ALEJANDRO GALAVIZ Mayor **TERESA HOFFMAN** Council Member, Place 1 **TONY BOVINICH** Mayor Pro Tem/ Council Member, Place 2		**SHERYL KISER** Council Member, Place 3 **MICHELLE HAMM** Council Member, Place 4 **DREW WILSON** Council member, Place 5

VENUS REGULAR COUNCIL MEETING

Venus Civic Center
210 S. Walnut Street
Venus, Texas 76084
Monday, July 8, 2024 at 6:30 pm.

Page

1. Call to Order, Roll Call, Invocation, Pledge of Allegiance, Pledge to Texas Flag:

2. Announcements from Mayor:

Cell phones are to be placed on vibrate/silent only. No conversation or comment from the audience is permitted unless specifically called upon by the Mayor. Please remain respectfully quiet.

3. Citizen Public Comment Period:

Thank you for your participation in tonight's Public Comments Session. This segment is a crucial component of our local government meetings, where each speaker is allotted 4 minutes. While the City Council and I consider all input, the Texas OPen Meetings Act mandates that this be a time for us to listen rather than engage in dialogue. Rest assured, our City Administrator and City Secretary are diligently recording notes should any actions be necessary. When you are ready, you may begin, and your time will start.

4. Consent Agenda:

All matters listed under consent agenda have been previously discussed, require little or no deliberation, or are routine by the council. If discussion is desired, then an item will be removed from the consent agenda and considered separately. Otherwise, approval of the consent agenda authorizes the City Administrator to implement each item in accordance with staff's recommendation.

4.1 Approval of meeting minutes for City Council regular meeting on June 10, 2024. 4 - 6

City Council - Jun 10 2024 - Minutes - Html

4.2 Resolution to Amend EDC Bylaws 7 - 8

VENUS Resolution amend edc bylaws.doc

4.3 Amend Speed Limit Ordinance 9 - 10

VENUS ord speed limits Amended July 2024.docx

4.4 Ratifying the payment of bills for the month of April and May 2024. 11 - 68

April 2024 Credit Card Charges.pdf

April 2024 Dashboard.pdf

April 2024 Disbursement Report.pdf

May 2024 Credit Card Charges .pdf

May 2024 Dashboard.pdf

May 2024 Disbursement Report.pdf

I make a motion to approve/deny the consent agenda as presented.

5. Discussion and Consideration Items:

5.1 Discuss and consider a Resolution amending authorized signatories to execute checks currently on file at Pinnacle Bank. 69 - 70

VENUS Resolution Signatories 2024.pdf Bank Signatories.

I make a motion to approve/deny Resolution No. 15-2024-07.

5.2 Discuss and consider action to approve a resolution to accept the Annual Audit for the period October 1, 2021 - September 30, 2022. (Jones) 71 - 142

2021-2022 Annual Audit Annual Financial Report 2022.pdf

Resolution FYE 2022 Audit.docx

I make a motion to approve/deny a resolution to accept the Annual Audit for the period October 1, 2021-September 30, 2022.

5.3 Discuss and consider a change to City of Venus Code of Ordinance Chapter 10, Article II. (Groom) 143 - 150

Peddlers Ordinance VENUS ordinance amending peddlers.doc

[Final Draft - ARTICLE_II.__PEDDLERS_AND_SOLICITORS.docx]

I make a motion to approve/deny an Ordinance amending Code of Ordinance Chapter 10, Article II.

6. Executive Session:

IN ACCORDANCE WITH TEXAS GOVERNMENT CODE, SECTION 551.001, ET SEQ. THE CITY COUNCIL WILL RECESS INTO EXECUTIVE SESSION (CLOSED MEETING) TO DISCUSS THE FOLLOWING: Section 551.071-Consultation with Attorney.

1. Discussion with City Attorney to receive legal advice regarding Stallion Ranch Pre-Annexation agreement dated October 1, 2021 between the City of Venus and LGI Homes.

6.1 Recess into Executive Session:

6.2 Reconvene into Open Session:

7. Adjournment:

The City Council reserves the right to meet in Executive Session closed to the public at any time in the course of this meeting to discuss matters listed on the agenda, pursuant to authorization by the Texas Open Meetings Act TEXAS GOVERNMENT CODE, Chapter 551.071 (Private consultation with attorney for the city), 551.072 (deliberations about real property), 551.073 (deliberations about gifts and donations), 551.074 (personnel matters), 551.076 (deliberations about security devices), 551.087 (economic development), 418.183 (homeland security).

This is to certify that a copy of this Notice of Meeting was posted on the bulletin board at City Hall, 700 W. Hwy 67 Venus, Texas and at a place readily accessible to the general public at all times and to the City's website www.cityofvenus.org**, July 3, 2024 on or before 5:30 pm..**

____

Melissa Westen,

For more information or a copy of the Open Meetings Act, please contact the Attorney General of Texas at 1-800-252-8011. This building is wheelchair accessible. Any requests for Interpretive Services must be made 48 hours in advance of the scheduled meeting. To make arrangements please call 972-366-3348 .

Removed:___________

Time:_____________

City Council - Minutes

Monday, June 10, 2024 at 7:00 PM

Venus Civic Center

1. **Call to Order, Roll Call, Invocation, Pledge of Allegiance, Pledge to Texas Flag:**

   Mayor Galaviz called the meeting to order at 7:02 pm, City Attorney Halla gave the Invocation, and all lead the Pledge of Allegiance and Pledge to Texas Flag.

   Councilmembers present: Alejandro Galaviz, Teresa Hoffman, Tony Bovinich, Sheryl Kiser, Michelle Hamm, and Drew Wilson.

   Staff present: Joshua Jones, City Attorney, Callie Green, Chief Groom, Chief Allen, Melissa Westen, and Johnny Coker.

2. **Announcements from Mayor:**

   Cell phones are to be placed on vibrate/silent only. No conversation or comment from the audience is permitted unless specifically called upon by the Mayor. Please remain respectfully quiet.

3. **Citizen Public Comment Period:**

   No public comments.

4. **Consent Agenda:**

   All matters listed under consent agenda have been previously discussed, require little or no deliberation, or are routine by the council. If discussion is desired, then an item will be removed from the consent agenda and considered separately. Otherwise, approval of the consent agenda authorizes the City Administrator to implement each item in accordance with staff's recommendation.

   4.1 Approval of meeting minutes for City Council meeting on May 13, 2024.

City Council - May 13 2024 - Minutes - Html

City Council - May 13 2024 - Minutes - Html

4.2 Consider ratification of execution of an Interlocal Agreement for Dispatch Services with the Johnson County Sheriff's Office. (Jones)

COV - Agenda Item Report - JCSO ILA Ratification.pdf

4.3 Consider a correction for a clerical error to the Second Amendment to Brahman Ranch Public Improvement District No. 1 Development Agreement. (Jones)

COV - Agenda Item Report - Brahman Ranch PID Amendment Correction.pdf

I make a motion to approve the consent agenda.

Moved by: Drew Wilson

Seconded by: Teresa Hoffman

For: Unanimous. Motion carried 5-0-0.

5. Discussion and Consideration Items:

5.1 Discuss and consider appointing a qualified individual to serve on the Economic Community Service Development Corporation.

I make a motion to appoint Jeannie Prazak to the Economic Community Service Development Corporation as a voting member.

Moved by: Michelle Hamm

Seconded by: Drew Wilson

For: Unanimous. Motion carried 5-0-0.

5.2 Discuss and consider appointing a qualified individual to serve on the Economic Community Service Development Corporation.

Mayor Pro Tem Bovinich nominated Kuykendall first and Jackman second. Wilson nominated Kuykendall first and Jackman second. Hamm nominated Crane.

I make a motion to appoint Michelle Crane to the Economic Community Service Development Corporation as a voting member.

Moved by: Michelle Hamm

Seconded by: Sheryl Kiser

For: Michelle Hamm and Sheryl Kiser.

Against: Teresa Hoffman, Tony Bovinich and Drew Wilson.
Motion failed 2-3-0.

I make a motion to appoint Jessica Kuykendall to the Economic Community Service Development Corporation as a voting member.

Moved by: Drew Wilson

Seconded by: Tony Bovinich

For: Drew Wilson, Tony Bovinich, and Teresa Hoffman.
Abstain: Sheryl Kiser and Michelle Hamm.

Motion carried 3-0-2.

6. Adjournment:

Mayor Galaviz adjourned the meeting at 7:14 pm.

Mayor

City Secretary

RESOLUTION NO. _______

A RESOLUTION OF THE CITY COUNCIL AMENDING THE BYLAWS FOR THE VENUS COMMUNITY ECONOMIC DEVELOPMENT CORPORATION TO CALL FOR THE SEVEN (7) BOARD MEMBERS TO BE APPOINTED BY PLACE, WITH PLACE 6 BEING APPOINTED BY THE MAYOR AND PLACE 7 TO BE APPOINTED BY THE CITY COUNCIL AT LARGE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Bylaws for the Venus Community Economic Development Corporation ("Board") were duly passed and authorized by the Council and the Board most recently on March 13, 2023; and

WHEREAS, the City Council has determined by the Place system, with one at large, to be the most harmonious and equitable manner to appoint members to the Board; and

WHEREAS, the Bylaws for the Board pursuant to Article VIII(3) allow for the Bylaws to be amended by the City Council in its "sole discretion"; and

WHEREAS, it is in the best interests of efficiency and for a good, orderly operation of the Board.

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

SECTION 1. The City Council approves the amended Section 1 of the Venus Community Service Development Corporation Bylaws to read as follows:

"…

Section 1. (Number and Term of Office) The business and property of the corporation shall be managed and controlled by a board of seven (7) directors. All seven (7) Directors shall be residents of the City of Venus, also appointed by the City Council of the City of Venus according to Place (for example, Councilmember Place 1 appoints Board Member Place 1, and so forth), Each member of Council, including the Mayor, shall appoint, by place, a member to the Board, the Mayor appointing Place 6. The seventh place on the Board shall be appointed by the Council at large. Each member of the Board of Directors shall serve at the pleasure of the City Council for a term of two years. Each member of the Board of Directors shall be entitled to one vote upon the business of the Corporation.

…"

SECTION 2. All resolutions in conflict with the resolution are hereby repealed, and all resolutions or portions thereof not in conflict with this resolution shall remain in full force and effect.

SECTION 3. Should any sentence, paragraph, subdivision, clause, phrase, section or word of this resolution be adjudged or held unconstitutional, illegal or invalid the same shall not affect the validity of this resolution as a whole, or part or provision thereof other than the part so declared to be unconstitutional, illegal or invalid.

SECTION 4. This Resolution shall become effective immediately from and after its passage.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF VENUS ON THIS 8th DAY OF JULY 2024.

ATTEST: APPROVED:

___________________________ ___________________________
Callie Green, City Secretary Alejandro Galaviz, Mayor

ORDINANCE NO. ____

AN ORDINANCE OF THE CITY OF VENUS, TEXAS, AMENDING THE CODE OF ORDINANCES CHAPTER 30, "TRAFFIC & VEHICLES", ARTICLE II, "SPEED", SECTION 30-31, "SPEED LIMITS-GENERALLY" BY CONFORMING SAID SECTION WITH STATE LAW; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A SAVINGS CLAUSE; PROVIDING A REPEALING CLAUSE PROVIDING A PENALTY CLAUSE ESTABLISHING A FINE NOT TO EXCEED $200.00 FOR VIOLATION OF THE ORDINANCE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Council of the City serves as the elected governing body of the City directly responsible for the promotion and protection of the public health and safety of its citizens and inhabitants; and

WHEREAS, the City is authorized and empowered to adopt and enforce ordinances, not inconsistent with state law, that are necessary to protect the safety of its inhabitants (Texas Local Government Code§ 51.012); and

WHEREAS, the City is authorized by the Texas Transportation to establish speed limits in its territorial limits in conformity with said laws.

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

SECTION 1. That Chapter 30, "Traffic & Vehicles", Article II, "Speed", Section 30-31, "Speed Limits – Generally" is hereby amended to make the speed in excess of thirty miles per hour (30 mph) illegal and shall read as follows:

"…

CHAPTER 30. TRAFFIC & VEHICLES

…

ARTICLE II – SPEED

…

Section 30-31. Speed limits – Generally

No person shall operate a motor vehicle at a speed in excess of 30 miles per hour on any street or roadway within the city limits, except:

…”

SECTION 2: PENALTY. Any person violating any provisions of this Ordinance shall be deemed guilty of a misdemeanor, and, upon conviction, shall be subject to a fine of not more than two-hundred dollars ($200).

SECTION 2: SEVERABILITY. It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses, and phrases of this Ordinance are separable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance shall be declared unconstitutional or invalid by the judgment or decree of any court of competent jurisdiction, such unconstitutionality of invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation in this Ordinance of unconstitutional or invalid phrases, clauses, sentences, paragraphs, or sections.

SECTION 3: RECITALS. The Council hereby adopts the Recitals and finding set forth in the preamble hereof as if fully incorporated.

SECTION 4. PUBLICATION. The City Secretary of the City of Venus is hereby directed to publish this ordinance, or its caption and penalty clause, in one issue of the official City newspaper as required by the laws of the State of Texas.

SECTION 5. EFFECTIVE DATE. This ordinance shall become effective immediately from and after its passage and publication in accordance with Chapter 52 of the Texas Local Government Code.

PASSED AND APPROVED THIS 21st DAY OF July 2024.

____
Alejandro Galaviz, Mayor

ATTEST:

____
Callie Green , City Secretary

City of Venus
Credit Card Charges -Pay Request

ENTERED BB-04.04.24

Cardholder Name: Callie Green

Payee: Citi Bank Master Card

ORIGINAL RECEIPTS MUST BE ATTACHED TO THIS FORM. PLEASE TAPE RECEIPTS TO 8.5 X 11 SHEET OF PAPER.
MISSING RECEIPTS MUST BE REPLACED WITH A COMPLETED "LOST RECEIPT TEMPLATE" FORM SIGNED BY THE CITY ADMINISTRATOR.

Date	Vendor Name	Description/Purpose of Charge	Employee Initiating Purchase	GL Code # 5-XXXX-XXXX	GL Acct Description	Charge Amount	Sales Taxes Paid	Total Charge
3/14/2024	Petra's Naehstuebe	Embordered Mayors jacket	CG	10-5-0010-0485	Mayors Projects	20.00		20.00
3/31/2024	Amazon	Voted stickers	CG	10-5-0015-0490	Election expenses	7.99		7.99
3/31/2024	Amazon	Sign here Stickers	CG	10-5-0015-0421	Office Supplies	6.99		6.99
3/25/2024	Brookshire Brothers	Council snacks & drinks	CG	10-5-0095-0429	Dept. Supplies	36.85	0.70	37.55
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								-
Total Monthly Charges						71.83	0.70	72.53

Cardholder Signature Callie Green Date 4/4/24

Total must agree with credit card statement

Finance Director Signature ____________ Date ________ Dept Head Signature ____________ Date ________

City Administrator Signature [signature] Date 04/10/24

Credit card form

City of Venus
Credit Card Charges -Pay Request

Cardholder Name: Machelle McAnally

Payee: Citi Bank Master Card

ORIGINAL RECEIPTS MUST BE ATTACHED TO THIS FORM. PLEASE TAPE RECEIPTS TO 8.5 X 11 SHEET OF PAPER.
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Date	Vendor Name	Description/Purpose of Charge	Employee Initiating Purchase	GL Code # 5-XXXX-XXXX	GL Acct Description	Charge Amount	Sales Taxes Paid	Total Charge
3/11/2024	Amazon	Notepads, DVD's, DVD sleeves	M. McAnally	5-0050-0421	Office Supplies	82.39	-	82.39
3/11/2024	American AED	Adult electrode pads	J. Yates	5-0050-0429	Supplies	76.02	-	76.02
3/18/2024	Amazon	Adhesive strips	D. Martinez	5-0050-0421	Office Supplies	13.38	-	13.38
3/26/2024	Amazon	Bunny for Easter	J. Gordon	10-5-0090-0495		12.97	-	12.97
3/26/2024	Amazon	Helmet for Easter	J. Gordon	10-5-0090-0495		17.02	-	17.02
3/26/2024	Amazon	Bubbles, Scooter,eggs, Easter baskets	J. Gordon	10-5-0090-0495		161.65	-	161.65
3/29/2024	Amazon	Credit scale		5-0050-0429		-11.99	-	(11.99)
3/30/2024	Amazon	Credit easter baskets		10-5-0090-0495		-38.99	-	(38.99)
							-	-
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							-	-
							-	-
							-	-
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							-	-
							-	-
							-	-
							-	-
							-	-
Total Monthly Charges						312.45	-	312.45

agree with

Cardholder Signature ______ Date 4/4/24

Department Head Signature ______ Date 4-4-24

Finance Director Signature ______ Date ______

City Administrator's Signature ______ Date 04/10/24

4/9/24

ENTERED
BB-04.09.24

City of Venus
Credit Card Charges -Pay Request

ENTERED
BB-04.04.24

Cardholder Name: Melissa Trammell

Payee: Citi Bank Master Card

ORIGINAL RECEIPTS MUST BE ATTACHED TO THIS FORM. PLEASE TAPE RECEIPTS TO 8.5 X 11 SHEET OF PAPER.
MISSING RECEIPTS MUST BE REPLACED WITH A COMPLETED "LOST RECEIPT TEMPLATE" FORM SIGNED BY THE CITY ADMINISTRATOR.

Date	Vendor Name	Description/Purpose of Charge	Employee Initiating Purchase	GL Code # 5-XXXX-XXXX	GL Acct Description	Charge Amount	Sales Taxes Paid	Total Charge
3/5/2024	Amazon	Computer Privacy Screen-Permits	MT	5-0020-0421	Office Supplies	65.54		65.54
3/5/2024	Amazon	Computer Privacy Screen-Court	MT	5-0060-0421	Court Office Supplies	65.54		65.54
3/5/2024	Amazon	Computer Privacy Screen-Finance	MT	5-0025-0421	Office Supplies	32.77		32.77
3/5/2024	Amazon	Computer Privacy Screen-Utilities	MT	5-0045-0421	Office Supplies	32.77		32.77
3/5/2024	Amazon	Computer Privacy Screen-Court Win	MT	5-0060-0421	Court Office Supplies	45.53		45.53
3/5/2024	Amazon	Computer Privacy Screen-Finance	MT	5-0025-0421	Office Supplies	43.55		43.55
3/5/2024	Amazon	Computer Privacy Screen-Utilities	MT	5-0045-0421	Office Supplies	39.59		39.59
3/5/2024	Amazon	Discount	MT	5-0060-0421	Court Office Supplies	(13.08)		(13.08)
3/5/2024	Amazon	AA Batteries	MT	5-0095-0429	Department Supplies	4.49		4.49
3/5/2024	Amazon	Printing Calculator - Permits	MT	5-0020-0421	Office Supplies	27.29		27.29
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								-
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								-
Total Monthly Charges						343.99	-	343.99

Total must agree with credit card statement

Cardholder Signature Melissa Trammell Date 04/04/2024

Finance Director Signature______________________ Date__________

Dept Head Signature Melissa Trammell Date 04/04/2024

City Administrator Signature [signature] Date 04/10/24

Blank Monthly Credit Card Pay Form V2_

City of Venus
Credit Card Charges -Pay Request

ENTERED
BB-04.04.24

Cardholder Name: Randolph Goucher

Payee: Citi Bank Master Card

ORIGINAL RECEIPTS MUST BE ATTACHED TO THIS FORM. PLEASE TAPE RECEIPTS TO 8.5 X 11 SHEET OF PAPER.
MISSING RECEIPTS MUST BE REPLACED WITH A COMPLETED "LOST RECEIPT TEMPLATE" FORM SIGNED BY THE CITY ADMINISTRATOR.

Date	Vendor Name	Description/Purpose of Charge	Employee Initiating Purchase	GL Code # 5-XXXX-XXXX	GL Acct Description	Charge Amount	Sales Taxes Paid	Total Charge
3/18/2024	Bobby Doran	Plumbing Continuing Education	RG	10-5-0020-0416	CEU's	100.00		100.00
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								-
								-
								-
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								-
Total Monthly Charges						100.00	-	100.00

Total must agree with credit card statement

Cardholder Signature ________ Date 4/4/24

Finance Director Signature ________ Date ________

Dept Head Signature ________ Date 4/4/24

City Administrator Signature ________ Date 04/10/24

Blank Monthly Credit Card Pay Form V2_

City of Venus
Credit Card Charges -Pay Request

ENTERED
BB-04.04.24

Cardholder Name: Oscar Ortiz

Payee: Citi Bank Master Card

ORIGINAL RECEIPTS MUST BE ATTACHED TO THIS FORM. PLEASE TAPE RECEIPTS TO 8.5 X 11 SHEET OF PAPER.
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Date	Vendor Name	Description/Purpose of Charge	Employee Initiating Purchase	GL Code # 5-XXXX-XXXX	GL Acct Description	Charge Amount	Sales Taxes Paid	Total Charge
3/12/2024	American Planning Association	Professional Membership	OO	10-5-0045-018	Dues & Memberships	366.00		366.00
								-
								-
								-
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								-
Total Monthly Charges						366.00	-	366.00

Total must agree with credit card statement

Cardholder Signature ______________________ Date 04/4/24

Finance Director Signature ______________________ Date __________

Dept Head Signature ______________________ Date 04/4/24

City Administrator Signature ______________________ Date __________

City of Venus
Credit Card Charges -Pay Request

ENTERED
BB-04.04.24

Cardholder Name: Richard Allen

Payee: Citi Bank Master Card

ORIGINAL RECEIPTS MUST BE ATTACHED TO THIS FORM. PLEASE TAPE RECEIPTS TO 8.5 X 11 SHEET OF PAPER.
MISSING RECEIPTS MUST BE REPLACED WITH A COMPLETED "LOST RECEIPT TEMPLATE" FORM SIGNED BY THE CITY ADMINISTRATOR.

Date	Vendor Name	Description/Purpose of Charge	Employee Initiating Purchase	GL Code # 5-XXXX-XXXX	GL Acct Description	Charge Amount	Sales Taxes Paid	Total Charge	
3/5/2024	TDEM- State of Texas	TDEM Confrence - R. Allen	R.Allen	10-5-0070-0416	EMPLOYEE TRAINING	300.00		300.00	
3/13/2024	TDEM- State of Texas	TDEM Confrence - A. Galaviz	R.Allen	10-5-0015-0417	CC training	300.00		300.00	
3/13/2024	IAAI	Fire Marshal Membership	R.Allen	10-5-0070-0418	DUES & MEMBERSHIP	138.00		138.00	
3/14/2024	Wal-Mart	Note Pads	R.Allen	10-5-0070-0421	OFFICE SUPPLIES	15.48		15.48	
3/22/2024	Embassy Suites	Arson Confrence Hotel	R.Allen	10-5-0070-0416	EMPLOYEE TRAINING	885.50		885.50	Reimbursed by JCESD
3/24/2024	Amazon	Camera for crime scene photos	R.Allen	10-5-0070-0478	FIRE MARSHAL	529.00		529.00	
3/27/2024	Amazon	2 twin size Bed Frames	R.Allen	10-5-0070-0433	SMALL EQUIPMENT	99.98		99.98	
4/1/2024	Amazon	Station Supplies	R.Allen	10-5-0070-0429	DEPARTMENT SUPPLIES	80.00		80.00	
4/2/2024	NFPA	Access to NFPA Codes	R.Allen	10-5-0070-0418	DUES & MEMBERSHIP	103.49		103.49	
								-	
								-	
								-	
Total Monthly Charges						2,451.45	-	2,451.45	

Total must agree with credit card statement

Cardholder Signature ____________ Date: 4/4/2024

Department Head Signature: ____________ Date: 4/4/2024

Finance Director's Signature ____________ Date: ____________

City Administrator Signature ____________ Date: 04/10/24

City of Venus
Credit Card Charges -Pay Request

ENTERED
BB-04.04.24

Cardholder Name: Melissa Westen

Payee: Citi Bank Master Card

ORIGINAL RECEIPTS MUST BE ATTACHED TO THIS FORM. PLEASE TAPE RECEIPTS TO 8.5 X 11 SHEET OF PAPER.
MISSING RECEIPTS MUST BE REPLACED WITH A COMPLETED "LOST RECEIPT TEMPLATE" FORM SIGNED BY THE CITY ADMINISTRATOR.

Date	Vendor Name	Description/Purpose of Charge	Employee Initiating Purchase	GL Code # 5-XXXX-XXXX	GL Acct Description	Charge Amount	Sales Taxes Paid	Total Charge
3/6/2024	FullIdentity	ID cards	MW	10-5-0030-0468	Information Technology	435.00		435.00
3/10/2024	GOTO	Phone System	MW	10-5-0095-0431	Telephone System	880.05		880.05
3/12/2024	SkillPath	HR Training	MW	10-5-0030-0416	Employee Training	398.00		398.00
3/14/2024	FullIdentity	J. Cole ID Badge	MW	10-5-0030-0468	Information Technology	29.00		29.00
3/18/2024	ADOBE	Monthly Adobe software fees	MW	10-5-0095-0468	Information Technology	300.90		300.90
03/20/2024	UATTEND	Time clock software monthly fee	MW	10-5-0095-0468	Information Technology	175.00		175.00
3/25/2024	USPS	address return post office	MW	10-5-0095-0423	Postage	0.80		0.80
3/25/2024	USPS	METLIFE overnight payment	MW	10-5-0095-0423	Postage	30.45		30.45
3/26/2024	Texas Municipal League	TMHRA Conference	MW	10-5-0030-0416	Training	450.00		450.00
3/27/2024	FullIdentity	J. Cole ID Badge (wallet)	MW	10-5-0030-0468	Information Technology	29.00		29.00
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Monthly Charges						2,728.20	-	2,728.20

Total must agree with credit card statement

Cardholder Signature Melissa Westen Date 04/04/24

Finance Director Signature ______________________ Date __________

Dept Head Signature Melissa Westen Date 04/04/24

City Administrator Signature ______________________ Date __________

Blank Monthly Credit Card Pay Form V2

City of Venus
Credit Card Charges -Pay Request

Cardholder Name: Jason Gordon

Payee: Citi Bank Master Card

ORIGINAL RECEIPTS MUST BE ATTACHED TO THIS FORM. PLEASE TAPE RECEIPTS TO 8.5 X 11 SHEET OF PAPER.
MISSING RECEIPTS MUST BE REPLACED WITH A COMPLETED "LOST RECEIPT TEMPLATE" FORM SIGNED BY THE CITY ADMINISTRATOR.

Date	Vendor Name	Description/Purpose of Charge	Employee Initiating Purchase	GL Code # 5-XXXX-XXXX	GL Acct Description	Charge Amount	Sales Taxes Paid	Total Charge
3/4/2024	JC DMV	Registration	Gordon	5-0050-0445	Vehicle R & M	8.25	-	8.25
3/5/2024	Sirchie	Drug Testing kits	Gordon	5-0050-0429	Supplies	51.20	-	51.20
3/5/2024	TX DMV	Registration service fee	Gordon	5-0050-0445	Vehicle R & M	2.00	-	2.00
3/6/2024	JC DMV	Registration	Gordon	5-0050-0445	Vehicle R & M	8.25	-	8.25
3/7/2024	Cutting edge	Officer Plaques	Gordon	5-0050-0429	Supplies	125.00	10.31	135.31
03/07/2024	Cutting Edge	Mayors Plaque	Groom	5-0050-0429	Supplies	25.00	2.06	27.06
3/19/2024	USPS	Axxon Shipping to Okla	Yates	5-0050-0423	Postage	45.90	-	45.90
3/29/2024	C&G Wholesale	Police Ribbons	Gordon	5-0050-0429	Supplies	251.80	-	251.80
4/2/2024	Tag Fulfillment	Centrifuge Training Holster mounts	Yates	5-0050-0429	Supplies	69.82	-	69.82
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
Total Monthly Charges						587.22	12.37	599.59

agree with

Cardholder Signature ______________________ Date ________

Department Head Signature ______________________ Date 4-9-24

Finance Director Signature ______________________ Date ________

City Administrator's Signature ______________________ Date 04/10/24

C Green 4/9/24

ENTERED
BB-04.09.24

City of Venus
Credit Card Charges -Pay Request

ENTERED
BB-04.08.24

Cardholder Name: Johnny Coker

Payee: Citi Bank Master Card

ORIGINAL RECEIPTS MUST BE ATTACHED TO THIS FORM. PLEASE TAPE RECEIPTS TO 8.5 X 11 SHEET OF PAPER.
MISSING RECEIPTS MUST BE REPLACED WITH A COMPLETED "LOST RECEIPT TEMPLATE" FORM SIGNED BY THE CITY ADMINISTRATOR.

Date	Vendor Name	Description/Purpose of Charge	Employee Initiating Purchase	GL Code # 5-XXXX-XXXX	GL Acct Description	Charge Amount	Sales Taxes Paid	Total Charge
3/14/2024	Boot Barn	Work Boots/Rhett Carrier	R Carrier	10-5-0080-0420	Uniforms	$152.99	-	152.99
3/19/2024	Tractor Supply	Work Boots/Cesar Reyes	C Reyes	60-5-0065-0420	Uniforms	$189.99	-	189.99
3/20/2024	Ellis County Clerk	Public Notice Fee	J Coker	60-5-0085-0491	Legal Notices	$2		2.00
3/20/2024	Ellis Co Clerk Conv Fee	Public Notice Convience Fee	J Coker	60-5-0085-0491	Legal Notices	$2.00	-	2.00
3/25/2024	The UPS Store	Return of Cleaning Products	J Coker	10-5-0095-0423	Postage	790.90	-	790.90
03/27/2024	4-Star Hose	Vac Trailer Suction Hose	J Smith	60-5-0085-0446	Heavy Equip R&M	491.11	-	491.11
3/28/2024	Vermeer	Vac Trailer Repair Part	J Smith	60-5-0085-0446	Heavy Equip R&M	156.45	-	156.45
3/29/2024	Amazon	Printer Ink	J Coker	60-5-0085-0421	Office Supplies	44.99	-	44.99
3/29/2024	Amazon	Multi-Meter	J Coker	60-5-0085-0429	Department Supplies	120.38	-	120.38
4/2/2024	Texas Water Trainers	Water Class for J Smith/C Reyes	J Smith	60-5-0065-0416	Employee Training	$598.00	-	598.00
3/29/2024	Amazon	Discount	J Coker	60-5-0085-0429	Department Supplies	$(1.65)		(1.65)
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Monthly Charges						2,547.16	-	2,547.16

Total must agree with credit card statement

Cardholder Signature ____________ Date 4/8/24

Finance Director Signature ____________ Date ______ Dept Head Signature ____________ Date ______

City Administrator Signature ____________ Date 04/10/24

City of Venus Dashboard

Fiscal Year Overview: FY24

Period Ending: April 30, 2024

58% of the fiscal year

General Fund

Revenue Summary

	Budget	YTD	% of Budget
Fees & Services	13,050	12,323	94%
Fines & Forfeitures	109,700	60,441	55%
Franchise Taxes	152,000	164,534	108%
Property Taxes	2,714,383	2,680,357	99%
Sales Taxes	831,000	619,931	75%
Contributions	8,367	4,178	50%
Interest	25,000	106,404	426%
Licenses & Permits	789,380	272,880	35%
Miscellaneous	15,950	33,131	208%
Intergovernmental	674,134	304,503	45%
Other Financing Sources (Uses)	333,332	350	0%
Total Revenue	5,666,296	4,259,033	75%

Expenditure Summary

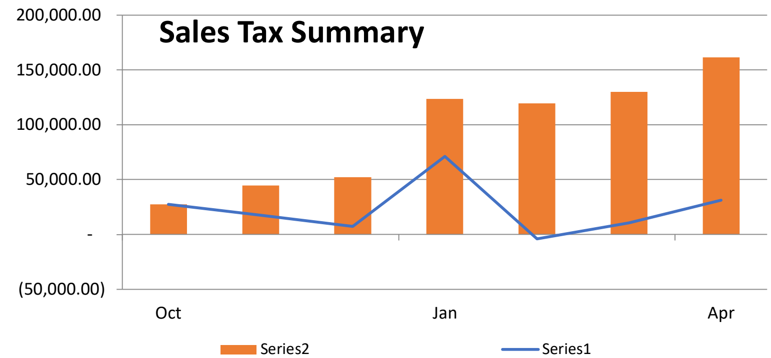
	Budget	YTD	% of Budget
Non-departmental	-	86,513	0%
City Administrator Office	203,729	98,548	48%
City Secretary	168,649	91,450	54%
Permits & Inspections	346,460	170,431	49%
Finance Department	194,847	169,187	87%
Human Resources	109,717	57,989	53%
Planning	168,541	83,780	50%
Police Department	2,562,348	1,280,350	50%
Code Enforcement/Animal Control	94,624	46,157	49%
Municipal Court	118,817	66,348	56%
Fire Department	1,015,240	473,281	47%
Streets	312,848	118,139	38%
Parks & Recreation	236,725	102,152	43%
City-Wide Nondepartmental	192,474	130,076	68%
Total Expenditures	5,725,019	2,974,399	52%

Net Surplus (deficit)	**(58,723)**	**1,284,634**

Key Revenue Sources

	Budget	YTD	% of Budget
Sales Tax City	831,000	619,931	75%
Property Taxes	2,714,383	2,680,357	99%

Moving Average Comparisons to Collections		Collections
12 Month Moving Average	12-MA	April 30, 2024
Sales Tax City	81,626	75,664



City of Venus Dashboard

Fiscal Year Overview: FY24

Period Ending: April 30, 2024

58% of the fiscal year

Debt Service Fund

Revenue Summary

	Budget	YTD	% of Budget
Current Property Taxes	652,004	771,545	118%
Delinquent I&S Taxes	-	2,806	0%
Penalties & Interest	-	1,996	0%
Total Revenues	652,004	776,347	119%

Expenditure Summary

	Budget	YTD	% of Budget
Other contracted services	550	325	59%
Bond Principal	430,000	125,000	29%
Bond Interest	387,960	76,200	20%
Total Expenses	818,510	201,525	25%

Venus Community Service Development Corporation

ASSETS	
Pooled Cash	$ 275,901
Pinnacle Bank Account	299,507
Texpool	83,802
Sales Tax Receivable	59,679
TOTAL ASSETS	$ 718,888
LIABILITIES	
Accounts Payable	$ 627
TOTAL LIABILITIES	$ 627
FUND BALANCES	
Fund Balance - Beginning of Year	562,164
Surplus (Deficit)	156,097
TOTAL FUND BALANCE	$ 718,261
TOTAL LIABILITIES AND FUND BALANCE	$ 718,888

City of Venus Dashboard

Fiscal Year Overview: FY24

Period Ending: April 30, 2024

58% of the fiscal year

Venus Community Service Development Corporation

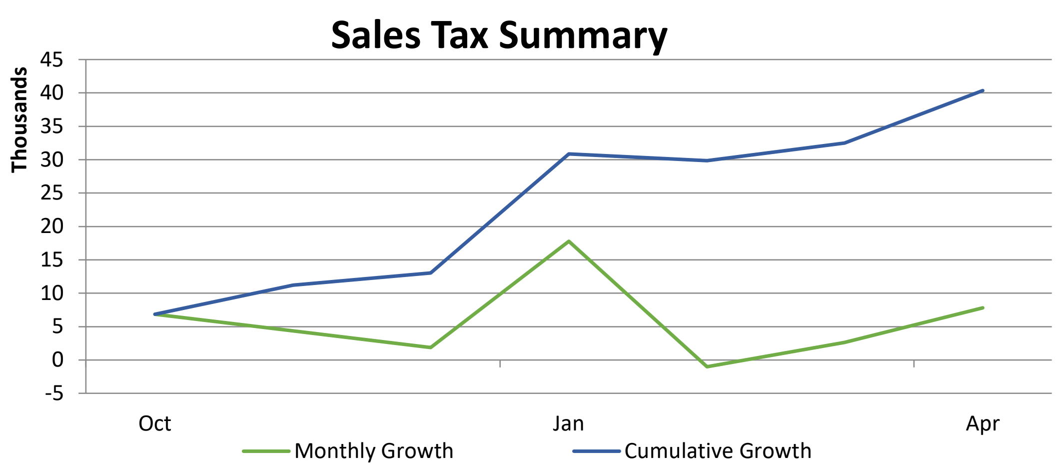
Revenue Summary

	Budget	YTD	% of Budget
Sales Tax	350,000	247,972	71%
Special events	-	851	0%
Interest Income	2,500	6,056	242%
Total Revenues	352,500	254,879	72%

Expenditure Summary

	Budget	YTD	% of Budget
Nondepartmental	514,212	98,781	19%
Total Expenses	514,212	98,781	19%

Net Surplus (deficit)	**(161,712)**	**156,097**



City of Venus Dashboard
Fiscal Year Overview: FY24
Period Ending: April 30, 2024

58% of the fiscal year

Street Maintenance Sales Tax

Revenue Summary

	Budget	YTD	% of Budget
Street Maintenance Sales Tax	182,896	123,986	68%
Total Revenues	182,896	123,986	68%

Expenditure Summary

	Budget	YTD	% of Budget
Street Repairs	180,000	51,652	29%
Street Materials	22,500	9,570	43%
Crack Seal Trailer	66,595	-	0%
Total Expenses	269,095	61,222	23%

Net Surplus (deficit)	**(86,199)**	**62,764**

City of Venus Dashboard
Fiscal Year Overview: FY24
Period Ending: April 30, 2024

58% of the fiscal year

Utility Fund

Revenue Summary

	Budget	YTD	% of Budget
Water Revenue	1,429,041	910,816	64%
Sewer Revenue	2,432,954	1,520,829	63%
Sanitation Revenues	731,434	385,280	53%
Administrative Fees	214,500	159,017	74%
Total Revenues	4,807,929	2,975,941	62%

Expenditure Summary

	Budget	YTD	% of Budget
Non-Departmental	413,104	279,610	68%
Administration	468,172	184,719	39%
Water Department	1,336,390	714,910	53%
Sanitation Department	676,252	355,626	53%
Sewer Department	2,353,166	1,466,759	62%
Total Expenses	5,247,084	3,001,623	57%

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
ALLIED FLOW SPECIALISTS, INC.	BACKFLOW TEST - FIELDER PA	GENERAL FUND	PARKS & RECREATION	90.00
	BACKFLOW IRRIGAT - SIGN WE	GENERAL FUND	PARKS & RECREATION	140.00
	BACKFLOW IRRIGATION - SQUA	GENERAL FUND	PARKS & RECREATION	90.00
			TOTAL:	320.00
AMERIFLEX	ANNUAL COBRA ADMIN FEE	GENERAL FUND	HUMAN RESOURCES	629.00
	HRA ADMIN FEES 43 EMP @ $5	GENERAL FUND	HUMAN RESOURCES	221.45
			TOTAL:	850.45
ANGEL ARMOR	BODY ARMOR	GENERAL FUND	POLICE DEPARTMENT	22,959.86
	RISE UNIFORM 2.0 - H. GALL	GENERAL FUND	POLICE DEPARTMENT	424.69
			TOTAL:	23,384.55
AT&T MOBILITY	CELL PHONES 02.20.24-03.19	GENERAL FUND	CITY ADMIN OFFICE	42.90
	CELL PHONES 02.20.24-03.19	GENERAL FUND	CITY SECRETARY	307.14
	CELL PHONES 02.20.24-03.19	GENERAL FUND	PERMITS & INSPECTIONS	122.74
	CELL PHONES 02.20.24-03.19	GENERAL FUND	HUMAN RESOURCES	50.75
	CELL PHONES 02.20.24-03.19	GENERAL FUND	PLANNING & DEVELOPMENT	71.99
	PD CELL PHONES 02.20-03.19	GENERAL FUND	POLICE DEPARTMENT	745.78
	CHRIS WALKER 02.20-03.19.2	GENERAL FUND	CODE ENFORCE/ANIMAL CO	49.85
	CELL PHONES 02.20.24-03.19	GENERAL FUND	FIRE DEPARTMENT	259.49
	CELL PHONES 02.20.24-03.19	GENERAL FUND	STREETS	52.88
	CELL PHONES 02.20.24-03.19	GENERAL FUND	PARKS & RECREATION	130.48
	CELL PHONES 02.20.24-03.19	GENERAL FUND	CITY-WIDE (NON-DEPARTM	105.75
	CELL PHONES 02.20.24-03.19	VCSDC	ECONOMIC DEVELOPMENT	40.74
	CELL PHONES 02.20.24-03.19	WATER & SEWER FUND	ADMINISTRATION	62.36
	CELL PHONES 02.20.24-03.19	WATER & SEWER FUND	WATER DEPARTMENT	212.09
	CELL PHONES 02.20.24-03.19	WATER & SEWER FUND	SEWER DEPARTMENT	160.97
			TOTAL:	2,415.91
ATMOS ENERGY CORP.	101 W 3RD - FD - GAS BILL	GENERAL FUND	FIRE DEPARTMENT	80.60
	301 S MAIN ST - WD - GAS B	WATER & SEWER FUND	WATER DEPARTMENT	77.76
			TOTAL:	158.36
AUC GROUP, LLC	MAY 2024 LEASE PAYMENT	BRAHMAN RANCH WTPP	NON-ADMINISTRATION	14,750.00
			TOTAL:	14,750.00
AXON [illegible]ERPRISE, INC	REDACT ASSIST USER LICENSE	GENERAL FUND	POLICE DEPARTMENT	1,173.55
			TOTAL:	1,173.55
BLAD[illegible]GROUP, LLC	1 CUBIC YARD ROCK ASPHALT	STREET TAX MAINT F	PUBLIC WORKS	1,563.00
			TOTAL:	1,563.00
BOUN[illegible]EE MEDICAL	BLADES & NPA KIT	GENERAL FUND	FIRE DEPARTMENT	14.94
			TOTAL:	14.94

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	001243867195045D	GENERAL FUND	NON-DEPARTMENTAL	131.54
	0012621216 2011-FAM-4378-B	WATER & SEWER FUND	NON-DEPARTMENTAL	305.60
	0012621216 2011-FAM-4378-B	WATER & SEWER FUND	NON-DEPARTMENTAL	305.60
	0011598503 1006247V	WATER & SEWER FUND	NON-DEPARTMENTAL	215.08
	0011598503 1006247V	WATER & SEWER FUND	NON-DEPARTMENTAL	215.08
			TOTAL:	1,895.20
CINTAS	CARRIER & COKER	GENERAL FUND	STREETS	10.47
	CARRIER & COKER	GENERAL FUND	STREETS	10.47
	CARRIER & COKER	GENERAL FUND	STREETS	10.47
	CANTU/MOORE/FIELDS/COKER	GENERAL FUND	PARKS & RECREATION	26.28
	CANTU/MOORE/FIELDS/COKER	GENERAL FUND	PARKS & RECREATION	26.28
	CANTU/MOORE/FIELDS/COKER	GENERAL FUND	PARKS & RECREATION	26.28
	CITY HALL FLOOR MATS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	37.37
	UNIFORM PREP ADVANTAGE	GENERAL FUND	CITY-WIDE (NON-DEPARTM	13.76
	CITY HALL FLOOR MATS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	37.37
	UNIFORM PREP ADVANTAGE	GENERAL FUND	CITY-WIDE (NON-DEPARTM	13.76
	CITY HALL FLOOR MATS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	37.37
	UNIFORM PREP ADVANTAGE	GENERAL FUND	CITY-WIDE (NON-DEPARTM	13.76
	ZAPATA/SMITH/COKER/REYES	WATER & SEWER FUND	WATER DEPARTMENT	11.99
	HAND SCRUB FOR PUBLIC WORK	WATER & SEWER FUND	WATER DEPARTMENT	2.41
	ZAPATA/SMITH/COKER/REYES	WATER & SEWER FUND	WATER DEPARTMENT	11.99
	HAND SCRUB FOR PUBLIC WORK	WATER & SEWER FUND	WATER DEPARTMENT	2.41
	ZAPATA/SMITH/COKER/REYES	WATER & SEWER FUND	WATER DEPARTMENT	11.99
	HAND SCRUB FOR PUBLIC WORK	WATER & SEWER FUND	WATER DEPARTMENT	2.41
	ZAPATA/SMITH/COKER/REYES	WATER & SEWER FUND	SEWER DEPARTMENT	11.99
	ZAPATA/SMITH/COKER/REYES	WATER & SEWER FUND	SEWER DEPARTMENT	11.99
	ZAPATA/SMITH/COKER/REYES	WATER & SEWER FUND	SEWER DEPARTMENT	11.99
			TOTAL:	342.81
CITIBANK	PETRA: EMBROID MAYOR'S JAC	GENERAL FUND	CITY ADMIN OFFICE	20.00
	TDEM: CONFERENCE A. GALAVI	GENERAL FUND	CITY SECRETARY	300.00
	AMZ: VOTED STICKERS	GENERAL FUND	CITY SECRETARY	7.99
	AMZ: SIGN HERE STICKERS	GENERAL FUND	CITY SECRETARY	6.99
	BOBBY: PLUMBING CONTINUING	GENERAL FUND	PERMITS & INSPECTIONS	100.00
	AMZ: COMPUTER PRIVACY SCRE	GENERAL FUND	PERMITS & INSPECTIONS	65.54
	AMZ: PRINTING CALCULATOR	GENERAL FUND	PERMITS & INSPECTIONS	27.29
	AMZ: COMPUTER PRIVACY SCRE	GENERAL FUND	FINANCE	32.77
	AMZ: COMPUTER PRIVACY SCRE	GENERAL FUND	FINANCE	43.55
	FULLID: ID CARDS	GENERAL FUND	HUMAN RESOURCES	435.00
	SKILLPATH: HR TRAINING	GENERAL FUND	HUMAN RESOURCES	398.00
	FULLID: J. COLE ID BADGE	GENERAL FUND	HUMAN RESOURCES	29.00
	TML: TMHRA CONFERENCE	GENERAL FUND	HUMAN RESOURCES	450.00
	FULLID: J COLE ID BADGE WA	GENERAL FUND	HUMAN RESOURCES	29.00
	APA: PROFESSIONAL MEMBERSH	GENERAL FUND	PLANNING & DEVELOPMENT	366.00

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	AMZ: ADHESIVE STRIPS	GENERAL FUND	POLICE DEPARTMENT	13.38
	AMZ: REFUND SCALE	GENERAL FUND	POLICE DEPARTMENT	11.99-
	AMZ: COMPUTER PRIVACY SCRE	GENERAL FUND	COURT	65.54
	AMZ: COMPUTER PRIVACY SCRE	GENERAL FUND	COURT	45.53
	AMZ: DISCOUNT	GENERAL FUND	COURT	13.08-
	TDEM: CONFERENCE R. ALLEN	GENERAL FUND	FIRE DEPARTMENT	300.00
	IAAI: FIRE MARSHAL MEMEBRS	GENERAL FUND	FIRE DEPARTMENT	138.00
	WALMART: NOTE PADS	GENERAL FUND	FIRE DEPARTMENT	15.48
	EMBASSY: REIMB BY JCESD	GENERAL FUND	FIRE DEPARTMENT	885.50
	AMZ: CAMERA CRIME SCENE PH	GENERAL FUND	FIRE DEPARTMENT	529.00
	AMZ: 2 TWIN SIZE BED FRAME	GENERAL FUND	FIRE DEPARTMENT	99.98
	AMZ: COFFEE & MINI DOORBEL	GENERAL FUND	FIRE DEPARTMENT	80.00
	NFPA: ACCESS TO NFPA CODES	GENERAL FUND	FIRE DEPARTMENT	103.49
	BOOT: WORK BOOTS/RHETT CAR	GENERAL FUND	STREETS	152.99
	AMZ: BUNNY FOR EASTER	GENERAL FUND	PARKS & RECREATION	12.97
	AMZ: HELMET FOR EASTER	GENERAL FUND	PARKS & RECREATION	17.02
	AMZ: BUBBLES/SCOOTER/EGG/B	GENERAL FUND	PARKS & RECREATION	161.65
	AMZ: REFUND EASTER BASKETS	GENERAL FUND	PARKS & RECREATION	38.99-
	UPS: RETURN OF CLEANING PR	GENERAL FUND	CITY-WIDE (NON-DEPARTM	790.90
	BROOK: COUNCIL SNACKS & DR	GENERAL FUND	CITY-WIDE (NON-DEPARTM	36.85
	AMZ: 23A BATTERIES	GENERAL FUND	CITY-WIDE (NON-DEPARTM	4.49
	GOTO: PHONE SYSTEM	GENERAL FUND	CITY-WIDE (NON-DEPARTM	880.05
	ADB: MONTHLY ADOBE SOFT FE	GENERAL FUND	CITY-WIDE (NON-DEPARTM	300.90
	UATTEND: TIME CLOCK SOFT F	GENERAL FUND	CITY-WIDE (NON-DEPARTM	175.00
	USPS: ADDRESS RETURN	GENERAL FUND	CITY-WIDE (NON-DEPARTM	0.80
	USPS: METLIFE OVERNIGHT PA	GENERAL FUND	CITY-WIDE (NON-DEPARTM	30.45
	CUTTING EDGE: SALES TAX PA	WATER & SEWER FUND	NON-DEPARTMENTAL	10.31
	CUTTING EDGE: SALES TAX PA	WATER & SEWER FUND	NON-DEPARTMENTAL	2.06
	BROOK: SALES TAX PAID	WATER & SEWER FUND	NON-DEPARTMENTAL	0.70
	AMZ: COMPUTER PRIVACY SCRE	WATER & SEWER FUND	ADMINISTRATION	32.77
	AMZ: COMPUTER PRIVACY SCRE	WATER & SEWER FUND	ADMINISTRATION	39.59
	BOOT: WORK BOOTS/CESAR REY	WATER & SEWER FUND	WATER DEPARTMENT	189.99
	TX WATER: CLASS SMITH/REYE	WATER & SEWER FUND	WATER DEPARTMENT	598.00
	ELLIS CO: PUBLIC NOTICE FE	WATER & SEWER FUND	SEWER DEPARTMENT	2.00
	ELLIS CO: PUBLIC NOTI SVC	WATER & SEWER FUND	SEWER DEPARTMENT	2.00
	4-STAR: VAC TRAIL SUCTION	WATER & SEWER FUND	SEWER DEPARTMENT	491.11
	4-STAR: VAC TRAIL REPAIR P	WATER & SEWER FUND	SEWER DEPARTMENT	156.45
	AMZ: PRINTER INK	WATER & SEWER FUND	SEWER DEPARTMENT	44.99
	AMZ: MULTI-METER	WATER & SEWER FUND	SEWER DEPARTMENT	120.38
	AMZ: DISCOUNT	WATER & SEWER FUND	SEWER DEPARTMENT	1.65-
			TOTAL:	9,521.37
CITY OF MIDLOTHIAN	CONSUMP - 18,239,800 GALLO	WATER & SEWER FUND	WATER DEPARTMENT	77,270.60
			TOTAL:	77,270.60

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
DEARBORN LIFE INSURANCE CO	APR 24 LVE	GENERAL FUND	NON-DEPARTMENTAL	659.90
	APR 24 LVS	GENERAL FUND	NON-DEPARTMENTAL	61.05
	APR 24 LVC	GENERAL FUND	NON-DEPARTMENTAL	18.10
	APR 24 LIFE/ADD	GENERAL FUND	CITY SECRETARY	3.98
	APR 24 LTD	GENERAL FUND	CITY SECRETARY	25.58
	APR 24 STD	GENERAL FUND	CITY SECRETARY	27.40
	APR 24 LIFE/ADD	GENERAL FUND	PERMITS & INSPECTIONS	11.94
	APR 24 LTD	GENERAL FUND	PERMITS & INSPECTIONS	37.50
	APR 24 STD	GENERAL FUND	PERMITS & INSPECTIONS	40.80
	APR 24 LIFE/ADD	GENERAL FUND	FINANCE	1.99
	APR 24 LTD	GENERAL FUND	FINANCE	5.80
	APR 24 STD	GENERAL FUND	FINANCE	6.35
	APR 24 LIFE/ADD	GENERAL FUND	HUMAN RESOURCES	2.99
	APR 24 LTD	GENERAL FUND	HUMAN RESOURCES	17.05
	APR 24 STD	GENERAL FUND	HUMAN RESOURCES	18.70
	APR 24 LIFE/ADD	GENERAL FUND	ECONOMIC DEVELOPMENT	5.98
	APR 24 LTD	GENERAL FUND	ECONOMIC DEVELOPMENT	16.59
	APR 24 STD	GENERAL FUND	ECONOMIC DEVELOPMENT	18.19
	APR 24 LIFE/ADD	GENERAL FUND	PLANNING & DEVELOPMENT	3.98
	APR 24 LTD	GENERAL FUND	PLANNING & DEVELOPMENT	23.90
	APR 24 STD	GENERAL FUND	PLANNING & DEVELOPMENT	26.22
	APR 24 LIFE/ADD	GENERAL FUND	POLICE DEPARTMENT	67.66
	APR 24 LTD	GENERAL FUND	POLICE DEPARTMENT	324.41
	APR 24 STD	GENERAL FUND	POLICE DEPARTMENT	348.36
	APR 24 LIFE/ADD	GENERAL FUND	CODE ENFORCE/ANIMAL CO	3.98
	APR 24 LTD	GENERAL FUND	CODE ENFORCE/ANIMAL CO	12.05
	APR 24 STD	GENERAL FUND	CODE ENFORCE/ANIMAL CO	13.21
	APR 24 LIFE/ADD	GENERAL FUND	COURT	3.98
	APR 24 LTD	GENERAL FUND	COURT	13.05
	APR 24 STD	GENERAL FUND	COURT	14.30
	APR 24 LIFE/ADD	GENERAL FUND	FIRE DEPARTMENT	27.86
	APR 24 LTD	GENERAL FUND	FIRE DEPARTMENT	104.52
	APR 24 STD	GENERAL FUND	FIRE DEPARTMENT	109.19
	APR 24 LIFE/ADD	GENERAL FUND	STREETS	7.96
	APR 24 LTD	GENERAL FUND	STREETS	20.20
	APR 24 STD	GENERAL FUND	STREETS	22.11
	APR 24 LIFE/ADD	GENERAL FUND	PARKS & RECREATION	5.96
	APR 24 LTD	GENERAL FUND	PARKS & RECREATION	19.03
	APR 24 STD	GENERAL FUND	PARKS & RECREATION	20.86
	APR 24 LIFE/ADD	GENERAL FUND	CITY-WIDE (NON-DEPARTM	3.98
	APR 24 LTD	GENERAL FUND	CITY-WIDE (NON-DEPARTM	9.45
	APR 24 STD	GENERAL FUND	CITY-WIDE (NON-DEPARTM	10.36
	APR 24 LVE	WATER & SEWER FUND	NON-DEPARTMENTAL	134.00
	APR 24 LVS	WATER & SEWER FUND	NON-DEPARTMENTAL	30.90
	APR 24 LVC	WATER & SEWER FUND	NON-DEPARTMENTAL	13.55

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
DESOTO JANITORIAL SUPPLY	HAND SOAP/TP/COMET/ETC	GENERAL FUND	CITY-WIDE (NON-DEPARTM	631.37
			TOTAL:	631.37
EIGHT 20 CONSULTING	DOUG MARTELLA CFO	GENERAL FUND	FINANCE	3,500.00
	DOUG MARTELLA CFO	GENERAL FUND	FINANCE	3,500.00
			TOTAL:	7,000.00
ELECTION SYSTEMS & SOFTWARE	BASE/BALLOT/CONTESTS/PREC/	GENERAL FUND	CITY SECRETARY	1,390.38
	ABSENT/CODING/TEST/SAMP BA	GENERAL FUND	CITY SECRETARY	60.15
	ACTIVATION CARD THERMAL 14	GENERAL FUND	CITY SECRETARY	81.10
	ABSENTEE/SAMPLE/TEST BALLO	GENERAL FUND	CITY SECRETARY	72.57
			TOTAL:	1,604.20
FIRST CHECK	SCREENING - RONALD MADETZK	GENERAL FUND	CITY SECRETARY	15.50
	SCREENING - CARILENA REDDE	GENERAL FUND	CITY SECRETARY	25.50
			TOTAL:	41.00
FRONTIER ACCESS LLC	25% PUBLIC WORKS	GENERAL FUND	STREETS	43.69
	25% PUBLIC WORKS	GENERAL FUND	PARKS & RECREATION	43.68
	CITY HALL	GENERAL FUND	CITY-WIDE (NON-DEPARTM	174.73
	CIVIC CENTER	VCSDC	ECONOMIC DEVELOPMENT	139.06
	25% PUBLIC WORKS	WATER & SEWER FUND	WATER DEPARTMENT	43.68
	1854 RESIDENTIAL CARTS	WATER & SEWER FUND	SANITATION	22,340.70
	71 RESIDENTIAL EXTRA CARTS	WATER & SEWER FUND	SANITATION	428.13
	1854 RESIDENTIAL RECYCLE C	WATER & SEWER FUND	SANITATION	8,732.34
	8 COMMERCIAL CARTS	WATER & SEWER FUND	SANITATION	174.08
	3 COMMERCIAL EXTRA CARTS	WATER & SEWER FUND	SANITATION	39.18
	DUMPSTERS	WATER & SEWER FUND	SANITATION	11,585.66
	ROLL-OFFS	WATER & SEWER FUND	SANITATION	5,208.04
	25% PUBLIC WORKS	WATER & SEWER FUND	SEWER DEPARTMENT	43.68
			TOTAL:	48,996.65
FRONTIER COMMUNICATIONS	PD FAX LINE 04.01.24-04.30	GENERAL FUND	POLICE DEPARTMENT	94.00
			TOTAL:	94.00
GEXA ENERGY	FIRE DEPT - ELECTRIC	GENERAL FUND	FIRE DEPARTMENT	372.40
	STREETS - ELECTRIC	GENERAL FUND	STREETS	215.06
	PARKS & REC - ELECTRIC	GENERAL FUND	PARKS & RECREATION	589.47
	CITY-WIDE - ELECTRIC	GENERAL FUND	CITY-WIDE (NON-DEPARTM	1,052.20
	CIVIC CENTER - ELECTRIC	VCSDC	ECONOMIC DEVELOPMENT	768.33
	50% PW BLDG & GDL - ELECTR	WATER & SEWER FUND	WATER DEPARTMENT	212.06
	50% PW BLDG & GDL - ELECTR	WATER & SEWER FUND	SEWER DEPARTMENT	212.05
	LIFT STATIONS - ELECTRIC	WATER & SEWER FUND	SEWER DEPARTMENT	2,305.31
			TOTAL:	5,726.88

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
INTERNATIONAL NAMEPLATE U.S. INC.	BLUE HYDRANT MARKER (300)	GENERAL FUND	FIRE DEPARTMENT	1,135.00
			TOTAL:	1,135.00
IWERK	SENTINEL/PROOFPOINT/OFFICE	GENERAL FUND	CITY-WIDE (NON-DEPARTM	1,581.25
	SENTINEL/PROOFPOINT/OFFICE	GENERAL FUND	CITY-WIDE (NON-DEPARTM	1,725.51
	IWERK MANAGED USER SVCS (3	GENERAL FUND	CITY-WIDE (NON-DEPARTM	2,850.00
	SENTINEL/PROOFPOINT/OFFICE	GENERAL FUND	CITY-WIDE (NON-DEPARTM	1,735.28
			TOTAL:	7,892.04
JOHNSON COUNTY TREASURER	MARCH 2024 INMATE BILLING	GENERAL FUND	POLICE DEPARTMENT	279.76
			TOTAL:	279.76
LONE STAR NEWS GROUP	ORD 794-2024-02	GENERAL FUND	CITY SECRETARY	68.40
	TEST TABULATION EQUIP	GENERAL FUND	CITY SECRETARY	122.80
	P&Z MAR 28 NOTICE PUBLIC H	GENERAL FUND	PLANNING & DEVELOPMENT	143.80
	PH 4/15 REZONING/ANNEX	GENERAL FUND	PLANNING & DEVELOPMENT	181.80
	TCEQ COMBINED NOTICE	WATER & SEWER FUND	SEWER DEPARTMENT	1,081.80
			TOTAL:	1,598.60
LOWER COLORADO RIVER AUTHORITY	TOTAL NITRATE/DBP2 TESTING	WATER & SEWER FUND	WATER DEPARTMENT	439.00
			TOTAL:	439.00
MCCREARY, VESELKA, BRAGG AND ALLEN P.C	MAR 2024 COLLECTIONS	GENERAL FUND	NON-DEPARTMENTAL	159.87
	MAR 2024 COLLECTIONS	GENERAL FUND	NON-DEPARTMENTAL	1,386.57
			TOTAL:	1,546.44
METLIFE	MAY 2024 DENTAL/VISION	GENERAL FUND	NON-DEPARTMENTAL	550.46
	MAY 2024 DENTAL/VISION	GENERAL FUND	CITY SECRETARY	37.47
	MAY 2024 DENTAL/VISION	GENERAL FUND	PERMITS & INSPECTIONS	184.56
	MAY 2024 DENTAL/VISION	GENERAL FUND	FINANCE	18.73
	MAY 2024 DENTAL/VISION	GENERAL FUND	HUMAN RESOURCES	37.47
	MAY 2024 DENTAL/VISION	GENERAL FUND	PLANNING & DEVELOPMENT	40.62
	MAY 2024 DENTAL/VISION	GENERAL FUND	POLICE DEPARTMENT	960.78
	MAY 2024 DENTAL/VISION	GENERAL FUND	CODE ENFORCE/ANIMAL CO	55.75
	MAY 2024 DENTAL/VISION	GENERAL FUND	COURT	37.47
	MAY 2024 DENTAL/VISION	GENERAL FUND	FIRE DEPARTMENT	314.85
	MAY 2024 DENTAL/VISION	GENERAL FUND	STREETS	37.47
	MAY 2024 DENTAL/VISION	GENERAL FUND	PARKS & RECREATION	112.41
	MAY 2024 DENTAL/VISION	GENERAL FUND	CITY-WIDE (NON-DEPARTM	37.47
	MAY 2024 DENTAL/VISION	WATER & SEWER FUND	NON-DEPARTMENTAL	40.72
	MAY 2024 DENTAL/VISION	WATER & SEWER FUND	ADMINISTRATION	78.78
	MAY 2024 DENTAL/VISION	WATER & SEWER FUND	WATER DEPARTMENT	46.61
	MAY 2024 DENTAL/VISION	WATER & SEWER FUND	SEWER DEPARTMENT	46.61
			TOTAL:	2,638.23

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
JESSICA DE SANTIAGO	REFUND CIVIC CENTER DEPOSI	GENERAL FUND	NON-DEPARTMENTAL	300.00
TANITIA MARVELS	REFUND CIVIC CENTER DEPOSI	GENERAL FUND	NON-DEPARTMENTAL	300.00
CHARLEY'S PHILLY STE	01-9001-00	WATER & SEWER FUND	NON-DEPARTMENTAL	1,345.56
SAYADETH, ALYSSA	02-0122-07	WATER & SEWER FUND	NON-DEPARTMENTAL	46.08
GEORGE, PAYTON	02-0276-02	WATER & SEWER FUND	NON-DEPARTMENTAL	22.34
BROWN, HALEIGH	02-0410-01	WATER & SEWER FUND	NON-DEPARTMENTAL	61.41
TEXAS MANAGEMENT AND	02-0511-01	WATER & SEWER FUND	NON-DEPARTMENTAL	61.41
VALUE BUILDERS, INC	02-0517-00	WATER & SEWER FUND	NON-DEPARTMENTAL	49.67
LGI HOMES	02-0555-00	WATER & SEWER FUND	NON-DEPARTMENTAL	77.12
LGI HOMES	02-0569-00	WATER & SEWER FUND	NON-DEPARTMENTAL	58.81
LGI HOMES	02-0577-00	WATER & SEWER FUND	NON-DEPARTMENTAL	45.08
LGI HOMES	02-0611-00	WATER & SEWER FUND	NON-DEPARTMENTAL	74.83
LGI HOMES	02-0615-00	WATER & SEWER FUND	NON-DEPARTMENTAL	19.92
VALUE BUILDERS, INC	02-0629-00	WATER & SEWER FUND	NON-DEPARTMENTAL	49.67
VALUE BUILDERS, INC	02-0631-00	WATER & SEWER FUND	NON-DEPARTMENTAL	49.67
VALUE BUILDERS, INC	02-0633-00	WATER & SEWER FUND	NON-DEPARTMENTAL	77.12
TEXAS MANAGEMENT AND	02-0639-01	WATER & SEWER FUND	NON-DEPARTMENTAL	70.31
VALUE BUILDERS, INC	02-0669-00	WATER & SEWER FUND	NON-DEPARTMENTAL	19.92
VALUE BUILDERS, INC	02-0675-00	WATER & SEWER FUND	NON-DEPARTMENTAL	40.51
VALUE BUILDERS, INC	02-0677-00	WATER & SEWER FUND	NON-DEPARTMENTAL	40.51
VALUE BUILDERS, INC	02-0681-00	WATER & SEWER FUND	NON-DEPARTMENTAL	40.51
VALUE BUILDERS, INC	02-0683-00	WATER & SEWER FUND	NON-DEPARTMENTAL	40.51
VALUE BUILDERS, INC	02-0735-00	WATER & SEWER FUND	NON-DEPARTMENTAL	54.24
TEXAS MANAGEMENT AND	02-0735-01	WATER & SEWER FUND	NON-DEPARTMENTAL	52.50
VALUE BUILDERS, INC	02-0737-00	WATER & SEWER FUND	NON-DEPARTMENTAL	54.24
VALUE BUILDERS, INC	02-0739-00	WATER & SEWER FUND	NON-DEPARTMENTAL	54.24
VALUE BUILDERS, INC	02-0741-00	WATER & SEWER FUND	NON-DEPARTMENTAL	54.24
VALUE BUILDERS, INC	02-0743-00	WATER & SEWER FUND	NON-DEPARTMENTAL	54.24
VALUE BUILDERS, INC	02-0745-00	WATER & SEWER FUND	NON-DEPARTMENTAL	54.24
VALUE BUILDERS, INC	02-0746-00	WATER & SEWER FUND	NON-DEPARTMENTAL	54.24
SFR JV-1 2021-1 BORR	02-0770-05	WATER & SEWER FUND	NON-DEPARTMENTAL	52.50
BRADBERRY, NICHOLAS	02-1055-01	WATER & SEWER FUND	NON-DEPARTMENTAL	16.88
FLORES, RYAN	02-1375-01	WATER & SEWER FUND	NON-DEPARTMENTAL	49.06
SECOND AVENUE SFR HO	02-1376-02	WATER & SEWER FUND	NON-DEPARTMENTAL	1.73
COOK, DONALD	02-8122-00	WATER & SEWER FUND	NON-DEPARTMENTAL	77.74
BENSON, TIFFANY	02-8139-00	WATER & SEWER FUND	NON-DEPARTMENTAL	1.55
TEXAS MANAGEMENT AND	02-8143-03	WATER & SEWER FUND	NON-DEPARTMENTAL	28.74
LEONARD, RAKIA	02-8171-00	WATER & SEWER FUND	NON-DEPARTMENTAL	63.91
TEXAS MANAGEMENT AND	02-8179-01	WATER & SEWER FUND	NON-DEPARTMENTAL	40.62
MILLER, SHELBY	02-8195-00	WATER & SEWER FUND	NON-DEPARTMENTAL	34.22
TEXAS MANAGEMENT AND	02-8196-01	WATER & SEWER FUND	NON-DEPARTMENTAL	64.37
TEXAS MANAGEMENT AND	02-8226-01	WATER & SEWER FUND	NON-DEPARTMENTAL	70.31
KEYS, ALISSA	02-8251-00	WATER & SEWER FUND	NON-DEPARTMENTAL	6.24
TEXAS MANAGEMENT AND	02-8262-01	WATER & SEWER FUND	NON-DEPARTMENTAL	70.31
			TOTAL:	4,501.32

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
MYGOV, LLC	BUSINESS LICENSE SUBSCRIPT	GENERAL FUND	PERMITS & INSPECTIONS	3,696.00
	CREDENTIAL MANAGE SUBSCRIP	GENERAL FUND	PERMITS & INSPECTIONS	1,848.00
	PLAN REVIEW SUBSCRIPTION	GENERAL FUND	PERMITS & INSPECTIONS	1,848.00
	GIS MAPPING SUBSCRIPTION	GENERAL FUND	PERMITS & INSPECTIONS	1,848.00
	PERMITS/INSPECT SUBSCRIPTI	GENERAL FUND	PERMITS & INSPECTIONS	3,696.00
	WORK ORDER SUBSCRIPTION	GENERAL FUND	PERMITS & INSPECTIONS	2,634.00
	ASSET MANAGER SUBSCRIPTION	GENERAL FUND	PERMITS & INSPECTIONS	2,640.00
	CODE ENFORCEMENT SUBSCRIPT	GENERAL FUND	CODE ENFORCE/ANIMAL CO	3,696.00
	WORK ORDER SUBSCRIPTION	WATER & SEWER FUND	ADMINISTRATION	2,634.00
			TOTAL:	24,540.00
NORTH TEXAS PYROTECHNICS LLC	FIREWORKS 6/29/24 - 1ST PA	VCSDC	ECONOMIC DEVELOPMENT	7,500.00
			TOTAL:	7,500.00
OMNIBASE SERVICES OF TEXAS, LP	1ST QUARTER CLEARED CASES	GENERAL FUND	NON-DEPARTMENTAL	156.00
			TOTAL:	156.00
PETERSON PUMP AND MOTOR SERVICE	FUSE ON POLE BLOWN	WATER & SEWER FUND	SEWER DEPARTMENT	400.00
	CHANGED 3 FLOATS AND TESTE	WATER & SEWER FUND	SEWER DEPARTMENT	480.00
	30FT FLOATS	WATER & SEWER FUND	SEWER DEPARTMENT	75.00
			TOTAL:	955.00
REGAN SHOCK	MAR 24 VOL STIPEND	GENERAL FUND	FIRE DEPARTMENT	72.00
			TOTAL:	72.00
RON HEARN	MAR 24 VOL STIPEND	GENERAL FUND	FIRE DEPARTMENT	144.00
			TOTAL:	144.00
RON HILL ELECTRIC	PW SHOP HEATER ELECTRICITY	GENERAL FUND	STREETS	158.33
	PW SHOP HEATER ELECTRICITY	WATER & SEWER FUND	WATER DEPARTMENT	158.33
	PW SHOP HEATER ELECTRICITY	WATER & SEWER FUND	SEWER DEPARTMENT	158.34
			TOTAL:	475.00
SAFARILAND GROUP, LLC	SOLIS GLOCK 19 RDS TLR-7 B	GENERAL FUND	POLICE DEPARTMENT	92.50
			TOTAL:	92.50
SCOTT PORTER, TAX A/C	FY23 AD VALOREM TAX COLLEC	GENERAL FUND	FINANCE	3,514.80
	FY23 BLUESTEM PID TAX COLL	BLUE STEM PID	ADMINISTRATION	560.00
	BRAHMAN PID ASSESS TAX COL	BRAHMAN RANCH I PI	NON-DEPARTMENTAL	647.60
	PID ASSESSMENT TAX COLLECT	PATRIOT ESTATES PI	NON-DEPARTMENTAL	900.80
			TOTAL:	5,623.20
SHRED AMERICA LLC	PD SHRED BIN	GENERAL FUND	POLICE DEPARTMENT	88.19
	CITY SHRED BIN	GENERAL FUND	CITY-WIDE (NON-DEPARTM	109.17
			TOTAL:	197.36

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
			TOTAL:	915.00
TEXAS AIR AUTHORITIES	REPLACED WARRANTY MOTOR	GENERAL FUND	FIRE DEPARTMENT	400.00
			TOTAL:	400.00
TEXAS MUNICIPAL CLERKS ASSOCIATION	TX MUNICIPAL ELECTION LAW	GENERAL FUND	CITY SECRETARY	60.00
	TX MUNICIPAL LAW & PROCED	GENERAL FUND	CITY SECRETARY	90.00
			TOTAL:	150.00
TEXAS SAND & GRAVEL	1 1/2" RECYCLED FLEX BASE	STREET TAX MAINT F	PUBLIC WORKS	605.85
	1 1/2" RECYCLED FLEX BASE	STREET TAX MAINT F	PUBLIC WORKS	1,327.73
			TOTAL:	1,933.58
TEXAS SOCIAL SECURITY PROGRAM	2024 ANNUAL ADMIN FEE	GENERAL FUND	CITY-WIDE (NON-DEPARTM	35.00
			TOTAL:	35.00
TML HEALTH	APR 24 MEDICAL PREMIUMS	GENERAL FUND	NON-DEPARTMENTAL	7,266.13
	APR 24 MEDICAL PREMIUMS	GENERAL FUND	CITY SECRETARY	1,225.27
	APR 24 MEDICAL PREMIUMS	GENERAL FUND	PERMITS & INSPECTIONS	3,465.40
	APR 24 MEDICAL PREMIUMS	GENERAL FUND	FINANCE	612.64
	APR 24 MEDICAL PREMIUMS	GENERAL FUND	HUMAN RESOURCES	674.18
	APR 24 MEDICAL PREMIUMS	GENERAL FUND	PLANNING & DEVELOPMENT	1,736.32
	APR 24 MEDICAL PREMIUMS	GENERAL FUND	POLICE DEPARTMENT	18,573.75
	APR 24 MEDICAL PREMIUMS	GENERAL FUND	CODE ENFORCE/ANIMAL CO	898.90
	APR 24 MEDICAL PREMIUMS	GENERAL FUND	COURT	898.90
	APR 24 MEDICAL PREMIUMS	GENERAL FUND	FIRE DEPARTMENT	6,372.51
	APR 24 MEDICAL PREMIUMS	GENERAL FUND	STREETS	2,247.25
	APR 24 MEDICAL PREMIUMS	GENERAL FUND	PARKS & RECREATION	898.90
	APR 24 MEDICAL PREMIUMS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	898.90
	APR 24 MEDICAL PREMIUMS	VCSDC	ECONOMIC DEVELOPMENT	1,348.35
	APR 24 MEDICAL PREMIUMS	WATER & SEWER FUND	NON-DEPARTMENTAL	605.52
	APR 24 MEDICAL PREMIUMS	WATER & SEWER FUND	ADMINISTRATION	1,736.25
	APR 24 MEDICAL PREMIUMS	WATER & SEWER FUND	WATER DEPARTMENT	2,468.41
	APR 24 MEDICAL PREMIUMS	WATER & SEWER FUND	SEWER DEPARTMENT	2,468.42
			TOTAL:	54,396.00
TML RISK POOL	FY23/24 2ND QRT PYMNT	GENERAL FUND	CITY ADMIN OFFICE	41.00
	FY23/24 2ND QRT PYMNT	GENERAL FUND	CITY SECRETARY	51.50
	FY23/24 2ND QRT PYMNT	GENERAL FUND	PERMITS & INSPECTIONS	119.50
	FY23/24 2ND QRT PYMNT	GENERAL FUND	FINANCE	35.75
	FY23/24 2ND QRT PYMNT	GENERAL FUND	HUMAN RESOURCES	33.50
	FY23/24 2ND QRT PYMNT	GENERAL FUND	PLANNING & DEVELOPMENT	47.50
	FY23/24 2ND QRT PYMNT	GENERAL FUND	POLICE DEPARTMENT	6,385.75
	FY23/24 2ND QRT PYMNT	GENERAL FUND	POLICE DEPARTMENT	7,313.75
	FY23/24 2ND QRT PYMNT	GENERAL FUND	CODE ENFORCE/ANIMAL CO	126.76

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	FY23/24 2ND QRT PYMNT	WATER & SEWER FUND	ADMINISTRATION	138.25
	FY23/24 2ND QRT PYMNT	WATER & SEWER FUND	WATER DEPARTMENT	2,447.50
	FY23/24 2ND QRT PYMNT	WATER & SEWER FUND	WATER DEPARTMENT	1,244.87
	FY23/24 2ND QRT PYMNT	WATER & SEWER FUND	SEWER DEPARTMENT	2,447.50
	FY23/24 2ND QRT PYMNT	WATER & SEWER FUND	SEWER DEPARTMENT	1,244.87
			TOTAL:	34,078.06
TRINITY RIVER AUTHORITY	OPERATION & MAINTENANCE	WATER & SEWER FUND	SEWER DEPARTMENT	36,999.00
	DEBT SERVICE	WATER & SEWER FUND	SEWER DEPARTMENT	147,392.00
			TOTAL:	184,391.00
TXU ENERGY	STLG 1 049774	GENERAL FUND	STREETS	2,282.49
	STLG 2 391223	GENERAL FUND	STREETS	29.86
	STLG-A 101-140 753619	GENERAL FUND	STREETS	50.63
	STLG-C LED 0-55 357942	GENERAL FUND	STREETS	927.92
	STLG-C LED 141-180 550367	GENERAL FUND	STREETS	174.41
			TOTAL:	3,465.31
TYLER TECHNOLOGIES	COURT NOTIFICATION CALLS	GENERAL FUND	COURT	0.30
	UTILITY BILL (AUTO PAY) 1,	WATER & SEWER FUND	ADMINISTRATION	1,437.50
	UTILITY BILLING (IVR) 2,79	WATER & SEWER FUND	ADMINISTRATION	3,496.25
	UTILITY BILLING (INSITE) 5	WATER & SEWER FUND	ADMINISTRATION	730.00
	SUBSCRIP: UTIL BILL NOTIF	WATER & SEWER FUND	ADMINISTRATION	85.60
			TOTAL:	5,749.65
U. S. TREASURY	FEDERAL WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	7,582.17
	FEDERAL WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	7,436.39
	FICA WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	6,110.51
	FICA WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	5,945.75
	MEDICARE WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	1,429.11
	MEDICARE WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	1,390.56
	FICA WITHHOLDING	GENERAL FUND	CITY ADMIN OFFICE	307.67
	FICA WITHHOLDING	GENERAL FUND	CITY ADMIN OFFICE	291.42
	MEDICARE WITHHOLDING	GENERAL FUND	CITY ADMIN OFFICE	71.95
	MEDICARE WITHHOLDING	GENERAL FUND	CITY ADMIN OFFICE	68.16
	FICA WITHHOLDING	GENERAL FUND	CITY SECRETARY	212.73
	FICA WITHHOLDING	GENERAL FUND	CITY SECRETARY	212.73
	MEDICARE WITHHOLDING	GENERAL FUND	CITY SECRETARY	49.75
	MEDICARE WITHHOLDING	GENERAL FUND	CITY SECRETARY	49.75
	FICA WITHHOLDING	GENERAL FUND	PERMITS & INSPECTIONS	402.97
	FICA WITHHOLDING	GENERAL FUND	PERMITS & INSPECTIONS	371.47
	MEDICARE WITHHOLDING	GENERAL FUND	PERMITS & INSPECTIONS	94.25
	MEDICARE WITHHOLDING	GENERAL FUND	PERMITS & INSPECTIONS	86.88
	FICA WITHHOLDING	GENERAL FUND	FINANCE	51.35
	FICA WITHHOLDING	GENERAL FUND	FINANCE	51.34

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	FICA WITHHOLDING	GENERAL FUND	PLANNING & DEVELOPMENT	177.50
	MEDICARE WITHHOLDING	GENERAL FUND	PLANNING & DEVELOPMENT	41.51
	MEDICARE WITHHOLDING	GENERAL FUND	PLANNING & DEVELOPMENT	41.51
	FICA WITHHOLDING	GENERAL FUND	POLICE DEPARTMENT	2,777.92
	FICA WITHHOLDING	GENERAL FUND	POLICE DEPARTMENT	2,794.89
	MEDICARE WITHHOLDING	GENERAL FUND	POLICE DEPARTMENT	649.69
	MEDICARE WITHHOLDING	GENERAL FUND	POLICE DEPARTMENT	653.66
	FICA WITHHOLDING	GENERAL FUND	CODE ENFORCE/ANIMAL CO	2.26
	FICA WITHHOLDING	GENERAL FUND	CODE ENFORCE/ANIMAL CO	2.26
	MEDICARE WITHHOLDING	GENERAL FUND	CODE ENFORCE/ANIMAL CO	0.53
	MEDICARE WITHHOLDING	GENERAL FUND	CODE ENFORCE/ANIMAL CO	0.53
	FICA WITHHOLDING	GENERAL FUND	COURT	148.39
	FICA WITHHOLDING	GENERAL FUND	COURT	148.39
	MEDICARE WITHHOLDING	GENERAL FUND	COURT	34.71
	MEDICARE WITHHOLDING	GENERAL FUND	COURT	34.71
	FICA WITHHOLDING	GENERAL FUND	FIRE DEPARTMENT	1,287.86
	FICA WITHHOLDING	GENERAL FUND	FIRE DEPARTMENT	1,200.14
	MEDICARE WITHHOLDING	GENERAL FUND	FIRE DEPARTMENT	301.20
	MEDICARE WITHHOLDING	GENERAL FUND	FIRE DEPARTMENT	280.68
	FICA WITHHOLDING	GENERAL FUND	STREETS	157.96
	FICA WITHHOLDING	GENERAL FUND	STREETS	142.38
	MEDICARE WITHHOLDING	GENERAL FUND	STREETS	36.95
	MEDICARE WITHHOLDING	GENERAL FUND	STREETS	33.30
	FICA WITHHOLDING	GENERAL FUND	PARKS & RECREATION	196.96
	FICA WITHHOLDING	GENERAL FUND	PARKS & RECREATION	166.28
	MEDICARE WITHHOLDING	GENERAL FUND	PARKS & RECREATION	46.07
	MEDICARE WITHHOLDING	GENERAL FUND	PARKS & RECREATION	38.89
	FICA WITHHOLDING	GENERAL FUND	CITY-WIDE (NON-DEPARTM	80.95
	FICA WITHHOLDING	GENERAL FUND	CITY-WIDE (NON-DEPARTM	80.95
	MEDICARE WITHHOLDING	GENERAL FUND	CITY-WIDE (NON-DEPARTM	18.93
	MEDICARE WITHHOLDING	GENERAL FUND	CITY-WIDE (NON-DEPARTM	18.93
	FEDERAL WITHHOLDING	WATER & SEWER FUND	NON-DEPARTMENTAL	604.42
	FEDERAL WITHHOLDING	WATER & SEWER FUND	NON-DEPARTMENTAL	569.82
	FEDERAL WITHHOLDING	WATER & SEWER FUND	NON-DEPARTMENTAL	287.98
	FICA WITHHOLDING	WATER & SEWER FUND	NON-DEPARTMENTAL	654.60
	FICA WITHHOLDING	WATER & SEWER FUND	NON-DEPARTMENTAL	634.98
	FICA WITHHOLDING	WATER & SEWER FUND	NON-DEPARTMENTAL	217.00
	MEDICARE WITHHOLDING	WATER & SEWER FUND	NON-DEPARTMENTAL	153.09
	MEDICARE WITHHOLDING	WATER & SEWER FUND	NON-DEPARTMENTAL	148.50
	MEDICARE WITHHOLDING	WATER & SEWER FUND	NON-DEPARTMENTAL	50.75
	FICA WITHHOLDING	WATER & SEWER FUND	ADMINISTRATION	195.89
	FICA WITHHOLDING	WATER & SEWER FUND	ADMINISTRATION	212.15
	FICA WITHHOLDING	WATER & SEWER FUND	ADMINISTRATION	217.00
	MEDICARE WITHHOLDING	WATER & SEWER FUND	ADMINISTRATION	45.81
	MEDICARE WITHHOLDING	WATER & SEWER FUND	ADMINISTRATION	49.60

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
UNITED COOPERATIVE	106623-001 N FM 157 WWTP	WATER & SEWER FUND	SEWER DEPARTMENT	376.45
	106623-002 CR 213 LIFT STA	WATER & SEWER FUND	SEWER DEPARTMENT	35.50
	106623-003 PLAINVIEW ACRES	WATER & SEWER FUND	SEWER DEPARTMENT	25.78
	106623-005 CR 214 LIFT STA	WATER & SEWER FUND	SEWER DEPARTMENT	42.25
	106623-007 FM 1807 LIFT ST	WATER & SEWER FUND	SEWER DEPARTMENT	25.22
	106623-009 CR 214 LIFT STA	WATER & SEWER FUND	SEWER DEPARTMENT	863.30
	106623-010 ANTIQUE ST LIGH	WATER & SEWER FUND	SEWER DEPARTMENT	254.16
	106623-011 CR 214/TS2/3PH/	WATER & SEWER FUND	SEWER DEPARTMENT	20.70
	106623-012 WWTP 3PH	WATER & SEWER FUND	SEWER DEPARTMENT	34.53
	106623-013 213 LIFT STATIO	WATER & SEWER FUND	SEWER DEPARTMENT	32.50
	106623-014 FM 157/LIFT STA	WATER & SEWER FUND	SEWER DEPARTMENT	33.36
	106623-015 FM 1807/WATER T	WATER & SEWER FUND	SEWER DEPARTMENT	25.12
			TOTAL:	1,768.87
VENUS MOBILE 1	DIESEL OIL CHANGE	GENERAL FUND	FIRE DEPARTMENT	173.98
			TOTAL:	173.98
WEX BANK	MONTHLY SERVICE FEES	GENERAL FUND	NON-DEPARTMENTAL	10.00
	REBATE	GENERAL FUND	NON-DEPARTMENTAL	70.14-
	FUEL 02/24/24 - 03/23/24	GENERAL FUND	PERMITS & INSPECTIONS	109.27
	FUEL 02/24/24 - 03/23/24	GENERAL FUND	POLICE DEPARTMENT	3,372.02
	FUEL 02/24/24 - 03/23/24	GENERAL FUND	CODE ENFORCE/ANIMAL CO	112.16
	CAR WASH	GENERAL FUND	CODE ENFORCE/ANIMAL CO	7.00
	FUEL 02/24/24 - 03/23/24	GENERAL FUND	FIRE DEPARTMENT	956.49
	FUEL 02/24/24 - 03/23/24	GENERAL FUND	STREETS	162.55
	FUEL 02/24/24 - 03/23/24	GENERAL FUND	PARKS & RECREATION	112.11
	FUEL 02/24/24 - 03/23/24	GENERAL FUND	CITY-WIDE (NON-DEPARTM	195.40
	FUEL 02/24/24 - 03/23/24	WATER & SEWER FUND	WATER DEPARTMENT	685.39
	CAR WASH	WATER & SEWER FUND	WATER DEPARTMENT	8.00
	FUEL 02/24/24 - 03/23/24	WATER & SEWER FUND	SEWER DEPARTMENT	685.38
	CAR WASH	WATER & SEWER FUND	SEWER DEPARTMENT	8.00
			TOTAL:	6,353.63
WORKQUEST	TOXIC/BLOOD ALCOHOL TEST K	GENERAL FUND	POLICE DEPARTMENT	158.00
			TOTAL:	158.00
XEROX BUSINESS SOLUTIONS SOUTHWEST	775 @ $0.008 BW	GENERAL FUND	POLICE DEPARTMENT	6.20
	1,616 @ $0.051 COLOR	GENERAL FUND	CITY-WIDE (NON-DEPARTM	82.42
			TOTAL:	88.62
XEROX FINANCIAL SERVICES	APR 2024 COPIER LEASE	GENERAL FUND	CITY-WIDE (NON-DEPARTM	228.00
			TOTAL:	228.00

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT

=============== FUND TOTALS ================

10	GENERAL FUND	251,290.36
30	VCSDC	10,816.74
50	STREET TAX MAINT FUND	3,496.58
55	BLUE STEM PID	560.00
56	BRAHMAN RANCH I PID	647.60
57	PATRIOT ESTATES PID	900.80
60	WATER & SEWER FUND	360,700.02
66	BRAHMAN RANCH WTPP	14,750.00
	GRAND TOTAL:	643,162.10

TOTAL PAGES: 13

SELECTION CRITERIA

SELECTION OPTIONS

VENDOR SET: 01-CITY OF VENUS
VENDOR: All
CLASSIFICATION: All
BANK CODE: All
ITEM DATE: 0/00/0000 THRU 99/99/9999
ITEM AMOUNT: 99,999,999.00CR THRU 99,999,999.00
GL POST DATE: 0/00/0000 THRU 99/99/9999
CHECK DATE: 4/01/2024 THRU 4/30/2024

PAYROLL SELECTION

PAYROLL EXPENSES: NO
EXPENSE TYPE: N/A
CHECK DATE: 0/00/0000 THRU 99/99/9999

PRINT OPTIONS

PRINT DATE: None
SEQUENCE: By Vendor Name
DESCRIPTION: Distribution
GL ACCTS: NO
REPORT TITLE: APRIL 2024 DISBURSEMENT REPORT
SIGNATURE LINES: 0

PACKET OPTIONS

INCLUDE REFUNDS: NO
INCLUDE OPEN ITEM:NO

City of Venus
Credit Card Charges -Pay Request

Cardholder Name: Melissa Trammell

Payee: Citi Bank Master Card

ORIGINAL RECEIPTS MUST BE ATTACHED TO THIS FORM. PLEASE TAPE RECEIPTS TO 8.5 X 11 SHEET OF PAPER.
MISSING RECEIPTS MUST BE REPLACED WITH A COMPLETED "LOST RECEIPT TEMPLATE" FORM SIGNED BY THE CITY ADMINISTRATOR.

Date	Vendor Name	Description/Purpose of Charge	Employee Initiating Purchase	GL Code # 5-XXXX-XXXX	GL Acct Description	Charge Amount	Sales Taxes Paid	Total Charge
4/23/2024	Amazon	Compressed Air Duster 2-pk/All Dept	MT	5-0095-0429	Department Supplies	14.51		14.51
4/23/2024	Amazon	Sharpie Markes / All Departments	MT	5-0095-0421	Office Supplies	19.99		19.99
4/23/2004	Amazon	Kirkland Coffee Pods / Breakroom	MT	5-0095-0429	Department Supplies	34.99		34.99
4/23/2024	Amazon	Post-It Message "Sign Here" Flags	MT	5-0095-0421	Office Supplies	5.90		5.90
4/23/2024	Amazon	Brother Genuine Toner / Finance	MT	5-0025-0421	Office Supplies	39.98		39.98
4/23/2024	Amazon	Comix Desktop Stapler / Court	MT	5-0060-0421	Court Office Supplies	8.99		8.99
4/23/2024	Amazon	Amazon Basics-Assorted File Folder	MT	5-0095-0421	Office Supplies	19.56		19.56
4/23/2024	Amazon	Sticky Notes-24 pack / All Dept	MT	5-0095-0421	Office Supplies	6.99		6.99
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Monthly Charges						150.91	-	150.91

Total must agree with credit card statement

Cardholder Signature Melissa Trammell Date 05/07/2024

Dept Head Signature Melissa Trammell Date 05/07/2024

Finance Director Signature ____________ Date ____________

City Administrator Signature Joshua Jones Date 5/15/24

ENTERED
BB-05.14.24

City of Venus
Credit Card Charges -Pay Request

Cardholder Name: Melissa Westen

Payee: Citi Bank Master Card

ORIGINAL RECEIPTS MUST BE ATTACHED TO THIS FORM. PLEASE TAPE RECEIPTS TO 8.5 X 11 SHEET OF PAPER.
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Date	Vendor Name	Description/Purpose of Charge	Employee Initiating Purchase	GL Code # 5-XXXX-XXXX	GL Acct Description	Charge Amount	Sales Taxes Paid	Total Charge
4/10/2024	GoToCom	GoTo Phone System Monthly Fee	MW	10-5-0095-0431	Telephone System	864.77		864.77
4/11/2024	FullIdentity	ID Badge: Joshua Jones	MW	10-5-0030-0468	Information Technology	29.00		29.00
4/16/2024	Society for HR Management	Annual Membership Dues	MW	10-5-0030-0418	Dues & Memberships	264.00		264.00
4/17/2024	Adobe	monthly service charges	MW	10-5-0095-0468	Information Technology	300.90		300.90
4/18/2024	FullIdentity	Wallet Badge: Jason Gordon	MW	10-5-0030-0468	Information Technology	29.00		29.00
04/20/2024	Uattend	Time Clock monthly service charge	MW	10-5-0095-0468	Information Technology	175.00		175.00
4/26/2024	Amazon	Thank you tags Emp Appreciation	MW	10-5-0030-0475	Employee Relations	19.94		19.94
4/28/2024	Sam's Club	Emp Appreciation gift bag items	MW	10-5-0030-0475	Employee Relations	91.25		91.25
4/30/2024	Babe's Catering	Emp Appreciation Luncheon	MW	10-5-0030-0475	Employee Relations	1,053.40		1,053.40
4/30/2024	FSP Inflatable Party Magic	Freedom Fest Bounce Houses	MW	30-5-0000-0441	Special Projects	859.92		859.92
5/1/2024	Amazon	Emp Appreciation Stress Balls	MW	10-5-0030-0475	Employee Relations	29.98		29.98
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Monthly Charges						3,717.16	-	3,717.16

Cardholder Signature *Melissa Westen* Date 05/06/24

Finance Director Signature ______________ Date ______

City Administrator Signature *[signature]* Date 5/15/24

Total must agree with credit card statement

Dept Head Signature *Melissa Westen* Date 05/06/24

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BB-05.14.24

Blank Monthly Credit Card Pay Form V2

City of Venus
Credit Card Charges -Pay Request

ENTERED
BB-05.14.24

Cardholder Name: Johnny Coker

Payee: Citi Bank Master Card

ORIGINAL RECEIPTS MUST BE ATTACHED TO THIS FORM. PLEASE TAPE RECEIPTS TO 8.5 X 11 SHEET OF PAPER.
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Date	Vendor Name	Description/Purpose of Charge	Employee Initiating Purchase	GL Code # 5-XXXX-XXXX	GL Acct Description	Charge Amount	Sales Taxes Paid	Total Charge
4/4/2024	TCEQ	Waste Water Operator License Fee	J Smith	60-5-0085-0416	Employee Training	- 113.75	-	113.75
4/17/2024	Tractor Supply	Tractor/Brush Hog PTO Part Item	J Smith	10-5-0080-0446	Equipment R&M	- 299.99	-	299.99
4/18/2024	Amazon	Dust Mop Frame	J Coker	10-5-0095-0429	Dept Supplies	- 27.12	-	27.12
4/23/2024	Tractor Supply	Tarp for Asphalt Bin	J Smith	50-5-0080-0448	Street Materials	- 199.99	-	199.99
4/24/2024	Tractor Supply	Trailer Parts	J Smith	10-5-0080-0446	Equip R & M	- 165.97	-	165.97
4/23/2024	My Tee Products	Trailer Stand	J Smith	10-5-0080-0446	Equip R & M	609.18	50.25	659.43
~~4/23/2024~~	~~My Tee Products~~	~~Trailer Stand~~	~~J Smith~~	~~10-5-0080-0446~~	~~Equip R & M~~	~~50.25~~		~~Refund~~
4/26/2024	Tractor Supply	Tractor/Brush Hog PTO Part Item	J Smith	10-5-0080-0446	Equipment R&M	(299.99)		Credit
04/26/2024	Classic Turf Equipment	Chain Saw	J Cantu	10-5-0090-0433	Small Equip	482.97	-	482.97
4/29/2024	Home Depot	Weed Eater Trimmer	J Cantu	10-5-0090-0433	Small Equip	269.00	-	269.00
4/29/2024	Home Depot	Weed Eater Trimmer	J Cantu	10-5-0090-0433	Small Equip	(269.00)	-	Credit
5/1/2024	Home Depot	Weed Eater Trimmer	J Cantu	10-5-0090-0433	Small Equip	313.88	-	313.88
Total Monthly Charges						1,512.86	50.25	1,963.11

Total must agree with credit card statement

Cardholder Signature _ Johnny Coker [signature] Date _5/7/24_

Finance Director's Signature ______ Date ______

City Administrator Signature [signature] Date 5/15/24

Dept Head: [signature]

City of Venus
Credit Card Charges -Pay Request

Cardholder N James Groom

Payee: Citi Bank Master Card

ORIGINAL RECEIPTS MUST BE ATTACHED TO THIS FORM. PLEASE TAPE RECEIPTS TO 8.5 X 11 SHEET OF PAPER.
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Date	Vendor Name	Description/Purpose of Charge	Employee Initiating Purchase	GL Code # 5-XXXX-XXXX	GL Acct Description	Charge Amount	Sales Taxes Paid	Total Charge
4/4/2024	Amazon	Projector for Civic Center	Groom	30-5-0000-0433		1,299.99	-	1,299.99
4/18/2024	Amazon	Monitor for New City Admin	Groom	10-5-0010-0421		149.99	-	149.99
4/20/2024	Amazon	Adapter for Monitor for CA	Groom	10-5-0010-0421		3.95	-	3.95
4/24/2024	AVI Systems	Repair of Civic Center microphones	Groom	30-5-0000-0433		760.00	-	760.00
4/25/2024	Vistaprint	New City Admin Business Cards	Groom	10-5-0010-0421		111.97	-	111.97
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
Total Monthly Charges						2,325.90	-	2,325.90

agree with

Cardholder Signature ______ Date 05/06/24

Department Head Signature ______ Date 05/06/24

Finance Director Signature ______ Date ______

City Administrator's Signature ______ Date 5/15/24

C Green 5/6/24

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City of Venus
Credit Card Charges -Pay Request

Cardholder Name: Machelle McAnally

Payee: Citi Bank Master Card

ORIGINAL RECEIPTS MUST BE ATTACHED TO THIS FORM. PLEASE TAPE RECEIPTS TO 8.5 X 11 SHEET OF PAPER.
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Date	Vendor Name	Description/Purpose of Charge	Employee Initiating Purchase	GL Code # 5-XXXX-XXXX	GL Acct Description	Charge Amount	Sales Taxes Paid	Total Charge
4/9/2024	Amazon	Storage boxes, pens, copy paper, badge hold	M. McAnally	5-0050-0421	Office Supplies	176.03	-	176.03
4/10/2024	Amazon	Morge badge holder	J. Gordon	5-0050-0421	Office Supplies	89.94	-	89.94
4/16/2024	Amazon	13 gallon and 33 gallon trash bags	G. Cruz	5-0050-0442	Building R & M	97.33	-	97.33
4/25/2024	Amazon	Laptop battery	M. May	5-0050-0468	Hardware & Software	56.74	-	56.74
4/29/2024	Amazon	Windshield washer fluid	J. Gordon	5-0050-0445	Vehicle R & M	38.89	-	38.89
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
Total Monthly Charges						458.93	-	458.93

agree with

Cardholder Signature ______ Date 5/6/24

Department Head Signature ______ Date 05/06/24

Finance Director Signature ______ Date ______

City Administrator's Signature ______ Date 5/15/24

ENTERED
BB-05.14.24

City of Venus
Credit Card Charges -Pay Request

Cardholder Name: Randy Goucher

Payee: Citi Bank Master Card

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Date	Vendor Name	Description/Purpose of Charge	Employee Initiating Purchase	GL Code # 5-XXXX-XXXX	GL Acct Description	Charge Amount	Sales Taxes Paid	Total Charge
4/18/2024	Walmart	2021 IRC Code Book	Randy G.	10-5-0020-0429	Department Supplies	49.21	4.06	53.27
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Monthly Charges						49.21	4.06	53.27

Total must agree with credit card statement

Cardholder Signature ________ Date 5/7/24

Finance Director Signature ________ Date ________

Dept Head Signature ________ Date 5/7/24

City Administrator Signature ________ Date 5/15/24

ENTERED
BB-05.14.24

City of Venus
Credit Card Charges -Pay Request

Cardholder Name: Richard Allen

Payee: Citi Bank Master Card

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Date	Vendor Name	Description/Purpose of Charge	Employee Initiating Purchase	GL Code # 5-XXXX-XXXX	GL Acct Description	Charge Amount	Sales Taxes Paid	Total Charge
4/4/2024	NFPA	Annual Membership - R. Allen	R.Allen	10-5-0070-0418	DUES & MEMBERSHIP	175.00		175.00
4/4/2024	American Heart Assoc.	Classroom Materials for CPR class	R.Allen	10-5-0070-0475	COMMUNITY OUTREACH	173.00		173.00
4/11/2024	Bound Tree Medical	Refund of Taxes from order	R.Allen	60-2-0000-0266	Sales Tax Payable	—	(129.39)	(129.39)
4/15/2024	Firehose Direct	Low Level Strainer	R.Allen	10-5-0070-0433	SMALL EQUIPMENT	626.85		626.85
4/17/2024	Rescuetech1	Rescue Randy - TFS Grant	R.Allen	10-5-0070-0495	SPECIAL PROJECTS	1,516.50		1,516.50
4/17/2024	Positive Promotions	Fire Prevention Items	R.Allen	10-5-0070-0478	FIRE MARSHAL	1,540.03		1,540.03
4/23/2024	Amazon	2 Garage Door opener remotes	R.Allen	10-5-0070-0442	BUILDING MAINTENANCE	19.65		19.65
4/23/2024	Amazon	2 Garage Door control boards	R.Allen	10-5-0070-0442	BUILDING MAINTENANCE	65.90		65.90
4/25/2024	Lowes Home Improvement	Storage totes for Fire Marshal	R.Allen	10-5-0070-0478	FIRE MARSHAL	218.32		218.32
								-
								-
								-
Total Monthly Charges						4,076.47	(129.39)	4,205.86

Total must agree with credit card statement

Cardholder Signature ______________________ Date: 5/6/2024

Department Head Signature: ______________________ Date: 5/6/2024

Finance Director's Signature ______________________ Date: ____________

City Administrator Signature ______________________ Date: ____________

ENTERED
BB-05.14.24

City of Venus
Credit Card Charges -Pay Request

Cardholder Name: Jason Gordon

Payee: Citi Bank Master Card

ORIGINAL RECEIPTS MUST BE ATTACHED TO THIS FORM. PLEASE TAPE RECEIPTS TO 8.5 X 11 SHEET OF PAPER.
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Date	Vendor Name	Description/Purpose of Charge	Employee Initiating Purchase	GL Code # 5-XXXX-XXXX	GL Acct Description	Charge Amount	Sales Taxes Paid	Total Charge
4/15/2024	Triarc Systems	Cerakote Launchers	Gordon	5-0050-0429	Supplies	750.00	-	750.00
4/10/2024	Cutting Edge	Sales Tax Refund	Gordon	60-2-0000-0266	Sales Tax Payable		(10.31)	(10.31)
4/10/2024	Cutting Edge	Sales Tax Refund	Gordon	60-2-0000-0266	Sales Tax Payable		(2.06)	(2.06)
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
Total Monthly Charges						750.00	(12.37)	737.63

agree with

Cardholder Signature 1/0 Date 5.4.24

Department Head Signature Date 05/13/24

Finance Director Signature Date

City Administrator's Signature Date 5/15/24

ENTERED
BB-05.14.24

City of Venus Dashboard
Fiscal Year Overview: FY24
Period Ending: May 31, 2024

67% of the fiscal year

General Fund

Revenue Summary

	Budget	YTD	% of Budget
Fees & Services	13,050	14,924	114%
Fines & Forfeitures	109,700	69,075	63%
Franchise Taxes	152,000	164,667	108%
Property Taxes	2,714,383	2,693,547	99%
Sales Taxes	831,000	746,778	90%
Contributions	8,367	4,699	56%
Interest	25,000	121,159	485%
Licenses & Permits	789,380	360,113	46%
Miscellaneous	15,950	33,200	208%
Intergovernmental	674,134	341,159	51%
Other Financing Sources (Uses)	333,332	350	0%
Total Revenue	5,666,296	4,549,671	80%

Expenditure Summary

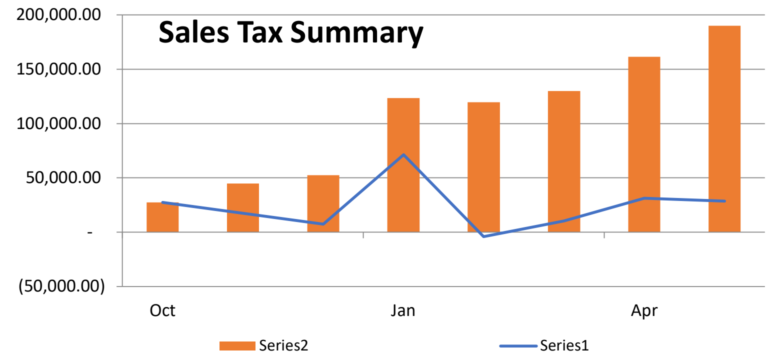
	Budget	YTD	% of Budget
Non-departmental	-	86,513	0%
City Administrator Office	203,729	101,278	50%
City Secretary	168,649	105,555	63%
Permits & Inspections	346,460	191,797	55%
Finance Department	194,847	175,822	90%
Human Resources	109,717	66,217	60%
Planning	168,541	93,882	56%
Police Department	2,562,348	1,450,184	57%
Code Enforcement/Animal Control	94,624	46,367	49%
Municipal Court	118,817	75,737	64%
Fire Department	1,015,240	544,036	54%
Streets	312,848	129,196	41%
Parks & Recreation	236,725	120,980	51%
City-Wide Nondepartmental	192,474	145,289	75%
Total Expenditures	5,725,019	3,332,852	58%

Net Surplus (deficit)	**(58,723)**	**1,216,818**

Key Revenue Sources

	Budget	YTD	% of Budget
Sales Tax City	831,000	746,778	90%
Property Taxes	2,714,383	2,693,547	99%

Moving Average Comparisons to Collections		Collections
12 Month Moving Average	12-MA	May 31, 2024
Sales Tax City	83,121	126,847



City of Venus Dashboard
Fiscal Year Overview: FY24
Period Ending: May 31, 2024

67% of the fiscal year

Debt Service Fund

Revenue Summary

	Budget	YTD	% of Budget
Current Property Taxes	652,004	774,581	119%
Delinquent I&S Taxes	-	1,625	0%
Penalties & Interest	-	3,262	0%
Total Revenues	652,004	779,468	120%

Expenditure Summary

	Budget	YTD	% of Budget
Other contracted services	550	325	59%
Bond Principal	430,000	125,000	29%
Bond Interest	387,960	76,200	20%
Total Expenses	818,510	201,525	25%

City of Venus Dashboard
Fiscal Year Overview: FY24
Period Ending: May 31, 2024

Venus Community Service Development Corporation

ASSETS	
Pooled Cash	$ 312,166
Pinnacle Bank Account	300,015
Texpool	84,180
Sales Tax Receivable	59,679
TOTAL ASSETS	$ 756,040
LIABILITIES	
Accounts Payable	$ 644
TOTAL LIABILITIES	$ 644
FUND BALANCES	
Fund Balance - Beginning of Year	562,164
Surplus (Deficit)	193,232
TOTAL FUND BALANCE	$ 755,396
TOTAL LIABILITIES AND FUND BALANCE	$ 756,040

City of Venus Dashboard

Fiscal Year Overview:	FY24
Period Ending:	May 31, 2024

67% of the fiscal year

Venus Community Service Development Corporation

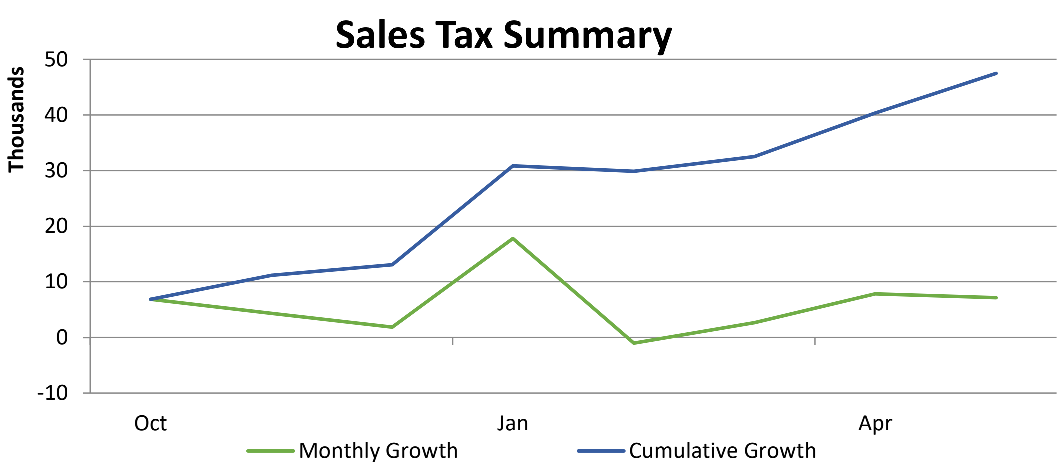
Revenue Summary

	Budget	YTD	% of Budget
Sales Tax	350,000	298,711	85%
Special events	-	851	0%
Interest Income	2,500	6,943	278%
Total Revenues	352,500	306,505	87%

Expenditure Summary

	Budget	YTD	% of Budget
Nondepartmental	514,212	113,272	22%
Total Expenses	514,212	113,272	22%

Net Surplus (deficit)	**(161,712)**	**193,232**



City of Venus Dashboard

Fiscal Year Overview: FY24

Period Ending: May 31, 2024

67% of the fiscal year

Street Maintenance Sales Tax

Revenue Summary

	Budget	YTD	% of Budget
Street Maintenance Sales Tax	182,896	149,356	82%
Total Revenues	182,896	149,356	82%

Expenditure Summary

	Budget	YTD	% of Budget
Street Repairs	180,000	57,652	32%
Street Materials	22,500	15,018	67%
Crack Seal Trailer	66,595	-	0%
Total Expenses	269,095	72,670	27%

Net Surplus (deficit)	**(86,199)**	**76,685**

City of Venus Dashboard

Fiscal Year Overview: FY24

Period Ending: May 31, 2024

67% of the fiscal year

Utility Fund

Revenue Summary

	Budget	YTD	% of Budget
Water Revenue	1,429,041	1,052,688	74%
Sewer Revenue	2,432,954	1,750,012	72%
Sanitation Revenues	731,434	438,639	60%
Administrative Fees	214,500	161,357	75%
Total Revenues	4,807,929	3,402,696	71%

Expenditure Summary

	Budget	YTD	% of Budget
Non-Departmental	413,104	279,610	68%
Administration	468,172	214,160	46%
Water Department	1,336,390	827,471	62%
Sanitation Department	676,252	406,534	60%
Sewer Department	2,353,166	1,688,458	72%
Total Expenses	5,247,084	3,416,233	65%

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
ALLIED FLOW SPECIALISTS, INC.	BACKFLOW IRRIGATION - EAST	GENERAL FUND	PARKS & RECREATION	90.00
	BACKFLOW IRRIGATION - SHAN	GENERAL FUND	PARKS & RECREATION	140.00
	BACKFLOW IRRIGATION TEST	GENERAL FUND	PARKS & RECREATION	140.00
			TOTAL:	370.00
AMERIFLEX	HRA ADMIN FEES 43 EMP @$5.	GENERAL FUND	HUMAN RESOURCES	221.45
			TOTAL:	221.45
AT&T MOBILITY	CELL PHONES 03.20.24-04.19	GENERAL FUND	CITY ADMIN OFFICE	33.21
	CELL PHONES 04.20.24-05.19	GENERAL FUND	CITY ADMIN OFFICE	42.24
	CELL PHONES 03.20.24-04.19	GENERAL FUND	CITY SECRETARY	306.93
	CELL PHONES 04.20.24-05.19	GENERAL FUND	CITY SECRETARY	306.93
	CELL PHONES 03.20.24-04.19	GENERAL FUND	PERMITS & INSPECTIONS	122.68
	CELL PHONES 04.20.24-05.19	GENERAL FUND	PERMITS & INSPECTIONS	122.68
	CELL PHONES 03.20.24-04.19	GENERAL FUND	HUMAN RESOURCES	50.72
	CELL PHONES 04.20.24-05.19	GENERAL FUND	HUMAN RESOURCES	50.72
	CELL PHONES 03.20.24-04.19	GENERAL FUND	PLANNING & DEVELOPMENT	71.96
	CELL PHONES 04.20.24-05.19	GENERAL FUND	PLANNING & DEVELOPMENT	71.96
	PD CELL PHONES 03.20-04.19	GENERAL FUND	POLICE DEPARTMENT	745.62
	CODE ENFORCE 03.20-04.19.2	GENERAL FUND	CODE ENFORCE/ANIMAL CO	49.83
	CELL PHONES 03.20.24-04.19	GENERAL FUND	FIRE DEPARTMENT	259.46
	CELL PHONES 04.20.24-05.19	GENERAL FUND	FIRE DEPARTMENT	259.46
	CELL PHONES 03.20.24-04.19	GENERAL FUND	STREETS	52.86
	CELL PHONES 04.20.24-05.19	GENERAL FUND	STREETS	52.86
	CELL PHONES 03.20.24-04.19	GENERAL FUND	PARKS & RECREATION	118.27
	CELL PHONES 04.20.24-05.19	GENERAL FUND	PARKS & RECREATION	113.17
	CELL PHONES 03.20.24-04.19	GENERAL FUND	CITY-WIDE (NON-DEPARTM	105.72
	CELL PHONES 04.20.24-05.19	GENERAL FUND	CITY-WIDE (NON-DEPARTM	105.72
	CELL PHONES 03.20.24-04.19	VCSDC	ECONOMIC DEVELOPMENT	40.71
	CELL PHONES 04.20.24-05.19	VCSDC	ECONOMIC DEVELOPMENT	40.71
	CELL PHONES 03.20.24-04.19	WATER & SEWER FUND	ADMINISTRATION	62.32
	CELL PHONES 04.20.24-05.19	WATER & SEWER FUND	ADMINISTRATION	62.32
	CELL PHONES 03.20.24-04.19	WATER & SEWER FUND	WATER DEPARTMENT	211.96
	CELL PHONES 04.20.24-05.19	WATER & SEWER FUND	WATER DEPARTMENT	211.96
	CELL PHONES 03.20.24-04.19	WATER & SEWER FUND	SEWER DEPARTMENT	160.91
	CELL PHONES 04.20.24-05.19	WATER & SEWER FUND	SEWER DEPARTMENT	160.91
			TOTAL:	3,994.80
ATMO[illegible]ERGY CORP.	101 W 3RD - FD - GAS BILL	GENERAL FUND	FIRE DEPARTMENT	78.55
	301 S MAIN ST - WD - GAS B	WATER & SEWER FUND	WATER DEPARTMENT	76.74
			TOTAL:	155.29
BILL [illegible] SCOTT	MAY 2024 JUDGE DUTIES	GENERAL FUND	COURT	1,000.00
			TOTAL:	1,000.00

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
CARROT-TOP INDUSTRIES INC.	TEXAS FLAGS/U.S. FLAGS/WIR	GENERAL FUND	CITY-WIDE (NON-DEPARTM	1,839.79
			TOTAL:	1,839.79
CHILD SUPPORT DISTRIBUTION FUND	CC-D20220018	GENERAL FUND	NON-DEPARTMENTAL	620.77
	CC-D20220018	GENERAL FUND	NON-DEPARTMENTAL	560.40
	001416398532571060821	GENERAL FUND	NON-DEPARTMENTAL	295.38
	001416398532571060821	GENERAL FUND	NON-DEPARTMENTAL	295.38
	001243867195045D	GENERAL FUND	NON-DEPARTMENTAL	115.38
	001243867195045D	GENERAL FUND	NON-DEPARTMENTAL	115.38
	CC-D20220018	VCSDC	NON-DEPARTMENTAL	120.76
	0012621216 2011-FAM-4378-B	WATER & SEWER FUND	NON-DEPARTMENTAL	305.60
	0012621216 2011-FAM-4378-B	WATER & SEWER FUND	NON-DEPARTMENTAL	305.60
	0011598503 1006247V	WATER & SEWER FUND	NON-DEPARTMENTAL	215.08
	0011598503 1006247V	WATER & SEWER FUND	NON-DEPARTMENTAL	215.08
	CC-D20220018	WATER & SEWER FUND	NON-DEPARTMENTAL	620.77
	CC-D20220018	WATER & SEWER FUND	NON-DEPARTMENTAL	560.38
			TOTAL:	4,345.96
CINTAS	CARRIER & COKER	GENERAL FUND	STREETS	10.48
	CARRIER & COKER	GENERAL FUND	STREETS	10.48
	CARRIER & COKER	GENERAL FUND	STREETS	10.48
	CARRIER & COKER	GENERAL FUND	STREETS	10.48
	CARRIER & COKER	GENERAL FUND	STREETS	10.48
	CANTU/MOORE/FIELDS/COKER	GENERAL FUND	PARKS & RECREATION	26.28
	CANTU/MOORE/FIELDS/COKER	GENERAL FUND	PARKS & RECREATION	26.28
	CANTU/MOORE/FIELDS/COKER	GENERAL FUND	PARKS & RECREATION	26.28
	CANTU/MOORE/FIELDS/COKER	GENERAL FUND	PARKS & RECREATION	26.28
	CANTU/MOORE/FIELDS/COKER	GENERAL FUND	PARKS & RECREATION	26.28
	COUNCIL MEMBERS SHIRTS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	54.13
	CITY HALL FLOOR MATS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	37.37
	UNIFORM PREP ADVANTAGE	GENERAL FUND	CITY-WIDE (NON-DEPARTM	13.76
	CITY HALL FLOOR MATS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	37.37
	UNIFORM PREP ADVANTAGE	GENERAL FUND	CITY-WIDE (NON-DEPARTM	13.76
	CITY HALL FLOOR MATS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	37.37
	UNIFORM PREP ADVANTAGE	GENERAL FUND	CITY-WIDE (NON-DEPARTM	13.76
	CITY HALL FLOOR MATS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	37.37
	UNIFORM PREP ADVANTAGE	GENERAL FUND	CITY-WIDE (NON-DEPARTM	13.76
	CITY HALL FLOOR MATS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	37.37
	UNIFORM PREP ADVANTAGE	GENERAL FUND	CITY-WIDE (NON-DEPARTM	13.76
	ZAPATA/SMITH/REYES/COKER	WATER & SEWER FUND	WATER DEPARTMENT	11.99
	HAND SCRUB FOR PUBLIC WORK	WATER & SEWER FUND	WATER DEPARTMENT	2.41
	ZAPATA/SMITH/REYES/COKER	WATER & SEWER FUND	WATER DEPARTMENT	11.99
	HAND SCRUB FOR PUBLIC WORK	WATER & SEWER FUND	WATER DEPARTMENT	2.41
	ZAPATA/SMITH/REYES/COKER	WATER & SEWER FUND	WATER DEPARTMENT	11.99
	HAND SCRUB FOR PUBLIC WORK	WATER & SEWER FUND	WATER DEPARTMENT	2.41

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
CITIBANK	AMZ: MONITOR NEW CITY ADMI	GENERAL FUND	CITY ADMIN OFFICE	149.99
	AMZ: ADAPTER NEW CITY ADMI	GENERAL FUND	CITY ADMIN OFFICE	3.95
	VISTA: NEW CITY ADM BUSI C	GENERAL FUND	CITY ADMIN OFFICE	111.97
	WALMART: 2021 IRC CODE BOO	GENERAL FUND	PERMITS & INSPECTIONS	49.21
	AMZ: PRINTER INK	GENERAL FUND	FINANCE	39.98
	FULLID: JOSHUA JONES BADGE	GENERAL FUND	HUMAN RESOURCES	29.00
	SHRM: ANNUAL MEMBERSHIP DU	GENERAL FUND	HUMAN RESOURCES	264.00
	FULLID: GORDON WALLET BADG	GENERAL FUND	HUMAN RESOURCES	29.00
	AMZ: THANK YOU TAGS EMP AP	GENERAL FUND	HUMAN RESOURCES	19.94
	SAMS:EMP APPREC GIFT BAGS	GENERAL FUND	HUMAN RESOURCES	91.25
	BABES: EMP APPREC LUNCHEON	GENERAL FUND	HUMAN RESOURCES	1,053.40
	AMZ: EMP APPREC STRESS BAL	GENERAL FUND	HUMAN RESOURCES	29.98
	TRIARC: CERAKOTE LAUNCHERS	GENERAL FUND	POLICE DEPARTMENT	750.00
	AMZ: BOXES/PENS/PAPER/BAD	GENERAL FUND	POLICE DEPARTMENT	176.03
	AMZ: BADGE HOLDERS (6)	GENERAL FUND	POLICE DEPARTMENT	89.94
	AMZ: 13 GAL/33 GAL TRASH B	GENERAL FUND	POLICE DEPARTMENT	97.33
	AMZ: LAPTOP BATTERY	GENERAL FUND	POLICE DEPARTMENT	56.74
	AMZ: WINDSHIELD WASHER FLU	GENERAL FUND	POLICE DEPARTMENT	38.89
	AMZ: STAPLER	GENERAL FUND	COURT	8.99
	NFPA: ANNUAL MEMBER - ALLE	GENERAL FUND	FIRE DEPARTMENT	175.00
	AMERICAN: MATERIALS CPR CL	GENERAL FUND	FIRE DEPARTMENT	173.00
	FIREHOSE: LOW LEVEL STRAIN	GENERAL FUND	FIRE DEPARTMENT	626.85
	RESCUE: RESCUE RANDY TFS G	GENERAL FUND	FIRE DEPARTMENT	1,516.50
	POSITIVE: FIRE PREVENT ITE	GENERAL FUND	FIRE DEPARTMENT	1,540.03
	AMZ: 2 GARAGE DOOR OPENERS	GENERAL FUND	FIRE DEPARTMENT	19.65
	AMZ: 2 GARAGE DOOR CONT BO	GENERAL FUND	FIRE DEPARTMENT	65.90
	LOWES: STORAGE TOTES FIRE	GENERAL FUND	FIRE DEPARTMENT	218.32
	TRACTOR: BRUSH HOG PTO PAR	GENERAL FUND	STREETS	299.99
	TRACTOR: BRUSH HOG PTO REF	GENERAL FUND	STREETS	299.99-
	TRACTOR: TRAILER PARTS	GENERAL FUND	STREETS	165.97
	MY TEE PROD: TRAILER STAND	GENERAL FUND	STREETS	609.18
	CLASSIC TURF: CHAIN SAW	GENERAL FUND	PARKS & RECREATION	482.97
	HOME: WEED EATER TRIMMER	GENERAL FUND	PARKS & RECREATION	269.00
	HOME: WEED EATER TRIMMER R	GENERAL FUND	PARKS & RECREATION	269.00-
	HOME: WEED EATER TRIMMER	GENERAL FUND	PARKS & RECREATION	313.88
	AMZ: DUST MOP FRAMES (2)	GENERAL FUND	CITY-WIDE (NON-DEPARTM	27.12
	AMZ: COMPRESSED AIR DUSTER	GENERAL FUND	CITY-WIDE (NON-DEPARTM	14.51
	AMZ: SHARPIE MARKERS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	19.99
	AMZ: KIRKLAND COFFEE PODS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	34.99
	AMZ: "SIGN HERE" POST-IT	GENERAL FUND	CITY-WIDE (NON-DEPARTM	5.90
	AMZ: ASSORTED FILE FOLDERS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	19.56
	AMZ: STICKY NOTES	GENERAL FUND	CITY-WIDE (NON-DEPARTM	6.99
	GOTO: PHONE SYSTEM MONTHLY	GENERAL FUND	CITY-WIDE (NON-DEPARTM	864.77
	ADOBE: MONTHLY LICENSE DUE	GENERAL FUND	CITY-WIDE (NON-DEPARTM	300.90
	UATTEND: TIME CLOCK MONTH	GENERAL FUND	CITY-WIDE (NON-DEPARTM	175.00

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
CITY OF CLEBURNE	EARLY VOTING CLERKS TRAIN	GENERAL FUND	CITY SECRETARY	15.20
	EARLY VOTING BALLOT TRAIN	GENERAL FUND	CITY SECRETARY	41.44
	ELECT DAY JUDG/CLERK TRAIN	GENERAL FUND	CITY SECRETARY	68.20
			TOTAL:	124.84
CITY OF MIDLOTHIAN	CONSUMP - 19,908,000 GALLO	WATER & SEWER FUND	WATER DEPARTMENT	74,778.00
			TOTAL:	74,778.00
COAST TO COAST SOLUTIONS	FENTANYL INFO PANELS (500)	GENERAL FUND	POLICE DEPARTMENT	322.37
			TOTAL:	322.37
COLONIAL LIFE	MAY 24 COLONIAL LIFE BILL	GENERAL FUND	NON-DEPARTMENTAL	157.62
			TOTAL:	157.62
CORE & MAIN LP	NEPTUNE 360 AMI (532)	WATER & SEWER FUND	WATER DEPARTMENT	3,404.80
	MONILE HARDWARE ANN MAINT	WATER & SEWER FUND	WATER DEPARTMENT	576.00
	MONILE HARDWARE ANN MAINT	WATER & SEWER FUND	WATER DEPARTMENT	2,442.60
			TOTAL:	6,423.40
DATAPROSE, LLC	MAY 2024 NEWSLETTER	GENERAL FUND	CITY-WIDE (NON-DEPARTM	374.80
			TOTAL:	374.80
DEARBORN LIFE INSURANCE CO	MAY 24 LVE	GENERAL FUND	NON-DEPARTMENTAL	659.90
	MAY 24 LVS	GENERAL FUND	NON-DEPARTMENTAL	59.05
	MAY 24 LVC	GENERAL FUND	NON-DEPARTMENTAL	20.10
	MAY 24 LIFE/ADD	GENERAL FUND	CITY SECRETARY	3.98
	MAY 24 LTD	GENERAL FUND	CITY SECRETARY	25.58
	MAY 24 STD	GENERAL FUND	CITY SECRETARY	27.40
	MAY 24 LIFE/ADD	GENERAL FUND	PERMITS & INSPECTIONS	11.94
	MAY 24 LTD	GENERAL FUND	PERMITS & INSPECTIONS	37.50
	MAY 24 STD	GENERAL FUND	PERMITS & INSPECTIONS	40.80
	MAY 24 LIFE/ADD	GENERAL FUND	FINANCE	1.99
	MAY 24 LTD	GENERAL FUND	FINANCE	5.80
	MAY 24 STD	GENERAL FUND	FINANCE	6.35
	MAY 24 LIFE/ADD	GENERAL FUND	HUMAN RESOURCES	2.99
	MAY 24 LTD	GENERAL FUND	HUMAN RESOURCES	17.05
	MAY 24 STD	GENERAL FUND	HUMAN RESOURCES	18.70
	MAY 24 LIFE/ADD	GENERAL FUND	ECONOMIC DEVELOPMENT	5.98
	MAY 24 LTD	GENERAL FUND	ECONOMIC DEVELOPMENT	16.59
	MAY 24 STD	GENERAL FUND	ECONOMIC DEVELOPMENT	18.19
	MAY 24 LIFE/ADD	GENERAL FUND	PLANNING & DEVELOPMENT	3.98
	MAY 24 LTD	GENERAL FUND	PLANNING & DEVELOPMENT	23.90
	MAY 24 STD	GENERAL FUND	PLANNING & DEVELOPMENT	26.22
	MAY 24 LIFE/ADD	GENERAL FUND	POLICE DEPARTMENT	71.64
	MAY 24 LTD	GENERAL FUND	POLICE DEPARTMENT	342.95

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	MAY 24 LTD	GENERAL FUND	PARKS & RECREATION	19.03
	MAY 24 STD	GENERAL FUND	PARKS & RECREATION	20.86
	MAY 24 LIFE/ADD	GENERAL FUND	CITY-WIDE (NON-DEPARTM	3.98
	MAY 24 LTD	GENERAL FUND	CITY-WIDE (NON-DEPARTM	9.45
	MAY 24 STD	GENERAL FUND	CITY-WIDE (NON-DEPARTM	10.36
	MAY 24 LVE	WATER & SEWER FUND	NON-DEPARTMENTAL	172.00
	MAY 24 LVS	WATER & SEWER FUND	NON-DEPARTMENTAL	30.90
	MAY 24 LVC	WATER & SEWER FUND	NON-DEPARTMENTAL	15.85
	MAY 24 LIFE/ADD	WATER & SEWER FUND	ADMINISTRATION	6.96
	MAY 24 LTD	WATER & SEWER FUND	ADMINISTRATION	23.08
	MAY 24 STD	WATER & SEWER FUND	ADMINISTRATION	25.30
	MAY 24 LIFE/ADD	WATER & SEWER FUND	WATER DEPARTMENT	5.98
	MAY 24 LTD	WATER & SEWER FUND	WATER DEPARTMENT	19.19
	MAY 24 STD	WATER & SEWER FUND	WATER DEPARTMENT	21.05
	MAY 24 LIFE/ADD	WATER & SEWER FUND	SEWER DEPARTMENT	5.96
	MAY 24 LTD	WATER & SEWER FUND	SEWER DEPARTMENT	19.19
	MAY 24 STD	WATER & SEWER FUND	SEWER DEPARTMENT	21.04
			TOTAL:	2,607.11
DROP SHOT PEST CONTROL	PEST CONTROL EDC BLDG	GENERAL FUND	PLANNING & DEVELOPMENT	26.00
	PEST CONTROL CITY HALL & P	GENERAL FUND	POLICE DEPARTMENT	66.00
	PEST CONTROL FIRE DEPT	GENERAL FUND	FIRE DEPARTMENT	78.00
	PEST CONTROL EDC BLDG	GENERAL FUND	STREETS	26.00
	PEST CONTROL CITY HALL & P	GENERAL FUND	CITY-WIDE (NON-DEPARTM	66.00
	PEST CONTROL EDC BLDG	VCSDC	ECONOMIC DEVELOPMENT	26.00
	PEST CONTROL CIVIC CENTER	VCSDC	ECONOMIC DEVELOPMENT	78.00
	PEST CONTROL PW BLDG	WATER & SEWER FUND	ADMINISTRATION	78.00
			TOTAL:	444.00
EIGHT 20 CONSULTING	DOUG MARTELLA CFO	GENERAL FUND	FINANCE	3,500.00
			TOTAL:	3,500.00
ELECTION SYSTEMS & SOFTWARE	PRECINCT/APPLICATIONS/KITS	GENERAL FUND	CITY SECRETARY	200.48
			TOTAL:	200.48
ELLIS COUNTY TREASURER	ELECTION SVCS 2024 FINAL P	GENERAL FUND	CITY SECRETARY	900.00
			TOTAL:	900.00
ENTERPRISE FLEET MANAGEMENT INC	ADMIN VEHICLE LEASE PAYMNT	GENERAL FUND	CITY ADMIN OFFICE	892.03
	SEQUOIA - GAIN ON SETTLED	GENERAL FUND	CITY ADMIN OFFICE	23,025.00-
	ADMIN VEHICLE MAINT PLAN	GENERAL FUND	CITY ADMIN OFFICE	130.44
	ADMIN VEHICLE R&M	GENERAL FUND	CITY ADMIN OFFICE	39.95
	ADMIN VEHICLE LEASE PAYMNT	GENERAL FUND	CITY ADMIN OFFICE	892.03
	ADMIN VEHICLE MAINT PLAN	GENERAL FUND	CITY ADMIN OFFICE	209.34
	ADMIN VEHICLE R&M	GENERAL FUND	CITY ADMIN OFFICE	4.68

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	CODE/ANIMAL CONTR MAINT PL	GENERAL FUND	CODE ENFORCE/ANIMAL CO	6.00
	CODE/ANIMAL CONTR MAINT PL	GENERAL FUND	CODE ENFORCE/ANIMAL CO	6.00
	FIRE LEASE PAYMNT	GENERAL FUND	FIRE DEPARTMENT	2,018.00
	FIRE MAINT PLAN	GENERAL FUND	FIRE DEPARTMENT	37.77
	FIRE LEASE PAYMNT	GENERAL FUND	FIRE DEPARTMENT	2,018.00
	FIRE MAINT PLAN	GENERAL FUND	FIRE DEPARTMENT	53.95
	STREETS VEHICLE R&M	GENERAL FUND	STREETS	89.95
	PARKS VEHICLE R&M	GENERAL FUND	PARKS & RECREATION	17.64
	PW ADMIN LEASE PAYMNT	WATER & SEWER FUND	ADMINISTRATION	2,692.55
	PW ADMIN MAINT PLAN	WATER & SEWER FUND	ADMINISTRATION	147.46
	PW ADMIN LEASE PAYMNT	WATER & SEWER FUND	ADMINISTRATION	2,692.55
	PW ADMIN MAINT PLAN	WATER & SEWER FUND	ADMINISTRATION	147.46
	WATER LEASE PAYMNT	WATER & SEWER FUND	WATER DEPARTMENT	945.59
	WATER VEHICLE R&M	WATER & SEWER FUND	WATER DEPARTMENT	56.71
	WATER LEASE PAYMNT	WATER & SEWER FUND	WATER DEPARTMENT	945.59
	WATER VEHICLE R&M	WATER & SEWER FUND	WATER DEPARTMENT	56.71
	SEWER LEASE PAYMNT	WATER & SEWER FUND	SEWER DEPARTMENT	945.60
	SEWER VEHICLE R&M	WATER & SEWER FUND	SEWER DEPARTMENT	56.71
	SEWER LEASE PAYMNT	WATER & SEWER FUND	SEWER DEPARTMENT	945.60
	SEWER VEHICLE R&M	WATER & SEWER FUND	SEWER DEPARTMENT	56.71
			TOTAL:	28,471.91
FIRST CHECK	SCREENING - LEEANN ROSE	GENERAL FUND	CITY SECRETARY	15.50
	SCREENING - RACHEL GROOM	GENERAL FUND	CITY SECRETARY	25.50
	SCREENING - OSCAR REYES	GENERAL FUND	HUMAN RESOURCES	27.00
	SCREENING - AUSTIN SELLERS	GENERAL FUND	HUMAN RESOURCES	27.00
			TOTAL:	95.00
FRONTIER ACCESS LLC	25% PUBLIC WORKS	GENERAL FUND	STREETS	45.30
	25% PUBLIC WORKS	GENERAL FUND	PARKS & RECREATION	45.31
	CITY HALL	GENERAL FUND	CITY-WIDE (NON-DEPARTM	181.23
	CIVIC CENTER	VCSDC	ECONOMIC DEVELOPMENT	144.23
	25% PUBLIC WORKS	WATER & SEWER FUND	WATER DEPARTMENT	45.31
	1883 RESIDENTIAL CARTS	WATER & SEWER FUND	SANITATION	23,537.50
	71 RESIDENTIAL EXTRA CARTS	WATER & SEWER FUND	SANITATION	443.75
	1883 RESIDENTIAL RECYCLE C	WATER & SEWER FUND	SANITATION	9,189.04
	8 COMMERCIAL CARTS	WATER & SEWER FUND	SANITATION	180.56
	3 COMMERCIAL EXTRA CARTS	WATER & SEWER FUND	SANITATION	40.65
	DUMPSTERS	WATER & SEWER FUND	SANITATION	12,016.60
	ROLL-OFFS	WATER & SEWER FUND	SANITATION	7,406.83
	25% PUBLIC WORKS	WATER & SEWER FUND	SEWER DEPARTMENT	45.31
			TOTAL:	53,321.62
FRON[illegible] COMMUNICATIONS	PD FAX LINE 05.01.24-05.31	GENERAL FUND	POLICE DEPARTMENT	94.00
			TOTAL:	94.00

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	CITY-WIDE - ELECTRIC	GENERAL FUND	CITY-WIDE (NON-DEPARTM	1,015.87
	CIVIC CENTER - ELECTRIC	VCSDC	ECONOMIC DEVELOPMENT	694.22
	50% PW BLDG & GDL - ELECTR	WATER & SEWER FUND	WATER DEPARTMENT	281.85
	50% PW BLDG & GDL - ELECTR	WATER & SEWER FUND	SEWER DEPARTMENT	281.85
	LIFT STATIONS - ELECTRIC	WATER & SEWER FUND	SEWER DEPARTMENT	3,081.83
			TOTAL:	6,448.28
GUADALAJARA TIRES	TUBE	GENERAL FUND	PARKS & RECREATION	30.00
			TOTAL:	30.00
INTERFACE SECURITY SYSTEMS LLC	ALARM MONITOR - 5/14-6/13/	WATER & SEWER FUND	ADMINISTRATION	37.85
			TOTAL:	37.85
IWERK	IWERK MANAGED USER SVCS (3	GENERAL FUND	CITY-WIDE (NON-DEPARTM	2,850.00
	SENTINEL/PROOFPOINT/OFFICE	GENERAL FUND	CITY-WIDE (NON-DEPARTM	1,730.28
			TOTAL:	4,580.28
JAXSON LOMAX	APR 24 VOL STIPEND	GENERAL FUND	FIRE DEPARTMENT	216.00
			TOTAL:	216.00
JC & SONS CONSTRUCTION GROUP LLC	LONE STAR/HANCOCK ST REPAI	STREET TAX MAINT F	PUBLIC WORKS	6,000.00
	133 MT VERNON CONCRETE REP	WATER & SEWER FUND	SEWER DEPARTMENT	1,800.00
	CONCRETE FLATWORK	WATER & SEWER FUND	SEWER DEPARTMENT	600.00
			TOTAL:	8,400.00
KEVIN UNGER	2.5 HOURS @ $15 PER HOUR	GENERAL FUND	CITY SECRETARY	37.50
			TOTAL:	37.50
LEANN ROSE	57.75 HOURS @ $15 PER HOUR	GENERAL FUND	CITY SECRETARY	866.25
			TOTAL:	866.25
LONE STAR NEWS GROUP	ORD 795-2024-03	GENERAL FUND	CITY SECRETARY	82.80
	GENERAL ELECTION	GENERAL FUND	CITY SECRETARY	775.00
	SPECIAL ELECTION	GENERAL FUND	CITY SECRETARY	855.00
			TOTAL:	1,712.80
LOWES BUSINESS ACCT/SYNCB	PW SHOP STORM DAMAGE REPAI	GENERAL FUND	STREETS	62.72
	12-FT GALVALUME - STORM RE	GENERAL FUND	STREETS	134.21
	12-FT GALVALUME - REFUND	GENERAL FUND	STREETS	134.21-
	METAL ROOF - STORM REPAIR	GENERAL FUND	STREETS	136.74
	PAINT (2) - FIELDER PARK	GENERAL FUND	PARKS & RECREATION	66.46
	COLD WATER GAS PRESSURE WA	GENERAL FUND	PARKS & RECREATION	332.12
	GLOVES/AIRWICK/GLADE/ETC	GENERAL FUND	CITY-WIDE (NON-DEPARTM	228.93
	HUSQVARNA/TITANIUM/ROUNDUP	WATER & SEWER FUND	WATER DEPARTMENT	129.85
	PW SHOP STORM DAMAGE REPAI	WATER & SEWER FUND	WATER DEPARTMENT	62.72

VENDOR NAME		DESCRIPTION	FUND	DEPARTMENT	AMOUNT
				TOTAL:	5,036.91
MCCREARY, VESELKA, BRAGG AND ALLEN P.C		APR 2024 COLLECTIONS	GENERAL FUND	NON-DEPARTMENTAL	134.97
		APR 2024 COLLECTIONS	GENERAL FUND	NON-DEPARTMENTAL	423.30
				TOTAL:	558.27
MICHAEL B. HALLA		LEGAL SERVICES APR 2024	GENERAL FUND	CITY ADMIN OFFICE	4,900.00
		LEGAL SERVICES APR 2024	GENERAL FUND	PLANNING & DEVELOPMENT	500.00
		PROSECUTOR APR 2024	GENERAL FUND	COURT	350.00
		LEGAL SERVICES APR 2024	VCSDC	ECONOMIC DEVELOPMENT	250.00
				TOTAL:	6,000.00
MIDLO H2O		5 GALLON H2O (10)	GENERAL FUND	CITY-WIDE (NON-DEPARTM	75.00
				TOTAL:	75.00
MISC VENDOR	RODRIGUEZ, ELVIS	Bond Refund:E5042434 -01	GENERAL FUND	NON-DEPARTMENTAL	243.10
	POLLARD, DEVAN	01-0282-05	WATER & SEWER FUND	NON-DEPARTMENTAL	0.41
	SHAW, KYLAR	01-1505-06	WATER & SEWER FUND	NON-DEPARTMENTAL	27.10
	SFR JV-2 NTL BORROWE	02-0276-03	WATER & SEWER FUND	NON-DEPARTMENTAL	32.94
	LGI HOMES	02-0537-00	WATER & SEWER FUND	NON-DEPARTMENTAL	67.97
	LGI HOMES	02-0559-00	WATER & SEWER FUND	NON-DEPARTMENTAL	38.22
	LGI HOMES	02-0587-00	WATER & SEWER FUND	NON-DEPARTMENTAL	26.78
	LGI HOMES	02-0605-00	WATER & SEWER FUND	NON-DEPARTMENTAL	54.24
	LGI HOMES	02-0613-00	WATER & SEWER FUND	NON-DEPARTMENTAL	24.50
	VALUE BUILDERS, INC	02-0657-00	WATER & SEWER FUND	NON-DEPARTMENTAL	26.78
	VALUE BUILDERS, INC	02-0671-00	WATER & SEWER FUND	NON-DEPARTMENTAL	54.24
	VALUE BUILDERS, INC	02-0673-00	WATER & SEWER FUND	NON-DEPARTMENTAL	17.63
	VALUE BUILDERS, INC	02-0679-00	WATER & SEWER FUND	NON-DEPARTMENTAL	40.51
	VALUE BUILDERS, INC	02-0685-00	WATER & SEWER FUND	NON-DEPARTMENTAL	77.12
	VALUE BUILDERS, INC	02-0687-00	WATER & SEWER FUND	NON-DEPARTMENTAL	19.92
	VALUE BUILDERS, INC	02-0689-00	WATER & SEWER FUND	NON-DEPARTMENTAL	19.92
	VALUE BUILDERS, INC	02-0693-00	WATER & SEWER FUND	NON-DEPARTMENTAL	77.12
	VALUE BUILDERS, INC	02-0694-00	WATER & SEWER FUND	NON-DEPARTMENTAL	19.92
	VALUE BUILDERS, INC	02-0695-00	WATER & SEWER FUND	NON-DEPARTMENTAL	19.92
	VALUE BUILDERS, INC	02-0697-00	WATER & SEWER FUND	NON-DEPARTMENTAL	40.51
	VALUE BUILDERS, INC	02-0705-00	WATER & SEWER FUND	NON-DEPARTMENTAL	40.51
	VALUE BUILDERS, INC	02-0711-00	WATER & SEWER FUND	NON-DEPARTMENTAL	51.95
	VALUE BUILDERS, INC	02-0721-00	WATER & SEWER FUND	NON-DEPARTMENTAL	40.51
	VALUE BUILDERS, INC	02-0727-00	WATER & SEWER FUND	NON-DEPARTMENTAL	40.51
	VALUE BUILDERS, INC	02-0729-00	WATER & SEWER FUND	NON-DEPARTMENTAL	40.51
	VALUE BUILDERS, INC	02-0731-00	WATER & SEWER FUND	NON-DEPARTMENTAL	40.51
	VALUE BUILDERS, INC	02-0733-00	WATER & SEWER FUND	NON-DEPARTMENTAL	40.51
	VALUE BUILDERS, INC	02-0827-00	WATER & SEWER FUND	NON-DEPARTMENTAL	88.56
	TRAN, NHU QUYNH	02-0848-01	WATER & SEWER FUND	NON-DEPARTMENTAL	37.78
	SFR JV-HD PROPERTY L	02-1020-05	WATER & SEWER FUND	NON-DEPARTMENTAL	41.69

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
MOUNTAIN PEAK SPECIAL UTILITY DISTRICT	1090 N FM 157 - PW SHOP	GENERAL FUND	STREETS	12.77
	700 W HWY 67 - CITY HALL	GENERAL FUND	CITY-WIDE (NON-DEPARTM	37.93
	502 E HWY 67 - VENUS SIGN	VCSDC	ECONOMIC DEVELOPMENT	22.73
	CR 213 IRRIG - VENUS SIGN	VCSDC	ECONOMIC DEVELOPMENT	22.73
	VENUS DISCONNECTS (51)	WATER & SEWER FUND	NON-DEPARTMENTAL	2,550.00
	VENUS AFTER HOURS (5)	WATER & SEWER FUND	NON-DEPARTMENTAL	375.00
	VENUS DISCONNECTS (24)	WATER & SEWER FUND	NON-DEPARTMENTAL	1,200.00
	VENUS AFTER HOURS (2)	WATER & SEWER FUND	NON-DEPARTMENTAL	150.00
	1090 N FM 157 - PW SHOP	WATER & SEWER FUND	ADMINISTRATION	12.76
			TOTAL:	4,383.92
NATHAN DRAMBAREANU - UNIQUE STYLE ENGR	CHERRY AWARD PLAQUES (3)	GENERAL FUND	CITY SECRETARY	120.00
			TOTAL:	120.00
PITNEY BOWES PURCHASE POWER	POSTAGE REFILL	GENERAL FUND	CITY-WIDE (NON-DEPARTM	806.75
			TOTAL:	806.75
PRIMARY ARMS LLC	FN15 SRP AR-15 SBR - 10.5"	GENERAL FUND	POLICE DEPARTMENT	2,113.27
			TOTAL:	2,113.27
RACHEL GROOM	8.5 HOURS @ $15 PER HOUR	GENERAL FUND	CITY SECRETARY	127.50
			TOTAL:	127.50
RECDESK LLC	RECDESK SUBSC: 04.01-03.31	GENERAL FUND	PARKS & RECREATION	3,200.00
			TOTAL:	3,200.00
RON HEARN	APR 24 VOL STIPEND	GENERAL FUND	FIRE DEPARTMENT	144.00
			TOTAL:	144.00
RONALD MADETZKE	11.50 HOURS @ $15 PER HOUR	GENERAL FUND	CITY SECRETARY	172.50
	6 HOURS @ $17 PER HOUR	GENERAL FUND	CITY SECRETARY	102.00
			TOTAL:	274.50
SAFARILAND GROUP, LLC	GLOCK 19MOS X300U STX TAC	GENERAL FUND	POLICE DEPARTMENT	643.50
			TOTAL:	643.50
SOUTH CENTRAL PLANNING AND DEVELOPMENT	SOFTWARE & LICENSE FEES	GENERAL FUND	PERMITS & INSPECTIONS	1,562.52
			TOTAL:	1,562.52
SOUT[illegible] STAR TRACTOR AND TURF LLC	LS TRACTOR XR4145 REPAIRS	GENERAL FUND	PARKS & RECREATION	4,391.97
			TOTAL:	4,391.97
STAC[illegible]OBAR	60.75 HOURS @ $17 PER HOUR	GENERAL FUND	CITY SECRETARY	1,032.75
			TOTAL:	1,032.75

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	TMRS RETIREMENT	GENERAL FUND	CITY ADMIN OFFICE	553.58
	TMRS RETIREMENT	GENERAL FUND	CITY ADMIN OFFICE	524.35
	TMRS RETIREMENT	GENERAL FUND	CITY SECRETARY	386.62
	TMRS RETIREMENT	GENERAL FUND	CITY SECRETARY	386.62
	TMRS RETIREMENT	GENERAL FUND	PERMITS & INSPECTIONS	739.73
	TMRS RETIREMENT	GENERAL FUND	PERMITS & INSPECTIONS	685.42
	TMRS RETIREMENT	GENERAL FUND	FINANCE	97.25
	TMRS RETIREMENT	GENERAL FUND	FINANCE	97.25
	TMRS RETIREMENT	GENERAL FUND	HUMAN RESOURCES	251.96
	TMRS RETIREMENT	GENERAL FUND	HUMAN RESOURCES	251.96
	TMRS RETIREMENT	GENERAL FUND	ECONOMIC DEVELOPMENT	275.65
	TMRS RETIREMENT	GENERAL FUND	ECONOMIC DEVELOPMENT	275.65
	TMRS RETIREMENT	GENERAL FUND	PLANNING & DEVELOPMENT	353.30
	TMRS RETIREMENT	GENERAL FUND	PLANNING & DEVELOPMENT	353.30
	TMRS RETIREMENT	GENERAL FUND	POLICE DEPARTMENT	5,011.28
	TMRS RETIREMENT	GENERAL FUND	POLICE DEPARTMENT	5,042.12
	TMRS RETIREMENT	GENERAL FUND	CODE ENFORCE/ANIMAL CO	4.30
	TMRS RETIREMENT	GENERAL FUND	CODE ENFORCE/ANIMAL CO	4.30
	TMRS RETIREMENT	GENERAL FUND	COURT	257.02
	TMRS RETIREMENT	GENERAL FUND	COURT	257.02
	TMRS RETIREMENT	GENERAL FUND	FIRE DEPARTMENT	2,277.47
	TMRS RETIREMENT	GENERAL FUND	FIRE DEPARTMENT	2,126.26
	TMRS RETIREMENT	GENERAL FUND	STREETS	278.10
	TMRS RETIREMENT	GENERAL FUND	STREETS	251.25
	TMRS RETIREMENT	GENERAL FUND	PARKS & RECREATION	345.35
	TMRS RETIREMENT	GENERAL FUND	PARKS & RECREATION	292.45
	TMRS RETIREMENT	GENERAL FUND	CITY-WIDE (NON-DEPARTM	139.57
	TMRS RETIREMENT	GENERAL FUND	CITY-WIDE (NON-DEPARTM	139.57
	TMRS RETIREMENT	WATER & SEWER FUND	NON-DEPARTMENTAL	753.87
	TMRS RETIREMENT	WATER & SEWER FUND	NON-DEPARTMENTAL	732.52
	TMRS RETIREMENT	WATER & SEWER FUND	NON-DEPARTMENTAL	245.00
	TMRS RETIREMENT	WATER & SEWER FUND	ADMINISTRATION	347.68
	TMRS RETIREMENT	WATER & SEWER FUND	ADMINISTRATION	376.91
	TMRS RETIREMENT	WATER & SEWER FUND	ADMINISTRATION	374.15
	TMRS RETIREMENT	WATER & SEWER FUND	WATER DEPARTMENT	401.80
	TMRS RETIREMENT	WATER & SEWER FUND	WATER DEPARTMENT	370.88
	TMRS RETIREMENT	WATER & SEWER FUND	SEWER DEPARTMENT	401.78
	TMRS RETIREMENT	WATER & SEWER FUND	SEWER DEPARTMENT	370.86
			TOTAL:	40,216.64
TEXA [illegible]AND & GRAVEL	COLD MIX (23.22)	STREET TAX MAINT F	PUBLIC WORKS	3,953.40
			TOTAL:	3,953.40
TML [illegible]TH	MAY 2024 MEDICAL INSURANCE	GENERAL FUND	NON-DEPARTMENTAL	7,266.13
	MAY 2024 MEDICAL INSURANCE	GENERAL FUND	CITY SECRETARY	1,225.27

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	MAY 2024 MEDICAL INSURANCE	WATER & SEWER FUND	NON-DEPARTMENTAL	605.52
	MAY 2024 MEDICAL INSURANCE	WATER & SEWER FUND	ADMINISTRATION	1,736.25
	MAY 2024 MEDICAL INSURANCE	WATER & SEWER FUND	WATER DEPARTMENT	1,569.51
	MAY 2024 MEDICAL INSURANCE	WATER & SEWER FUND	SEWER DEPARTMENT	1,569.52
			TOTAL:	51,699.30
TRINITY RIVER AUTHORITY	OPERATION & MAINTENANCE	WATER & SEWER FUND	SEWER DEPARTMENT	36,999.00
	DEBT SERVICE	WATER & SEWER FUND	SEWER DEPARTMENT	147,392.00
			TOTAL:	184,391.00
TXU ENERGY	STLG 1 049774	GENERAL FUND	STREETS	2,266.97
	STLG 2 391223	GENERAL FUND	STREETS	29.86
	STLG-A 101-140 753619	GENERAL FUND	STREETS	50.63
	STLG-C LED 0-55 357942	GENERAL FUND	STREETS	927.92
	STLG-C LED 141-180 550367	GENERAL FUND	STREETS	174.41
			TOTAL:	3,449.79
TYLER TECHNOLOGIES	FINANCIALS PROJECT MANAGEM	GENERAL FUND	FINANCE	250.00
			TOTAL:	250.00
U. S. TREASURY	FEDERAL WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	7,806.22
	FEDERAL WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	7,873.14
	FICA WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	6,092.36
	FICA WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	5,996.47
	MEDICARE WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	1,424.85
	MEDICARE WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	1,402.44
	FICA WITHHOLDING	GENERAL FUND	CITY ADMIN OFFICE	429.65
	FICA WITHHOLDING	GENERAL FUND	CITY ADMIN OFFICE	544.73
	MEDICARE WITHHOLDING	GENERAL FUND	CITY ADMIN OFFICE	100.48
	MEDICARE WITHHOLDING	GENERAL FUND	CITY ADMIN OFFICE	127.39
	FICA WITHHOLDING	GENERAL FUND	CITY SECRETARY	212.73
	FICA WITHHOLDING	GENERAL FUND	CITY SECRETARY	212.73
	MEDICARE WITHHOLDING	GENERAL FUND	CITY SECRETARY	49.75
	MEDICARE WITHHOLDING	GENERAL FUND	CITY SECRETARY	49.75
	FICA WITHHOLDING	GENERAL FUND	PERMITS & INSPECTIONS	318.22
	FICA WITHHOLDING	GENERAL FUND	PERMITS & INSPECTIONS	318.22
	MEDICARE WITHHOLDING	GENERAL FUND	PERMITS & INSPECTIONS	74.43
	MEDICARE WITHHOLDING	GENERAL FUND	PERMITS & INSPECTIONS	74.43
	FICA WITHHOLDING	GENERAL FUND	FINANCE	51.35
	FICA WITHHOLDING	GENERAL FUND	FINANCE	51.35
	MEDICARE WITHHOLDING	GENERAL FUND	FINANCE	12.01
	MEDICARE WITHHOLDING	GENERAL FUND	FINANCE	12.01
	FICA WITHHOLDING	GENERAL FUND	HUMAN RESOURCES	146.13
	FICA WITHHOLDING	GENERAL FUND	HUMAN RESOURCES	146.13
	MEDICARE WITHHOLDING	GENERAL FUND	HUMAN RESOURCES	34.18

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	MEDICARE WITHHOLDING	GENERAL FUND	POLICE DEPARTMENT	650.12
	MEDICARE WITHHOLDING	GENERAL FUND	POLICE DEPARTMENT	619.67
	FICA WITHHOLDING	GENERAL FUND	CODE ENFORCE/ANIMAL CO	2.32
	FICA WITHHOLDING	GENERAL FUND	CODE ENFORCE/ANIMAL CO	2.30
	MEDICARE WITHHOLDING	GENERAL FUND	CODE ENFORCE/ANIMAL CO	0.54
	MEDICARE WITHHOLDING	GENERAL FUND	CODE ENFORCE/ANIMAL CO	0.54
	FICA WITHHOLDING	GENERAL FUND	COURT	148.39
	FICA WITHHOLDING	GENERAL FUND	COURT	148.39
	MEDICARE WITHHOLDING	GENERAL FUND	COURT	34.71
	MEDICARE WITHHOLDING	GENERAL FUND	COURT	34.71
	FICA WITHHOLDING	GENERAL FUND	FIRE DEPARTMENT	1,255.12
	FICA WITHHOLDING	GENERAL FUND	FIRE DEPARTMENT	1,246.33
	MEDICARE WITHHOLDING	GENERAL FUND	FIRE DEPARTMENT	293.54
	MEDICARE WITHHOLDING	GENERAL FUND	FIRE DEPARTMENT	291.49
	FICA WITHHOLDING	GENERAL FUND	STREETS	129.05
	FICA WITHHOLDING	GENERAL FUND	STREETS	57.47
	MEDICARE WITHHOLDING	GENERAL FUND	STREETS	30.18
	MEDICARE WITHHOLDING	GENERAL FUND	STREETS	13.44
	FICA WITHHOLDING	GENERAL FUND	PARKS & RECREATION	201.32
	FICA WITHHOLDING	GENERAL FUND	PARKS & RECREATION	200.94
	MEDICARE WITHHOLDING	GENERAL FUND	PARKS & RECREATION	47.09
	MEDICARE WITHHOLDING	GENERAL FUND	PARKS & RECREATION	47.00
	FICA WITHHOLDING	GENERAL FUND	CITY-WIDE (NON-DEPARTM	80.95
	FICA WITHHOLDING	GENERAL FUND	CITY-WIDE (NON-DEPARTM	80.95
	MEDICARE WITHHOLDING	GENERAL FUND	CITY-WIDE (NON-DEPARTM	18.93
	MEDICARE WITHHOLDING	GENERAL FUND	CITY-WIDE (NON-DEPARTM	18.93
	FEDERAL WITHHOLDING	VCSDC	NON-DEPARTMENTAL	154.56
	FICA WITHHOLDING	VCSDC	NON-DEPARTMENTAL	51.09
	MEDICARE WITHHOLDING	VCSDC	NON-DEPARTMENTAL	11.95
	FICA WITHHOLDING	VCSDC	ECONOMIC DEVELOPMENT	51.09
	MEDICARE WITHHOLDING	VCSDC	ECONOMIC DEVELOPMENT	11.95
	FEDERAL WITHHOLDING	WATER & SEWER FUND	NON-DEPARTMENTAL	973.55
	FEDERAL WITHHOLDING	WATER & SEWER FUND	NON-DEPARTMENTAL	1,376.32
	FICA WITHHOLDING	WATER & SEWER FUND	NON-DEPARTMENTAL	831.88
	FICA WITHHOLDING	WATER & SEWER FUND	NON-DEPARTMENTAL	923.28
	MEDICARE WITHHOLDING	WATER & SEWER FUND	NON-DEPARTMENTAL	194.55
	MEDICARE WITHHOLDING	WATER & SEWER FUND	NON-DEPARTMENTAL	215.93
	FICA WITHHOLDING	WATER & SEWER FUND	ADMINISTRATION	320.75
	FICA WITHHOLDING	WATER & SEWER FUND	ADMINISTRATION	435.84
	MEDICARE WITHHOLDING	WATER & SEWER FUND	ADMINISTRATION	75.01
	MEDICARE WITHHOLDING	WATER & SEWER FUND	ADMINISTRATION	101.93
	FICA WITHHOLDING	WATER & SEWER FUND	WATER DEPARTMENT	284.61
	FICA WITHHOLDING	WATER & SEWER FUND	WATER DEPARTMENT	258.07
	MEDICARE WITHHOLDING	WATER & SEWER FUND	WATER DEPARTMENT	66.56
	MEDICARE WITHHOLDING	WATER & SEWER FUND	WATER DEPARTMENT	60.36

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	106623-003 PLAINVIEW ACRES	WATER & SEWER FUND	SEWER DEPARTMENT	30.51
	106623-005 CR 214 LIFT STA	WATER & SEWER FUND	SEWER DEPARTMENT	42.25
	106623-007 FM 1807 LIFT ST	WATER & SEWER FUND	SEWER DEPARTMENT	25.31
	106623-009 CR 214 LIFT STA	WATER & SEWER FUND	SEWER DEPARTMENT	894.55
	106623-010 ANTIQUE ST LIGH	WATER & SEWER FUND	SEWER DEPARTMENT	254.16
	106623-011 CR 214/TS2/3PH/	WATER & SEWER FUND	SEWER DEPARTMENT	20.70
	106623-012 WWTP 3PH	WATER & SEWER FUND	SEWER DEPARTMENT	187.55
	106623-013 213 LIFT STATIO	WATER & SEWER FUND	SEWER DEPARTMENT	32.50
	106623-014 FM 157/LIFT STA	WATER & SEWER FUND	SEWER DEPARTMENT	32.50
	106623-015 FM 1807/WATER T	WATER & SEWER FUND	SEWER DEPARTMENT	25.12
			TOTAL:	1,820.72
VENUS AUTO PARTS LLC	5/16 X 5 BOLTS (8)	GENERAL FUND	PARKS & RECREATION	10.32
	NUTS WASHERS 5/8 (10)	GENERAL FUND	PARKS & RECREATION	10.30
	20W50 CASTROL (3)	GENERAL FUND	PARKS & RECREATION	20.97
	SINGLE CUT KEYS (35)	GENERAL FUND	CITY-WIDE (NON-DEPARTM	104.65
	SINGLE CUT KEYS (6)	GENERAL FUND	CITY-WIDE (NON-DEPARTM	17.94
	SECURITY BIT SET	GENERAL FUND	CITY-WIDE (NON-DEPARTM	10.99
	PATCHING/PUTTY KNIFE/BOLTS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	37.25
	GROMMET KIT	GENERAL FUND	CITY-WIDE (NON-DEPARTM	9.99
	CAUTION TAPE (2)	VCSDC	ECONOMIC DEVELOPMENT	19.98
	S52 CHAINSAW CHAIN/CHAIN O	WATER & SEWER FUND	WATER DEPARTMENT	31.98
	METAL CUT OFF WHEEL	WATER & SEWER FUND	WATER DEPARTMENT	19.99
	5/16 SLOTT SCREWDRIVER	WATER & SEWER FUND	WATER DEPARTMENT	7.59
	POWER CONVERTOR	WATER & SEWER FUND	WATER DEPARTMENT	89.99
	DIELECTRIC GREASE	WATER & SEWER FUND	SEWER DEPARTMENT	13.99
	34CS BATTERY/DISPOSAL	WATER & SEWER FUND	SEWER DEPARTMENT	152.95
			TOTAL:	558.88
VENUS MOBILE 1	OIL CHANGE - 2022 FORD F-1	GENERAL FUND	PARKS & RECREATION	100.66
			TOTAL:	100.66
WALMART	EMPLOYEE LUNCHEON FOOD	GENERAL FUND	HUMAN RESOURCES	102.00
	EASTER CANDY	GENERAL FUND	PARKS & RECREATION	153.47
			TOTAL:	255.47
WAXAHACHIE FORD MERCURY	2017 FORD F550 REPAIRS	GENERAL FUND	FIRE DEPARTMENT	2,886.54
			TOTAL:	2,886.54
WEX [illegible]	MONTHLY SERVICE FEES	GENERAL FUND	NON-DEPARTMENTAL	10.00
	REBATE	GENERAL FUND	NON-DEPARTMENTAL	78.13-
	FUEL 03/24/24 - 04/23/24	GENERAL FUND	PERMITS & INSPECTIONS	96.48
	CAR WASH	GENERAL FUND	PERMITS & INSPECTIONS	5.00
	FUEL 03/24/24 - 04/23/24	GENERAL FUND	POLICE DEPARTMENT	4,487.95
	FUEL 03/24/24 - 04/23/24	GENERAL FUND	CODE ENFORCE/ANIMAL CO	53.56

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT

=============== FUND TOTALS ================

10	GENERAL FUND	219,986.89
30	VCSDC	6,008.97
50	STREET TAX MAINT FUND	11,716.39
60	WATER & SEWER FUND	395,884.01
	GRAND TOTAL:	633,596.26

TOTAL PAGES: 14

SELECTION CRITERIA

SELECTION OPTIONS

VENDOR SET: 01-CITY OF VENUS
VENDOR: All
CLASSIFICATION: All
BANK CODE: All
ITEM DATE: 0/00/0000 THRU 99/99/9999
ITEM AMOUNT: 99,999,999.00CR THRU 99,999,999.00
GL POST DATE: 0/00/0000 THRU 99/99/9999
CHECK DATE: 5/01/2024 THRU 5/31/2024

PAYROLL SELECTION

PAYROLL EXPENSES: NO
EXPENSE TYPE: N/A
CHECK DATE: 0/00/0000 THRU 99/99/9999

PRINT OPTIONS

PRINT DATE: None
SEQUENCE: By Vendor Name
DESCRIPTION: Distribution
GL ACCTS: NO
REPORT TITLE: MAY 2024 DISBURSEMENT REPORT
SIGNATURE LINES: 0

PACKET OPTIONS

INCLUDE REFUNDS: NO
INCLUDE OPEN ITEM:NO

RESOLUTION NO. _______

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF VENUS, TEXAS, AMENDING THE AUTHORIZED SIGNATORIES TO EXECUTE CHECKS CURRENTLY ON FILE AT PINNACLE BANK BY REMOVING ALL SIGNATORIES AND BY ADDING THE MAYOR, CITY ADMINISTRATOR, CITY SECRETARY AND MAYOR PRO TEM TO THE LIST OF AUTHORIZED SIGNATORIES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Code of Ordinances, allows the City, by resolution, to appoint signatories to sign any check or other commercial paper written against such account(s) maintained by the its chosen depository; and

WHEREAS, the City Council approved a contract for banking with the depository bank; and

WHEREAS, the contract provides that the City will identify individuals considered Authorized Representatives for the purpose of conducting banking business on behalf of the City; and

WHEREAS, it is in the best interest of efficiency and for a good, orderly government for the City's Finance Department members to have cause to appropriately and lawfully transfer municipal funds from various City accounts; and

WHEREAS, the City Council of the City of Venus has it is in the best interests of the City of Venus, Texas, and it is necessary for the carrying out of City business and proper for good government and the orderly conducting of City business to amend the list of authorized signatories.

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

SECTION 1. The City Council for the City of Venus designates only the City Administrator, City Secretary, Mayor Pro Tem and Mayor to be added to the list of authorized signatories for the City's depository and every other name on the listed of authorized signatories is hereby removed and is not an authorized signatory.

SECTION 2. All resolutions in conflict with the resolution are hereby repealed, and all resolutions or portions thereof not in conflict with this resolution shall remain in full force and effect.

SECTION 3. Should any sentence, paragraph, subdivision, clause, phrase, section or word of this resolution be adjudged or held unconstitutional, illegal or invalid the same shall not affect the validity of this resolution as a whole, or part or provision thereof other than the part so declared to be unconstitutional, illegal or invalid.

SECTION 4. This Resolution shall become effective immediately from and after its passage.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF VENUS ON THIS 8th DAY OF JULY 2024.

ATTEST:	APPROVED:
____________________________	____________________________
Callie Green, City Secretary	Alejandro Galaviz, Mayor

CITY OF VENUS, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

SEPTEMBER 30, 2022

CITY OF VENUS, TEXAS

ANNUAL FINANCIAL REPORT

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FOR THE YEAR ENDED SEPTEMBER 30, 2022

COMPLIANCE SECTION

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PATTILLO, BROWN & HILL, L.L.P.
401 West State Highway 6
Waco, Texas 76710
254.772.4901 | pbhcpa.com

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members
of City Council
City of Venus, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Venus, Texas (the "City") as of and for the year ended September 30, 2022, and the notes to the financial statements, which collectively comprise the City's basis financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Change of Accounting Principle

As discussed in the notes to the financial statements, in the year ending September 30, 2022, the City adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, Leases. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for purposes of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 8, 2024 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
July 8, 2024

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As management of the City of Venus, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2022.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $15,534,590 (net position). Of this amount, $5,876,155 represents unrestricted net position, which may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net position increased by $2,358,903.
- As of the close of the current fiscal year, the City's governmental funds reported combined fund balances of $7,166,489, an increase of $4,558 in comparison with prior year. Approximately 31.5% of this amount, $2,260,010, is available for spending at the City's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the general fund was $2,260,010, or approximately 52.5% of the total general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis provided here are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements

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

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

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused compensated absences).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, cultural and recreational and public works. The business-type activities of the City include water and sewer operations.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also a legally separate economic development corporation for which the City is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

Fund Financial Statements

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

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

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

The City maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, which is considered to be a major fund. Data from the other two governmental funds are combined into a single aggregated presentation and presented as nonmajor. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The basic governmental fund financial statements can be found immediately following the management's discussion and analysis.

Proprietary Funds. The City maintains one type of proprietary fund. The *enterprise fund* is used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses the enterprise fund to account for its water and sewer operations and sanitation service.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide information for the Water and Sewer fund, which is considered to be a major fund of the City.

Notes to the Financial Statements

The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report presents *required supplementary information* concerning the City's General fund Budget Comparison Schedule, the Schedule of Changes in Net Pension Liability and Related Ratios, and the Schedule of Contributions.

This report also presents combining statements and an individual fund schedule referred to earlier in connection with nonmajor governmental funds.

Government-wide Overall Financial Analysis

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources by $15,534,590, at the close of the most recent fiscal year.

CITY OF VENUS' NET POSITION

	Governmental Activities		Business-type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Current and other assets	$ 9,135,859	$ 8,541,803	$ 4,478,992	$ 3,694,976	$ 13,614,851	$ 12,236,779
Capital assets	6,670,863	6,069,174	7,116,193	6,734,892	13,787,056	12,804,066
Total assets	15,806,722	14,610,977	11,595,185	10,429,868	27,401,907	25,040,845
Total deferred outflows of resources	149,510	116,979	34,593	26,747	184,103	143,726
Current liabilities	1,684,831	1,221,761	898,750	977,824	2,583,581	2,199,585
Long-term liabilities	6,612,582	6,721,904	2,654,200	2,987,066	9,266,782	9,708,970
Total liabilities	8,297,413	7,943,665	3,552,950	3,964,890	11,850,363	11,908,555
Total deferred inflows of resources	163,278	81,658	37,779	18,671	201,057	100,329
Net investment in capital assets	4,126,727	3,483,990	4,879,098	5,065,532	9,005,825	8,549,522
Restricted	652,610	499,059	-	-	652,610	499,059
Unrestricted	2,716,204	2,719,584	3,159,951	1,407,522	5,876,155	4,127,106
Total net position	$ 7,495,541	$ 6,702,633	$ 8,039,049	$ 6,473,054	$ 15,534,590	$ 13,175,687

Certain reclassifications have been made to the prior year data to conform with the current year presentation.

By far, the largest portion of the City's net position (58.0%) reflects its investment in capital assets (e.g., land, construction in progress, buildings, improvements, machinery and equipment, infrastructure and water rights), less any related outstanding debt that was used to acquire those assets. The City uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The City's net investment in capital assets increased as a result of additions to buildings, machinery and equipment, improvements, and infrastructure, while long-term debt decreased due to scheduled debt payments being made.

An additional portion of the City's net position (4.2%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of $5,876,155 is unrestricted and may be used to meet the City's ongoing obligations to its citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all reported categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The City's overall net position increased $2,358,903 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

CITY OF VENUS' CHANGES IN NET POSITION

	Governmental Activities		Business-type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	$ 612,655	$ 1,008,823	$ 5,353,865	$ 3,412,291	$ 5,966,520	$ 4,421,114
Operating grants and contributions	461,455	139,962	-	-	461,455	139,962
Capital grants and contributions	536,792	85,385	108,695	1,453,306	645,487	1,538,691
General revenues:						
Property taxes	2,689,948	2,052,006	-	-	2,689,948	2,052,006
Sales taxes	1,323,403	1,198,123	-	-	1,323,403	1,198,123
Franchise taxes	128,593	131,650	-	-	128,593	131,650
Investment earnings	59,299	15,718	11,542	16,697	70,841	32,415
Miscellaneous	56,209	9,232	-	-	56,209	9,232
Total revenues	5,868,354	4,640,899	5,474,102	4,882,294	11,342,456	9,523,193
Expenses:						
General government	1,402,754	705,073	-	-	1,402,754	705,073
Public safety	2,178,244	1,483,667	-	-	2,178,244	1,483,667
Public works	620,028	634,835	-	-	620,028	634,835
Culture and recreation	159,528	9,438	-	-	159,528	9,438
Economic development	663,921	682,782	-	-	663,921	682,782
Interest and other	160,544	167,843	-	-	160,544	167,843
Water and sewer	-	-	3,798,534	3,294,442	3,798,534	3,294,442
Total expenses	5,185,019	3,683,638	3,798,534	3,294,442	8,983,553	6,978,080
Increase (decrease) in net position before transfers	683,335	957,261	1,675,568	1,587,852	2,358,903	2,545,113
Transfers	109,573	229,705	(109,573)	(229,705)	-	-
Increase (decrease) in net position	792,908	1,186,966	1,565,995	1,358,147	2,358,903	2,545,113
Net position, beginning	6,702,633	5,515,667	6,473,054	5,114,907	13,175,687	10,630,574
Net position, ending	$ 7,495,541	$ 6,702,633	$ 8,039,049	$ 6,473,054	$ 15,534,590	$ 13,175,687

Governmental Activities. During the current fiscal year, net position for governmental activities increased $792,908 from the prior fiscal year for an ending balance of $7,495,541. Revenues increased $1,227,455 due to an increase in tax revenue. Expenses increased $1,501,381 as a result of increased general government, public safety, and culture and recreation costs.

Business-type Activities. For the City's business-type activities, the current fiscal year resulted in a net increase in net position to an ending balance of $8,039,049. The total increase in net position for business-type activities (water and sewer operations and sanitation service) was $1,565,995 from the prior fiscal year. Revenues from charges for services increased 56.9%. Total expenses increased 15.3% ($504,092) in the current fiscal year.

Financial Analysis of Governmental Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the City itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the City's Council.

At September 30, 2022, the City's governmental funds reported combined fund balances of $7,166,489, an increase of $4,558 in comparison with the prior year. Approximately 31.5% of this amount ($2,260,010) constitutes unassigned fund balance, which is available for spending at the City's discretion. The remainder of the fund balance is nonspendable ($12,844), restricted for particular purposes ($4,633,635), or committed to future projects ($260,000).

The general fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned and total fund balance of the general fund was $2,260,010 and $2,287,854, respectively. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Unassigned and total fund balance represent approximately 52.5% and 53.2% of total general fund expenditures, respectively. The fund balance of the City's general fund decreased by $71,495 during the current fiscal year due to expenditures growing faster than revenues during the period.

The fund balance of the Debt Service fund increased to $13,143 at the end of the fiscal year. Property tax revenue exceeded debt service expenditures and transfers to fund capital projects.

The fund balance of the City's 2020 CO Bonds fund decreased by $109,591 during the current fiscal year due to ongoing construction projects funded by the original bond issuance.

The Grant fund had no residual fund balance at year end, as revenues and expenditures equaled during the fiscal year.

Proprietary Funds. The City's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Water and Sewer fund at the end of the year was $3,159,951. The total growth in net position was $1,565,995. Other factors concerning the finances of this fund have already been addressed in the analysis of the City's operations.

General Fund Budgetary Highlights.

Final budget compared to actual results. General fund actual revenues of $4,252,121 exceeded budgeted revenues of $4,129,878 by $122,243. Following are the main components that experienced a variance of actual revenue compared to budgeted revenue:

- The $37,051 positive variance in fines and forfeitures resulted from an increase in fines collected.
- The $205,918 positive variance in contributions and donations resulted from an exceptionally large VCSDC contribution.
- Actual general fund expenditures of $4,301,731 exceeded budgeted expenditures of $4,109,878 by $191,853.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of September 30, 2022, can be found below (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, improvements, machinery and equipment, infrastructure, and water rights. The total increase in capital assets for the current fiscal year was approximately 7.7%.

CITY OF VENUS' CAPITAL ASSETS

	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Land	$ 525,795	$ 445,032	$ 25,270	$ 25,270	$ 551,065	$ 470,302
Construction in progress	885,353	368,370	1,075,100	1,817,168	1,960,453	2,185,538
Buildings	1,759,180	1,822,334	53,324	55,102	1,812,504	1,877,436
Machinery and equipment	521,320	455,210	104,942	111,670	626,262	566,880
Improvements and infrastructure	2,818,364	2,978,228	5,076,427	3,854,493	7,894,791	6,832,721
Right to use asset	160,851	-	-	-	160,851	-
Water rights	-	-	781,130	871,189	781,130	871,189
Totals	$ 6,670,863	$ 6,069,174	$ 7,116,193	$ 6,734,892	$ 13,787,056	$ 12,804,066

Major capital asset events during the current fiscal year included the following:

- Completed WWTP sewer main of $1,411,808
- Police vehicle lease of $175,474
- Fire engine, pumper and tanker acquired from Venus VFD with a book value of $160,000

Additional information on the City's capital assets can be found in Note II C of this report.

Long-term Debt

At the end of the current fiscal year, the City had total bonded debt outstanding of $7,967,000, which is secured by property taxes and the net revenues of the City's combined waterworks and sewer system. The remainder of the City's long-term obligations comprise contract payable, financing arrangements, and leases payable.

CITY OF VENUS' OUTSTANDING DEBT

	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Certificates of obligation	$ 5,955,000	$ 6,145,000	$ 1,820,000	$ 1,860,000	$ 7,775,000	$ 8,005,000
General obligation bonds	-	-	192,000	380,000	192,000	380,000
Premiums on debt	239,291	250,158	89,056	93,297	328,347	343,455
Contract payable	-	-	542,500	620,000	542,500	620,000
Financing arrangements	161,998	239,783	-	21,513	161,998	261,296
Leases	157,843	-	-	-	157,843	-
Compensated absences	98,450	86,963	10,644	12,256	109,094	99,219
Totals	$ 6,612,582	$ 6,721,904	$ 2,654,200	$ 2,987,066	$ 9,266,782	$ 9,708,970

Additional information on the City's long term-debt can be found in Note 11 D of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Fiscal year 2021-2022 ended in an overall positive financial position. The City of Venus embarked on multiple initiatives designed to be proactive in planning the City's future, including economic development policies and evaluation of critical enterprise infrastructure. The population of Venus continues to increase significantly with any new residential developments. Commercial activity has also increased, creating more business opportunities within the City.

The City's ad valorem tax rate decreased slightly from $0.807224 to $0.754842 for FY 2022-2023. The decrease was largely attributable to an increase in net taxable property values. This allowed for the City to increase revenues while lowering the overall tax rate for the fiscal year 2023. Sales tax revenue in FY 2022-2023 increased by 15% compared to the prior year.

Total General Fund revenues in the FY 2022-2023 operating budget are projected to increase by 39% compared to the FY 2021-2022 budget, while expenditures are expected to increase by 36%.

Upcoming capital projects in FY 2022-2023 include continuing the improvements to the wastewater treatment plant, street projects and other general governmental capital projects.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City Secretary, City of Venus, 700 W. US Highway 67, Venus, Texas 76084.

BASIC FINANCIAL STATEMENTS

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CITY OF VENUS, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2022

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 4,518,411	$ 1,658,763	$ 6,177,174
Restricted assets	5,559,966	525,424	6,085,390
Investments	-	28,106	28,106
Receivables (net of allowance)	471,502	407,326	878,828
Internal balances	(1,623,062)	1,623,062	-
Prepaid items	16,638	191,792	208,430
Net pension asset	192,404	44,519	236,923
Capital assets:			
Non-depreciable	1,411,148	1,100,370	2,511,518
Depreciable, net	5,259,715	6,015,823	11,275,538
Total assets	15,806,722	11,595,185	27,401,907
DEFERRED OUTFLOWS OF RESOURCES			
Pension related	149,510	34,593	184,103
Total deferred outflows	149,510	34,593	184,103
LIABILITIES			
Accounts payable	696,282	443,988	1,140,270
Accrued liabilities	15,572	4,461	20,033
Customer deposits	-	121,313	121,313
Retainage payable	-	2,350	2,350
Unearned revenue	944,715	292,753	1,237,468
Accrued interest payable	28,262	33,885	62,147
Noncurrent liabilities:			
Due within one year			
Long-term debt	347,439	312,161	659,600
Due in more than one year			
Long-term debt	6,265,143	2,342,039	8,607,182
Total liabilities	8,297,413	3,552,950	11,850,363
DEFERRED INFLOWS OF RESOURCES			
Pension related	163,278	37,779	201,057
Total deferred inflows	163,278	37,779	201,057
NET POSITION			
Net investment in capital assets	4,126,727	4,879,098	9,005,825
Restricted for:			
Economic development	446,969	-	446,969
Public safety	29,751	-	29,751
Public works	173,776	-	173,776
Debt service	2,114	-	2,114
Unrestricted	2,716,204	3,159,951	5,876,155
Total net position	$ 7,495,541	$ 8,039,049	$ 15,534,590

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

CITY OF VENUS, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2022

		Program Revenues		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental activities:				
General government	$ 1,402,754	$ 470,803	$ 122,696	$ -
Public safety	2,178,244	108,235	338,759	160,000
Culture and recreation	159,528	27,697	-	155,199
Public works	620,028	-	-	221,593
Economic development	663,921	5,920	-	-
Interest and other	160,544	-	-	-
Total governmental activities	5,185,019	612,655	461,455	536,792
Business-type activities:				
Water and sewer	3,294,614	4,854,962	-	108,695
Sanitation service	503,920	498,903	-	-
Total business-type activities	3,798,534	5,353,865	-	108,695
Total primary government	$ 8,983,553	$ 5,966,520	$ 461,455	$ 645,487

General revenues:
Taxes:
Property
Sales
Franchise
Investment earnings
Miscellaneous
Transfers
Total general revenues and transfers

Change in net position

Net position - beginning of year

Net position - end of year

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

Net (Expense) Revenues and Changes in Net Position		
Primary Government		
Governmental Activities	Business-type Activities	Total
$ (809,255)	$ -	$ (809,255)
(1,571,250)	-	(1,571,250)
23,368	-	23,368
(398,435)	-	(398,435)
(658,001)	-	(658,001)
(160,544)	-	(160,544)
(3,574,117)	-	(3,574,117)
-	1,669,043	1,669,043
-	(5,017)	(5,017)
-	1,664,026	1,664,026
(3,574,117)	1,664,026	(1,910,091)
2,689,948	-	2,689,948
1,323,403	-	1,323,403
128,593	-	128,593
59,299	11,542	70,841
56,209	-	56,209
109,573	(109,573)	-
4,367,025	(98,031)	4,268,994
792,908	1,565,995	2,358,903
6,702,633	6,473,054	13,175,687
$ 7,495,541	$ 8,039,049	$ 15,534,590

CITY OF VENUS, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2022

	General	Debt Service	2020 CO Bonds	Grant	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash & cash equivalents	$ 4,258,411	$ -	$ -	$ -	$ 260,000	$ 4,518,411
Restricted cash & cash equivalents	15,000	12,663	3,977,310	955,202	599,791	5,559,966
Receivables (net of allowance)	360,634	2,231	-	-	108,637	471,502
Due from other funds	-	-	-	9,438	-	9,438
Prepaid items	12,844	-	-	-	3,794	16,638
Total assets	4,646,889	14,894	3,977,310	964,640	972,222	10,575,955
LIABILITIES						
Accounts payable	590,575	325	7,314	44,808	53,260	696,282
Accrued liabilities	15,425	-	-	-	147	15,572
Unearned revenue	1,564	-	-	919,832	23,319	944,715
Due to other funds	1,632,500	-	-	-	-	1,632,500
Total liabilities	2,240,064	325	7,314	964,640	76,726	3,289,069
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	16,472	1,426	-	-	-	17,898
Unavailable revenue - fines & fees	102,499	-	-	-	-	102,499
Total deferred inflows of resources	118,971	1,426	-	-	-	120,397
FUND BALANCES						
Non-spendable for:						
Prepaid items	12,844	-	-	-	-	12,844
Restricted for:						
Debt service	-	13,143	-	-	-	13,143
Public safety	15,000	-	-	-	14,751	29,751
Capital projects	-	-	3,969,996	-	-	3,969,996
Streets	-	-	-	-	173,776	173,776
Economic development	-	-	-	-	446,969	446,969
Committed for:						
Capital projects	-	-	-	-	260,000	260,000
Unassigned	2,260,010	-	-	-	-	2,260,010
Total fund balances	2,287,854	13,143	3,969,996	-	895,496	7,166,489
Total liabilities, deferred inflows of resources and fund balances	$ 4,646,889	$14,894	$3,977,310	$964,640	$ 972,222	$ 10,575,955

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

CITY OF VENUS, TEXAS

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION

SEPTEMBER 30, 2022

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

Total fund balance governmental funds	$ 7,166,489
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	6,670,863
The net pension asset does not represent a current financial resource and therefore is not reported in the funds.	192,404
Uncollected revenues are reported as unavailable resources in the governmental funds balance sheet, but are recognized as a revenue in the statement of activities.	
Property taxes	17,898
Court fines	102,499
Long-term liabilities, including bonds, notes, leases, and compensated absences are not due and payable in the current period and therefore are not reported in the governmental funds balance sheet.	
Bonds payable	(5,955,000)
Issuance premium	(239,291)
Financing Arrangement	(161,998)
Leases payable	(157,843)
Compensated absences	(98,450)
Deferred inflows of resources - pension related	(163,278)
Deferred outflows of resources - pension related	149,510
Interest payable on long-term debt in the City's governmental activities is not payable from current resources and therefore is not reported in the governmental funds balance sheet.	(28,262)
Net position of governmental activities	$ 7,495,541

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

CITY OF VENUS, TEXAS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General	Debt Service	2020 CO Bonds	Grant	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Property taxes and assessments	$ 2,043,966	$ 579,777	$ -	$ -	$ 66,205	$ 2,689,948
Sales taxes	827,127	-	-	-	496,276	1,323,403
Franchise taxes	128,593	-	-	-	-	128,593
Licenses and permits	486,945	-	-	-	-	486,945
Fines and forfeitures	97,051	-	-	-	9,142	106,193
Charges for services	33,572	-	-	-	-	33,572
Intergovernmental	291,149	-	-	159,528	-	450,677
Contributions and donations	306,881	-	-	-	87,621	394,502
Investment earnings	30,628	-	27,818	-	853	59,299
Miscellaneous	6,209	-	-	-	50,000	56,209
Total revenues	4,252,121	579,777	27,818	159,528	710,097	5,729,341
EXPENDITURES						
Current:						
General government	1,104,592	-	-	-	47,247	1,151,839
Public safety	2,062,691	-	-	-	2,672	2,065,363
Culture and recreation	-	-	-	159,528	-	159,528
Public works	246,013	-	-	-	169,843	415,856
Economic development	386,762	-	-	-	222,882	609,644
Capital outlay	352,568	-	115,056	-	459,997	927,621
Debt service:						
Principal	131,148	190,000	-	-	-	321,148
Interest and fiscal charges	17,957	165,400	-	-	-	183,357
Total expenditures	4,301,731	355,400	115,056	159,528	902,641	5,834,356
Excess (deficiency) of revenue over expenditures	(49,610)	224,377	(87,238)	-	(192,544)	(105,015)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	351,458	351,458
Transfers out	(21,885)	(220,000)	-	-	-	(241,885)
Total other financing sources (uses)	(21,885)	(220,000)	-	-	351,458	109,573
Net change in fund balances	(71,495)	4,377	(87,238)	-	158,914	4,558
FUND BALANCE - BEGINNING	2,359,349	8,766	4,057,234	-	736,582	7,161,931
FUND BALANCE - ENDING	$ 2,287,854	$ 13,143	$ 3,969,996	$ -	$ 895,496	$ 7,166,489

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

CITY OF VENUS, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

Net change in fund balance - total governmental funds	$ 4,558
Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay	1,068,310
Depreciation expense	(451,814)
Disposal of capital assets	(14,807)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. The details of these differences are as follows:	
Court fines	(20,987)
Some expenses reported in the statement of activities do not require the use of current financial resources; therefore, they are not reported as expenditures in governmental funds. The details of these differences are as follows:	
Net pension asset	86,380
The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while repayment of the principal long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
Payments on bonds	190,000
Payments on financing arrangemnets	77,785
Payments on leases payable	17,631
Amortization of premium on bond issuance	10,867
Interest payable	11,946
Issuance of leases payable	(175,474)
Compensated absences	(11,487)
Change in net position of governmental activities	$ 792,908

CITY OF VENUS, TEXAS

STATEMENT OF NET POSITION
PROPRIETARY FUND

SEPTEMBER 30, 2022

	Enterprise Fund Water and Sewer
ASSETS	
Current assets:	
Cash and cash equivalents	$ 1,658,763
Restricted cash and cash equivalents	525,424
Investments	28,106
Receivables (net of allowance)	407,326
Due from other funds	1,632,500
Prepaid items	191,792
Total current assets	4,443,911
Noncurrent assets:	
Net pension asset	44,519
Capital assets:	
Non-depreciable	1,100,370
Depreciable, net	6,015,823
Total noncurrent assets	7,160,712
Total assets	11,604,623
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	34,593
Total deferred outflows of resources	34,593
LIABILITIES	
Current liabilities:	
Accounts payable	443,988
Accrued liabilities	4,461
Due to other funds	9,438
Accrued interest payable (payable from restricted cash)	33,885
Customer deposits	121,313
Retainage payable	2,350
Unearned revenue	292,753
Compensated absences	2,661
Bonds payable	232,000
Contract payable	77,500
Total current liabilities	1,220,349
Noncurrent liabilities:	
Compensated absences	7,983
Bonds payable	1,869,056
Contract payable	465,000
Total noncurrent liabilities	2,342,039
Total liabilities	3,562,388
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	37,779
Total deferred inflows of resources	37,779
NET POSITION	
Net investment in capital assets	4,879,098
Unrestricted	3,159,951
Total net position	$ 8,039,049

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

CITY OF VENUS, TEXAS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Enterprise Fund Water and Sewer
OPERATING REVENUES	
Charges for services:	
Water and sewer service	$ 4,854,349
Sanitation service	498,903
Miscellaneous	613
Total operating revenues	5,353,865
OPERATING EXPENSES	
Personnel services	503,570
Materials and supplies	173,331
Contractual services	2,700,254
Depreciation	317,221
Total operating expenses	3,694,376
Operating income (loss)	1,659,489
NONOPERATING REVENUES (EXPENSES)	
Investment earnings	11,542
Interest expense	(104,158)
Total nonoperating revenues	(92,616)
Income before transfers and contributions	1,566,873
Transfers out	(109,573)
Capital contributions	108,695
Change in net position	1,565,995
NET POSITION - BEGINNING	6,473,054
NET POSITION - ENDING	$ 8,039,049

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

CITY OF VENUS, TEXAS

STATEMENT OF CASH FLOWS
PROPRIETARY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Enterprise Fund Water and Sewer
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	$ 4,915,611
Payments to suppliers	(2,822,376)
Payments to employees	(528,515)
Net cash provided (used) by operating activities	1,564,720
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Repayment of advances to other funds	9,438
Repayment of advances from other funds	(1,632,500)
Transfers to other funds	(109,573)
Net cash provided (used) by noncapital financing activities	(1,732,635)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of capital assets	(832,687)
Principal paid on bond maturities	(228,000)
Interest and fiscal charges paid on bonds	(73,589)
Capital contributions	108,695
Principal paid on contract payable	(77,500)
Interest paid on contract payable	(34,100)
Principal paid on financing arrangement	(21,513)
Interest paid on financing arrangement	(710)
Net cash provided (used) by capital and related financing activities	(1,159,404)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments	11,542
Investments sold	52,280
Net cash provided (used) by investing activities	63,822
Net increase (decrease) in cash and cash equivalents	(1,263,497)
Cash and cash equivalents - beginning	3,447,684
Cash and cash equivalents - ending	$ 2,184,187

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

STATEMENT OF CASH FLOWS
PROPRIETARY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Enterprise Fund Water and Sewer
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	$ 1,659,489
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Depreciation expense	317,221
(Increase) decrease in accounts receivable	(282,939)
(Increase) decrease in prepaids	(162,292)
(Increase) decrease in net pension asset	(31,500)
(Increase) decrease in deferred outflows related to pensions	(7,846)
Increase (decrease) in accounts payable	213,501
Increase (decrease) in accrued liabilities	(3,095)
Increase (decrease) in unearned revenues	(201,803)
Increase (decrease) in customer deposits	46,488
Increase (decrease) in compensated absences	(1,612)
Increase (decrease) in deferred inflows related to pensions	19,108
Total adjustments	(94,769)
Net cash provided (used) by operating activities	$ 1,564,720

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting entity

The City of Venus, Texas (the "City") is a general law municipality and was incorporated in 1904. The City exercises all powers of self-government, and all power enumerated in Chapter 13, Title 28, Revised Civil Statutes of the State of Texas of 1925.

The accompanying financial statements present the City and its component unit, an entity for which the City is considered to be financially accountable. The City (the primary government) is financially accountable if it appoints a voting majority of the organization's governing board and (1) is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefit to or impose specific financial burden on the City. Additionally, the City is required to consider other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete.

Blended component unit. The Corporation described below is included in the City's reporting entity because the City appoints the governing body, and the Corporation is fiscally dependent on the City. The Corporation is reported as a blended component unit because the governing body is substantively the same as the governing body of the City.

The *Venus Community Service Development Corporation* (the "Corporation") is responsible for disbursing the one-fourth percent sales tax to be used for economic and industrial development within the City. The members of the Corporation's board are appointed by the City and are comprised of seven directors. At least four of the directors shall be members of the Venus City Council and the remaining three directors shall be persons who are not employees, officers or members of the governing body of the City. These three directors serve at the pleasure of the City Council. The City can impose its will on the Corporation by significantly influencing the program, projects, activities, or level of service performed by the Corporation. The Corporation is presented as a governmental fund type and has a September 30 year end.

Separate financial statements for the Corporation are not issued.

B. Basis of presentation - government-wide financial statements

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

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business type activities incorporate data from the City's enterprise fund. Separate financial statements are provided for governmental funds and proprietary funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water and sewer function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

C. Basis of presentation - fund financial statements

The fund financial statements provide information about the City's funds. Separate statements for each fund category—governmental and proprietary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Debt Service Fund* is used to account for the property taxes levied for the purposes of making debt service payments.

The *2020 CO Bonds Fund* is a capital projects fund used to account for improvements to streets from issuance of certificates of obligation.

The *Grant Fund* is a special revenue fund that is used to account for the proceeds of grants that are restricted to expenditures for specific purposes.

The City reports the following major proprietary fund:

The *Water and Sewer Fund* accounts for the activities of the sewage collection system, the water distribution system, and sanitation services.

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

D. Measurement focus and basis of accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources.* The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period if received during the period or within the availability period for this revenue source (within 60 days of yearend). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of yearend). All other revenue items are considered to be measurable and available only when cash is received by the City.

The proprietary fund is reported using the *economic resources measurement focus* and the *accrual basis of accounting.*

E. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance

1. Cash and cash equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposit and short-term investments with original maturities of three months or less from the date of acquisition.

2. Investments

Investments for the City are reported at fair value (generally based on quoted market prices) except for the position in TexPool and Texas TERM.

The State Comptroller of Public Accounts oversees TexPool. Federated Investors is the full service provider to the pools managing the assets, providing participant services, and arranging for all custody and other functions in support of the pools operations under a contract with the Comptroller.

TexPool is managed conservatively to provide a safe, efficient, and liquid investment alternative to Texas governments. The pools seek to maintain a $1.00 value per share as required by the Texas Public Funds Investment Act. TexPool investments consist exclusively of U.S. Government securities, repurchase agreements collateralized by U.S. Government securities, and AAA-rated no-load money market mutual funds. TexPool is rated AAAm by Standard & Poor's, the highest rating a local government investment pool can achieve. The weighted average maturities of the pools cannot exceed 60 days, with the maximum maturity of any investment limited to 13 months. TexPool, like its participants, is governed by the Texas Public Funds Investment Act, and is in full compliance with the Act.

Texas TERM is a local government investment pool created under the Interlocal Cooperation Act specifically tailored to meet Texas state and local government investment objectives of preservation of principal, daily liquidity and competitive yield. The fund is a fixed-rate, fixed-term portfolio, rated AAAf by Fitch Ratings, that enables investors to lock in a fixed rate for a term of 60 days to 365 days. The fund seeks to maintain a constant dollar objective and fulfills all requirements of the Texas PFIA for local government investment pools.

TexPool and Texas TERM have a redemption notice period of one day and may redeem daily. The investment pool's authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium or national state of emergency that affects the pool's liquidity.

3. Receivables and allowances for doubtful accounts

All trade and property tax receivables are shown net of an allowance for uncollectible. Trade accounts receivable in excess of 60 days comprise the trade accounts receivable allowance for uncollectible.

4. Prepaid items

Certain costs applicable to future accounting periods are recorded as prepaid items. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than purchased.

5. Capital assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. 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 one year.

As the government constructs or acquires additional capital assets each period, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their acquisition value at the date of donation.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	40
Improvements	5-40
Machinery and equipment	5-10
Infrastructure	20-50
Water rights	37

6. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows of resources reported in this year's financial statements include:

- Deferred outflow of resources related to changes in actuarial assumptions of the City's defined benefit pension plan,

- Deferred outflows of resources for contributions made to the City's defined benefit pension plan between the measurement date of the net pension liabilities from that plan and the end of the City's fiscal year,

- Deferred outflow of resources related to the difference between expected and actual pension experience data used by the actuary, and

- Deferred outflow of resources related to the differences between the projected and actual investment earnings for the City's multiple employer defined benefit plan.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows of resources are reported in the City's various statements of net position for:

- Deferred inflows of resources for differences between expected and actual experience data used by the actuary, and

- Deferred inflows of resources for differences between projected and actual investment earnings.

In its governmental funds, the only deferred inflow of resources is for revenues that are not considered available. The City will not recognize the related revenues until they are available (collected not later than 60 days after the end of the City's fiscal year) under the modified accrual basis of accounting. Accordingly, unavailable revenue from property taxes is reported in the governmental funds balance sheet.

7. Long-term obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. Leases

The City is a lessee for a noncancellable lease of vehicles. The City recognizes a lease liability and an intangible right - to - use lease asset (lease asset) in the government - wide financial statements. The City recognizes lease liabilities with an initial, individual value of $5,000 or more.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight - line basis over its useful life.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.

- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

9. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

10. Net position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources on the government-wide financial statements. Net position is classified in the following categories:

Net investment in capital assets — This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that is attributed to the acquisition, construction, or improvement of the assets.

Restricted net position — This amount is restricted by creditors, grantors, contributors, or laws or regulations of other governments.

Unrestricted net position — This amount is the net position that does not meet the definition of "net investment in capital assets" or "restricted net position".

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

11. Fund balance

The governmental fund financial statements present fund balance categorized based on the nature and extent of the constraints placed on the specific purposes for which a government's funds may be spent. The following classifications describe the relative strength of the spending constraints:

Nonspendable fund balance — amounts that are not in spendable form (such as inventories and prepaid items) or are required to be maintained intact.

Restricted fund balance — amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Committed fund balance — amounts constrained to specific purposes by the City itself, using its highest level of decision-making authority (i.e., City Council). To be reported as committed, amounts cannot be used for any other purpose unless the City takes the same highest level action to remove or change the constraint. City Council establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance.

Assigned fund balance — amounts the City intends to use for a specific purpose. Intent can be expressed by the City Council or by an official or body to which the City Council delegates the authority.

Unassigned fund balance — amounts that represent fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed, or assigned. Positive balances are reported only in the general fund.

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

F. <u>Revenues and expenditures/expenses</u>

12. <u>Program revenues</u>

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

13. <u>Property taxes</u>

The City's property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and personal property. Appraised values are established by the Central Appraisal District of Johnson County as market value and assessed at 100% of appraised value. Property taxes attach as an enforceable lien on property as of January 1. The Johnson County Tax Assessor/Collector bills and collects the City's property taxes, which are due October 1. Full payment can be made prior to the next January 31 to avoid penalty and interest charges. Over time substantially all property taxes are collected.

14. <u>Compensated absences</u>

The City's policy permits employees to accumulate earned but unused vacation benefits. The liability for such unused vacation is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable. Unused vacation shall be taken during the year following its accumulation.

15. <u>Proprietary funds operating and nonoperating revenues and expenses</u>

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and sewer enterprise fund are charges to customers for sales and services. The water and sewer fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

16. Change in Accounting Principle

Statement No. 87, *Leases,* was effective for periods beginning after June 15, 2021. – This Statement provides guidance on the accounting and financial reporting for Leases for government end users (governments). This Statement (1) defines a Lease; (2) establishes that a lease results in a right-to-use asset-an intangible asset-and a corresponding lease liability; (3) provides the capitalization criteria for outlays other than lease payments, including implementation costs of a lease; and (4) requires note disclosures regarding a lease.

II. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Deposits and investments

Investments - Acceptable investments under the City's investment policy shall be limited to the following instruments and as further described by the Public Funds Investment Act: (1) obligations of, or guaranteed by governmental entities, (2) certificates of deposit and share certificates, (3) repurchase agreements, (4) banker's acceptances, (5) commercial paper, (6) mutual funds, (7) investment pools, and (8) existing investments of the Government Code and any other investment authorized by the State of Texas for cities.

The City’s investments for the year ended September 30, 2022 are as follows:

Investment Type	Fair Value	Weighted Average Maturity
TexPool	$ 8,122,715	28
TexasTERM	12,332	44
Certificates of Deposit	28,106	17
Total	$ 8,163,153	
Portfolio Weighted Average Maturity		42

Custodial credit risk. In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require that all deposits in financial institutions be fully collateralized by U.S. Government obligations or obligations of Texas and its agencies that have a market value of not less than the principal amount of the deposits. The City’s deposits were fully insured or collateralized as required by State statutes as of September 30, 2022. At year end, the bank balance of the City’s deposits was $12,246,494 All of the bank balance was covered by collateral pledged in the City’s name.

Generally, *credit risk* is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. As of September 30, 2022, the City's investment in both TexPool and TexasTERM are rated AAAm by Standard & Poor’s.

Concentration of credit risk. The City's investment policy contains no limitations on the amount that can be invested in any one issuer.

TexPool and TexasTERM are considered a cash equivalent on the Government-wide Statement of Net Position and on the Balance Sheets of the Fund Financial Statements.

B. Receivables

Receivables as of year-end for the City's individual major and nonmajor funds, including the applicable allowances for uncollectible accounts, are as follows:

Receivables	General Fund	Debt Service	Nonmajor Governmental	Water and Sewer	Totals
Accounts	$ 1,105,286	$ -	$ -	$ 461,011	$ 1,566,297
Taxes & assessments	189,133	2,231	108,637	-	300,001
Gross receivables	1,294,419	2,231	108,637	461,011	1,866,298
Less: allowance for uncollectibles	(933,785)	-	-	(53,685)	(987,470)
Total receivables, net	$ 360,634	$ 2,231	$ 108,637	$ 407,326	$ 878,828

C. Capital assets

Capital asset activity for the year ended September 30, 2022, was as follows:

	Beginning Balance	Increases	Transfers/ Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	$ 445,032	$ 80,763	$ -	$ 525,795
Construction in progress	368,370	516,983	-	885,353
Total capital assets, not being depreciated	813,402	597,746	-	1,411,148
Capital assets, being depreciated:				
Buildings	2,257,870	-	-	2,257,870
Machinery and equipment	1,186,427	60,621	682,323	1,929,371
Infrastructure	3,835,818	74,469	(37,234)	3,873,053
Right to use asset	-	175,474	-	175,474
Total capital assets, being depreciated	7,280,115	310,564	645,089	8,235,768
Less: accumulated depreciation				
Buildings	(435,536)	(63,153)	-	(498,689)
Machinery and equipment	(731,217)	(176,939)	(499,896)	(1,408,052)
Infrastructure	(857,590)	(197,099)	-	(1,054,689)
Right to use asset	-	(14,623)	-	(14,623)
Total accumulated depreciation	(2,024,343)	(451,814)	(499,896)	(2,976,053)
Total capital assets being depreciated, net	5,255,772	(141,250)	145,193	5,259,715
Governmental activities capital assets, net	$ 6,069,174	$ 456,496	$ 145,193	$ 6,670,863

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities:				
Capital assets, not being depreciated:				
Land	$ 25,270	$ -	$ -	$ 25,270
Construction in progress	1,817,168	669,740	(1,411,808)	1,075,100
Total capital assets, not being depreciated	1,842,438	669,740	(1,411,808)	1,100,370
Capital assets, being depreciated:				
Buildings	71,099	-	-	71,099
Machinery and equipment	371,257	65,489	-	436,746
Improvements & infrastructure	6,888,428	1,375,101	-	8,263,529
Water rights	2,014,700	-	-	2,014,700
Total capital assets, being depreciated	9,345,484	1,440,590	-	10,786,074
Less: accumulated depreciation				
Buildings	(15,997)	(1,778)	-	(17,775)
Machinery and equipment	(259,587)	(72,219)	-	(331,806)
Improvements & infrastructure	(3,033,935)	(153,165)	-	(3,187,100)
Water rights	(1,143,511)	(90,059)	-	(1,233,570)
Total accumulated depreciation	(4,453,030)	(317,221)	-	(4,770,251)
Total capital assets being depreciated, net	4,892,454	1,123,369	-	6,015,823
Business-Type activities capital assets, net	$ 6,734,892	$ 1,793,109	$ (1,411,808)	$ 7,116,193

Depreciation expense was charged to the functions/programs of the governmental activities of the primary government as follows:

Government activities:	
General government	$ 58,019
Public safety	106,989
Public works	223,805
Economic development	63,001
Total	$ 451,814
Business-type activities:	
Water and sewer	$ 317,221
Total	$ 317,221

D. **Long-term debt**

Certificates of obligation

The City issues certificates of obligation to provide funds for the acquisition and construction of major capital projects. Certificates of obligation have been issued for governmental and business-type activities. Certificates of obligation are direct obligations and pledge the full faith and credit of the government. Certificates of obligation outstanding as of September 30, 2022 are as follows:

	Issue Amount	Maturity Date	Interest Rate	Ending Balance
Governmental activities:				
Certificates of Obligation, Series 2018	$ 2,450,000	6/13/2018	2.00-4.00%	$ 2,095,000
Certificates of Obligation, Series 2020	$ 4,175,000	2/15/2045	2.00-4.00%	3,860,000
Total				$ 5,955,000
Business-type activities:				
Certificates of Obligation, Series 2018	$ 1,950,000	6/13/2018	2.00-4.00%	$ 1,820,000
Total				$ 1,820,000

The debt service requirements for the City's certificates of obligation are as follows:

	Governmental Activities		
Fiscal Year	Principal	Interest	Total
2023	$ 200,000	$ 152,220	$ 352,220
2024	205,000	144,820	349,820
2025	215,000	138,570	353,570
2026	220,000	132,770	352,770
2027	225,000	126,820	351,820
2028-2032	1,210,000	545,450	1,755,450
2033-2037	1,370,000	396,816	1,766,816
2038-2042	1,565,000	202,450	1,767,450
2043-2047	745,000	21,100	766,100
Total	$ 5,955,000	$ 1,861,016	$ 7,816,016

	Business-type Activities		
Fiscal Year	Principal	Interest	Total
2023	$ 40,000	$ 72,000	$ 112,000
2024	60,000	70,000	130,000
2025	60,000	67,600	127,600
2026	65,000	65,100	130,100
2027	65,000	62,500	127,500
2028-2032	380,000	269,000	649,000
2033-2037	460,000	185,400	645,400
2038-2042	565,000	82,900	647,900
2043-2047	125,000	2,500	127,500
Total	$ 1,820,000	$ 877,000	$ 2,697,000

General obligation bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for business-type activities. General obligation bonds are direct obligations and pledge the full faith and credit of the government. General obligation bonds outstanding at September 30, 2022 are as follows:

	Issue Amount	Maturity Date	Interest Rate	Ending Balance
Business-type activities:				
General Obligation Refunding Bonds, Series 2016	$ 1,272,000	2/15/2023	1.84%	$ 192,000

The debt service requirements for the City's general obligation bonds are as follows:

	Business-type Activities		
Fiscal Year	Principal	Interest	Total
2023	$ 192,000	$ 1,766	$ 193,766
Total	$ 192,000	$ 1,766	$ 193,766

Contract payable

On October 28, 2009, the City entered into a contract with Trinity River Authority (TRA) to become a Contracting Party of the Mountain Creek Regional Wastewater System. The City agreed to a system contribution buy-in amount of $1,550,000 payable in 20 annual installments of $77,500 plus 5.5% interest on the unpaid balance. The annual payments, beginning December 2009, are to be allocated to the original Contracting Parties, based upon flow rates of the current year and each subsequent year.

The debt service requirements for the City's contract payable are as follows:

	Business-type Activities		
Fiscal Year	Principal	Interest	Total
2023	$ 77,500	$ 29,838	$ 107,338
2024	77,500	25,575	103,075
2025	77,500	21,313	98,813
2026	77,500	17,050	94,550
2027	77,500	12,788	90,288
2028-2029	155,000	12,788	167,788
Total	$ 542,500	$ 119,350	$ 661,850

Financing arrangements

The outstanding financing arrangements at September 30, 2022 are as follows:

Governmental activities:	Amount Payable
Police vehicle payable in annual installments of $84,331, including interest of 2.73%, with final payment due in Febuary 2024.	$ 161,998
Total	$ 161,998

The debt service requirements for the City's leases are as follows:

	Governmental Activities		
Fiscal Year	Principal	Interest	Total
2023	$ 79,908	$ 4,423	$ 84,331
2024	82,090	2,241	84,331
Total	$ 161,998	$ 6,664	$ 168,662

Leases

The outstanding leases at September 30, 2022 are as follows:

Governmental activities:	Amount Payable
Building Inspection vehicle payable in monthly installments of $698, including interest of 2.00%, with final payment due in March 2026.	$ 28,922
Police vehicle payable in monthly installments of $929, including interest of 2.00%, with final payment due in April 2026.	38,530
Police vehicle payable in monthly installments of $1,204, including interest of 2.00%, with final payment due in April 2026.	49,935
Police vehicle payable in monthly installments of $976, including interest of 2.00%, with final payment due in June 2026.	40,456
Total	$ 157,843

The debt service requirements for the City's leases are as follows:

	Governmental Activities		
Fiscal Year	Principal	Interest	Total
2023	$ 42,918	$ 2,765	$ 45,683
2024	43,785	1,899	45,684
2025	44,668	1,015	45,683
2026	26,472	177	26,649
Total	$ 157,843	$ 5,856	$ 163,699

Compensated absences

Compensated absences represent the estimated liability for employees' paid time off benefits for which employees are entitled to be paid upon termination. The retirement of this liability is paid from the General Fund and Water and Sewer Fund based on the assignment of an employee at termination.

Changes in the City's long-term liabilities for the year ended September 30, 2022 are as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental activities:					
Certificates of obligation	$ 6,145,000	$ -	$ (190,000)	$ 5,955,000	$ 200,000
Premium on debt	250,158	-	(10,867)	239,291	-
Financing arrangements	239,783	-	(77,785)	161,998	79,908
Leases payable	-	175,474	(17,631)	157,843	42,918
Compensated absences	86,963	182,643	(171,156)	98,450	24,613
Total	$ 6,721,904	$ 358,117	$ (467,439)	$ 6,612,582	$ 347,439

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Business-type activities:					
Certificates of obligation	$ 1,860,000	$ -	$ (40,000)	$ 1,820,000	$ 40,000
General obligation bonds	380,000	-	(188,000)	192,000	192,000
Premium on debt	93,297	-	(4,241)	89,056	-
Contract payable	620,000	-	(77,500)	542,500	77,500
Financing arrangements	21,513	-	(21,513)	-	-
Compensated absences	12,256	18,875	(20,487)	10,644	2,661
Total	$ 2,987,066	$ 18,875	$ (351,741)	$ 2,654,200	$ 312,161

E. Defined benefit pension plan – Texas Municipal Retirement System

Plan description

The City participates as one of 888 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report that can be obtained at www.tmrs.org.

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

Benefits provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the City-financed monetary credits, with interest, were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

Starting in 2007, the City granted an annually repeating (automatic) basis monetary credit referred to as an updated service credit (USC) which is a theoretical amount which considers salary increases or plan improvements. If at any time during their career an employee earns a USC, this amount remains in their account earning interest until retirement. At retirement, the benefit is calculated as if the sum of the employee's accumulated contributions with interest and the employer match plus employer-financed monetary credits, such as USC, with interest were used to purchase an annuity. Additionally, in 2010, the City adopted a modification to its annually repeating (automatic) basis cost of living adjustments (COLA) for retirees to 70% of the change in the consumer price index (CPI).

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Plan provisions for the City were as follows:

Employee deposit rate	7%
Matching ratio (City to employee)	2 to 1
Years required for vesting	5
Service retirement eligibility	20 years at any age, 5 years at age 60 and above
Updated service credit	100% repeating, transfers
Annuity increase to retirees	70% of CPI repeating

Employees covered by benefit terms

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	18
Inactive employees entitled to but not yet receiving benefits	19
Active employees	32
Total	69

Contributions

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

Employees for the City were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City were 10.69% and 10.62% in calendar years 2022 and 2021, respectively. The City's total contributions to TMRS for the year ended September 30, 2022, were $225,298, and were equal to the required contributions.

Net pension liability (asset)

The City's Net Pension Liability (Asset) was measured as of December 31, 2021, and the Total Pension Liability (TPL) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date.

Within the governmental activities, the General Fund generally liquidates the net pension liability (asset). In the business-type activities, the net pension liability (asset) is liquidated by the Water and Sewer Fund.

The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	3.50% to 11.50%, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender distinct Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	35.0%	7.55%
Core fixed income	6.0%	2.00%
Non-core fixed income	20.0%	5.68%
Real return	12.0%	7.22%
Real estate	12.0%	6.85%
Absolutely return	5.0%	5.35%
Private equity	10.0%	10.00%
Total	100.0%	

Discount rate

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in the statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Changes in Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (c)
Balance at 12/31/20	$ 2,337,398	$ 2,407,352	$ (69,954)
Changes for the year:			
Service cost	293,254	-	293,254
Interest	162,550	-	162,550
Changes of benefit terms	-	-	-
Difference between expected and actual experience	(17,526)	-	(17,526)
Changes of assumptions	-	-	-
Contributions - employer	-	176,151	(176,151)
Contributions - employee	-	116,107	(116,107)
Net investment income	-	314,431	(314,431)
Benefit payments, including refunds of employee contributions	(151,765)	(151,765)	-
Administrative expense	-	(1,452)	1,452
Other changes	-	10	(10)
Net changes	286,513	453,482	(166,969)
Balance at 12/31/21	$ 2,623,911	$ 2,860,834	$ (236,923)

Sensitivity of the net pension liability (asset) to changes in the discount rate

The following presents the net pension liability (asset) of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's net pension liability (asset)	$ 208,215	$ (236,923)	$ (587,826)

Pension plan fiduciary net position

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

Pension expense and deferred outflows and inflows of resources related to pensions

For the year ended September 30, 2022, the City recognized pension expense in the governmental activities and business-type activities of $96,695 and $21,985, respectively.

At September 30, 2022**,** the City reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 5,411	$ 39,891
Changes in actuarial assumptions	4,798	-
Difference between projected and actual investment earnings	-	161,166
Contributions subsequent to the measurement date	173,894	-
Total	$ 184,103	$ 201,057

$173,894 was reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability for the year ending September 30, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

For the Year Ended September 30,	
2023	$ (41,068)
2024	(78,571)
2025	(40,822)
2026	(30,387)
Total	$ (190,848)

F. Interfund transfers and balances

The composition of interfund transfers for the year ended September 30, 2022 is as follows:

Transfer From	Transfer To	Amount
Debt service	Nonmajor governmental	$ 220,000
General	Nonmajor governmental	21,885
Water and sewer	Nonmajor governmental	109,573
Total		$ 351,458

Interfund balances as of September 30, 2022 consisted of the following:

Due To	Due From	Amount
Water and sewer	Grant	$ 9,438
General	Water and sewer	1,632,500
Total		$ 1,641,938

G. Commitments and contingencies

Litigation

The City is often a defendant in lawsuits. Although the outcome of the lawsuits is not presently determinable, it is the opinion of the City's management that the resolution of these matters will not have a materially adverse effect on the financial condition of the City.

Federal and state grants

The City participates in certain federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Accordingly, the City's compliance with applicable grant requirements will be established at a future date. The amounts which may be disallowed by the granting agencies cannot be determined at this time, although the City anticipates the amounts, if any, will be immaterial.

Raw water

The City has entered into a contract with the City of Midlothian, Texas whereby Midlothian agrees to sell raw water to the City. The contract requires the City to purchase a minimum amount of water on an annualized basis whether or not the City actually takes and utilizes said water amount. The contract is for a period of thirty-five years commencing January 4, 2005 and ending January 1, 2040. Actual payments for the year ended September 30, 2022 were $760,368.

Wastewater treatment

On December 1, 2009, the City entered into a contract with the Trinity River Authority – Mountain Creek Regional Wastewater System ("System") to obtain wastewater treatment services in effect for the entire useful life of the System. The City is obligated to pay minimum fees of the System's annual operation and maintenance costs equivalent to 61.32 million gallons of flow. Actual payments for the year ended September 30, 2022 were $1,103,556. Complete separate financial statements for TRA may be obtained at Trinity River Authority of Texas, P.O. Box 60, Arlington, Texas 76004.

Bluestem Hills PID

On January 14, 2019, the City created Bluestem Hills Public Improvement District No. 1 (the "District") to fund certain public improvements within the District. A development agreement with Bluestem Ellis Partners, LLC (the "Developer") was executed on April 26, 2019. The City shall reimburse the Developer for budgeted public improvement construction costs in an amount not to exceed $1,700,000 from special assessments levied and collected within the District. As of September 30, 2022, no reimbursements were due to the Developer.

Patriot Estates PID

On November 9, 2020, the City created Patriot Estates Public Improvement District (the "District") to fund certain public improvements within the District. A development agreement with LGI Homes-Texas, LLC (the "Developer") was executed on November 9, 2020. The City shall reimburse the Developer for budgeted public improvement construction costs in an amount not to exceed $6,977,464 from special assessments levied and collected within the District. As of September 30, 2022, no reimbursements were due to the Developer.

Brahman Ranch PID

On January 15, 2021, the City created Brahman Ranch Public Improvement District (the "District") to fund certain public improvements within the District. A development agreement with Bluestem Ellis Partners, LLC (the "Developer") was executed on April 26, 2019. The City shall reimburse the Developer for budgeted public improvement construction costs in an amount not to exceed $1.7 million, from special assessments levied and collected within the District. As of September 30, 2022, no reimbursements were due to the Developer.

H. Risk management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The City maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the City. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

I. New Accounting Standards

The Governmental Accounting Standards Board (GASB) issued the following statements which become effective for fiscal years 2023 and 2024.

Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements – The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. GASB 94 will be implemented in fiscal year 2023 and the impact has not yet been determined.

Statement No. 96, Subscription-Based Information Technology Arrangements – This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. GASB 96 will be implemented in fiscal year 2023 and the impact has not yet been determined.

GASB Statement No. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62 – The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement will become effective for reporting periods beginning after June 15, 2023, and the impact has not yet been determined.

GASB Statement No. 101, Compensated Absences – The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for reporting periods beginning after December 15, 2023, and the impact has not yet been determined.

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF VENUS, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Property taxes and assessments	$ 2,058,208	$ 2,058,208	$ 2,043,966	$ (14,242)
Sales taxes	845,226	845,226	827,127	(18,099)
Franchise taxes	135,445	135,445	128,593	(6,852)
Licenses and permits	515,860	515,860	486,945	(28,915)
Fines and forfeitures	60,000	60,000	97,051	37,051
Charges for service	276,530	276,530	33,572	(242,958)
Intergovernmental	124,096	124,096	291,149	167,053
Contributions and donations	125,963	100,963	306,881	205,918
Investment earnings	8,000	8,000	30,628	22,628
Miscellaneous	5,550	5,550	6,209	659
Total revenues	4,154,878	4,129,878	4,252,121	122,243
EXPENDITURES				
Current:				
General government	1,141,407	1,096,407	1,104,592	(8,185)
Public safety:				
Fire	516,713	516,713	569,408	(52,695)
Police	1,463,942	1,463,942	1,399,826	64,116
Municipal court	101,598	101,598	93,457	8,141
Public works	287,038	287,038	246,013	41,025
Economic development	468,306	468,306	386,762	81,544
Capital outlay	78,000	78,000	352,568	(274,568)
Debt service:				
Principal	91,328	91,328	131,148	(39,820)
Interest and fiscal charges	6,546	6,546	17,957	(11,411)
Total expenditures	4,154,878	4,109,878	4,301,731	(191,853)
Excess (deficiency) of revenues over expenditures	-	20,000	(49,610)	(69,610)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(20,000)	(21,885)	(1,885)
Total other financing sources (uses)	-	(20,000)	(21,885)	(1,885)
Net change in fund balances	-	-	(71,495)	(71,495)
FUND BALANCE - BEGINNING	2,359,349	2,359,349	2,359,349	-
FUND BALANCE - ENDING	$ 2,359,349	$ 2,359,349	$ 2,287,854	$ (71,495)

Budgets and Budgetary Accounting

An annual budget for the general fund is adopted on the modified accrual basis. Appropriations lapse at the end of the fiscal year. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level.

Excess Expenditures over Budgeted Appropriations

Expenditures exceeded budgeted appropriations in the following fund and functions. The City will cover these overages with the remaining excess fund balance.

General Fund		
General government	$	8,185
Public safety		
Fire		52,695
Capital Outlay		274,568
Debt Service		
Principal		39,820
Interest		11,411

CITY OF VENUS, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Measurement date December 31,	**2014**	**2015**	**2016**
Total pension liability			
Service Cost	$ 88,650	$ 122,666	$ 147,811
Interest	80,660	91,101	88,713
Changes of benefit terms	-	-	6,433
Differences between expected and actual experience	57,782	(132,315)	(14,918)
Assumption changes	-	12,187	-
Benefit payments, including refunds of employee contributions	(60,851)	(129,047)	(70,599)
Net change in total pension liability	166,241	(35,408)	157,440
Total pension liability - beginning	1,138,393	1,304,634	1,269,226
Total pension liability - ending (a)	$ 1,304,634	$ 1,269,226	$ 1,426,666
Plan fiduciary net position			
Contributions - employer	$ 61,240	$ 83,505	$ 96,357
Contributions - member	46,611	51,820	61,043
Net investment income	62,682	1,777	81,713
Benefit payments	(60,851)	(129,047)	(70,599)
Administrative expense	(654)	(1,083)	(925)
Other	(54)	(53)	(50)
Net change in plan fiduciary net position	108,974	6,919	167,539
Plan fiduciary net position - beginning	1,095,574	1,204,548	1,211,467
Plan fiduciary net position - ending (b)	$ 1,204,548	$ 1,211,467	$ 1,379,006
Net pension liability (asset) - ending (a) - (b)	$ 100,086	$ 57,759	$ 47,660
Plan fiduciary net positon as a percentage of the total pension liability (asset)	92.33%	95.45%	96.66%
Covered payroll	$ 665,869	$ 740,288	$ 872,040
Net pension liability (asset) as a percentage of covered payroll	15.03%	7.80%	5.47%

* GASB Statement 68 requires this schedule to report 10 years of data. Data prior to 2014 is not available.

	2017	2018	2019	2020	2021
	$ 161,586	$ 194,975	$ 223,903	$ 249,939	$ 293,254
	99,640	113,540	130,503	145,638	162,550
	-	-	-	-	-
	(10,387)	30,003	(25,397)	(31,738)	(17,526)
	-	-	12,664	-	-
	(62,615)	(60,599)	(142,778)	(118,145)	(151,765)
	188,224	277,919	198,895	245,694	286,513
	1,426,666	1,614,890	1,892,809	2,091,704	2,337,398
	$ 1,614,890	$ 1,892,809	$ 2,091,704	$ 2,337,398	$ 2,623,911
	$ 98,912	$ 121,386	$ 137,647	$ 151,054	$ 176,151
	64,194	78,438	91,504	100,320	116,107
	190,996	(50,015)	272,037	160,726	314,431
	(62,615)	(60,599)	(142,778)	(118,145)	(151,765)
	(990)	(966)	(1,535)	(1,039)	(1,452)
	(50)	(50)	(46)	(40)	10
	290,447	88,194	356,829	292,876	453,482
	1,379,006	1,669,453	1,757,647	2,114,476	2,407,352
	$ 1,669,453	$ 1,757,647	$ 2,114,476	$ 2,407,352	$ 2,860,834
	$ (54,563)	$ 135,162	$ (22,772)	$ (69,954)	$ (236,923)
	103.38%	92.86%	101.09%	102.99%	109.03%
	$ 917,058	$ 1,120,544	$ 1,297,991	$ 1,433,138	$ 1,658,675
	-5.95%	12.06%	-1.75%	-4.88%	-14.28%

CITY OF VENUS, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

Fiscal year ending September 30,	**2015**	**2016**	**2017**
Actuarially determined contribution	$ 61,240	$ 90,452	$ 91,937
Contributions in relation to the actuarially determined contributions	61,240	90,452	91,937
Contribution excess (deficiency)	-	-	-
Covered payroll	665,869	815,090	850,004
Contributions as a percentage of covered payroll	9.20%	11.10%	10.82%

* GASB Statement 68 requires this schedule to report 10 years of data. Data prior to 2015 is not available.

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation date: Actuarially determined contribution rates are calculated as of December 31 and become effective in January, 13 months later.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	25 years
Asset valuation method	10 year smoothed fair value; 12% soft corridor
Inflation	2.5%
Salary increases	3.5% to 11.5% including inflation
Investment rate of return	6.75%
Retirement age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014-2018.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generated basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee tale used for females. The rates are projected on a fully generational basis with scale UMP.
Other information	There were no benefit changes during the year.

2018	2019	2020	2021	2022
$ 118,665	$ 132,270	$ 146,811	$ 168,818	$ 225,298
118,665	132,270	146,811	168,818	225,298
-	-	-	-	-
1,093,819	1,247,062	1,376,629	1,592,770	2,110,543
10.85%	10.61%	10.66%	10.60%	10.67%

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COMBINING STATEMENTS

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NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Brahman Ranch PID Fund - This fund is used to account for the operating costs of the Brahman Ranch Public Improvement District.

Venus Community Services Development Corporation – This fund is used to account for a half cent sales tax collection restricted for economic development.

Court Technology Fund – The state legislature has allowed for the creation of a Municipal Court Technology Fund to defray the costs related to technology in the court system. This fund accounts for the collection of technology fees charged to defendants for misdemeanor offences as a cost of court. These funds will be used to purchase software, computers and any other technology items needed for the court.

Court Security Fund – The security building fund provides for the collection of court fees with each fine that is to be utilized for the security of the court. Expenditures are restricted to security systems, bailiffs, metal detectors, locks, electronic identification systems, etc.

Truancy Prevention Fund – This fund is used to account for necessary costs relating to the position of a juvenile case manager in accordance with Article 45.056, Code of Criminal Procedure.

Street Tax Fund – This fund is used to account for a quarter cent sales tax collection restricted for street improvement projects in the City.

Blue Stem PID Fund – This fund is used to account for the operating costs of the Blue Stem Public Improvement District.

PID Funds – This fund is used to account for the operating costs of the multiple smaller Public Improvement Districts.

Capital Projects Funds account for the cost of planned current and future major projects for the acquisition and construction of buildings, infrastructure, and related improvements, and traffic and environmental projects.

Street Improvements Fund – This fund is used to account for street improvement projects in the City.

2018 CO Bonds Fund – This fund is used to account for improvements made to existing street and utility infrastructure and facilities.

CITY OF VENUS, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2022

	Special Revenue				
	Brahman Ranch PID	Venus Community Services Development Corporation	Special Events	Court Technology	Court Security
ASSETS					
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -
Restricted cash and cash equivalents	-	385,100	879	44	6,433
Receivables (net of allowance)	19,122	59,676	-	-	-
Prepaid items	-	-	3,794	-	-
Total assets	19,122	444,776	4,673	44	6,433
LIABILITIES					
Accounts payable	19,122	4,233	2,173	-	-
Accrued liabilities	-	147	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	19,122	4,380	2,173	-	-
FUND BALANCES					
Restricted for:					
Public safety	-	-	2,500	44	6,433
Streets	-	-	-	-	-
Economic development	-	440,396	-	-	-
Committed for:					
Capital projects	-	-	-	-	-
Total fund balances	-	440,396	2,500	44	6,433
Total liabilities and fund balances	$ 19,122	$ 444,776	$ 4,673	$ 44	$ 6,433

Special Revenue				Capital Projects		
Truancy Prevention	Street Tax	Blue Stem PID	PID Funds	Street Improvements	2018 CO Bonds	Total Nonmajor Governmental Funds
$ -	$ -	$ -	$ -	$ 260,000	$ -	$ 260,000
5,774	146,330	55,231	-	-	-	599,791
-	29,839	-	-	-	-	108,637
-	-	-	-	-	-	3,794
5,774	176,169	55,231	-	260,000	-	972,222
-	2,393	25,339	-	-	-	53,260
-	-	-	-	-	-	147
-	-	23,319	-	-	-	23,319
-	2,393	48,658	-	-	-	76,726
5,774	-	-	-	-	-	14,751
-	173,776	-	-	-	-	173,776
-	-	6,573	-	-	-	446,969
-	-	-	-	260,000	-	260,000
5,774	173,776	6,573	-	260,000	-	895,496
$ 5,774	$ 176,169	$ 55,231	$ -	$ 260,000	$ -	$ 972,222

CITY OF VENUS, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue				
	Brahman Ranch PID	Venus Community Services Development Corporation	Special Events	Court Technology	Court Security
REVENUES					
Property taxes and assessments	$ -	$ -	$ -	$ -	$ -
Sales taxes	-	330,851	-	-	-
Fines and forfeitures	-	-	-	2,716	3,251
Contributions and donations	46,055	5,920	27,862	-	-
Investment earnings	-	790	-	-	-
Investment earnings	-	-	-	-	-
Total revenues	46,055	337,561	27,862	2,716	3,251
EXPENDITURES					
Current:					
General Government	-	-	47,247	-	-
Public safety	-	-	-	2,672	-
Public works	46,055	-	-	-	-
Economic development	-	222,882	-	-	-
Capital outlay	-	72,799	-	-	-
Total expenditures	46,055	295,681	47,247	2,672	-
Excess (deficiency) of revenue over expenditures	-	41,880	(19,385)	44	3,251
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	21,885	-	-
Total other financing sources (uses)	-	-	21,885	-	-
Net change in fund balances	-	41,880	2,500	44	3,251
FUND BALANCE - BEGINNING	-	398,516	-	-	3,182
FUND BALANCE - ENDING	$ -	$ 440,396	$ 2,500	$ 44	$ 6,433

Special Revenue				Capital Projects		
Truancy Prevention	Street Tax	Blue Stem PID	PID Funds	Street Improvements	2018 CO Bonds	Total Nonmajor Governmental Funds
$ -	$ -	$ 66,205	$ -	$ -	$ -	$ 66,205
-	165,425	-	-	-	-	496,276
3,175	-	-	-	-	-	9,142
-	-	-	7,784	-	-	87,621
-	-	63	-	-	-	853
-	-	-	-	-	50,000	50,000
3,175	165,425	66,268	7,784	-	50,000	710,097
-	-	-	-	-	-	47,247
-	-	-	-	-	-	2,672
-	47,178	68,826	7,784	-	-	169,843
-	-	-	-	-	-	222,882
-	7,625	-	-	-	379,573	459,997
-	54,803	68,826	7,784	-	379,573	902,641
3,175	110,622	(2,558)	-	-	(329,573)	(192,544)
-	-	-	-	-	329,573	351,458
-	-	-	-	-	329,573	351,458
3,175	110,622	(2,558)	-	-	-	158,914
2,599	63,154	9,131	-	260,000	-	736,582
$ 5,774	$ 173,776	$ 6,573	$ -	$ 260,000	$ -	$ 895,496

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COMPLIANCE SECTION

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PATTILLO, BROWN & HILL, L.L.P.
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and Members
of City Council
City of Venus, Texas

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Venus, Texas (the "City") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated July 8, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Venus, Texas' internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Venus, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Venus, Texas' internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Venus, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
July 8, 2024

CITY OF VENUS, TEXAS
RESOLUTION NO. _________

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF VENUS, TEXAS PROVIDING FOR ACCEPTANCE OF THE REPORT FROM THE INDEPENDENT AUDITOR AND THE AUDITED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2022; PROVIDING FOR REPEAL; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Texas Local Government Code, Title 4, Subtitle A, Chapter 103 requires every municipality to have its records and accounts audited annually and shall have an annual financial statement prepared based on the audit; and

WHEREAS, the City has completed the annual audit of the City's financial statements for the fiscal year ending September 30, 2022; and,

WHEREAS, the City Council of Venus, Texas, has received the report from the City's Independent audit firm, Patillo, Brown & Hill, L.L.P.; and,

WHEREAS, the City Council of the City of Venus has reviewed and voted to accept the report as written,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF VENUS, TEXAS AS FOLLOWS:

I.

That the findings above are found to be true and correct and are incorporated herein.

II.

That the City Council does hereby accept the report of the independent auditor and the audited financial statements for the fiscal year ending September 30, 2022, as presented.

III.

This Resolution shall be and is hereby cumulative of all other Resolutions of the City of Venus, Texas, and this Resolution shall not operate to repeal or affect any such other Resolutions except insofar as the provisions thereof might be inconsistent or in conflict with the provisions of this Resolution, in which event, such conflicting provisions, if any, in such other Resolutions are hereby repealed.

IV.

If any section, sub-section, sentence, clause, or phrase of this Resolution shall for any reason be held to be invalid, such decision shall not affect the validity of the remaining portions of the Resolution.

V.

This Resolution shall become effective and shall be in full force and effect from and after the date of passage and adoption by the City Council of the City of Venus, Texas, and upon application of law and in accordance with the Texas Local Government Code, Title 4, Subtitle A, Chapter 103.

PASSED AND ADOPTED by the City Council of the City of Venus, Texas this 8th day of July 2024.

APPROVED:

____
ALEJANDRO GALAVIZ, MAYOR

ATTEST:

____
CALLIE GREEN, CITY SECRETARY

APPROVED AS TO FORM AND LEGALITY:

____
MICHAEL HALLA, CITY ATTORNEY

ORDINANCE NO. __________

A ORDINANCE OF THE CITY COUNCIL OF THE CITY OF VENUS, TEXAS, AMENDING THE CODE OF ORDINANCES, BY REPEALING AND REPLACING IN ITS ENTIRETY, CHAPTER 10 "BUSINESSES AND BUSINESS REGULATIONS", ARTICLE II "PEDDLERS AND SOLICITORS", AND REPLACING IT WITH A NEW CHAPTER 10 "BUSINESSES AND BUSINESS REGULATIONS", ARTICLE II "PEDDLERS AND SOLICITORS", WHICH IS ATTACHED HERETO AS EXHIBIT A AND INCORPORATED FULLY HEREIN; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to section 51.001 of the Texas Local Government Code, the City Council of the City of Venus has the authority to pass adopt, publish, amend, or repeal an ordinance, rule, or police regulation that: (1) is for the good government, peace, or order of the municipality or for the trade and commerce of the municipality; and (2) is necessary or proper for carrying out a power granted by law to the municipality or to an office or department of the municipality.

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

SECTION 1. Chapter 10, "Businesses and Business Regulations", Article II. "Peddlers and Solicitors", which is attached hereto as Exhibit "A" and incorporated as if fully recited.

SECTION 2. That all ordinances of the City of Venus, Texas in conflict with the provisions of this ordinance be and the same are hereby repealed and all other ordinances of the City of Venus, Texas not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 3. If any section, article, paragraph, sentence, clause, phrase or word in this Ordinance or application thereof to any person or circumstance is held invalid or unconstitutional by a Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Ordinance, and the City Council hereby declares it would have passed such remaining portions of this Ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

SECTION 4. That this ordinance shall take effect immediately from and after its passage and the publication of the caption, as the law in such cases provide.

SECTION 5. The Recitals of this Ordinance are fully incorporated herein as if fully written.

PASSED AND APPROVED this 8th day of July 2024.

APPROVED:

By: ______________________________
Alejandro Galaviz, Mayor

ATTEST:

By: ______________________________
Callie Green, City Secretary

"…

CHAPTER 10. BUSINESSES AND BUSINESS REGULATIONS

…

ARTICLE II. PEDDLERS AND SOLICITORS

DIVISION 1. GENERAL

Sec. 10-18 PURPOSE.

(A) The purpose of this chapter is to provide for the general health, public safety and welfare, comfort, convenience and protection of the city and the residents of the city by:

1) Prohibiting door-to-door solicitation and canvassing activity at residences during the times when such activity is most intrusive and disruptive to citizens' privacy.
2) Regulating the locations in which solicitation activity may occur to promote safety and minimize congestion;
3) Regulating the manner in which any solicitation activity, canvassing activity or handbill distribution may occur to promote good order, prevent litter, and protect citizens from aggressive and intimidating practices; and
4) Requiring solicitors, peddlers, and handbill distributors to register with the city to aid crime detection and deter deceptive practices and fraud.

(B) The provisions of this chapter shall be construed to accomplish these purposes.

Sec. 10-19. 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:

Nonprofit in this Article means a philanthropic, religious or other nonprofit objective, including the benefit of poor, needy, sick, refugee or handicapped persons; the benefit of any church or religious society, sect, group or order; the benefit of a patriotic or veterans' association or organization; the benefit of any fraternal, social or civic organization, service organization, fundraiser or the benefit of any educational institution, or youth sports association.

Commercial solicitation means the solicitation at a residence or from public property through the attempt or act of asking, bartering, or communicating in any manner for the purpose of selling or offering to sell goods, services, asking for monetary donations, or realty for a for-profit purpose which includes promoting, advertising, receiving or obtaining money, gifts or items of value for said individual or group of individuals, or for-profit organization, club, company, corporation.

Handbill means any printed or written matter, any sample or device, circular, leaflet, pamphlet, paper, booklet, or any other printed or otherwise reproduced original or copies of any matter or literature.

Handbill distributor means any person engaging or engaged in the business for hire or gain of distributing handbills, other than newspapers distributed to subscribers thereof, and any person receiving compensation directly or indirectly for the distribution of such handbills.

Peddler means any peddlers, canvassers, itinerant merchants, transient vendors and other persons who either go from place to place in the city or who engage in a temporary business within city limits by carrying goods or merchandise and who sell or offer for sale for delivery such goods or merchandise from house-to-house, business-to-business from a wagon, motor vehicle, trailer or other type of conveyance or from any vacant lot, tract or parcel of land or parking lot or area or from any temporary building or structure or upon public property.

(A) A merchant shall be considered temporarily in business or an itinerant merchant unless it is the intention of such merchant to remain continuously in business at each location where the merchant is engaged in business in the city as a merchant for a period of 60 days or more.

(B) The term “peddler” shall not include persons who sell their own property or offer their services at their residence; persons who sell items at established places of business in the city, at established markets or at charitable functions; non-itinerant merchants; professional salesman or jobbers wholesaling wares to businessmen on a regularly established route; or persons offering for sale agricultural products, meats, poultry or other articles of food grown or produced by such persons.

Public right-of-way for the purposes of this article shall mean a legally established area or strip of land, either public or private, on which an irrevocable rite of passage has been recorded, and which is occupied or intended to be occupied by a street, utility service, water main, sanitary or storm sewer main, or other similar use. Right-of-way also includes the travel portion of the roadway and all traffic medians.

Commercial solicitor means any person who solicits or attempts to solicit, from house-to-house, business-to-business or upon public property, orders for services, commercial goods, wares, merchandise, subscriptions, or publications to be delivered at a future date or time. The term “canvasser” is included under this definition of the term “commercial solicitor.”

Sec. 10-20. Hours of operation.

(A) No peddler, handbill distributor, or solicitor may conduct activities as defined in this article starting earlier than 9:00 AM.

(B) No peddler, handbill distributor, or commercial solicitor may conduct activities as defined in this article later than 7:00 PM or 30 minutes after official sunset, whichever comes first.

(C) No peddler, handbill distributor, or commercial solicitor may conduct activities as defined in this article on Sundays or on the following holidays: Any Federal Holiday plus Good Friday, the day after Thanksgiving, and Christmas Eve.

Sec. 10-21. General Regulations

(A) A person commits an offense if the person engages in commercial solicitation activities, peddler activities, or handbill distribution at a premises with a posted notice that such activity is not welcomed or invited. It shall be presumed that there is notice that solicitation or canvassing activity is not welcomed or invited when there is exhibited in a conspicuous place on or near the main entrance of the premises, a sign, not less than four inches by three inches in size, containing the words “NO SOLICITING”, “NO SOLICITORS,” “NO TRESPASSING,” or words of similar meaning in letters not less than two-thirds of one inch in height.

(B) Any peddler, commercial solicitor, or handbill distributor who enters upon premises owned or leased by another and willfully refuses to leave said premises after having been notified by the owner or possessor of said premises or his agent to leave the same is in violation of this article.

(C) A person commits an offense if the person engages in commercial solicitation activities, peddler activities, or handbill distribution without properly wearing the traffic vest assigned to them by the City, prominently displaying the identification card issued by the City, or not carrying their valid permit with them.

(D) A person commits an offense if the person engages in commercial solicitation activities, canvassing activities, or handbill distribution in an aggressive or intimidating manner. The term AGGRESSIVE OR INTIMIDATING MANNER means:

(1) Preventing in any manner a person from closing their door; or

(2) Blocking the path of a person who is the object of the activity; or

(3) Following behind, ahead or alongside a person who walks away from the commercial solicitor after being solicited, approached, accosted, or offered a handbill, leaflet, or any other item.

(E) A person commits an offense if the person engages in commercial solicitation activities, peddler activities, or handbill distribution and distributes, deposits, places, throws, scatters, or casts a handbill at a property and;

(1) Leaves the handbill at the property but fails to properly secure it from being blown away; or

(2) Uses adhesive or tape to secure a handbill on another's property; or

(3) Leaves the handbill in a mailbox when the use is prohibited by the US Postal Service; or

(4) When another handbill has already been left or secured at the residence and has not been removed from the outside of the residence; or

(5) Leaves the handbill in a place that is more than five feet from the front door of the residence.

Sec. 10-22. Solicitation and Canvassing in Public Right-of-Way

(A) A person commits an offense if the person engages in commercial solicitation activities, peddler activities, or handbill distribution within the roadway, or on any median or traffic island within the right-of-way of any street or highway within the city.

(B) A person commits an offense if the person engages in commercial solicitation activities, peddler activities, or handbill distribution by a direct transaction or exchange with the driver or occupant of any vehicle stopped or traveling on any street or highway in the city. An offense under this division occurs when the offer, solicitation or distribution is made regardless of whether a transaction is completed.

(C) A person commits an offense if the person engages in commercial solicitation activities, peddler activities, or handbill distribution on a sidewalk within the city in a manner that impedes the flow of pedestrian traffic.

(D) A person commits an offense if the person engages in commercial solicitation activities, peddler activities, or handbill distribution on a sidewalk in such a manner that the sidewalk is occupied by any tent, table, blanket, container, box, rack, or any other physical structure.

(E) Solicitation or canvassing activity on a sidewalk is permitted if the handbills, leaflets, or other written or printed material, goods, wares, or merchandise are carried and displayed by the person engaged in the solicitation or canvassing activity.

Sec. 10-24. Solicitation from a Vehicle

(A) A person commits an offense if the person conducts solicitation activities from a vehicle and:

(1) The solicitation is conducted at a location within the right-of-way of any street or highway in the city which is designated as a highway or freeway, major or minor arterial on the city's thoroughfare plan; or

(2) The person stops the vehicle within a roadway to conduct business before the vehicle has been approached, called, or waived down by a prospective customer.

(B) A person commits an offense if the person operates a vehicle from which solicitation activities are conducted upon any street or highway within the city in a manner that blocks or impedes access to or from any alley, street, or driveway, or impedes the flow of traffic on any public street or highway.

(C) A person commits an offense if the driver of a vehicle is distributing funds or material items to a commercial solicitor and the activities are conducted upon any street or highway within the city in a manner that blocks or impedes access to or from any alley, street or driveway, or impedes the flow of traffic on any public street or highway.

(D) A person commits an offense if they operate a motor vehicle that plays audible advertising other than music. Music can be played at a reasonable level between 11:00 AM and 7:00 PM if it does not violate the city's noise ordinance.

(E) Secs. 10-24—10-47. Reserved.

DIVISION 2. PERMITS

Sec. 10-48. Permit Required.

(A) A person commits an offense if they engage in solicitation activities, canvassing activities, or handbill distribution within the city without first obtaining a permit to do so.

(B) A permit shall be valid for one year following the date of its issuance.

Sec. 10-49. Exemptions.

(A) Religious organizations (as defined by Internal Revenue Code Section 501(c)(3)) are exempt from this article exclusively for the distribution of literature and other items for the purpose of proselytizing, provided that no fees are charged, and no donations are solicited.

(B) Individuals engaged in political speech are exempt from this article.

(C) Individuals engaged in protected first amendment activities are exempt from this article provided no fees are charged, and no donations are solicited.

Sec. 10-50. Written application required.

Any peddler, commercial solicitor, or handbill distributor that is not exempt and desiring to engage in a temporary business within the city must file a written application for permit in a manner prescribed by the City Administrator or their designee. The application must contain all pertinent identifying information for the applicant, a copy of their state issued identification or valid passport, a picture of the applicant, and details of their business including all contact information, what goods or services will be offered for sale, the location of their solicitation, peddling, or distribution of handbills, and expected times and dates of the permitted activities.

Sec. 10-51. Fees.

All peddlers and commercial solicitors not exempted by sections 10-49 or 10-52 shall pay a non-refundable permit fee to the city in the amount as set in the city's Master Fee Schedule at the time of the application.

Sec. 10-52. Fee exemptions.

Individuals and organizations that are included in the definition of Nonprofit in this article are exempt from paying the required fee. The City Administrator or their designee will prescribe a form and background check process for these organizations.

Sec. 10-53. Denial.

A copy of the application for the permit will be referred to the police department who will undertake an investigation of the applicant and associated business record such as shall be reasonably necessary to protect the public. An application for permit under this article may be denied when:

(A) The applicant or the applicant's employer, principal or organization falsified information or omitted information on the application including proof of employment, valid identification, or photograph as required.

(B) The applicant has an active warrant for a Class B offense or higher.

(C) The applicants stated purpose includes driving a motor vehicle and their driver's license is not valid.

(D) The applicant is a registered sex offender.

(E) If the applicant, or the applicant's employer or principal has pled guilty, or nolo contendere to, or has been convicted of a felony or misdemeanor involving fraud, deceit, theft, embezzlement, burglary, larceny, fraudulent conversion, misrepresentation, misappropriation of property, or a felony involving violence within ten years preceding the date of application.

Sec. 10-54. Issuance, duration.

(A) Barring a documented reason for denial based on this article, a permit should normally be issued within 10 business days.
(B) Each permit will be valid for 12 months from the date of issuance.
(C) Permits are issued to individuals and all individuals present during the soliciting, handbill distribution, or peddling activities will require an individual permit.
(D) Issuance of a permit does not constitute endorsement or approval of the city of the product, or services being offered, and it is a violation of this article for the permittee to make or suggest this representation.

Sec. 10-55. Display.

Each peddler, handbill distributor, or commercial solicitor will always carry their permit, display their city issued ID card, and wear their city issued reflective vest while engaging in business in the city. Upon request or demand, the peddler, handbill distributor, or commercial solicitor will exhibit the permit to indicate compliance with all the relevant requirements of this article.

Sec. 10-56. Non-transferability.

Permits issued under the provisions of this article are not transferable in any situation and will be clearly marked "Non-Transferable."

Sec. 10-57. Suspension and Revocation.

(a) The Chief of Police or their designee may suspend a permit issued under this article for up to 10 business days for a violation of this article.

(b) The Chief of Police or their designee for a secondary violation of this chapter after the permittee has been suspended or the discovery of information new or otherwise that would have precluded the applicant from passing the background process.

Sec. 10-58. Appeals.

(A) A person who has a permit application denied or who has a permit revoked or suspended by the Chief of Police may appeal the decision to the City Administrator's office by filing a written notice of appeal with the City Administrator within 5 business days after the notice of the decision is mailed to the address indicated on the application or the last known address.

(B) Within 10 business days of the receipt of the notice of appeal, the City Administrator shall set a time and place for a hearing on the appeal which shall be not later than 20 business days from the date of receipt of the notice of appeal.

(C) Notice of the time and place of the hearing shall be delivered to the person by mail sent to the address indicated on the application or the last known address of the appellant.

(D) The decision of the City Administrator on the appeal is final. No other administrative procedures are provided by the city.

Sec. 10-59. Compliance with law.

The applicant for a permit required by this article shall furnish satisfactory proof that all laws and regulations governing his business or the sale of products or services by such business have been complied with. This shall expressly include, but shall not be limited to, the state sales tax laws. In addition, hereto, all applicants and permit holders shall not violate any consumer protection laws. The term "consumer protection laws" as used in this section means any federal, state, or local laws or regulations which are intended to protect consumers in business transactions. The term "consumer protection laws" shall expressly include, but is not limited to, the Home Solicitation Transactions Act as it is hereinafter amended.

Sec. 10-60. Penalty.

(A) Any person violating any of the provisions of this article shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined not more than $500 for each offense. Each attempted or completed act of handbill distribution or solicitation or canvassing activity shall constitute a separate and distinct offense.

(B) In case of any willful violation of any of the terms and provisions of this chapter, the city, in addition to imposing the penalties provided in division (A), may institute any appropriate action or proceeding in any court having proper jurisdiction, to restrain, correct or abate such violations, and the definition of any violation as a misdemeanor shall not preclude the city from invoking the civil remedies given it by the laws of the state.

(C) The court trying a civil or criminal cause under divisions (A) or (B) shall have the right and power upon judgment or conviction of any person for violation of any of the provisions of this chapter to decree and to make as a part of the judgment or conviction in such cause the forfeiture of the permit required by this chapter. When a permit is forfeited in this manner, no further certificate shall be issued to that person for one year from the date of judgment or conviction.

Secs. 10-61 – 10-80 Reserved.

…"