUENT TAXES.** Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

**DEPRECIATION.** (1) Expiration in the services life of fixed assets, other than wasting assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, an obsolescence. (2) The portion of the cost of a fixed asset other than a wasting asset which is charged as an expense during a particular period.

In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**ENCUMBRANCES.** Commitments related to unperformed (executor) contracts for goods or services.

**ENTERPRISE FUND.** A fund established to account for operations (a) that 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 the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities; swimming pools; airports; parking garages; and transit systems.

**EXPENDITURES.** Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays. The unmodified use of the term expenditures in this text is intended to mean budgetary expenditure.

**EXPENSES.** Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

**FISCAL PERIOD.** Any period at the end of which government determines its financial position and the results of its operations.

**FISCAL YEAR.** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

**FIXED ASSETS.** Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

**FRANCHISE.** A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

**FULL FAITH AND CREDIT.** A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full faith and credit bonds.

**FUND.** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**FUND BALANCE.** The fund equity of governmental funds, business type and discretely presented funds..

**FUND TYPE.** In governmental accounting, all funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

**GENERAL FUND.** The fund used to account for all financial resources except those required to be accounted for in another fund.

**GENERAL LONG-TERM DEBT.** Long-term debt (other than special assessment bonds) expected to be repaid from governmental funds.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP).** Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial operations. The primary

authoritative statement on the application of GAAP to state and local governments is NCGA Statement 1. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from, and much broader than, the objectives of business enterprise GAAP financial reports.

**GENERAL OBLIGATION BONDS.** Bonds for the payment of which the full faith and credit of the issuing government are pledged.

**GENERAL REVENUE.** The revenues of a government other than those derived from and retained in an enterprise. If a portion of the net income in an Enterprise Fund is contributed to another non-enterprise fund, such as the General Fund, the amounts transferred constitute general revenue of the government.

**GOVERNMENTAL ACCOUNTING.** The composite activity of analyzing, recording summarizing, reporting, and interpreting the financial transactions of governments.

**GRANTS.** Contributions of gifts of cash or other assets from another government to be used or expanded for a specified purpose, activity, or facility.

**GROSS BONDED DEBT.** The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

**IMPROVEMENTS.** Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers. Sidewalks, curbing, sewers, and highways are sometimes referred to as "betterment's," but the term "improvements" is preferred.

**INCOME.** A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

**INTERNAL CONTROL.** A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Thus, for example, an employee handling cash would not post the accounts receivable records. Moreover, under such a system, the procedures to be followed are definitely laid down and require proper authorizations by designated officials for all actions to be taken.

**INTERNAL SERVICE FUND.** A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

**LEVY.** (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

**LIABILITIES.** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

**MACHINERY AND EQUIPMENT.** Tangible property of a more or less permanent nature, other than land or buildings and improvements thereon. Examples are machinery, tools, trucks, cars, furniture, and furnishings.

**MUNICIPAL.** In its broadest sense, an adjective which denotes the state and all subordinate units of government. In a more restricted sense, an adjective which denotes a city or village as opposed to other local governments.

**NET BONDED DEBT.** Gross bonded debt less any cash or other assets available and earmarked for its retirement.

**NET REVENUES AVAILABLE FOR DEBT SERVICE.** Proprietary fund gross operating revenues less operating and maintenance expenses but exclusive of depreciation and bond interest. "Net revenue available for debt



service” as thus defined is used to compute “coverage” on revenue bond issues. See **COVERAGE**. Under the laws of some states and the provisions of some revenue bond indentures, “net revenues available for debt service” for computation of revenue bond coverage must be computed on a cash basis rather than in conformity with GAAP.

**OBJECT.** As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, materials, and supplies.

**OBJECT TOTAL.** Expenditures classification according to the types of items purchased or services obtained; for example, personal services, materials, supplies, and equipment.

**OBLIGATIONS.** Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also un-liquidated encumbrances.

**OPERATING BUDGET.** Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound management and should be adopted by every government.

**ORDINANCE.** A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances. See **RESOLUTION**.

**OUTLAYS.** Synonymous with **EXPENDITURES**

**PRIOR YEAR'S TAX LEVIES.** Taxes levied for fiscal periods preceding the current one.

**PROPRIETARY ACCOUNTS.** Those accounts which show actual financial position and results of operations, such as actual asset liabilities, fund equity balances, revenues, expenditures, and expenses as distinguished from budgetary accounts.

**REIMBURSEMENTS.** (1) Repayments of amounts remitted on behalf of another party. (2) Interfund transactions which constitute reimbursements of a fund for expenditures or expenses initially made from it which are properly applicable to another fund-e.g., and expenditure properly chargeable to a Special Revenue Fund was initially made from the General Fund, which is subsequently reimbursed. They are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of the expenditure or expense in the fund that is reimbursed.

**RESERVE.** (1) An account used to earmark a portion of a fund balance to indicate that it is not appropriate for expenditure; and (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

**RESOLUTION.** A special or temporary order of a legislative body; and order of a legislative body requiring less legal formality than an ordinance or statute. See **ORDINANCE**.

**RETAINED EARNINGS.** An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

**REVENUE BONDS.** Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property.

**REVENUES.** (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers-in are classified separately from revenues.

**STATISTICAL TABLES.** Financial presentations included in the Statistical Section of the CAFR which provide detailed data on the physical, economic, social, and political characteristics of the reporting government. They are intended to provide CAFR users with a broader and more complete understanding of the government and its financial affairs than is possible from the basic financial statements and supporting schedules included in the Financial Section. Statistical tables usually cover more than two fiscal years and often present data from outside the accounting records. In contrast to Financial Section Information, therefore, Statistical Section data are not usually susceptible to independent audit.

**SELF-SUPPORTING or LIQUIDATING DEBT.** Debt obligations whose principal and interest are payable solely from the earnings of the enterprise for the construction or improvement of which they were originally issued.

**TAX LEVY ORDINANCE.** An ordinance by means of which taxes are levied.

**TAX RATE.** The amount of tax stated in terms of a unit of the tax base; for example, 25 cents per \$100 of assessed valuation of taxable property.

**TAXES.** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

**UNALLOTTED BALANCE OF APPROPRIATION.** An appropriation balance available for allotment.

# Water and Sewer Rates and Billing

## ARTICLE II. SERVICE BILLS AND RATES

### Sec. 70-76. Deposits and basic monthly service charge generally.

- (a) *Deposits.* A deposit in accordance with the duly adopted schedule of fees must be paid to the city by the occupant of the residence or business establishment seeking water service before water service will be furnished. The deposit shall remain for as long as the water service is furnished to the premises.
- (b) *Basic monthly service charge generally.*
  - (1) Wherever meters are connected to the city's water distribution system, the basic monthly service charge called for in section 70-77 of this Code shall apply, regardless of whether or not any water is actually used or consumed and regardless of whether or not the premises to which connection is made have water service from another source. If more than one meter is used to serve the premises, the total charge for water service shall be computed as if each were connected to separate premises, meaning the basic monthly service charge shall be due for each meter.
  - (2) The basic monthly service charge called for in section 70-77 of this Code shall be in addition to and not credited against the charges made for installation of the meter and making connections as provided elsewhere in this Code.

(Code 1977, § 21-51; Ord. No. 2012-12, § 2(Exh. C), 4-16-12; Ord. No. 2013-06, § 1(Exh. A), 3-18-13)

### Sec. 70-77. Computation of water and wastewater bills; when due; disconnection for nonpayment.

- (a) Computations for water and wastewater bills (water bill) will be made every month on the twenty-fifth day thereof, or on the first working day thereafter and will be issued on the first day of the month, or on the first working day thereafter. The water bills will be placed in the U.S. mail addressed to the user, on or before the tenth day of the month following issuance, and will be due and payable on or before the twenty-fifth day of such month. If payments are not received by the city on or before the twenty fifth day of the month, the user will incur an additional charge of ten percent of the unpaid balance. If a water bill remains unpaid after the twenty-fifth day of the month, the service will be disconnected; provided, however, that in no event will the city disconnect service without depositing notice of such disconnection in the U.S. mail, at least ten days prior to the date of disconnection. If the water service is disconnected, there shall be a \$50.00 reconnection fee charged in addition to the delinquent amount due. The water bill basic monthly service charge will continue to be charged against the property as long as the property is listed on the tax rolls in the owner's name unless disconnected at the request of the owner. The basic monthly service charge for new construction will be charged from the day the water meter is set. If usage is requested, billing shall be based on such usage in accordance with the provisions of this chapter.
  - (1) Effective October 1, 2020 and continuing through September 30, 2025, the following table reflects the basic monthly service charges for the various customer classes for water service:

Customer Class/Meter Size	Basic Monthly Service Charge				
	FY21	FY22	FY23	FY24	FY25
	\$/bill	\$/bill	\$/bill	\$/bill	\$/bill
Residential	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50
Residential sprinkler	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50
Commercial	\$54.35	\$54.35	\$54.35	\$54.35	\$54.35
Commercial sprinkler	\$54.35	\$54.35	\$54.35	\$54.35	\$54.35

Commercial—Outside city	\$424.00	\$424.00	\$424.00	\$424.00	\$424.00
Commercial sprinkler— Outside city	\$424.00	\$424.00	\$424.00	\$424.00	\$424.00

(2) Effective October 1, 2020 and continuing through September 30, 2025, the following table reflects the rates for water service for the various customer classes:

Class	Water Rates per 1,000 Gallons Used				
	FY21	FY22	FY23	FY24	FY25
Residential					
0—3,000 Gallons	\$4.69	\$4.83	\$4.97	\$5.12	\$5.27
3—6,000 Gallons	\$5.86	\$6.04	\$6.22	\$6.41	\$6.60
6—12,000 Gallons	\$7.16	\$7.37	\$7.59	\$7.82	\$8.05
12—25,000 Gallons	\$8.95	\$9.22	\$9.50	\$9.79	\$10.08
Over 25,000 Gallons	\$13.43	\$13.83	\$14.24	\$14.67	\$15.11
Residential Sprinkler					
0—6,000 Gallons	\$7.16	\$7.37	\$7.59	\$7.82	\$8.05
6—19,000 Gallons	\$8.95	\$9.22	\$9.50	\$9.79	\$10.08
Over 19,000 Gallons	\$13.43	\$13.83	\$14.24	\$14.67	\$15.11
Commercial					
All	\$7.66	\$7.89	\$8.13	\$8.37	\$8.62
Commercial Sprinkler					
All	\$6.80	\$7.00	\$7.21	\$7.43	\$7.65
Commercial—Outside city					
First 3,000 gallons	\$10.60	\$10.60	\$10.60	\$10.60	\$10.60
Over 3,000 gallons	\$10.60	\$10.60	\$10.60	\$10.60	\$10.60
Commercial sprinkler— Outside city					
First 3,000 gallons	\$10.60	\$10.60	\$10.60	\$10.60	\$10.60
Over 3,000 gallons	\$10.60	\$10.60	\$10.60	\$10.60	\$10.60

(3) Rates for wastewater service will be calculated upon average monthly water usage. Average monthly water usage for the purpose of determining charges for wastewater service shall be established for each user by averaging arithmetically the number of gallons of water used by each such user during each month of the period November through February immediately preceding the month in which such wastewater service is provided. The average monthly water usage of a user who was not a wastewater service user for the entire period of November through February immediately preceding the month in which such wastewater service is provided shall be the average monthly water usage for such period of city water users in the same class.

(4) Effective October 1, 2020 and continuing through September 30, 2025, the following table reflects the basic monthly service charges for the various customer classes for wastewater service:

All Meters	Basic Monthly Service Charge				
	FY21	FY22	FY23	FY24	FY25
	\$/bill	\$/bill	\$/bill	\$/bill	\$/bill
Residential	\$19.46	\$19.46	\$19.46	\$19.46	\$19.46

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Commercial	\$28.48	\$28.48	\$28.48	\$28.48	\$28.48
Commercial—Outside city	\$424.00	\$424.00	\$424.00	\$424.00	\$424.00

(5) Effective October 1, 2020 and continuing through September 30, 2025, the following table reflects the rates for wastewater service for the various customer classes:

Customer Class	Volume Charge				
	FY21 \$/kgal	FY22 \$/kgal	FY23 \$/kgal	FY24 \$/kgal	FY25 \$/kgal
Residential					
First 3,000 Gallons	\$4.07	\$4.19	\$4.32	\$4.45	\$4.58
Over 3,000 Gallons	\$4.37	\$4.50	\$4.63	\$4.77	\$4.92
Commercial—All	\$4.89	\$5.04	\$5.19	\$5.35	\$5.51
Commercial—Outside City All	\$10.60	\$10.60	\$10.60	\$10.60	\$10.60

Water usage registered through an irrigation meter shall not be included in the calculation of wastewater charges.

- (b) Effective for monthly billing cycles commencing on October 1, 2020 and on October 1 of each year thereafter and subject to the applicable Texas law and the authority of city council of the City of Jersey Village to adopt other rates and charges, rates and charges for the use and services of the water and sewer system shall be adjusted based on the calculation method recommended by Raftelis in its final report presented to city council on August 17, 2020. Said method takes into consideration the percentage change (if any) in the Designated Index or other appropriate index for the preceding calendar year. The calculation required by this section shall be made annually at the time the city's annual budget for the water and sewer system is adopted and shall be included in the annual budget for the water and sewer system.
- (c) "Designated index" shall mean the United States Consumer Price Index for all Urban Consumers (also known as the CPI-U) for the Houston-Galveston-Brazoria Texas Metropolitan Area as published by the Bureau of Labor Statistics, U.S. Department of Labor (but if such is subject to adjustment later, then the later adjusted index, together with any correlation factor necessary to relate the later adjusted index to the earlier index, as published by the entity publishing the index, shall be used), or if such publication is discontinued, the designated index shall then refer to comparable statistics on changes in the cost of living for urban consumers as the same may be computed and published (on the most frequent basis available) by an agency of the United States or by a responsible financial periodical of recognized authority, which agency or periodical shall be selected by the city.

(Code 1977, § 21-52; Ord. No. 98-08, §§ 1—3, 2-16-98; Ord. No. 99-26, § 1, 9-20-99; Ord. No. 00-06, § 1, 3-20-00; Ord. No. 00-35, § 1, 9-25-00; Ord. No. 01-28, § 1, 9-24-01; Ord. No 02-26, § 1, 9-23-02; Ord. No 03-32, § 1, 8-18-03; Ord. No. 03-35, § 1, 9-22-03; Ord. No. 2007-41, §§ 1—5, 10-15-07; Ord. No. 2008-40, §§ 1—5, 11-17-08; Ord. No. 2009-04, § 1, 1-19-09; Ord. No. 70-77, §§ 1—5, 1-18-10; Ord. No. 2010-26, §§ 1—3, 6-21-10; Ord. No. 2010-54, §§ 1—3, 12-13-10; Ord. No. 2012-12, § 2(Exh. C), 4-16-12; Ord. No. 2013-06, § 1(Exh. A), 3-18-13; Ord. No. 2015-16, § 1(Exh. A), 6-15-15; Ord. No. 2015-34, §§ 1, 2, 10-19-15; Ord. No. 2016-27, § 2(Exh. C), 9-19-16; Ord. No. 2020-20, § 2(Exh. B.), 8-17-20)

**Sec. 70-78. Computation of water usage and wastewater treatment.**

- (a) Computations for water usage and wastewater treatment shall be determined by the amount of water registered to have passed through the water meter of each customer. References in subsection (1)(a) and (b) of section 70-77 are to gallons of water as registered on such water meters. Unless established to the

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satisfaction of the city that the meter registering such water has malfunctioned, such registered amount of water shall, except as otherwise provided in this section, be conclusive for purposes of computations of billings.

- (b) Where reading meters indicate an unusually disproportionate usage, the city may, for good cause, authorize extended payment schedules for water usage and wastewater treatment.
- (c) Any water customer may request an adjustment to any bill for water usage and wastewater treatment because of a loss of water through a latent defect in the customer's water line, for a period not to exceed three consecutive months, by filing a sworn written application therefor. A customer may not request more than one such adjustment in any calendar year. Such application shall be made on a form furnished for that purpose by the city and shall contain the following matters:
  - (1) The name of the applicant, the address of the premises furnished water, the date of the bill and the period of water usage covered thereby.
  - (2) The date on which the latent defect was discovered and the date on which it was repaired and a statement that water was lost through such latent defect and that such water was not used in any manner by anyone.
  - (3) A statement that the applicant made the statements shown on the application under oath for the purpose of inducing the city to grant a reduction in the amount of water bill for which an adjustment is requested.
  - (4) A statement whether or not there have been any additional water appliances placed in use by the customer during the period covered by such bill.
  - (5) The name and address of the person who made the repairs.
- (d) Upon receipt of an application under this section, the finance director shall review such application; and if such application complies with this section, the applicant's bill shall be revised by subtracting the amount of water consumption shown thereon in excess of the applicant's average water usage, which adjustment shall be accomplished in the following manner:
  - (1) The applicant's average water usage for a prior like period of time shall be determined. If the applicant has not been a customer for a sufficient length of time to make such determination, then the average water usage for a like period of time for city water customers in the same class as applicant shall be used.
  - (2) From the total water usage shown on the bill, the average water usage will be deducted. The resulting figure is the excess usage.
  - (3) The regular rate will be applied to the average usage.
- (e) If the bill to be adjusted has been paid, any adjustment authorized by this section shall be made by crediting the amount of adjustment against charges thereafter accruing for water usage and wastewater treatment. If such bill has not been paid, it shall be reduced by the amount of the adjustment.
- (f) A determination by the finance director of the amount of an adjustment to be made in accordance with this section may be appealed to the city manager, whose decision shall be final.
- (g) Within 90 days of the issuance of a disaster declaration by the mayor, the finance director, upon approval from the city manager, is hereby authorized to adjust bills for water usage and wastewater treatment if a water customer has experienced a loss of water due to a leak or other issue that is directly related to the disaster declaration. An adjustment provided under this subsection shall not prohibit a water customer from receiving an adjustment under subsection (c) of this section. A previously granted adjustment under subsection (c) of this section shall not prohibit a water customer from receiving an adjustment under this

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subsection. The bill shall be revised by subtracting the amount of water consumption shown thereon in excess of the applicant's average water usage, which adjustment shall be accomplished in the following manner:

- (1) The applicant's average water usage for a previous, like-period of time shall be determined. If the applicant has not been a customer for a sufficient length of time to make such a determination, then the average water usage for a like-period of time for city water customers in the same class as the applicant shall be used.
- (2) From the total water usage shown on the bill, the average water usage will be deducted; and the resulting figure is the excess usage.
- (3) The regular rate will be applied to the average usage.

(Code 1977, § 21-53; Ord. No. 2021-10, § 2, 3-4-21)

**Secs. 70-79—70-110. Reserved.**



## Statistical Section

This part of the City's budget report presents detailed and audited information for ten years as a context for understanding the changes and factors considered in the development of the FY 2023 budget for the City of Jersey Village.

<b>Contents</b>	<b>Page</b>
Financial Trends	163
<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	173
<i>These schedules contain information to help the reader assess the City's most significant local revenue source, property tax.</i>	
Debt Capacity	179
<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	186
<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	188
<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>	

## Financial Trends

**City of Jersey Village, Texas**  
**NET POSITION BY COMPONENT**  
**Last Ten Audited Years**

	Fiscal Year			
	2012	2013	2014	2015
<b>Governmental Activities</b>				
Net investment in capital assets	\$ 23,205,799	\$ 29,072,714	\$ 30,316,564	\$ 31,654,577
Restricted	7,298,473	3,646,658	3,329,342	2,930,096
Unrestricted	8,025,517	10,085,847	-	14,575,527
<b>Total Governmental Activities Net Position</b>	<b>\$ 38,529,789</b>	<b>\$ 42,805,219</b>	<b>\$ 33,645,906</b>	<b>\$ 49,160,200</b>
<b>Business-Type Activities</b>				
Net investment in capital assets	\$ 18,085,993	\$ 17,746,030	\$ 17,205,752	\$ 17,000,490
Unrestricted	4,422,826	5,297,596	18,541,697	6,320,937
<b>Total Business-Type Activities Net Position</b>	<b>\$ 22,508,819</b>	<b>\$ 23,043,626</b>	<b>\$ 35,747,449</b>	<b>\$ 23,321,427</b>
<b>Primary Government</b>				
Net investment in capital assets	\$ 41,291,792	\$ 46,818,744	\$ 47,522,316	\$ 48,655,067
Restricted	7,298,473	3,646,658	3,329,342	2,930,096
Unrestricted	12,448,343	15,383,443	18,541,697	20,896,464
<b>Total Primary Government Net Position</b>	<b>\$ 61,038,608</b>	<b>\$ 65,848,845</b>	<b>\$ 69,393,355</b>	<b>\$ 72,481,627</b>

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**City of Jersey Village, Texas**  
**NET POSITION BY COMPONENT (Continued)**  
**Last Ten Audited Years**

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 31,824,350	\$ 35,856,808	\$ 40,819,897	\$ 51,991,503	\$ 54,298,603	\$ 60,860,770
2,830,414	2,549,847	1,878,602	1,231,295	1,215,263	1,223,723
18,541,697	18,930,408	19,725,575	16,720,423	17,840,968	18,738,814
<u>\$ 53,196,461</u>	<u>\$ 57,337,063</u>	<u>\$ 62,424,074</u>	<u>\$ 69,943,221</u>	<u>\$ 73,354,834</u>	<u>\$ 80,823,307</u>
\$ 17,629,271	\$ 17,347,834	\$ 17,132,700	\$ 18,426,266	\$ 18,305,169	\$ 17,672,083
6,588,580	7,104,061	7,407,323	6,604,846	6,532,426	6,995,403
<u>\$ 24,217,851</u>	<u>\$ 24,451,895</u>	<u>\$ 24,540,023</u>	<u>\$ 25,031,112</u>	<u>\$ 24,837,595</u>	<u>\$ 24,667,486</u>
\$ 49,453,621	\$ 53,204,642	\$ 57,952,597	\$ 70,417,769	\$ 72,603,772	\$ 78,532,853
2,830,414	2,549,847	1,878,602	1,231,295	1,215,263	1,223,723
25,130,277	26,034,469	27,132,898	23,325,269	24,373,394	25,734,217
<u>\$ 77,414,312</u>	<u>\$ 81,788,958</u>	<u>\$ 86,964,097</u>	<u>\$ 94,974,333</u>	<u>\$ 98,192,429</u>	<u>\$ 105,490,793</u>

**City of Jersey Village, Texas**  
**CHANGES IN NET POSITION**  
**Last Ten Audited Years**

	<b>Fiscal Year</b>			
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>Expenses</b>				
Governmental activities				
General government	\$ 1,979,509	\$ 1,744,782	\$ 1,741,875	\$ 1,683,153
Public safety	5,221,610	5,029,549	4,840,944	5,075,686
Public works	2,929,708	2,399,621	2,447,946	2,916,512
Parks and recreation	163,273	158,351	225,551	119,532
Interest and fiscal agent fees on long-term debt	850,924	797,826	703,579	719,422
<b>Total Governmental Activities Expenses</b>	<b>11,145,024</b>	<b>10,130,129</b>	<b>9,959,895</b>	<b>10,514,305</b>
Business-type activities				
Water and sewer	3,040,413	2,838,464	2,612,155	2,571,317
Golf course	1,649,470	1,662,206	1,716,718	1,775,044
<b>Total Business-Type Activities Expenses</b>	<b>4,689,883</b>	<b>4,500,670</b>	<b>4,328,873</b>	<b>4,346,361</b>
<b>Total Primary Government Expenses</b>	<b>\$ 15,834,907</b>	<b>\$ 14,630,799</b>	<b>\$ 14,288,768</b>	<b>\$ 14,860,666</b>
<b>Program Revenues</b>				
Governmental activities				
Charges for services				
Public safety	\$ 3,090,178	\$ 2,881,707	\$ 1,431,320	\$ 1,100,279
Parks and recreation	212,593	272,562	363,058	509,817
Operating grants and contributions	609,286	750,143	1,063,628	1,897,233
<b>Total Governmental Activities Program Revenues</b>	<b>3,912,057</b>	<b>3,904,412</b>	<b>2,858,006</b>	<b>3,507,329</b>
Business-type activities				
Charges for services				
Water and sewer	3,894,131	4,092,417	4,000,806	4,150,845
Golf course	1,466,549	1,435,975	1,333,700	1,187,249
<b>Total Business-Type Activities Program Revenues</b>	<b>5,360,680</b>	<b>5,528,392</b>	<b>5,334,506</b>	<b>5,338,094</b>
<b>Total Primary Government Program Revenues</b>	<b>\$ 9,272,737</b>	<b>\$ 9,432,804</b>	<b>\$ 8,192,512</b>	<b>\$ 8,845,423</b>
<b>Net (Expense)/Revenue</b>				
Governmental activities	\$ (7,232,967)	\$ (6,225,717)	\$ (7,101,889)	\$ (7,006,976)
Business-type activities	670,797	1,027,722	1,005,633	991,733
<b>Total Primary Government Net Expense</b>	<b>\$ (6,562,170)</b>	<b>\$ (5,197,995)</b>	<b>\$ (6,096,256)</b>	<b>\$ (6,015,243)</b>

**City of Jersey Village, Texas**  
**CHANGES IN NET POSITION (Continued)**  
**Last Ten Audited Years**

		<b>Fiscal Year</b>									
		<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>				
\$	1,529,880	\$	3,683,493	\$	3,399,058	\$	3,169,452	\$	4,639,473	\$	4,198,327
	4,593,094		4,386,395		4,748,633		4,903,199		5,420,766		6,291,020
	5,338,993		3,430,767		4,792,733		2,992,310		6,920,041		4,969,271
	651,178		581,277		519,638		717,655		891,452		911,063
	648,442		491,413		439,389		307,289		315,625		252,869
	<u>12,761,587</u>		<u>12,573,345</u>		<u>13,899,451</u>		<u>12,089,905</u>		<u>18,187,357</u>		<u>16,622,550</u>
	3,049,180		3,512,761		3,638,432		3,148,578		3,905,511		4,208,227
	1,743,055		1,873,377		1,900,360		2,135,470		2,114,531		2,048,846
	4,792,235		5,386,138		5,538,792		5,284,048		6,020,042		6,257,073
\$	<u>17,553,822</u>	\$	<u>17,959,483</u>	\$	<u>19,438,243</u>	\$	<u>17,373,953</u>	\$	<u>24,207,399</u>	\$	<u>22,879,623</u>
\$	1,111,375	\$	1,188,568	\$	1,181,524	\$	1,292,758	\$	905,598	\$	1,041,670
	462,972		285,291		238,846		1,240,337		122,932		413,335
	980,511		1,313,987		3,552,993		1,433,555		4,408,579		6,986,834
	<u>2,554,858</u>		<u>2,787,846</u>		<u>4,973,363</u>		<u>3,966,650</u>		<u>5,437,109</u>		<u>8,441,839</u>
	4,595,167		4,518,707		4,670,098		4,496,215		4,739,888		4,754,704
	1,196,934		1,281,283		1,387,282		1,500,228		1,829,037		1,830,549
	5,792,101		5,799,990		6,057,380		5,996,443		6,568,925		6,585,253
\$	<u>8,346,959</u>	\$	<u>8,587,836</u>	\$	<u>11,030,743</u>	\$	<u>9,963,093</u>	\$	<u>12,006,034</u>	\$	<u>15,027,092</u>
\$	(10,206,729)	\$	(9,785,499)	\$	(8,926,088)	\$	(8,123,255)	\$	(12,750,248)	\$	(8,180,711)
	999,866		413,852		518,588		712,395		548,883		328,180
\$	<u>(9,206,863)</u>	\$	<u>(9,371,647)</u>	\$	<u>(8,407,500)</u>	\$	<u>(7,410,860)</u>	\$	<u>(12,201,365)</u>	\$	<u>(7,852,531)</u>

**City of Jersey Village, Texas**  
**CHANGES IN NET POSITION (Continued)**  
**Last Ten Years**

	Fiscal Year			
	2012	2013	2014	2015
<b>General Revenues and Other</b>				
<b>Changes in Net Position</b>				
Governmental activities				
Taxes and fees				
Ad valorem taxes	\$ 5,511,884	\$ 6,146,643	\$ 6,269,652	\$ 6,899,774
Sales taxes	3,035,624	2,998,515	3,282,372	3,333,531
Franchise fees and local taxes	666,253	673,888	674,027	635,236
Investment earnings	20,768	17,834	6,346	14,733
Other revenues	134,121	169,946	258,962	173,688
Transfers	438,718	494,321	1,188,206	110,781
<b>Total Governmental Activities</b>	<u>9,807,368</u>	<u>10,501,147</u>	<u>11,679,565</u>	<u>11,167,743</u>
Business-type activities				
Investment earnings	2,069	1,406	1,037	2,295
Transfers	(438,718)	(494,321)	(1,188,206)	(110,781)
<b>Total Business-Type Activities</b>	<u>(436,649)</u>	<u>(492,915)</u>	<u>(1,187,169)</u>	<u>(108,486)</u>
<b>Total Primary Government</b>	<u>\$ 9,370,719</u>	<u>\$ 10,008,232</u>	<u>\$ 10,492,396</u>	<u>\$ 11,059,257</u>
<b>Change in Net Position</b>				
Governmental activities	\$ 2,574,401	\$ 4,275,430	\$ 4,577,676	\$ 4,160,767
Business-type activities	234,148	534,807	(181,536)	883,247
<b>Total Primary Government</b>	<u>\$ 2,808,549</u>	<u>\$ 4,810,237</u>	<u>\$ 4,396,140</u>	<u>\$ 5,044,014</u>

**City of Jersey Village, Texas**  
**CHANGES IN NET POSITION (Continued)**  
**Last Ten Years**

		Fiscal Year									
		2016	2017	2018	2019	2020	2021				
\$	8,216,808	\$	8,047,479	\$	7,631,592	\$	8,008,209	\$	7,914,769	\$	7,927,764
	4,932,020		4,625,417		4,769,278		5,977,528		6,262,714		6,056,811
	636,178		615,525		610,312		560,994		549,938		520,250
	76,726		185,333		473,167		581,169		223,431		12,214
	262,531		236,105		251,130		162,480		421,222		631,420
	118,727		216,242		481,440		352,022		789,787		500,725
	<u>14,242,990</u>		<u>13,926,101</u>		<u>14,216,919</u>		<u>15,642,402</u>		<u>16,161,861</u>		<u>15,649,184</u>
	15,285		36,434		86,947		130,716		47,387		2,436
	<u>(118,727)</u>		<u>(216,242)</u>		<u>(481,440)</u>		<u>(352,022)</u>		<u>(789,787)</u>		<u>(500,725)</u>
	<u>(103,442)</u>		<u>(179,808)</u>		<u>(394,493)</u>		<u>(221,306)</u>		<u>(742,400)</u>		<u>(498,289)</u>
\$	<u>14,139,548</u>	\$	<u>13,746,293</u>	\$	<u>13,822,426</u>	\$	<u>15,421,096</u>	\$	<u>15,419,461</u>	\$	<u>15,150,895</u>
\$	4,036,261	\$	4,140,602	\$	5,290,831	\$	7,519,147	\$	3,411,613	\$	7,468,473
	896,424		234,044		124,095		491,089		(193,517)		(170,109)
\$	<u>4,932,685</u>	\$	<u>4,374,646</u>	\$	<u>5,414,926</u>	\$	<u>8,010,236</u>	\$	<u>3,218,096</u>	\$	<u>7,298,364</u>



**City of Jersey Village, Texas**  
**FUND BALANCES, GOVERNMENTAL FUNDS**  
**Last Ten Audited Years**

	Fiscal Year			
	2012	2013	2014	2015
<b>General Fund</b>				
Nonspendable	\$ -	\$ -	\$ 674	\$ -
Restricted	24,297	24,875	31,012	39,109
Unassigned	5,770,244	7,886,398	10,018,365	12,697,557
<b>Total General Fund</b>	<b>\$ 5,794,541</b>	<b>\$ 7,911,273</b>	<b>\$ 10,050,051</b>	<b>\$ 12,736,666</b>
<b>All Other Governmental Funds</b>				
Nonspendable	\$ -	\$ -	\$ 2,221	\$ 2,221
Restricted				
Capital project funds	4,204,651	5,001	-	7,549,019
Debt service funds	450,332	474,716	500,482	463,977
Special revenue funds	2,579,531	3,141,766	2,793,875	2,554,137
Assigned				
Capital projects funds	-	-	1,116,824	840,778
<b>Total All Other Governmental Funds</b>	<b>\$ 7,234,514</b>	<b>\$ 3,621,483</b>	<b>\$ 4,413,402</b>	<b>\$ 11,410,132</b>

**City of Jersey Village, Texas**  
**FUND BALANCES, GOVERNMENTAL FUNDS (Continued)**  
**Last Ten Audited Years**

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 4,853	\$ 259	\$ 259	\$ 259	\$ 259	\$ 3,475
61,587	79,447	95,468	115,444	134,397	146,886
14,441,008	17,275,139	16,521,110	8,101,748	7,595,077	10,979,458
<u>\$ 14,507,448</u>	<u>\$ 17,354,845</u>	<u>\$ 16,616,837</u>	<u>\$ 8,217,451</u>	<u>\$ 7,729,733</u>	<u>\$ 11,129,819</u>
\$ 3,276	\$ 2,469	\$ 2,469	\$ 2,469	\$ 2,469	\$ 2,469
4,521,659	3,669,948	634,352	74,229	426,593	-
456,038	441,734	393,737	331,179	328,687	344,428
2,312,789	2,028,666	1,389,397	784,672	752,179	732,409
3,008,415	966,776	2,826,617	7,891,610	9,409,107	4,150,960
<u>\$ 10,302,177</u>	<u>\$ 7,109,593</u>	<u>\$ 5,246,572</u>	<u>\$ 9,084,159</u>	<u>\$ 10,919,035</u>	<u>\$ 5,230,266</u>

**City of Jersey Village, Texas**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
**Last Ten Audited Years**

	<b>Fiscal Year</b>			
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>Revenues</b>				
Taxes	\$ 9,596,403	\$ 9,861,843	\$ 10,389,401	\$ 11,007,424
Permits, licenses, and fees	131,129	133,471	131,473	172,065
Charges for services	212,593	272,562	363,058	509,817
Fines and forfeitures	2,959,049	2,748,236	1,299,847	928,214
Investment earnings	17,212	14,235	5,041	12,526
Intergovernmental	609,286	750,143	1,063,628	1,897,233
Other revenues	58,474	112,545	181,063	62,786
<b>Total Revenues</b>	<b>13,584,146</b>	<b>13,893,035</b>	<b>13,433,511</b>	<b>14,590,065</b>
<b>Expenditures</b>				
General government	1,771,567	1,711,971	1,765,524	1,911,015
Public safety	4,975,131	5,270,514	4,876,359	4,856,290
Public works	5,303,688	6,171,265	2,323,893	3,760,747
Parks and recreation	530,295	552,260	556,575	587,791
Capital outlay	264,013	13,425	-	-
Debt service				
Principal	1,235,000	1,405,000	1,495,000	1,050,000
Interest and fiscal fees	1,032,575	759,220	673,669	577,906
Paid to escrow agent for current bond refunding	135,000	-	-	-
<b>Total Expenditures</b>	<b>15,247,269</b>	<b>15,883,655</b>	<b>11,691,020</b>	<b>12,743,749</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(1,663,123)</b>	<b>(1,990,620)</b>	<b>1,742,491</b>	<b>1,846,316</b>
<b>Other Financing Sources (Uses)</b>				
Sale of capital assets	6,615	-	-	-
Transfers in	7,353,718	560,397	2,025,025	625,341
Transfers out	(6,915,000)	(66,076)	(836,819)	(514,560)
Proceeds paid to escrow agent	(9,382,129)	-	-	-
Issuance of debt	9,050,000	-	-	8,000,000
Premium on debt issued	492,088	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>605,292</b>	<b>494,321</b>	<b>1,188,206</b>	<b>8,110,781</b>
<b>Net Change in Fund Balances</b>	<b>\$ (1,057,831)</b>	<b>\$ (1,496,299)</b>	<b>\$ 2,930,697</b>	<b>\$ 9,957,097</b>
Debt service as a percentage of noncapital expenditures	19.30%	21.94%	19.97%	14.87%

**City of Jersey Village, Texas**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS (Continued)**  
**Last Ten Audited Years**

		Fiscal Year				
2016	2017	2018	2019	2020	2021	
\$ 13,878,811	\$ 13,367,966	\$ 13,195,464	\$ 14,601,658	\$ 14,595,723	\$ 14,564,920	
203,454	180,908	126,564	116,748	116,342	157,390	
397,070	259,218	238,846	1,240,337	122,932	418,126	
907,921	1,007,660	1,054,960	1,176,010	789,256	884,280	
63,057	155,039	408,902	476,131	177,145	9,693	
980,511	1,313,987	3,552,993	1,433,555	4,408,579	5,137,101	
168,790	156,624	90,731	84,206	359,259	577,082	
<u>16,599,614</u>	<u>16,441,402</u>	<u>18,668,460</u>	<u>19,128,645</u>	<u>20,569,236</u>	<u>21,748,592</u>	
3,513,200	3,553,380	3,555,860	12,450,129	4,679,739	4,263,254	
4,560,262	4,829,164	5,185,533	5,524,631	5,967,550	6,701,679	
4,867,383	5,668,902	4,049,980	3,747,071	6,868,668	11,133,409	
623,509	554,607	779,801	803,985	977,633	920,083	
-	-	-	-	-	-	
1,765,000	1,875,000	7,710,000	1,180,000	1,210,000	1,245,000	
782,639	521,778	469,755	336,650	308,275	274,575	
-	-	-	-	-	-	
<u>16,111,993</u>	<u>17,002,831</u>	<u>21,750,929</u>	<u>24,042,466</u>	<u>20,011,865</u>	<u>24,538,000</u>	
487,621	(561,429)	(3,082,469)	(4,913,821)	557,371	(2,789,408)	
-	-	-	-	-	-	
2,029,632	578,913	10,600,678	6,472,762	3,697,172	746,248	
(1,910,905)	(362,671)	(10,119,238)	(6,120,740)	(2,907,385)	(245,523)	
(7,281,990)	-	-	-	-	-	
6,710,000	-	-	-	-	-	
628,469	-	-	-	-	-	
<u>175,206</u>	<u>216,242</u>	<u>481,440</u>	<u>(4,561,799)</u>	<u>789,787</u>	<u>500,725</u>	
<u>\$ 662,827</u>	<u>\$ (345,187)</u>	<u>\$ (2,601,029)</u>	<u>\$ (9,475,620)</u>	<u>\$ 1,347,158</u>	<u>\$ (2,288,683)</u>	
19.45%	19.39%	41.08%	6.83%	8.74%	8.80%	

## Revenue Capacity

City of Jersey Village, Texas  
**TAX REVENUES BY SOURCE, GOVERNMENTAL ACTIVITIES**  
*Last Ten Audited Years*  
**(modified accrual basis of accounting)**

<b>Function</b>	<b>Fiscal Year</b>			
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Ad valorem taxes	\$ 5,825,494	\$ 6,132,039	\$ 6,355,103	\$ 6,927,755
Sales taxes	3,035,624	2,998,515	3,282,372	3,333,531
Franchise fees	666,253	673,888	674,027	635,236
Other	69,032	57,401	77,899	110,902
<b>Totals</b>	<b>\$ 9,596,403</b>	<b>\$ 9,596,403</b>	<b>\$ 9,861,843</b>	<b>\$ 11,007,424</b>

**City of Jersey Village, Texas**  
**TAX REVENUES BY SOURCE, GOVERNMENTAL ACTIVITIES (Continued)**  
**Last Ten Audited Years**  
**(modified accrual basis of accounting)**

<b>Fiscal Year</b>						
<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	
\$ 8,216,872	\$ 8,047,543	\$ 7,655,475	\$ 7,984,862	\$ 7,721,108	\$ 7,933,521	
4,932,020	4,625,417	4,769,278	5,977,528	6,262,714	6,056,811	
636,178	615,525	610,312	560,994	549,938	520,250	
93,741	79,481	160,399	78,274	61,963	54,338	
<b>\$ 13,878,811</b>	<b>\$ 13,367,966</b>	<b>\$ 13,195,464</b>	<b>\$ 14,601,658</b>	<b>\$ 14,595,723</b>	<b>\$ 14,564,920</b>	

**City of Jersey Village, Texas**  
**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS**  
**Last Ten Audited Years**

	Fiscal Year			
	2012	2013	2014	2015
City of Jersey Village by fund:				
General	\$ 0.46259	\$ 0.48566	\$ 0.49415	\$ 0.58252
Debt service	0.27991	0.25684	0.24835	0.15998
<b>Total Direct Rates</b>	<b>\$ 0.74250</b>	<b>\$ 0.74250</b>	<b>\$ 0.74250</b>	<b>\$ 0.74250</b>
Cypress-Fairbanks Independent School District	\$ 1.43000	\$ 1.45000	\$ 1.45000	\$ 1.44000
Harris County	0.40021	0.40021	0.41455	0.41731
Harris County Flood Control District	0.02809	0.02809	0.02827	0.02736
Port of Houston Authority	0.01952	0.01952	0.01716	0.01531
Harris County Hospital District	0.18216	0.18216	0.17000	0.17000
Harris County Department of Education	0.00662	0.00662	0.00636	0.00600
Lone Star College System	-	0.11600	0.10810	0.10790
<b>Total Direct and Overlapping Rates (1)</b>	<b>\$ 2.80910</b>	<b>\$ 2.94510</b>	<b>\$ 2.93694</b>	<b>\$ 2.92638</b>

Tax rates are per \$100 of assessed valuation  
Source: Harris County Appraisal District

(1) Overlapping rates are those of local and county governments that apply within the City of Jersey Village.

**City of Jersey Village, Texas**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**Most Recent and Ten Years Prior to Budget Year**

Property Taxpayer	2021			2013		
	Taxable Assessed Value	Rank	% of Taxable Assessed Value	Taxable Assessed Value	Rank	% of Taxable Assessed Value
Prologis	\$ 83,303,731	1	7.59%	\$ 48,479,431	1	5.94%
11011 Pleasant LLC	57,107,741	2	5.20%			0.00%
GWR Trails CC Owner LLC**	36,517,349	3	3.33%			0.00%
Trails Rock Creek Holdings LP	26,619,058	4	2.43%	16,446,741	9	2.02%
BHA Real Estate Holdings LLC	24,784,277	5	2.26%			0.00%
Gordon NW Village LP	24,236,988	6	2.21%	17,497,001	7	2.14%
Sonic LS Chevrolet	19,583,660	7	1.78%	17,381,640	8	2.13%
Joe Myers Automotive, LLC*	17,292,167	8	1.58%	44,784,782	2	5.49%
NNN Auto Owner II, LLC	15,641,673	9	1.43%			0.00%
Joe Myers Ford II, LLC	14,319,395	10	1.30%			0.00%
PCM Steeplechase LLC	-	N/A	-	41,397,500	3	5.07%
Goodman Manufacturing Corp.	-	N/A	-	40,254,730	4	4.93%
Trails Corinthian Creek LTD	-	N/A	-	25,604,180	5	3.14%
Baceline Value Fund I	-	N/A	-			0.00%
National Oilwell Inc	-	N/A	-	17,788,470	6	2.18%
Car Son LMC LP	-	N/A	-	12,837,862	10	1.57%
Subtotal	319,406,039		29.11%	282,472,337		34.62%
Other Taxpayers	777,911,956		70.89%	533,477,918		65.38%
<b>Total</b>	<b>\$ 1,097,317,995</b>		<b>100.00%</b>	<b>\$ 815,950,255</b>		<b>100.00%</b>

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



**City of Jersey Village, Texas**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**Last Ten Audited Years**

	<b>Fiscal Year</b>			
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Tax levy	\$ 5,800,295	\$ 6,058,430	\$ 6,306,997	\$ 6,890,311
Current tax collected*	5,746,879	6,014,066	6,288,377	6,837,787
Percentage of current tax collections	99.08%	99.27%	99.70%	99.24%
Net collections and refunds in subsequent years**	39,664	31,352	1,601	25,743
<b>Total Tax Collections</b>	<b>\$ 5,786,543</b>	<b>\$ 6,045,418</b>	<b>\$ 6,289,978</b>	<b>\$ 6,863,530</b>
Total collections as a percentage of current levy	99.76%	99.79%	99.73%	99.61%

Source: Harris County Tax Assessor-Collector

\* Collected within the year of the levy.

\*\* Collected or refunded in subsequent years of the levy.

**City of Jersey Village, Texas**  
**PROPERTY TAX LEVIES AND COLLECTIONS (Continued)**  
**Last Ten Audited Years**

<b>Fiscal Year</b>						
<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	
\$ 8,265,028	\$ 8,185,070	\$ 7,738,311	\$ 8,021,237	\$ 7,776,048	\$ 8,147,586	
8,225,760	7,731,341	7,700,027	7,970,669	7,672,971	7,933,521	
99.52%	94.46%	99.51%	99.37%	98.67%	97.37%	
38,018	(95,859)	(78,328)	(83,530)	-	-	
<b>\$ 8,263,778</b>	<b>\$ 7,635,482</b>	<b>\$ 7,621,699</b>	<b>\$ 7,887,139</b>	<b>\$ 7,672,971</b>	<b>\$ 7,933,521</b>	
99.98%	93.29%	98.49%	98.33%	98.67%	97.37%	

## Debt Capacity

**City of Jersey Village, Texas**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**Last Ten Audited Years**

	Fiscal Year			
	2012	2013	2014	2015
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General obligation bonds	\$ 18,900,000	\$ 17,770,000	\$ 16,570,000	\$ 15,830,000
Certificates of obligation	880,000	605,000	310,000	8,000,000
Capital leases	229,511	777,534	396,073	-
Premium on bonds	634,591	586,559	538,527	490,495
<b>Total Primary Government</b>	<b>\$ 20,644,102</b>	<b>\$ 19,739,093</b>	<b>\$ 17,814,600</b>	<b>\$ 24,320,495</b>
 <b>Personal Income</b>	 \$ 346,330,800	 \$ 346,330,800	 \$ 347,500,000	 \$ 348,000,000
 <b>Debt as a Percentage of Personal Income</b>	 5.96%	 5.70%	 5.13%	 6.99%
 <b>Population</b>	 7,785	 7,862	 7,901	 7,898
 <b>Debt Per Capita</b>	 \$ 2,652	 \$ 2,511	 \$ 2,255	 \$ 3,079

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

**City of Jersey Village, Texas**  
**RATIOS OF OUTSTANDING DEBT BY TYPE (Continued)**  
**Last Ten Audited Years**

		Fiscal Year					
		2016	2017	2018	2019	2020	2021
	\$	14,440,000	\$ 13,320,000	\$ 12,175,000	\$ 10,995,000	\$ 9,785,000	\$ 8,540,000
		7,320,000	6,565,000	-	-	-	-
		-	-	-	-	-	-
		925,134	830,728	736,321	646,096	555,871	465,646
	\$	<u>22,685,134</u>	<u>\$ 20,715,728</u>	<u>\$ 12,911,321</u>	<u>\$ 11,641,096</u>	<u>\$ 10,340,871</u>	<u>\$ 9,005,646</u>
	\$	349,000,000	\$ 378,195,480	\$ 410,008,680	\$ 410,008,680	\$ 544,610,844	\$ 554,636,341
		6.50%	5.48%	3.15%	2.84%	1.90%	1.62%
		7,928	7,929	7,970	7,992	8,017	7,921
	\$	2,861	\$ 2,613	\$ 1,620	\$ 1,457	\$ 1,290	\$ 1,137

**City of Jersey Village, Texas**  
**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**  
**Last Ten Audited Years**

	Fiscal Year			
	2012	2013	2014	2015
<b>Net Taxable Assessed Value</b>				
All property	\$ 781,184,485	\$ 815,950,255	\$ 852,987,081	\$ 927,988,047
<b>Net Bonded Debt</b>				
Gross bonded debt	\$ 20,009,511	\$ 19,152,534	\$ 17,276,073	\$ 23,830,000
Less debt service funds	(450,332)	(474,716)	(500,482)	(463,978)
<b>Net Bonded Debt</b>	<b>\$ 19,559,179</b>	<b>\$ 18,677,818</b>	<b>\$ 16,775,591</b>	<b>\$ 23,366,022</b>
<b>Ratio of Net Bonded Debt To Assessed Value</b>	2.50%	2.29%	1.97%	2.52%
<b>Population</b>	7,785	7,862	7,901	7,898
<b>Net Bonded Debt Per Capita</b>	\$ 2,512	\$ 2,376	\$ 2,123	\$ 2,958

**City of Jersey Village, Texas**  
**RATIOS OF GENERAL BONDED DEBT OUTSTANDING (Continued)**  
**Last Ten Audited Years**

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 1,112,987,059	\$ 1,102,521,149	\$ 1,042,196,814	\$ 1,080,301,282	\$ 1,047,279,249	\$ 1,097,317,995
\$ 21,760,000 (456,038)	\$ 22,685,134 (441,734)	\$ 12,911,321 (393,737)	\$ 11,641,096 (331,179)	\$ 10,340,871 (328,687)	\$ 8,540,000 (344,428)
\$ 21,303,962	\$ 22,243,400	\$ 12,517,584	\$ 11,309,917	\$ 10,012,184	\$ 8,195,572
1.91%	2.02%	1.20%	1.05%	0.96%	0.75%
7,928	7,929	7,970	7,992	8,017	7,921
\$ 2,687	\$ 2,805	\$ 1,571	\$ 1,415	\$ 1,249	\$ 1,035

**City of Jersey Village, Texas**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**As of the Year Ended September 30, 2021**

<b>Governmental Unit</b>	<b>Net Bonded Debt Outstanding</b>	<b>Estimated Percentage Applicable (1)</b>	<b>Estimated Share of Overlapping Debt</b>
<b>Debt Repaid with Property Taxes</b>			
Cypress-Fairbanks Independent School District	\$ 3,107,910,000	1.355%	\$ 42,112,181
Harris County	2,004,118,885	0.391%	7,839,311
Harris County Department of Education	20,749,607	0.005%	1,077
Lone Star College District	563,955,000	0.108%	607,943
Harris County Flood Control District	713,005,000	0.031%	224,026
Port of Houston Authority	564,149,000	0.010%	55,907
Harris County Hospital District	-	0.167%	-
<b>Subtotal, overlapping debt</b>	<u>6,973,887,492</u>		<u>50,840,446</u>
<b>City Direct Debt</b>	\$ 9,005,646	100.000%	<u>9,005,646</u>
<b>Total Direct and Overlapping Debt</b>			<u>\$ 59,846,092</u>

Source: Various governmental units mentioned above

(1) Estimated Percentage Applicable obtained from Municipal Advisory Council of Texas.

**City of Jersey Village, Texas**  
**PLEDGED-REVENUE COVERAGE**  
**Last Ten Audited Years**

	<b>Fiscal Year</b>			
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>Gross Revenues (1)</b>	\$ 3,895,964	\$ 4,093,684	\$ 4,001,738	\$ 4,152,908
<b>Operating Expenses (2)</b>	\$ 2,750,154	\$ 2,608,672	\$ 2,356,645	\$ 2,728,013
<b>Net Revenues Available for Debt Service</b>	\$ 1,145,810	\$ 1,485,012	\$ 1,645,093	\$ 1,424,895
<b>Debt Service Requirements (3)</b>				
Principal	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Coverage</b>	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 of Jersey Village, Texas**  
**PLEDGED-REVENUE COVERAGE (Continued)**  
**Last Ten Audited Years**

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 4,595,167	\$ 4,518,707	\$ 4,670,098	\$ 4,496,215	\$ 4,739,888	\$ 4,754,704
\$ 2,655,492	\$ 2,974,499	\$ 3,079,683	\$ 2,646,874	\$ 3,211,814	\$ 3,616,160
\$ 1,939,675	\$ 1,544,208	\$ 1,590,415	\$ 1,849,341	\$ 1,528,074	\$ 1,138,544
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
0.00	0.00	0.00	0.00	0.00	0.00

## Demographic and Economic Information

**City of Jersey Village, Texas**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**Last Ten Audited Years**

<b>Fiscal Year Ended Sep. 30</b>	<b>Population (1)</b>	<b>Personal Income (4)</b>	<b>Per Capita Personal Income</b>	<b>Median Age</b>	<b>School Enrollment (2)</b>	<b>Unemployment Rate (3)</b>
2012	7,785	\$ 346,330,800	\$ 45,272	32.7	4,300	6.9%
2013	7,862	\$ 346,330,800	\$ 44,051	37.8	4,400	6.2%
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	3.2%
2020	8,017	\$ 544,610,844	\$ 67,932	39.0	5,000	9.6%
2021	7,921	\$ 554,636,341	\$ 70,021	39.0	4,155	5.6%

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](http://www.clrsearch.com/Jersey-Village-Demographics/TX).

**City of Jersey Village, Texas**  
**PRINCIPAL EMPLOYERS**  
**Most Recently Audited and Ten Years Prior to Budget Year**

<b>Employer</b>	<b>2021</b>			<b>2013</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total City Employment</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total City Employment</b>
Jersey Village High School	306	1	7.02%	270	2	8.96%
Joe Myers Toyota	180	2	4.13%	195	4	6.47%
Joe Myers Ford	178	3	4.08%	272	1	9.03%
Sonic-LS Chevrolet	159	4	3.65%	200	3	6.64%
Sam's East, Inc.	155	5	3.56%	165	5	5.47%
City of Jersey Village	153	6	3.51%	144	6	4.78%
Post Elementary School	118	7	2.71%	102	9	3.38%
Foundry Methodist	68	8	1.56%	132	7	4.38%
CEMEX	54	9	1.24%			
Champion Forest Baptist Church - JV	37	10	0.85%	44	10	1.46%
Joe Myers Mazda	-	N/A	-	111	8	3.68%
<b>Total</b>	<b>1,408</b>		<b>32.29%</b>	<b>1,635</b>		<b>54.25%</b>

Source: Personnel department of each employer above

## Operating Information

**City of Jersey Village, Texas**  
**OPERATING INDICATORS BY FUNCTION**  
**Last Ten Audited Years**

	Fiscal Year			
	2012	2013	2014	2015
<b>Function/Program</b>				
Police				
Physical arrests	814	1153	778	849
Parking violations	82	30	20	47
Traffic violations	11,074	11,489	9,553	9,702
Fire				
Calls for service	1,634	1,615	1,216	1,123
Water				
Service calls	1,634	1,716	2,014	211
Water main breaks	15	12	4	2
Average daily consumption (thousands of gallons)	1368.0	1478.0	1285.0	1285.0
Total consumption (thousands of gallons)	499.5	539.6	469.2	469.2
Peak daily consumption (thousands of gallons)	3.9	3.6	4.9	4.9
Sewer				
Average daily sewage treatment (thousands of gallons)	0.2	0.2	0.3	0.3
Peak daily consumption (thousands of gallons)	0.5	0.5	0.5	0.8

Source: Various City departments

**City of Jersey Village, Texas**  
**OPERATING INDICATORS BY FUNCTION (Continued)**  
**Last Ten Audited Years**

<b>Fiscal Year</b>					
<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
1034	919	803	715	418	466
32	26	37	20	17	20
11,687	7,455	11,624	12,282	8,540	4,529
1,188	1,312	1,360	1,248	1,303	1,514
1,641	2,295	1,989	1,511	996	1,049
4	6	2	3	12	15
1265.0	1194.0	1056.0	1224.0	1194.0	1194.0
461.8	466.4	378.9	449.5	311.8	311.8
3.2	1.8	3.2	3.2	1.8	1.8
0.3	0.3	0.4	0.7	0.8	0.8
0.8	0.8	0.5	0.9	1.1	1.1

**City of Jersey Village, Texas**  
**CAPITAL ASSET STATISTICS BY FUNCTION**  
**Last Ten Audited Years**

Function/Program	Fiscal Year			
	2012	2013	2014	2015
Police				
Stations	1	1	1	1
Patrol units	16	16	16	16
Fire				
Stations	1	1	1	1
Volunteers	32	33	33	40
Other public works				
Streets (miles - centerlines)	29.6	29.6	29.6	29.6
Streetlights	47	47	47	47
Traffic signals	11	11	11	11
Parks and recreation				
Parks	4	4	4	4
Parks acreage	53.65	53.65	53.65	53.65
Swimming pools	1	1	1	1
Water				
Water wells	4	4	4	4
Water mains (miles)	36.6	36.6	36.6	36.6
Fire hydrants	466	468	468	468
Storage capacity (thousands of gallons)	2,550	2,550	2,550	2,550
Sewer				
Sanitary sewers (miles)	36.2	36.2	36.2	36.2
Storm sewers (miles)	21.7	21.7	21.7	21.7
Treatment capacity (thousands of gallons)	800	800	800	800

Source: Various City departments

**City of Jersey Village, Texas**  
**CAPITAL ASSET STATISTICS BY FUNCTION (Continued)**  
**Last Ten Audited Years**

Fiscal Year					
2016	2017	2018	2019	2020	2021
1	1	1	1	1	1
16	16	16	16	16	16
1	1	1	1	1	1
43	34	31	35	37	22
29.6	29.6	29.6	29.6	29.6	29.6
47	47	47	47	47	47
11	11	11	11	11	11
4	4	4	4	4	4
53.65	53.65	53.65	53.65	53.65	53.65
1	1	1	1	1	1
4	4	4	4	3	3
36.6	35.8	35.8	35.8	35.8	35.8
468	455	455	455	455	455
2,550	2,550	2,550	2,550	2,550	2,550
36.2	35.2	35.2	35.2	35.2	35.2
21.7	20.7	20.7	20.7	20.7	20.7
800	800	800	800	800	800

**City of Jersey Village, Texas**  
**FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION**  
**Last Ten Audited Years**

	<b>Fiscal Year</b>									
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>General Fund:</b>										
Administrative										
Administration	3	3	3	3	3	2	2	2	2	2
Information Technology	2	2	2	2	2	2	3	3	3	3
Municipal Court	4	4	4	4	4	4	4	4	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	28	30	30	30	30	30	29	29	29	30
Fire	6	6	6	6	6	6	6	6	6	10
Communications	7	7	7	7	7	7	7	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	4	4	4	4	5
Fleet Services	2	2	2	2	2	2	2	2	2	2
Parks and Recreation										
Parks	7	8	8	8	8	8	9	10	10	9
<b>General Fund Total</b>	<b>73</b>	<b>76</b>	<b>76</b>	<b>76</b>	<b>76</b>	<b>75</b>	<b>76</b>	<b>79</b>	<b>78</b>	<b>83</b>
<b>Enterprise Fund:</b>										
Water and Sewer	5	5	5	5	5	5	5	5	5	5
Golf Course	13	13	13	13	13	13	13	13	13	13
<b>Enterprise Fund Total</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>
<b>Special Revenue Fund:</b>										
Police	2	2	1	1	-	1	1	1	1	1
<b>Special Revenue Fund Total</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Total City Positions</b>	<b>93</b>	<b>96</b>	<b>95</b>	<b>95</b>	<b>94</b>	<b>94</b>	<b>95</b>	<b>98</b>	<b>97</b>	<b>102</b>

**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.  
Source of full-time employee equivalent: The City's payroll processing software.



### Authorized Full Time Positions by Fund for Budgeted Year

General Fund	FTE Budgeted
Police	32
Fire Department	19
Dispatch	9
Parks	7
Administration	5
Streets	4
Municipal Court	3
Information Technology	3
Community Development	3
Accounting Services	3
Fleet Services	2
Customer Service	1
Public Works	1
Recreation	1
Building Maintenance	1
<b>Total</b>	<b>94</b>

Utility Fund	FTE Budgeted
Utilities Operations	4
<b>Total</b>	<b>4</b>

Golf Course Fund	FTE Budgeted
Course Maintenance	8
GC Administration	6
Equipment Maintenance	1
<b>Total</b>	<b>15</b>