

ALEJANDRO GALAVIZ
Mayor

TERESA HOFFMAN
Councilmember Place 1

TONY BOVINICH
Councilmember Place 2/ Mayor Pro-Tem



SHERYL KISER
Councilmember Place 3

MICHELLE HAMM
Councilmember Place 4

DREW WILSON
Councilmember Place 5

VENUS REGULAR COUNCIL MEETING
VENUS CIVIC CENTER
210 S. WALNUT STREET
VENUS, TEXAS 76084
MONDAY, December 9, 2024, 6:30 PM

AGENDA

- 1. Call to Order, Roll Call, Invocation, Pledge of Allegiance, Pledge to Texas Flag:**
- 2. Announcements from Mayor:**
Cell phones are to be turned off or 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 meeting on November 11, 2024.
 - 4.2 Ratifying the payments of bills for the month of October and November 2024.
 - 4.3 Consider approval of the amended City of Venus Investment Policy.
 - 4.4 Consider approval of the amended City of Venus Purchasing Policy.
 - 4.5 Consider approval of a Resolution allocating final projects for remaining ARPA funds.
 - 4.6 Consider approval of a Resolution allocating 2020 Bond proceeds to complete scope of SCADA project in an amount not to exceed \$ 36,042.69.
 - 4.7 Consider approval of a Resolution allocating 2020 Bond proceeds to complete urgent projects in an amount not to exceed \$ 255,000.

4.8 Consider approval of an Ordinance that amends Code of Ordinances by repealing Chapter 24, “Streets, Sidewalks & Other Public Properties”, Article IV. “Public Rights-of-way use and Administration”, Sec. 24-101 through 24-341 and replacing them with an entirely new Chapter 24. “Streets, Sidewalks & other Public Properties”.

Motion: ” *I make a motion to approve/deny the consent agenda as presented.* ”

5. Presentations and Proclamations:

None

6. Public Hearings:

None

7. Discussion and Consideration Items:

7.1 Discuss and consider a Resolution to accept the Annual Audit for the period of October 1, 2022 – September 30, 2023. (Presentation by Pattillo, Brown & Hill, LLP)

Motion: “*I make a motion to approve/deny a Resolution to accept the Annual Audit for the period of October 1, 2022 – September 30, 2023.*”

8. EXECUTIVE SESSION:

None

9. Items for Future Agendas:

10. 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 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, December 4, 2024 on or before 5:30 p.m..

Callie Green, TRMC
City Secretary

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: _____

ALEJANDRO GALAVIZ
Mayor

TERESA HOFFMAN
Councilmember Place 1

TONY BOVINICH
Councilmember Place 2/ Mayor Pro-Tem



SHERYL KISER
Councilmember Place 3

MICHELLE HAMM
Councilmember Place 4

DREW WILSON
Councilmember Place 5

VENUS REGULAR COUNCIL MEETING
VENUS CIVIC CENTER
210 S. WALNUT STREET
VENUS, TEXAS 76084
MONDAY, NOVEMBER 11, 2024, 6:30 PM

MINUTES

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

Mayor Galaviz called the meeting to order at 6:32 pm, City Attorney Halla gave the Invocation, and all lead the Pledge of Allegiance and Pledge to the Texas Flag.

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

Councilmember absent: Drew Wilson.

Staff present: Josh Jones, City Attorney, Callie Green, and Melissa Westen.

2. Announcements from Mayor:

Cell phones are to be turned off or 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.

Good evening, Council Members and fellow residents.

As today is Veterans Day, I want to take a moment during our meeting to honor and express our deepest gratitude to the veterans in our community and across the nation. Veterans Day serves as a powerful reminder of the immense sacrifices made by the brave men and women who have defended our country and our freedoms.

Our veterans represent the very best of us. They have put service above self, often facing unthinkable challenges, so that we may enjoy the liberties and opportunities we have today. It is our duty as a city and as a community to show our appreciation, not only with our words but also with our actions—by ensuring our city remains a place that supports, respects, and uplifts those who have given so much.

I encourage all of us to take the time this Veterans Day to thank a veteran, to listen to their stories, and to reflect on the freedoms we sometimes take for granted. Together, let us continue to find ways to make our city a welcoming and supportive place for our heroes.

To our veterans: we honor your service, we value your contributions, and we are proud to have you among us.

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.

1. Jeannie Prazak- 601 W. 5th St.- Flags were not put out for Veterans Day until Monday morning. Spoke about how hurtful and embarrassing that is. Wants to make sure that this does not happen again.

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 October 14, 2024.

4.2 Ratifying the payments of bills for the month of September 2024.

4.3 Consider the approval of the Annual Property Tax Report for October 1, 2023 to September 30, 2024.

4.4 Consider the approval of the Quarterly Investment Report.

4.5 Consider the approval of the Quarterly PID Reports.

4.6 Consider the approval of the Annual PID Collection Reports for October 1, 2023 to September 30, 2024.

4.7 Consider authorizing the City Administrator to issue a Request for Qualifications or Proposal ("RFQ" or "RFP") for Municipal Strategic Planning Services.

4.8 Consider approval of a Resolution to Adopt a Building Improvement Grant ("BIG") Policy for economic development purposes.

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

Moved by: Tony Bovinich

Seconded by: Sheryl Kiser

For: Unanimous. Motion carried 4-0-0.

5. Presentations and Proclamations:

None.

6. Public Hearings:

None

7. Discussion and Consideration Items:

None

8. 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 551.074- Personnel Matters.

8.1 Discussion regarding the employment, evaluation, reassignment, duties, discipline, resignation, or dismissal of a city officer or employee, unless such officer or employee requests a public hearing to wit: City Administrator.

Mayor Galaviz recessed into Executive Session at 6:40 pm.

Mayor reconvened into open session at 8:31 pm.

No action taken on Executive Session.

9. Items for Future Agendas:

None

10. Adjournment:

Mayor Galaviz adjourned the meeting at 8:31 pm.

Mayor,

Attest: City Secretary



Cash Balances

Fund/Account	Balance	% of total
General Fund		
Cash	(113,688)	-2.83%
Pinnacle Bank - Savings	1,651,399	41.07%
Pinnacle Bank - MERP	261	0.01%
Debt Service Fund		
Cash	386,631	9.62%
VCSDC		
Cash	400,414	9.96%
Pinnacle Bank Checking	302,452	7.52%
ARPA		
Cash	213,957	5.32%
Court Technology		
Cash	6,760	0.17%
Court Security		
Cash	14,455	0.36%
Truancy Prevention Fund		
Cash	13,633	0.34%
Street Maintenance Tax Fund		
Cash	264,298	6.57%
Street Maintenance CIP Fund		
Cash	260,000	6.47%
TIRZ #1		
Cash	566,940	14.10%
Blue Stem PID		
Cash	23,906	0.59%
Pinnacle Bank Cash		0.00%
Brahman Ranch PID		
Cash	25,007	0.62%
Patriot Estates PID		
Cash	980	0.02%
Utility Fund		
Cash	(125,558)	-3.12%
Pinnacle Bank Savings	250,908	6.24%
Pinnacle Bank Savings I&S	444,691	11.06%
Water Impact Fee Fund		
Cash	7,000	0.17%
Sewer Impact Fee Fund		
Cash	7,000	0.17%
2018 Bond Funds (Utility Portion)		
Cash	(152,862)	-3.80%
Brahman Ranch WWTP		
Cash	(413,762)	-10.29%
2018 Bond Funds (General Portion)		
Cash	(13,891)	-0.35%
Total Cash Balances	4,020,932	100%

Investments

Fund/Account	Balance	% of total
General Fund		
Texpool	3,354,725	26.32%
2020 Bond Proceeds		
Texpool	4,399,807	34.52%
VCSDC		
Texpool	85,312	0.67%
Utility Fund		
Texpool	705,070	5.53%
2022 CO Bond Fund		
Texpool	4,199,504	32.95%
Total Investment Balances	12,744,417	100.00%

City of Venus Dashboard

Fiscal Year Overview:

FY25

Period Ending:

October 31, 2024

8% of the fiscal year



General Fund

Revenue Summary

	Budget	YTD	% of Budget
Fees & Services	27,910	1,388	5%
Fines & Forfeitures	92,945	15,794	17%
Franchise Taxes	164,555	64	0%
Property Taxes	3,556,235	27,562	1%
Sales Taxes	961,865	75,641	8%
Contributions	160,000	-	0%
Interest	130,259	13,940	11%
Licenses & Permits	610,365	24,374	4%
Miscellaneous	5,000	1,019	20%
Intergovernmental	760,960	62,067	8%
Other Financing Sources (Uses)	-	-	0%
Total Revenue	6,470,094	221,848	3%

Expenditure Summary

	Budget	YTD	% of Budget
Non-departmental	-	-	0%
City Administrator Office	699,844	50,481	7%
City Secretary	-	1,068	0%
Permits & Inspections	381,245	23,949	6%
Finance Department	-	1,578	0%
Human Resources	-	684	0%
Planning	149,315	10,308	7%
Police Department	2,621,095	302,053	12%
Code Enforcement/Animal Control	109,505	2,703	2%
Municipal Court	123,562	8,897	7%
Fire Department	1,180,750	82,433	7%
Streets	365,615	26,531	7%
Parks & Recreation	219,603	21,443	10%
City-Wide Nondepartmental	423,730	28,176	7%
Total Expenditures	6,274,264	560,304	9%

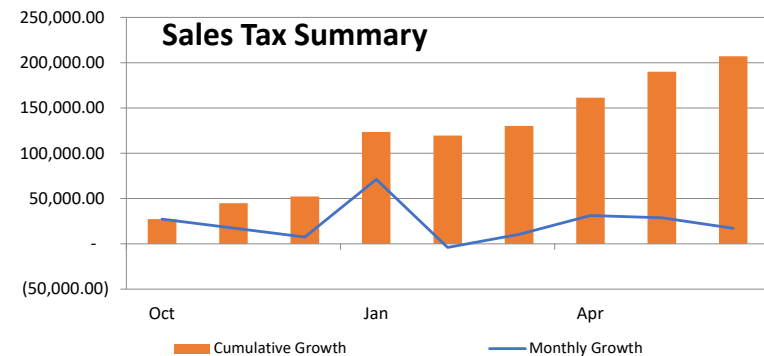
Net Surplus (deficit)	195,830	(338,455)
------------------------------	----------------	------------------

Key Revenue Sources

	Budget	YTD	% of Budget
Sales Tax City	961,865	75,641	8%
Property Taxes	3,556,235	27,562	1%

Moving Average Comparisons to Collections

12 Month Moving Average	12-MA	Collections October 31, 2024
Sales Tax City	88,778	80,205



City of Venus Dashboard

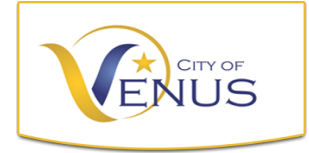
Fiscal Year Overview:

FY25

Period Ending:

October 31, 2024

8% of the fiscal year



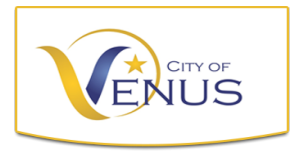
Debt Service Fund

Revenue Summary

	Budget	YTD	% of Budget
Current Property Taxes	832,145	12,408	1%
Delinquent I&S Taxes	2,475	673	27%
Penalties & Interest	4,130	40	1%
Total Revenues	838,750	13,121	2%

Expenditure Summary

	Budget	YTD	% of Budget
Other contracted services	650	-	0%
Bond Principal	475,000		0%
Bond Interest	470,885		0%
Total Expenses	946,535	-	0%



Venus Community Service Development Corporation

ASSETS

Pooled Cash	\$ 400,414
Pinnacle Bank Account	302,452
Texpool	85,312
Sales Tax Receivable	<u>-</u>

TOTAL ASSETS	<u>\$ 788,178</u>
---------------------	--------------------------

LIABILITIES

Accounts Payable	\$ -
------------------	------

TOTAL LIABILITIES	<u>\$ -</u>
--------------------------	--------------------

FUND BALANCES

Fund Balance - Beginning of Year

Surplus (Deficit)

TOTAL FUND BALANCE	<u>\$ -</u>
---------------------------	--------------------

TOTAL LIABILITIES AND FUND BALANCE	<u>\$ -</u>
---	--------------------

City of Venus Dashboard

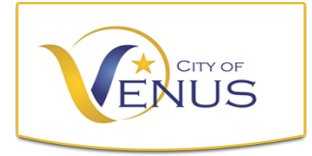
Fiscal Year Overview:

FY25

Period Ending:

October 31, 2024

8% of the fiscal year



Venus Community Service Development Corporation

Revenue Summary

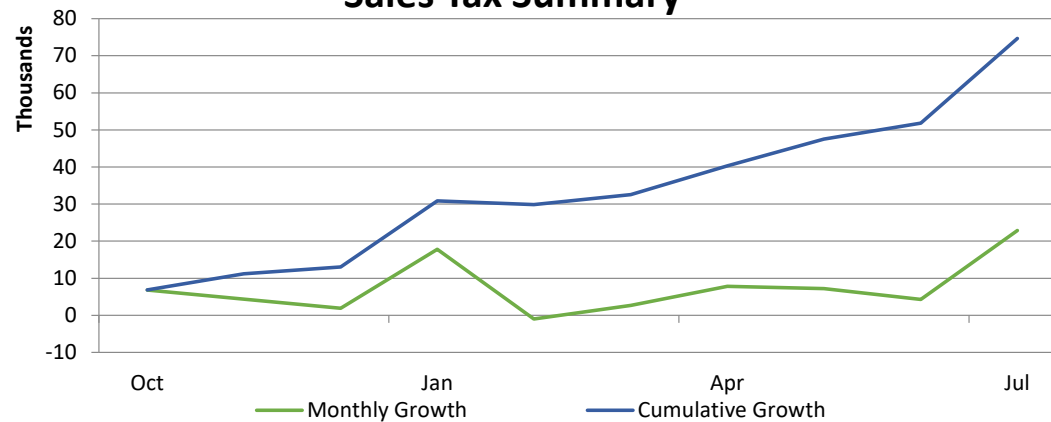
	Budget	YTD	% of Budget
Sales Tax	405,810	30,256	7%
Special events	-	-	0%
Interest Income	10,070	806	8%
Total Revenues	415,880	31,063	7%

Expenditure Summary

	Budget	YTD	% of Budget
Nondepartmental	464,200	14,193	3%
Total Expenses	464,200	14,193	3%

Net Surplus (deficit)	(48,320)	16,870
------------------------------	-----------------	---------------

Sales Tax Summary



City of Venus Dashboard

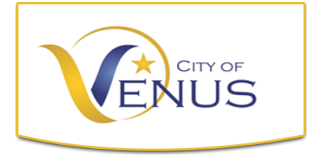
Fiscal Year Overview:

FY25

Period Ending:

October 31, 2024

8% of the fiscal year



Street Maintenance Sales Tax

Revenue Summary

	Budget	YTD	% of Budget
Street Maintenance Sales Tax	225,730	15,128	7%
Total Revenues	225,730	15,128	7%

Expenditure Summary

	Budget	YTD	% of Budget
Street Repairs	250,000	-	0%
Street Materials	-	-	0%
Crack Seal Trailer	-	-	0%
Total Expenses	250,000	-	0%

Net Surplus (deficit)	(24,270)	15,128
------------------------------	-----------------	---------------

City of Venus Dashboard

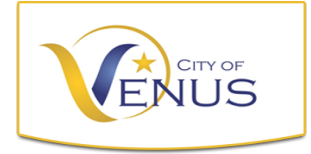
Fiscal Year Overview:

FY25

Period Ending:

October 31, 2024

8% of the fiscal year



Utility Fund

Revenue Summary

	Budget	YTD	% of Budget
Water Revenue	1,609,522	156,257	10%
Sewer Revenue	2,775,515	263,760	10%
Sanitation Revenues	699,031	55,931	8%
Administrative Fees	290,940	9,805	3%
Total Revenues	5,375,008	485,753	9%

Expenditure Summary

	Budget	YTD	% of Budget
Non-Departmental	672,275	-	0%
Administration	629,757	40,026	6%
Water Department	304,053	117,501	39%
Sanitation Department	637,160	54,853	9%
Sewer Department	3,081,015	213,046	7%
Total Expenses	5,324,260	425,426	8%

Net Surplus (deficit)	50,748	60,327
------------------------------	---------------	---------------

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.
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
9/25/2024	Amazon	Cords for monitors	JG	5-0050-0468	IT	28.84	-	28.84
9/25/2024	Amazon	Monitors for CID	JG	5-0050-0468	IT	399.96	-	399.96
9/26/2024	Amazon	Popcorn Supplies for Venus Night Out	JG	10-5-0650-0495		62.38	-	62.38
9/27/2024	Amazon	Computer speakers, webcams	JG	5-0050-0468	IT	97.77	-	97.77
9/30/2024	Amazon	Camera for New Detective	JG	5-0050-0429	Supplies	516.90	-	516.90
9/30/2024	Amazon	White board	JG	5-0050-0421	Office Supplies	26.77	-	26.77
9/30/2024	Amazon	Chairs, organizer, pistol box	JG	5-0050-0421	Office Supplies	473.92	-	473.92
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
Total Monthly Charges						1,606.54	-	1,606.54

agree with

Cardholder Signature [Signature] Date 10/07/24

Department Head Signature [Signature] Date 10/07/24

Finance Director Signature [Signature] Date 10-16-24

City Administrator's Signature [Signature] Date 10/21/24

ENTERED
BB-10.09.24

City of Venus

Credit Card Charges -Pay Request

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
9/7/2024	Amazon	Desktop/PC webcam & cord	CG	10-5-0015-0421	Office supplies	46.51		46.51
9/17/2024	Yellow Rose	Quarterly luncheon-C. Green	CG	10-5-0015-0416	employee training	25.00		25.00
	Yellow Rose	Quarterly luncheon- M. Westen	CG	10-5-0030-0416	employee training	25.00		25.00
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Monthly Charges						96.51	-	96.51

Cardholder Signature Callie Green Date 10/7/2024

Finance Director Signature Becky Wilkins Date 10-7-24

City Administrator Signature [Signature] Date 10/21/24

Total must agree
with credit card
statement

Dept Head Signature _____ Date _____

ENTERED

BB-10.09.24

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.
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	GL Code #	GL Acct	Charge	Sales	Total Charge
			Initiating Purchase	5-XXXX-XXXX	Description	Amount	Taxes Paid	
9/9/2024	What A Potty	Port a Potties 10-5-0050-0495	J. Groom	VENUS NIGHT OUT 2024		365.00	-	365.00
9/11/2024	Amazon	DVD's and DVD sleeves	M. McAnally	5-0050-0421 Office Supplies		148.59		148.59
9/11/2024	Positive Promotions	Handouts for Venus Night Out 10-5-0050-0495	M. McAnally	VENUS NIGHT OUT 2024		1,346.93	-	1,346.93
9/12/2024	Amazon	Marking spray paint 10-5-0050-0495	M. McAnally	VENUS NIGHT OUT 2024		19.96	-	19.96
9/12/2024	Amazon	Toner cartridges for printers	M. McAnally	5-0050-0421 Office Supplies		105.56		105.56
9/13/2024	Amazon	Custom backpacks 10-5-0050-0495	M. McAnally	VENUS NIGHT OUT 2024		600.84		600.84
9/13/2024	Walmart	Paint and brushes 10-5-0050-0495	M. McAnally	VENUS NIGHT OUT 2024		38.85		38.85
9/16/2024	Amazon	Fidget toys, favors for hand outs, soap 10-5-0050-0495	M. McAnally	VENUS NIGHT OUT 2024		113.92		113.92
9/17/2024	Amazon	Splatter targets, staples for gun range	J. Yates	5-0050-0429 Supplies		44.68		44.68
9/18/2024	Amazon	Mounting putty 10-5-0050-0495	M. McAnally	VENUS NIGHT OUT 2024		10.30	-	10.30
9/20/2024	Texas Sumo	Rides (Pirate Ship / Rock Climbing) - half 10-5-0050-0495	M. McAnally	VENUS NIGHT OUT 2024		1,240.00	-	1,240.00
10/3/2024	Sirchie	Biohazard tape	M. McAnally	5-0050-0429 Supplies		19.56	-	19.56
10/3/2024	Texas Sumo	ERROR ON CHARGE FROM COMPANY 10-5-0050-0495	M. McAnally	VENUS NIGHT OUT 2024		1,240.00	-	1,240.00
Total Monthly Charges						5,294.19	-	5,294.19

with credit card

Cardholder Signature [Signature] Date 10/7/24

Department Head Signature [Signature] Date 10/7/24

Finance Director Signature [Signature] Date 10-16-24

City Administrator's Signature [Signature] Date 10/21/24

ENTERED
BB-10.09.24

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
9/5/2024	Amazon	Liquid Coffee Creamer/Breakroom	MT	5-0095-0429	Department Supplies	29.99		29.99
9/5/2024	Amazon	Ink Cartridges/Finance	MT	5-0025-0421	Office Supplies	136.99		136.99
9/8/2024	Amazon	Clipboard 6-pk/All Dept.	MT	5-0095-0421	Office Supplies	10.52		10.52
9/8/2024	Amazon	Monthly Planner Tabs/Finance	MT	5-0025-0421	Office Supplies	6.99		6.99
9/8/2024	Amazon	Solimio Coffee Pods/Breakroom	MT	5-0095-0429	Department Supplies	30.99		30.99
9/8/2024	Amazon	Coffee Mate Creamer/Breakroom	MT	5-0095-0429	Department Supplies	13.99		13.99
9/8/2024	Amazon	Plastic Dividers/Finance	MT	5-0025-0421	Office Supplies	6.74		6.74
9/8/2024	Amazon	Rubber Door Stop/Finance	MT	5-0025-0421	Office Supplies	4.99		4.99
9/8/2024	Amazon	Coffee Cups/Breakroom	MT	5-0095-0429	Department Supplies	24.79		24.79
9/8/2024	Amazon	Label Maker Tape/All Dept.	MT	5-0095-0421	Office Supplies	9.99		9.99
9/8/2024	Amazon	Paper Plates/Breakroom	MT	5-0095-0429	Department Supplies	47.99		47.99
9/14/2024	Amazon	24" Monitor/Finance	MT	5-0025-0421	Office Supplies	144.95		144.95
9/16/2024	Amazon	Rulers 7-pk/All Dept.	MT	5-0095-0421	Office Supplies	4.94		4.94
9/21/2024	Amazon	27" Monitor/Finance	MT	5-0025-0421	Office Supplies	169.95		169.95
9/26/2024	Amazon	Storage Bins 6-pk/Finance	MT	5-0025-0421	Office Supplies	66.99		66.99
9/30/2024	Amazon	Refund for 24" Monitor/Finance	MT	5-0025-0421	Refund-Office Supplies	(144.95)		(144.95)
								-
								-
								-
								-
								-
								-
								-
								-
Total Monthly Charges						565.85	-	565.85

Cardholder Signature Melissa Trammell Date 10/08/2024

Finance Director Signature Geoffrey Wilkins Date 10/16/24

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

Dept Head Signature Melissa Trammell Date 10/08/2024

Total must agree
with credit card
statement

ENTERED
BB-10.09.24

City of Venus

Credit Card Charges -Pay Request

Cardholder Name: Randy 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
9/25/2024	Boot Barn	New Work Boots For Inspector	Randy G.	10-5-0020-0429	Department Supplies	179.99	-	179.99
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Monthly Charges						179.99	-	179.99

Cardholder Signature Randy Goucher Date 10/1/24

Finance Director Signature Becky Wilkins Date _____

City Administrator Signature Randy Goucher Date 10/2/24

Dept Head Signature Randy Goucher Date 10/1/24

Total must agree
with credit card
statement

ENTERED
BB-10.09.24
Employee PV
ded for 29.99

Cardholder Name: Oscar Ortiz

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.

Cardholder Signature Oscar Ortiz Date 10/08/2024

Finance Signature Becky Williams Date 10-16-24

Becky Williams

with credit card
statement

[Signature]

ENTERED
BB-10.09.24

City of Venus

Credit Card Charges -Pay Request

Cardholder Name: Joshua Jones

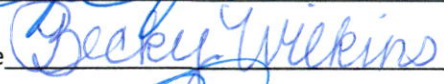
Payee: Citi Bank Master Card

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
9/13/2024	Texas Downtown Assoc.	Regional EcoDev Roundtable	J. Jones	20-5-0000-0416	Training	75.00	-	75.00
9/27/2024	HP Instant Ink	Monthly Printer Ink Subscription	J. Jones	10-5-0010-0421	Office Supplies	6.99	.58	7.57
10/1/2024	City of Burleson, TX	Project U - Leadership Conference	J. Jones	10-5-0095-0416	Employee Training	900.00		900.00
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Monthly Charges						981.99	.58	982.57

Cardholder Signature  Date 10/07/2024

Finance Director Signature  Date 10-16-24

City Administrator Signature  Date 10/07/2024

Dept Head Signature  Date _____

Total must agree with credit card statement

ENTERED BB-10.09.24

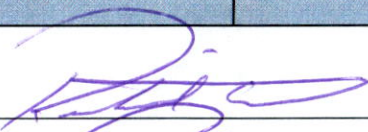
City of Venus
Credit Card Charges -Pay Request

Cardholder Name: Richard Allen

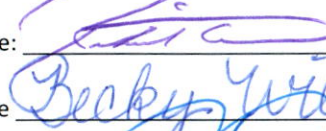
Payee: Citi Bank Master Card

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.

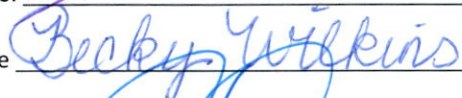
Date	Vendor Name	Description/Purpose of Charge	Employee Initiating Purchase	GL Code # 5-XXXX-XXXX	GL Acct Description	Charge Amount	Sales Taxes Paid	Total Charge
9/11/2024	Amazon	Printer Stand	R.Allen	10-5-0070-0433	SMALL EQUIPMENT	85.99		85.99
9/12/2024	In Thrive Response	CPR Instructor - Muirhead	R.Allen	10-5-0070-0416	EMPLOYEE TRAINING	375.00		375.00
9/16/2024	Amazon	Printer / Copier for Station	R.Allen	10-5-0070-0433	SMALL EQUIPMENT	436.79		436.79
9/18/2024	Amazon	Lockers for New Employees	R.Allen	10-5-0070-0433	SMALL EQUIPMENT	317.49		317.49
9/23/2024	Amazon	Toner For New Printer	R.Allen	10-5-0070-0421	OFFICE SUPPLIES	138.59		138.59
9/23/2024	Lowes Home Improvement	Parts to Repair Broker Garage Door	R.Allen	10-5-0070-0442	BUILDING MAINTENANCE	119.94		119.94
9/24/2024	Amazon	Ice Chest for Engine	R.Allen	10-5-0070-0428	DEPARTMENT SUPPLIES	199.00		199.00
10/1/2024	AED Superstore	Airway Training Manikin	R.Allen	10-5-0070-0433	SMALL EQUIPMENT	2,008.95		2,008.95
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Monthly Charges						3,681.75	-	3,681.75

Cardholder Signature: 

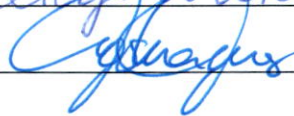
Date: 10/7/2024

Department Head Signature: 

Date: 10/7/2024

Finance Director's Signature: 

Date: 10-16-24

City Administrator Signature: 

Date: 10/21/24

Total must agree
with credit card
statement

ENTERED
BB-10.09.24

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.
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
9/10/2024	GOTO	City Wide Phone Systems	MW	10-5-0095-0431	Telephone Systems	870.29		870.29
9/10/2024	Mr Jims	Staff Development	MW	10-5-0030-0475	Employee Relations	57.54		57.54
9/17/2024	Adobe	Monthly Subscription	MW	10-5-0095-0468	Information Technology	377.87		377.87
9/17/2024	Yellow Rose TMCA	Membership Dues	MW	10-5-0030-0418	Membership Dues	\$50.00		50.00
9/20/2024	Uattend	Time Clock Subscription	MW	10-5-0095-0468	Information Technology	185.00		185.00
09/24/2024	TML-TMHRA	Membership Dues	MW	10-5-0030-0418	Membership Dues	100.00		100.00
9/25/2024	Amazon	Industrial Badge Reels	MW	10-5-0030-0475	Employee Relations	59.96		59.96
9/26/2024	Charleys Philly Steaks	Employee Quarterly Luncheon	MW	10-5-0030-0475	Employee Relations	560.18		560.18
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Monthly Charges						2,260.84	-	2,260.84

Cardholder Signature Melissa Westen Date 10/14/24
 Finance Director Signature Becky Watkins Date 10-16-24
 City Administrator Signature [Signature] Date 10/21/24

Dept Head Signature Melissa Westen Date 10/24/24

Total must agree
with credit card
statement

ENTERED
BB-10.15.24

City of Venus Credit Card Charges -Pay Request

Cardholder Name: Becky Wilkins

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
9/5/2024	TML	GFOAT Conference in October	BW	10-5-0025-0416	Training	550.00	-	550.00
9/17/2024	Amazon	2 Scanned/Date Stamps	BW	10-5-0025-0421	Office Supplies	31.90	2.64	34.54
9/17/2024	Amazon	1 City of Venus Date Stamp	BW	10-5-0025-0421	Office Supplies	75.41	6.22	81.63
9/26/2024	Brookshire Brothers	Desserts/Drinks - Emp Luncheon	BW	10-5-0030-0475	Employee Relations	46.37		46.37
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Monthly Charges						703.68	8.86	712.54

Cardholder Signature B. Wilkins Date 9-18-24

Finance Director Signature B. Wilkins Date 9-18-24

City Administrator Signature [Signature] Date 9/21/24

Dept Head Signature B. Wilkins Date 10-16-24

Total must agree with credit card statement

ENTERED
BB-10.09.24

City of Venus Credit Card Charges -Pay Request

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
9/5/2024	Tractor Supply	Pig tail post	W.Oxford	10-5-0090-0429	Department Supply	68.64	-	68.64
9/5/2024	Amazon	Pig tail step in fence post	J.Coker	10-5-0090-0429	Department Supply	59.99	-	59.99
9/10/2024	Brookshire Brothers	Paper towels/Gloves	J.Rodriguez	60-5-0045-0429	Department Supply	7.56	0.62	8.18
9/10/2024	Amazon	Flashlights	J.Coker	10-5-0080-0429	Department Supply	33.65	-	33.65
9/17/2024	NNA Association	Notary items	J.Rodriguez	10-5-0095-0418	Dues and Memberships	252.00	10.70	278.70
09/18/2024	SunCoast Learning	Water Utility Saftey Course	J.Zapata	60-5-0065-0416	Employee Training	400.00		400.00
9/19/2024	Walmart	Banner/Work anniversy	J.Rodriguez	60-5-0045-0486	Miscellaneous	18.08	1.49	19.57
9/23/2024	Amazon	Gel pens	J.Coker	60-5-0085-0421	Office supplies	30.33		30.33
9/25/2024	Home Depot	Roll Stands	W.Oxford	10-5-0090-0448	Park Maintenance	49.96	-	49.96
9/25/2024	Home Depot	Fire ant killer	W.Oxford	10-5-0090-0448	Park Maintenance	143.91		143.91
9/26/2024	Home Depot	Lever Locket	W.oxford	10-5-0090-0448	Park Maintenance	85.94		85.94
9/30/3024	HAC Learning	Resiliency Overview	J.Coker	60-5-0065-0416	Employee Training	50.00		50.00
9/30/2024	HAC Learning	Resiliency Overview	K.Sugg	60-5-0065-0416	Employee Training	50.00		50.00
9/30/2024	HAC Learning	Resiliency Overview	J.Zapata	60-5-0065-0416	Employee Training	50.00		50.00
10/1/2024	Amazon	Keyboard	J.Rodriguez	60-5-0045-0421	Office supplies	29.99		29.99
10/1/2024	Amazon	Printer Ink	J.Coker	60-5-0045-0421	Office supplies	51.45		51.45
								-
								-
Total Monthly Charges						1,381.50	12.81	1,410.31

Cardholder Signature Johnny Coker Date 10/10/24

Finance Director Signature Becky Wilkins Date 10-16-24

City Administrator Signature [Signature] Date 10/21/24

Dept Head Signature [Signature] Date 10/10/24

Total must agree
with credit card
statement

ENTERED
BB-10.15.24

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
AMAZON CAPITAL SERVICES	DESK ORGANIZER	GENERAL FUND	ADMINISTRATION	23.99
	2025-2026 MONTLHY PLANNER	GENERAL FUND	ADMINISTRATION	7.99
	6" ORNAGE PUMPKIN TROPHY	GENERAL FUND	ADMINISTRATION	23.73
	CORK TILES/FRAMES/CORK BRD	GENERAL FUND	ADMINISTRATION	84.96
	WASTE TONER BOX	GENERAL FUND	ADMINISTRATION	23.99
	ELECTRIC BALLOON PUMP (2)	GENERAL FUND	POLICE DEPARTMENT	29.98
	TOY STORY BALLOONS ARCH KI	GENERAL FUND	POLICE DEPARTMENT	18.97
	6-OUTLET SURGE PROTECTOR	GENERAL FUND	POLICE DEPARTMENT	10.50
	TRUNK OR TREAT SUPPLIES	GENERAL FUND	POLICE DEPARTMENT	1,661.79
	PLASTIC GLOVES	GENERAL FUND	POLICE DEPARTMENT	8.53
	GLITTER TABLECLOTH	GENERAL FUND	POLICE DEPARTMENT	9.99
	RICE KRISPIES TREATS	GENERAL FUND	POLICE DEPARTMENT	32.37
	PROMOS & DISCOUNTS	GENERAL FUND	POLICE DEPARTMENT	0.19-
	TOOTSIE CANDY TRUNK OR TRE	GENERAL FUND	POLICE DEPARTMENT	45.12
	ACER OFFICE MONITORS (2)	GENERAL FUND	CODE ENFORCE/ANIMAL CO	199.98
	FOLGERS GROUND COFFEE (2)	GENERAL FUND	FIRE DEPARTMENT	71.20
	HEAVY DUTY MOP HEAD	GENERAL FUND	FIRE DEPARTMENT	15.59
	THERMAL ECG CHART PAPER	GENERAL FUND	FIRE DEPARTMENT	154.39
	ICE MACHINE REPLACEMENT FI	GENERAL FUND	FIRE DEPARTMENT	109.58
	ICE MACHINE CLEANER & DESC	GENERAL FUND	FIRE DEPARTMENT	29.69
	HOOSIER WHEEL TURF TIRES (	GENERAL FUND	PARKS & RECREATION	176.90
	STICKY NOTES	GENERAL FUND	CITY-WIDE (NON-DEPARTM	6.84
	AAA BATTERIES	GENERAL FUND	CITY-WIDE (NON-DEPARTM	23.09
	KEY LOCK BOX & TOOL SET	GENERAL FUND	CITY-WIDE (NON-DEPARTM	47.26
	PRINTER PAPER REFUND	GENERAL FUND	CITY-WIDE (NON-DEPARTM	45.99-
	HEAVY DUTY TAPE 6 COUNT	GENERAL FUND	CITY-WIDE (NON-DEPARTM	9.99
	PRINTER PAPER (4)	GENERAL FUND	CITY-WIDE (NON-DEPARTM	45.99
	GREEN MOUNTAIN COFFEE PODS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	38.94
	STARBUCKS COFFEE PODS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	20.90
	DRUM CARTRIDGE FOR DELL PR	GENERAL FUND	CITY-WIDE (NON-DEPARTM	186.89
	FLUORESCENT LIGHT COVERS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	<u>43.48</u>
	TOTAL:			3,116.44
AMERIFLEX	HRA ADMIN FEES 47 EMP @ \$5	GENERAL FUND	ADMINISTRATION	<u>242.05</u>
	TOTAL:			242.05
AT&T MOBILITY	CELL PHONES 08.20.24-09.19	GENERAL FUND	ADMINISTRATION	33.50
	CELL PHONES 08.20.24-09.19	GENERAL FUND	CITY SECRETARY	307.06
	CELL PHONES 08.20.24-09.19	GENERAL FUND	PERMITS & INSPECTIONS	122.71
	CELL PHONES 08.20.24-09.19	GENERAL FUND	HUMAN RESOURCES	50.74
	CELL PHONES 08.20.24-09.19	GENERAL FUND	PLANNING & DEVELOPMENT	71.97
	PD CELL PHONES 08.20-09.19	GENERAL FUND	POLICE DEPARTMENT	725.76
	CODE ENFORCE 08.20-09.19.2	GENERAL FUND	CODE ENFORCE/ANIMAL CO	41.85
	CELL PHONES 08.20.24-09.19	GENERAL FUND	FIRE DEPARTMENT	259.47
	CELL PHONES 08.20.24-09.19	GENERAL FUND	STREETS	52.87

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
AUC GROUP, LLC	NOVEMBER 2024 LEASE PAYMEN BRAHMAN RANCH WTPP NON-ADMINISTRATION			<u>14,750.00</u>
	TOTAL:			14,750.00
AXON ENTERPRISE, INC	TASER 7 BASIC & LIVE CARTR GENERAL FUND	GENERAL FUND	POLICE DEPARTMENT	2,357.42
	TASER 7 BUNDLE/CARTRIDGES GENERAL FUND	GENERAL FUND	POLICE DEPARTMENT	<u>6,657.97</u>
	TOTAL:			9,015.39
BILL J. SCOTT	OCTOBER 2024 JUDGE DUTIES GENERAL FUND	GENERAL FUND	COURT	<u>1,000.00</u>
	TOTAL:			1,000.00
BIRKHOFF,HENDRICKS & CARTER, LLP	SANCHEZ RANCH MINOR PLAT GENERAL FUND	GENERAL FUND	NON-DEPARTMENTAL	257.92
	FINAL DESIGN - FM 157 UTIL WATER & SEWER FUND	WATER & SEWER FUND	WATER DEPARTMENT	2,114.50
	LCRR INVENTORY MAPPING WATER & SEWER FUND	WATER & SEWER FUND	WATER DEPARTMENT	<u>495.15</u>
	TOTAL:			2,867.57
CAREFLITE	NEW HIRE - B WILKINS JULY GENERAL FUND	GENERAL FUND	HUMAN RESOURCES	12.00
	NEW HIRE - C RODRIGUEZ AUG GENERAL FUND	GENERAL FUND	HUMAN RESOURCES	12.00
	SEPTEMBER 24 CITIZEN BILLI WATER & SEWER FUND	WATER & SEWER FUND	NON-DEPARTMENTAL	<u>601.00</u>
	TOTAL:			625.00
CARENOW CORPORATE	SCREENING - C. RODRIGUEZ GENERAL FUND	GENERAL FUND	HUMAN RESOURCES	128.00
	SCREENING - E. AVENDANO GENERAL FUND	GENERAL FUND	HUMAN RESOURCES	128.00
	SCREENING - A. MURRAY GENERAL FUND	GENERAL FUND	HUMAN RESOURCES	<u>48.00</u>
	TOTAL:			304.00
CHILD SUPPORT DISTRIBUTION FUND	CC-D20220018 GENERAL FUND	GENERAL FUND	NON-DEPARTMENTAL	554.11
	CC-D20220018 GENERAL FUND	GENERAL FUND	NON-DEPARTMENTAL	554.11
	001416398532571060821 GENERAL FUND	GENERAL FUND	NON-DEPARTMENTAL	295.38
	001416398532571060821 GENERAL FUND	GENERAL FUND	NON-DEPARTMENTAL	295.38
	001243867195045D GENERAL FUND	GENERAL FUND	NON-DEPARTMENTAL	115.38
	001243867195045D GENERAL FUND	GENERAL FUND	NON-DEPARTMENTAL	115.38
	CC-D20220018 VCSDC	VCSDC	NON-DEPARTMENTAL	117.15
	CC-D20220018 VCSDC	VCSDC	NON-DEPARTMENTAL	117.15
	0011598503 1006247V WATER & SEWER FUND	WATER & SEWER FUND	NON-DEPARTMENTAL	215.08
	0011598503 1006247V WATER & SEWER FUND	WATER & SEWER FUND	NON-DEPARTMENTAL	215.08
	CC-D20220018 WATER & SEWER FUND	WATER & SEWER FUND	NON-DEPARTMENTAL	554.12
	CC-D20220018 WATER & SEWER FUND	WATER & SEWER FUND	NON-DEPARTMENTAL	<u>554.12</u>
	TOTAL:			3,702.44
CINTAS	LADIES SWEATER GENERAL FUND	GENERAL FUND	ADMINISTRATION	56.99
	UNDER ARMOR 1/4 Z GENERAL FUND	GENERAL FUND	ADMINISTRATION	45.00
	EMBROIDERY LOGO GENERAL FUND	GENERAL FUND	ADMINISTRATION	15.03
	JERSEY POLO GENERAL FUND	GENERAL FUND	ADMINISTRATION	24.99
	JERSEY POLO GENERAL FUND	GENERAL FUND	ADMINISTRATION	24.99
	FLEECE JACKET GENERAL FUND	GENERAL FUND	ADMINISTRATION	39.99

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	NIKE POLO	GENERAL FUND	ADMINISTRATION	43.98
	NIKE POLO	GENERAL FUND	ADMINISTRATION	43.98
	JACKET	GENERAL FUND	ADMINISTRATION	67.99
	POLO	GENERAL FUND	ADMINISTRATION	15.99
	NIKE POLO	GENERAL FUND	ADMINISTRATION	43.98
	JACKET	GENERAL FUND	ADMINISTRATION	69.99
	POLO	GENERAL FUND	ADMINISTRATION	20.99
	POLO	GENERAL FUND	ADMINISTRATION	19.49
	SHIPPING	GENERAL FUND	ADMINISTRATION	80.00
	CREDIT MEMO FOR EMP UNIFORMS	GENERAL FUND	ADMINISTRATION	89.08
	CANTU/FIELDS/MOORE	GENERAL FUND	STREETS	27.77
	CANTU/FIELDS/MOORE	GENERAL FUND	STREETS	26.99
	CANTU/FIELDS/MOORE	GENERAL FUND	PARKS & RECREATION	27.27
	CANTU/FIELDS/MOORE	GENERAL FUND	PARKS & RECREATION	25.29
	CANTU/FIELDS/MOORE	GENERAL FUND	PARKS & RECREATION	25.24
	CANTU/FIELDS/MOORE	GENERAL FUND	PARKS & RECREATION	25.24
	CITY HALL FLOOR MATS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	37.37
	CITY HALL FLOOR MATS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	37.37
	CITY HALL FLOOR MATS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	37.37
	CITY HALL FLOOR MATS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	43.19
	CITY HALL FLOOR MATS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	43.13
	CITY HALL FLOOR MATS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	43.13
	REYES/SMITH/COKER/ZAPATA	WATER & SEWER FUND	WATER DEPARTMENT	17.88
	SMITH/COKER/ZAPATA	WATER & SEWER FUND	WATER DEPARTMENT	17.24
	SMITH/COKER/ZAPATA	WATER & SEWER FUND	WATER DEPARTMENT	14.61
	SMITH/COKER/ZAPATA	WATER & SEWER FUND	WATER DEPARTMENT	11.35
	SMITH/COKER/ZAPATA	WATER & SEWER FUND	WATER DEPARTMENT	24.60
	SMITH & COKER	WATER & SEWER FUND	WATER DEPARTMENT	11.10
	REYES/SMITH/COKER/ZAPATA	WATER & SEWER FUND	SEWER DEPARTMENT	15.47
	SMITH/COKER/ZAPATA	WATER & SEWER FUND	SEWER DEPARTMENT	14.83
	SMITH/COKER/ZAPATA	WATER & SEWER FUND	SEWER DEPARTMENT	12.21
	SMITH/COKER/ZAPATA	WATER & SEWER FUND	SEWER DEPARTMENT	11.35
	SMITH/COKER/ZAPATA	WATER & SEWER FUND	SEWER DEPARTMENT	24.60
	SMITH & COKER	WATER & SEWER FUND	SEWER DEPARTMENT	11.10
			TOTAL:	1,521.89

CITIBANK

JOHN: PLAT RECORDATION FEE	GENERAL FUND	NON-DEPARTMENTAL	84.00
HP: MONTHLY PRINTER INK	GENERAL FUND	ADMINISTRATION	6.99
AMZ: DESKTOP/PC WEBCAM & C	GENERAL FUND	CITY SECRETARY	46.51
YELLOW: QRT LUNCHEON - GRE	GENERAL FUND	CITY SECRETARY	25.00
BOOT: WORKS BOOTS RODOLFO	GENERAL FUND	PERMITS & INSPECTIONS	179.99
AMZ: INK CARTRIDGES	GENERAL FUND	FINANCE	136.99
AMZ: MONTHLY PLANNER TABS	GENERAL FUND	FINANCE	6.99
AMZ: PLASTIC DIVIDERS	GENERAL FUND	FINANCE	6.74
AMZ: RUBBER DOOR STOP	GENERAL FUND	FINANCE	4.99

<u>VENDOR NAME</u>	<u>DESCRIPTION</u>	<u>FUND</u>	<u>DEPARTMENT</u>	<u>AMOUNT</u>
	AMZ: INDUSTRIAL BADGE REEL	GENERAL FUND	HUMAN RESOURCES	59.96
	CHARLEYS: EMP QRT LUNCHEON	GENERAL FUND	HUMAN RESOURCES	560.18
	BROOK: DESSERT/DRINK EMP L	GENERAL FUND	HUMAN RESOURCES	46.37
	AMZ: HEAVY DUTY STAPLER	GENERAL FUND	PLANNING & DEVELOPMENT	20.34
	AMZ: BUSINESS CARD HOLDER	GENERAL FUND	PLANNING & DEVELOPMENT	15.29
	BLUEBEAM: SOFTWARE PLAN RE	GENERAL FUND	PLANNING & DEVELOPMENT	260.00
	TX FLOOD: CFM EXAM FEE	GENERAL FUND	PLANNING & DEVELOPMENT	150.00
	ASFFM: CFM EXAM ACCRED CHA	GENERAL FUND	PLANNING & DEVELOPMENT	85.00
	AMZ: REFUND TONER CARTRIDG	GENERAL FUND	PLANNING & DEVELOPMENT	71.00-
	AMZ: CORDS FOR MONITORS	GENERAL FUND	POLICE DEPARTMENT	28.84
	AMZ: MONITORS FOR CID	GENERAL FUND	POLICE DEPARTMENT	399.96
	AMZ: POPCORN SUPPLIES FOR	GENERAL FUND	POLICE DEPARTMENT	62.38
	AMZ: COMPUTER SPEAKERS/WEB	GENERAL FUND	POLICE DEPARTMENT	97.77
	AMZ: CAMERA FOR NEW DETECT	GENERAL FUND	POLICE DEPARTMENT	516.90
	AMZ: WHITE BOARD	GENERAL FUND	POLICE DEPARTMENT	26.77
	AMZ: CHAIRS/ORGANIZER/PIST	GENERAL FUND	POLICE DEPARTMENT	473.92
	WHAT: PORT A POTTIES VNO	GENERAL FUND	POLICE DEPARTMENT	365.00
	AMZ: DVDS & DVD SLEEVES	GENERAL FUND	POLICE DEPARTMENT	148.59
	POSITIVE: HANDOUTS FOR VNO	GENERAL FUND	POLICE DEPARTMENT	1,346.93
	AMZ: MARKING SPRAY PAINT V	GENERAL FUND	POLICE DEPARTMENT	19.96
	AMZ: TONER CARTRIDGES	GENERAL FUND	POLICE DEPARTMENT	105.56
	AMZ: CUSTOM BACKPACKS VNO	GENERAL FUND	POLICE DEPARTMENT	600.84
	WALMART: PAINT & BRUSHES V	GENERAL FUND	POLICE DEPARTMENT	38.85
	AMZ: FIDGETS/HANDOUTS/SOAP	GENERAL FUND	POLICE DEPARTMENT	113.92
	AMZ: SPLAT TARGETS/STAPLES	GENERAL FUND	POLICE DEPARTMENT	44.68
	AMZ: MOUNTING PUTTY VNO	GENERAL FUND	POLICE DEPARTMENT	10.30
	TEXAS SUMO: RIDES FOR VNO	GENERAL FUND	POLICE DEPARTMENT	1,240.00
	SIRCHIE: BIOHAZARD TAPE	GENERAL FUND	POLICE DEPARTMENT	19.56
	TEXAS SUMO: ERROR CHARGE	GENERAL FUND	POLICE DEPARTMENT	1,240.00
	AMZ: PRINTER STAND	GENERAL FUND	FIRE DEPARTMENT	85.99
	IN: CPR INSTRUCTOR - MUIRH	GENERAL FUND	FIRE DEPARTMENT	375.00
	AMZ: PRINTER FOR STATION	GENERAL FUND	FIRE DEPARTMENT	436.79
	AMZ: LOCKERS FOR NEW EMPLO	GENERAL FUND	FIRE DEPARTMENT	317.49
	AMZ: TONER FOR NEW PRINTER	GENERAL FUND	FIRE DEPARTMENT	138.59
	LOWES: PARTS REPAIR GARAGE	GENERAL FUND	FIRE DEPARTMENT	119.94
	AMZ: ICE CHEST FOR ENGINE	GENERAL FUND	FIRE DEPARTMENT	199.00
	AED: AIRWAY TRAINING MANIK	GENERAL FUND	FIRE DEPARTMENT	2,008.95
	AMZ: FLASHLIGHTS	GENERAL FUND	STREETS	33.65
	TRACTOR: PIG TAIL POST	GENERAL FUND	PARKS & RECREATION	68.64
	AMZ: PIG TAIL STEP IN FENC	GENERAL FUND	PARKS & RECREATION	59.99
	HOME: ROLL STANDS	GENERAL FUND	PARKS & RECREATION	49.96
	HOME: FIRE ANT KILLER	GENERAL FUND	PARKS & RECREATION	143.91
	HOME: LEVER LOCKET	GENERAL FUND	PARKS & RECREATION	85.94
	NNA: NOTARY ITEMS JANESSA	GENERAL FUND	CITY-WIDE (NON-DEPARTM	268.00
	CITY: PROJECT U - LEADER C	GENERAL FUND	CITY-WIDE (NON-DEPARTM	900.00

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	TEXAS: REGIONAL ECODEV ROU	VCSDC	ECONOMIC DEVELOPMENT	75.00
	BROOK: SALES TAX PAID	WATER & SEWER FUND	NON-DEPARTMENTAL	0.62
	NNA: SALES TAX PAID	WATER & SEWER FUND	NON-DEPARTMENTAL	10.70
	WALMART: SALES TAX PAID	WATER & SEWER FUND	NON-DEPARTMENTAL	1.49
	HP: SALES TAX PAID	WATER & SEWER FUND	NON-DEPARTMENTAL	0.58
	AMZ: SALES TAX PAID	WATER & SEWER FUND	NON-DEPARTMENTAL	2.64
	AMZ: SALES TAX PAID	WATER & SEWER FUND	NON-DEPARTMENTAL	6.22
	BROOK: PAPER TOWELS & GLOV	WATER & SEWER FUND	ADMINISTRATION	7.56
	WALMART: BANNER/WORK ANNIV	WATER & SEWER FUND	ADMINISTRATION	18.08
	AMZ: KEYBOARD	WATER & SEWER FUND	ADMINISTRATION	29.99
	AMZ: PRINTER INK	WATER & SEWER FUND	ADMINISTRATION	51.45
	SUN: WATER UTIL SAFETY COU	WATER & SEWER FUND	WATER DEPARTMENT	400.00
	HAC LEARN: RESILIENCY OVER	WATER & SEWER FUND	WATER DEPARTMENT	50.00
	HAC LEARN: RESILIENCY OVER	WATER & SEWER FUND	WATER DEPARTMENT	50.00
	HAC LEARN: RESILIENCY OVER	WATER & SEWER FUND	WATER DEPARTMENT	50.00
	AMZ: GEL PENS	WATER & SEWER FUND	SEWER DEPARTMENT	<u>30.33</u>
			TOTAL:	17,334.72
CITY OF MIDLOTHIAN	CONSUMP - 21,683,500 GALLO	WATER & SEWER FUND	WATER DEPARTMENT	<u>74,778.00</u>
			TOTAL:	74,778.00
CIVICPLUS, LLC	PLATFORM MAINT/STANDARD WE	GENERAL FUND	CITY-WIDE (NON-DEPARTM	<u>2,798.25</u>
			TOTAL:	2,798.25
CLEBURNE TIMES REVIEW	ORD 815-2024-09	GENERAL FUND	CITY SECRETARY	<u>64.80</u>
			TOTAL:	64.80
COLONIAL LIFE	SEPT 2024 COLONIAL LIFE BI	GENERAL FUND	NON-DEPARTMENTAL	<u>157.62</u>
			TOTAL:	157.62
COLORADO RIVER COMPONENTS	TUBING/ANGLES/WELDING RODS	GENERAL FUND	STREETS	265.16
	EXPANDED METAL-FLAT/ANGLE	WATER & SEWER FUND	SEWER DEPARTMENT	<u>259.38</u>
			TOTAL:	524.54
CSC	1ST AMEND DEV AGREE STALLI	GENERAL FUND	NON-DEPARTMENTAL	91.50
	RELEASE OF LIEN	GENERAL FUND	ADMINISTRATION	<u>31.50</u>
			TOTAL:	123.00
DATAPROSE, LLC	SEPT-24 LATE NOTICES POSTA	WATER & SEWER FUND	ADMINISTRATION	208.38
	SEPT-24 LATE NOTICES/STATE	WATER & SEWER FUND	ADMINISTRATION	<u>464.12</u>
			TOTAL:	672.50
DEARBORN LIFE INSURANCE CO	OCTOBER 2024 LVE	GENERAL FUND	NON-DEPARTMENTAL	727.20
	OCTOBER 2024 LVS	GENERAL FUND	NON-DEPARTMENTAL	85.60
	OCTOBER 2024 LVC	GENERAL FUND	NON-DEPARTMENTAL	24.70

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	OCTOBER 2024 STD	GENERAL FUND	POLICE DEPARTMENT	302.87
	OCTOBER 2024 LIFE/ADD	GENERAL FUND	COURT	4.45
	OCTOBER 2024 LTD	GENERAL FUND	COURT	13.96
	OCTOBER 2024 STD	GENERAL FUND	COURT	14.30
	OCTOBER 2024 LIFE/ADD	GENERAL FUND	FIRE DEPARTMENT	31.15
	OCTOBER 2024 LTD	GENERAL FUND	FIRE DEPARTMENT	111.74
	OCTOBER 2024 STD	GENERAL FUND	FIRE DEPARTMENT	109.19
	OCTOBER 2024 LIFE/ADD	GENERAL FUND	STREETS	5.55
	OCTOBER 2024 LTD	GENERAL FUND	STREETS	16.08
	OCTOBER 2024 STD	GENERAL FUND	STREETS	16.48
	OCTOBER 2024 LIFE/ADD	GENERAL FUND	PARKS & RECREATION	18.91
	OCTOBER 2024 LTD	GENERAL FUND	PARKS & RECREATION	55.43
	OCTOBER 2024 STD	GENERAL FUND	PARKS & RECREATION	56.81
	OCTOBER 2024 LIFE/ADD	GENERAL FUND	CITY-WIDE (NON-DEPARTM	4.45
	OCTOBER 2024 LTD	GENERAL FUND	CITY-WIDE (NON-DEPARTM	10.10
	OCTOBER 2024 STD	GENERAL FUND	CITY-WIDE (NON-DEPARTM	10.36
	OCTOBER 2024 LVE	WATER & SEWER FUND	NON-DEPARTMENTAL	104.00
	OCTOBER 2024 LVS	WATER & SEWER FUND	NON-DEPARTMENTAL	16.90
	OCTOBER 2024 LVC	WATER & SEWER FUND	NON-DEPARTMENTAL	13.55
	OCTOBER 2024 LIFE/ADD	WATER & SEWER FUND	ADMINISTRATION	13.34
	OCTOBER 2024 LTD	WATER & SEWER FUND	ADMINISTRATION	66.22
	OCTOBER 2024 STD	WATER & SEWER FUND	ADMINISTRATION	58.93
	OCTOBER 2024 LIFE/ADD	WATER & SEWER FUND	WATER DEPARTMENT	5.57
	OCTOBER 2024 LTD	WATER & SEWER FUND	WATER DEPARTMENT	16.72
	OCTOBER 2024 STD	WATER & SEWER FUND	WATER DEPARTMENT	17.15
	OCTOBER 2024 LIFE/ADD	WATER & SEWER FUND	SEWER DEPARTMENT	5.57
	OCTOBER 2024 LTD	WATER & SEWER FUND	SEWER DEPARTMENT	16.72
	OCTOBER 2024 STD	WATER & SEWER FUND	SEWER DEPARTMENT	<u>17.14</u>
			TOTAL:	2,687.25
DEL CARMEN CONSULTING, LLC	RACIAL PROFILING SERVICES	GENERAL FUND	POLICE DEPARTMENT	<u>4,950.00</u>
			TOTAL:	4,950.00
DELL MARKETING, LP	REPLACEMENT PC'S	GENERAL FUND	POLICE DEPARTMENT	<u>4,097.70</u>
			TOTAL:	4,097.70
DESIGN A SIGN INC.	SCHOOL SPEED/SPEED LIMIT S	GENERAL FUND	STREETS	<u>842.00</u>
			TOTAL:	842.00
EIGHT 20 CONSULTING	ANNUAL SALES TAX SUBSCRIPT	GENERAL FUND	ADMINISTRATION	3,000.00
	DOUG MARTELLA CFO	GENERAL FUND	FINANCE	<u>3,500.00</u>
			TOTAL:	6,500.00
ENTERPRISE FLEET MANAGEMENT INC	PERMITS VEHICLE LEASE PAYM	GENERAL FUND	PERMITS & INSPECTIONS	1,308.90
	PERMITS VEHICLE MAINT PLAN	GENERAL FUND	PERMITS & INSPECTIONS	82.94

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	PARKS VEHICLE MAINT PLAN	GENERAL FUND	PARKS & RECREATION	107.42
	ADMIN VEHICLE LEASE PAYMNT	GENERAL FUND	CITY-WIDE (NON-DEPARTM	892.03
	ADMIN VEHICLE MAINT PLAN	GENERAL FUND	CITY-WIDE (NON-DEPARTM	54.49
	ADMIN VEHICLE R&M	GENERAL FUND	CITY-WIDE (NON-DEPARTM	25.50
	PW ADMIN VEHICLE MAINT PLA	GENERAL FUND	CITY-WIDE (NON-DEPARTM	6.00
	PW ADMIN VEHICLE R&M	GENERAL FUND	CITY-WIDE (NON-DEPARTM	<u>201.95</u>
			TOTAL:	22,409.86
ENVIRONMENTAL SYSTEMS RESEARCH INSTITU	ARCGIS ONLINE MOBILE SUBSC	WATER & SEWER FUND	ADMINISTRATION	<u>2,363.58</u>
			TOTAL:	2,363.58
EQUIPMENTSHARE	LOOP TRIMMER W/AUTO CUT	WATER & SEWER FUND	WATER DEPARTMENT	529.99
	CIRCULAR SAW BLADE	WATER & SEWER FUND	WATER DEPARTMENT	<u>25.11</u>
			TOTAL:	555.10
FIRST CHECK	SCREENING - BILLY FLOWER	GENERAL FUND	HUMAN RESOURCES	15.50
	SCREENING - JANESEA RODRIG	GENERAL FUND	HUMAN RESOURCES	15.50
	SCREENING - AKALA MURRAY	GENERAL FUND	HUMAN RESOURCES	<u>27.00</u>
			TOTAL:	58.00
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
	1919 RESIDENTIAL CARTS	WATER & SEWER FUND	SANITATION	23,987.50
	68 RESIDENTIAL EXTRA CARTS	WATER & SEWER FUND	SANITATION	425.00
	1919 RESIDENTIAL RECYCLE C	WATER & SEWER FUND	SANITATION	9,364.72
	8 COMMERCIAL CARTS	WATER & SEWER FUND	SANITATION	180.56
	3 COMMERCIAL EXTRA CARTS	WATER & SEWER FUND	SANITATION	40.65
	DUMPSTERS	WATER & SEWER FUND	SANITATION	12,157.59
	ROLL-OFFS	WATER & SEWER FUND	SANITATION	8,809.91
	25% PUBLIC WORKS	WATER & SEWER FUND	SEWER DEPARTMENT	<u>45.31</u>
			TOTAL:	55,472.62
FRONTIER COMMUNICATIONS	PD FAX LINE 10.01.24-10.31	GENERAL FUND	POLICE DEPARTMENT	<u>110.15</u>
			TOTAL:	110.15
GALLS INCORPORATED	BASE SHIRTS/EMBLEMS/TACT P	GENERAL FUND	POLICE DEPARTMENT	614.64
	5.11 WOMENS ATAC 2.0 8IN S	GENERAL FUND	POLICE DEPARTMENT	125.00
	FLEX RS SS SUPERSHIRT	GENERAL FUND	POLICE DEPARTMENT	87.52
	WOMENS FLEX RS LS BASE SHI	GENERAL FUND	POLICE DEPARTMENT	81.23
	AIR 9IN SIDE ZIP TACTICAL	GENERAL FUND	POLICE DEPARTMENT	132.03
	GALLS MENS SOFT SHELL JACK	GENERAL FUND	POLICE DEPARTMENT	66.26
	TACTICAL SPORT 2 DRYGUARD	GENERAL FUND	POLICE DEPARTMENT	<u>155.49</u>

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
GT DISTRIBUTORS, INC	SHIPPING	GENERAL FUND	POLICE DEPARTMENT	49.99
	PRO HELMET KIT	GENERAL FUND	POLICE DEPARTMENT	<u>1,749.95</u>
			TOTAL:	1,799.94
GUADALAJARA TIRES	1 PATCH FOR STREET VEHICLE	GENERAL FUND	STREETS	<u>15.00</u>
			TOTAL:	15.00
INTERFACE SECURITY SYSTEMS LLC	ALARM MONITOR - 10/14-11/1	WATER & SEWER FUND	ADMINISTRATION	<u>37.85</u>
			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	<u>1,765.08</u>
			TOTAL:	4,615.08
JAXSON LOMAX	SEPTEMBER 2024 VOL STIPEND	GENERAL FUND	FIRE DEPARTMENT	<u>288.00</u>
			TOTAL:	288.00
JOHNSON COUNTY TREASURER	DISPATCHING SVC FOR FY2025	GENERAL FUND	POLICE DEPARTMENT	90,208.41
	39 RADIOS X \$29.30 X 12 MO	GENERAL FUND	POLICE DEPARTMENT	13,712.40
	SEPTEMBER 2024 INMATE BILL	GENERAL FUND	POLICE DEPARTMENT	<u>69.94</u>
			TOTAL:	103,990.75
KINGS GATE	SVC CALL - REPLACE READER	GENERAL FUND	POLICE DEPARTMENT	<u>585.00</u>
			TOTAL:	585.00
LEXIPOL LLC	POLICEONE ACADEMY ANNUAL (	GENERAL FUND	POLICE DEPARTMENT	1,478.10
	ANNUAL FIRE MANUAL/TRAININ	GENERAL FUND	FIRE DEPARTMENT	2,051.25
	ANNUAL FIRE SUPPLEMENT MAN	GENERAL FUND	FIRE DEPARTMENT	858.26
	ANNUAL FIRE PROCEDURES	GENERAL FUND	FIRE DEPARTMENT	<u>414.53</u>
			TOTAL:	4,802.14
LIBERTY ICE MACHINE COMPANY LLC	REPAIRS TO ICE MACHINE	GENERAL FUND	FIRE DEPARTMENT	<u>690.86</u>
			TOTAL:	690.86
LOWER COLORADO RIVER AUTHORITY	TOTAL NITRATE & DBP2 (2)	WATER & SEWER FUND	WATER DEPARTMENT	<u>439.00</u>
			TOTAL:	439.00
MARSHALL FIRE & SAFETY LLC	ANNUAL FIRE EXTING INSP (7	GENERAL FUND	POLICE DEPARTMENT	49.00
	ANNUAL FIRE EXTING INSP (2	GENERAL FUND	CITY-WIDE (NON-DEPARTM	14.00
	ANNUAL FIRE EXTING INSP (1	VCSDC	ECONOMIC DEVELOPMENT	49.00
	ANNUAL FIRE EXTING INSP (3	VCSDC	ECONOMIC DEVELOPMENT	21.00
	ANNUAL FIRE EXTING INSP (1	WATER & SEWER FUND	ADMINISTRATION	49.00
	ANNUAL FIRE EXTING INSP (5	WATER & SEWER FUND	ADMINISTRATION	<u>35.00</u>
			TOTAL:	217.00

VENDOR NAME		DESCRIPTION	FUND	DEPARTMENT	AMOUNT
		OCTOBER 2024 DENTAL/VISION	GENERAL FUND	PARKS & RECREATION	173.19
		OCTOBER 2024 DENTAL/VISION	GENERAL FUND	CITY-WIDE (NON-DEPARTM	37.47
		OCTOBER 2024 DENTAL/VISION	WATER & SEWER FUND	NON-DEPARTMENTAL	31.61
		OCTOBER 2024 DENTAL/VISION	WATER & SEWER FUND	ADMINISTRATION	135.00
		OCTOBER 2024 DENTAL/VISION	WATER & SEWER FUND	WATER DEPARTMENT	60.78
		OCTOBER 2024 DENTAL/VISION	WATER & SEWER FUND	SEWER DEPARTMENT	60.77
				TOTAL:	2,782.73
METRO FIRE APPARATUS SPECIALISTS, INC.		TANKER 72 PUMP REPAIRS	GENERAL FUND	FIRE DEPARTMENT	1,432.46
		LEFT/RIGHT HAND DRAWER SLI	GENERAL FUND	FIRE DEPARTMENT	515.14
		BLITZFIRE NOZZLE	GENERAL FUND	FIRE DEPARTMENT	5,078.00
		20 GPM HEN NOZZLE	GENERAL FUND	FIRE DEPARTMENT	395.00
		160 GPM NEN NOZZLE	GENERAL FUND	FIRE DEPARTMENT	845.00
		SHUTOFF HANDLE	GENERAL FUND	FIRE DEPARTMENT	645.00
		TURBO ADAPTER	GENERAL FUND	FIRE DEPARTMENT	295.00
		SAW CHAIN KIT	GENERAL FUND	FIRE DEPARTMENT	918.00
		SHIPPING CHARGES	GENERAL FUND	FIRE DEPARTMENT	58.84
		BASIC PACK	GENERAL FUND	FIRE DEPARTMENT	930.00
		PRO IMAGER	GENERAL FUND	FIRE DEPARTMENT	12,772.00
				TOTAL:	23,884.44
MICHAEL B. HALLA		LEGAL SERVICES SEPTEMBER 2	GENERAL FUND	ADMINISTRATION	4,900.00
		LEGAL SERVICES SEPTEMBER 2	GENERAL FUND	PLANNING & DEVELOPMENT	500.00
		LEGAL SERVICES SEPTEMBER 2	GENERAL FUND	COURT	350.00
		LEGAL SERVICES SEPTEMBER 2	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	TARYN ALLEN	REFUND CIVIC CENTER DEPOSI	GENERAL FUND	NON-DEPARTMENTAL	300.00
	VICKI HAHN	REFUND CIVIC CENTER DEPOSI	GENERAL FUND	NON-DEPARTMENTAL	300.00
	ROBERT SHAW	REFUND CIVIC CENTER DEPOSI	GENERAL FUND	NON-DEPARTMENTAL	300.00
	TERESA HOFFMAN	REFUND CIVIC CENTER DEPOSI	GENERAL FUND	NON-DEPARTMENTAL	300.00
	MARIA MORENO	REFUND CIVIC CENTER DEPOSI	GENERAL FUND	NON-DEPARTMENTAL	300.00
	ASHLEY KEEL	REFUND CIVIC CENTER DEPOSI	GENERAL FUND	NON-DEPARTMENTAL	300.00
	CASEY TUCKER	REFUND CIVIC CENTER DEPOSI	GENERAL FUND	NON-DEPARTMENTAL	300.00
	CASEY TUCKER	REFUND VIDEO & AUDIO RENTA	GENERAL FUND	NON-DEPARTMENTAL	200.00
	MACHELLE MCANALLY	PAPER TOWELS FOR VNO REIMB	GENERAL FUND	POLICE DEPARTMENT	28.16
	TOLAND SCOTT, JEAN	01-0230-08	WATER & SEWER FUND	NON-DEPARTMENTAL	91.42
	BOWERS, NATHAN	01-0535-01	WATER & SEWER FUND	NON-DEPARTMENTAL	52.07
	LGI HOMES	02-0312-00	WATER & SEWER FUND	NON-DEPARTMENTAL	56.53
	RUSSELL, TANNER & LA	02-0481-00	WATER & SEWER FUND	NON-DEPARTMENTAL	3.80
	SFR JV-2 2022-1 BORR	02-0714-05	WATER & SEWER FUND	NON-DEPARTMENTAL	35.88
	LGI HOMES	02-0755-00	WATER & SEWER FUND	NON-DEPARTMENTAL	63.39

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
ELENBURG, KAREN	02-8110-02	WATER & SEWER FUND	NON-DEPARTMENTAL	116.93
PAYOVICH, AMANDA & T	02-8161-02	WATER & SEWER FUND	NON-DEPARTMENTAL	103.36
GARTMAN, VICTORIA	02-8212-00	WATER & SEWER FUND	NON-DEPARTMENTAL	<u>21.74</u>
			TOTAL:	3,359.83
MOUNTAIN PEAK SPECIAL UTILITY DISTRICT	1090 N FM 157 - PW SHOP	GENERAL FUND	STREETS	12.77
	1090 N FM 157 - PW SHOP	GENERAL FUND	STREETS	12.17
	700 W HWY 67 - CITY HALL	GENERAL FUND	CITY-WIDE (NON-DEPARTM	40.33
	700 W HWY 67 - CITY HALL	GENERAL FUND	CITY-WIDE (NON-DEPARTM	48.25
	502 W HWY 67 - VENUS SIGN	VCSDC	ECONOMIC DEVELOPMENT	91.65
	CR 213 IRRIG - VENUS SIGN	VCSDC	ECONOMIC DEVELOPMENT	69.51
	502 E HWY 67 - VENUS SIGN	VCSDC	ECONOMIC DEVELOPMENT	62.05
	CR 213 IRRIG - VENUS SIGN	VCSDC	ECONOMIC DEVELOPMENT	51.01
	VENUS DISCONNECTS (40)	WATER & SEWER FUND	NON-DEPARTMENTAL	2,000.00
	AFTER HOURS RECONNECT (2)	WATER & SEWER FUND	NON-DEPARTMENTAL	150.00
	1090 N FM 157 - PW SHOP	WATER & SEWER FUND	ADMINISTRATION	12.76
	1090 N FM 157 - PW SHOP	WATER & SEWER FUND	ADMINISTRATION	<u>12.16</u>
			TOTAL:	2,562.66
NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENT	ANNUAL MEMBERSHIP 10/1-9/3	GENERAL FUND	CITY-WIDE (NON-DEPARTM	560.48
	FY2025 PUBLIC WORKS PROGRA	WATER & SEWER FUND	SEWER DEPARTMENT	<u>1,500.00</u>
			TOTAL:	2,060.48
OMNIBASE SERVICES OF TEXAS, LP	3RD QUARTER CLEARED CASES	GENERAL FUND	NON-DEPARTMENTAL	<u>114.00</u>
			TOTAL:	114.00
PITNEY BOWES PURCHASE POWER	POSTAGE REFILL	GENERAL FUND	CITY-WIDE (NON-DEPARTM	<u>806.75</u>
			TOTAL:	806.75
PRICE HVAC/R SOLUTIONS	5 TON AC UNIT	GENERAL FUND	NON-DEPARTMENTAL	16,018.00
	LABOR	GENERAL FUND	NON-DEPARTMENTAL	<u>8,000.00</u>
			TOTAL:	24,018.00
PRIMARY ARMS LLC	SHIPPING	GENERAL FUND	POLICE DEPARTMENT	16.16
	HL WEAPON LIGHT	GENERAL FUND	POLICE DEPARTMENT	<u>815.94</u>
			TOTAL:	832.10
RICKS WORLD OF SPORTS OF TEXAS	FISHING SHIRTS RED (10)	GENERAL FUND	STREETS	180.00
	FISHING SHIRTS (5)/JACKETS	GENERAL FUND	STREETS	190.00
	FISHING SHIRTS LONGSLEEVE	GENERAL FUND	PARKS & RECREATION	620.00
	FISHING SHIRTS (5)/JACKETS	GENERAL FUND	PARKS & RECREATION	85.00
	FISHING SHIRTS NAVY/POLOS	WATER & SEWER FUND	ADMINISTRATION	597.50
	FISHING SHIRTS (5)/JACKETS	WATER & SEWER FUND	WATER DEPARTMENT	85.00
	FISHING SHIRTS GREY (15)	WATER & SEWER FUND	SEWER DEPARTMENT	<u>560.00</u>
			TOTAL:	2,317.50

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
			TOTAL:	93.00
STATE COMPTROLLER	FY23/24 CHILD SAFETY SEAT	GENERAL FUND	NON-DEPARTMENTAL	87.50
	FY23/24 4TH QRT CRIMINAL C	GENERAL FUND	NON-DEPARTMENTAL	16,607.34
	SALES TAX COLLECTED - SEP	WATER & SEWER FUND	NON-DEPARTMENTAL	3,348.74
	SALES TAX PURCHASES - SEP	WATER & SEWER FUND	NON-DEPARTMENTAL	2.79-
	TIMELY PAYMT DISCOUNT - SE	WATER & SEWER FUND	NON-DEPARTMENTAL	7.12-
			TOTAL:	20,033.67
TEXAS COMMISSION ON ENVIRONMENTAL QUAL	PERMIT FOR FY25	WATER & SEWER FUND	WATER DEPARTMENT	620.00
			TOTAL:	620.00
TEXAS MATERIALS GROUP, INC	ASPHALT 21.45 TON	STREET TAX MAINT F	PUBLIC WORKS	3,007.29
			TOTAL:	3,007.29
TEXAS MUNICIPAL RETIREMENT SYSTEM	TMRS RETIREMENT	GENERAL FUND	NON-DEPARTMENTAL	8,257.24
	TMRS RETIREMENT	GENERAL FUND	NON-DEPARTMENTAL	7,767.42
	TMRS RETIREMENT	GENERAL FUND	NON-DEPARTMENTAL	8,166.04
	TMRS RETIREMENT	GENERAL FUND	ADMINISTRATION	495.25
	TMRS RETIREMENT	GENERAL FUND	ADMINISTRATION	495.22
	TMRS RETIREMENT	GENERAL FUND	ADMINISTRATION	1,550.26
	TMRS RETIREMENT	GENERAL FUND	CITY SECRETARY	397.90
	TMRS RETIREMENT	GENERAL FUND	CITY SECRETARY	397.90
	TMRS RETIREMENT	GENERAL FUND	PERMITS & INSPECTIONS	755.65
	TMRS RETIREMENT	GENERAL FUND	PERMITS & INSPECTIONS	745.00
	TMRS RETIREMENT	GENERAL FUND	PERMITS & INSPECTIONS	755.32
	TMRS RETIREMENT	GENERAL FUND	FINANCE	524.00
	TMRS RETIREMENT	GENERAL FUND	FINANCE	549.97
	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	ECONOMIC DEVELOPMENT	297.26
	TMRS RETIREMENT	GENERAL FUND	PLANNING & DEVELOPMENT	353.30
	TMRS RETIREMENT	GENERAL FUND	PLANNING & DEVELOPMENT	353.30
	TMRS RETIREMENT	GENERAL FUND	PLANNING & DEVELOPMENT	358.16
	TMRS RETIREMENT	GENERAL FUND	POLICE DEPARTMENT	5,933.33
	TMRS RETIREMENT	GENERAL FUND	POLICE DEPARTMENT	5,214.57
	TMRS RETIREMENT	GENERAL FUND	POLICE DEPARTMENT	5,655.36
	TMRS RETIREMENT	GENERAL FUND	CODE ENFORCE/ANIMAL CO	4.29
	TMRS RETIREMENT	GENERAL FUND	CODE ENFORCE/ANIMAL CO	4.30
	TMRS RETIREMENT	GENERAL FUND	CODE ENFORCE/ANIMAL CO	4.28
	TMRS RETIREMENT	GENERAL FUND	COURT	257.02
	TMRS RETIREMENT	GENERAL FUND	COURT	257.02
	TMRS RETIREMENT	GENERAL FUND	COURT	268.02

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	TMRS RETIREMENT	GENERAL FUND	CITY-WIDE (NON-DEPARTM	141.45
	TMRS RETIREMENT	VCSDC	NON-DEPARTMENTAL	57.76
	TMRS RETIREMENT	VCSDC	NON-DEPARTMENTAL	57.76
	TMRS RETIREMENT	VCSDC	NON-DEPARTMENTAL	57.62
	TMRS RETIREMENT	VCSDC	ECONOMIC DEVELOPMENT	88.22
	TMRS RETIREMENT	VCSDC	ECONOMIC DEVELOPMENT	88.22
	TMRS RETIREMENT	VCSDC	ECONOMIC DEVELOPMENT	87.99
	TMRS RETIREMENT	WATER & SEWER FUND	NON-DEPARTMENTAL	1,396.85
	TMRS RETIREMENT	WATER & SEWER FUND	NON-DEPARTMENTAL	1,278.25
	TMRS RETIREMENT	WATER & SEWER FUND	NON-DEPARTMENTAL	1,399.43
	TMRS RETIREMENT	WATER & SEWER FUND	ADMINISTRATION	946.36
	TMRS RETIREMENT	WATER & SEWER FUND	ADMINISTRATION	917.91
	TMRS RETIREMENT	WATER & SEWER FUND	ADMINISTRATION	1,031.38
	TMRS RETIREMENT	WATER & SEWER FUND	WATER DEPARTMENT	620.24
	TMRS RETIREMENT	WATER & SEWER FUND	WATER DEPARTMENT	513.25
	TMRS RETIREMENT	WATER & SEWER FUND	WATER DEPARTMENT	552.88
	TMRS RETIREMENT	WATER & SEWER FUND	SEWER DEPARTMENT	566.56
	TMRS RETIREMENT	WATER & SEWER FUND	SEWER DEPARTMENT	520.88
	TMRS RETIREMENT	WATER & SEWER FUND	SEWER DEPARTMENT	<u>552.85</u>
			TOTAL:	71,867.86
TEXAS POLICE CHIEFS ASSOCIATION	ACTIVE SALARY DUES	GENERAL FUND	POLICE DEPARTMENT	<u>345.00</u>
			TOTAL:	345.00
TEXAS SAND & GRAVEL	1 1/2" RECYCLED FLEX BASE	STREET TAX MAINT F	PUBLIC WORKS	671.64
	SCREENED CUSHION SAND (20)	STREET TAX MAINT F	PUBLIC WORKS	<u>410.00</u>
			TOTAL:	1,081.64
TEXAS TACTICAL POLICE OFFICERS ASSOCIA	CRITICAL INCIDENT RESP - Y	GENERAL FUND	POLICE DEPARTMENT	<u>350.00</u>
			TOTAL:	350.00
TEXAS WORKFORCE COMMISSION	QTR 3-2024 UNEMPLOYMENT PY	GENERAL FUND	FINANCE	117.00
	QTR 3-2024 UNEMPLOYMENT PY	GENERAL FUND	POLICE DEPARTMENT	211.55
	QTR 3-2024 UNEMPLOYMENT PY	GENERAL FUND	FIRE DEPARTMENT	35.51
	QTR 3-2024 UNEMPLOYMENT PY	GENERAL FUND	STREETS	170.23
	QTR 3-2024 UNEMPLOYMENT PY	WATER & SEWER FUND	ADMINISTRATION	27.25
	QTR 3-2024 UNEMPLOYMENT PY	WATER & SEWER FUND	WATER DEPARTMENT	<u>117.00</u>
			TOTAL:	678.54
TML HEALTH	OCT 2024 MEDICAL INSURANCE	GENERAL FUND	NON-DEPARTMENTAL	5,793.53
	OCT 2024 MEDICAL INSURANCE	GENERAL FUND	ADMINISTRATION	3,308.82
	OCT 2024 MEDICAL INSURANCE	GENERAL FUND	PERMITS & INSPECTIONS	3,365.06
	OCT 2024 MEDICAL INSURANCE	GENERAL FUND	PLANNING & DEVELOPMENT	1,685.44
	OCT 2024 MEDICAL INSURANCE	GENERAL FUND	POLICE DEPARTMENT	14,580.13
	OCT 2024 MEDICAL INSURANCE	GENERAL FUND	COURT	873.14

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	FY 24/25 1ST QRT PAYMENT	GENERAL FUND	PERMITS & INSPECTIONS	250.00
	FY 24/25 1ST QRT PAYMENT	GENERAL FUND	PERMITS & INSPECTIONS	100.00
	FY 24/25 1ST QRT PAYMENT	GENERAL FUND	PERMITS & INSPECTIONS	479.50
	FY 24/25 1ST QRT PAYMENT	GENERAL FUND	PLANNING & DEVELOPMENT	50.00
	FY 24/25 1ST QRT PAYMENT	GENERAL FUND	POLICE DEPARTMENT	5,200.00
	FY 24/25 1ST QRT PAYMENT	GENERAL FUND	POLICE DEPARTMENT	7,596.25
	FY 24/25 1ST QRT PAYMENT	GENERAL FUND	POLICE DEPARTMENT	3,836.00
	FY 24/25 1ST QRT PAYMENT	GENERAL FUND	CODE ENFORCE/ANIMAL CO	125.00
	FY 24/25 1ST QRT PAYMENT	GENERAL FUND	CODE ENFORCE/ANIMAL CO	375.00
	FY 24/25 1ST QRT PAYMENT	GENERAL FUND	CODE ENFORCE/ANIMAL CO	239.75
	FY 24/25 1ST QRT PAYMENT	GENERAL FUND	COURT	37.50
	FY 24/25 1ST QRT PAYMENT	GENERAL FUND	FIRE DEPARTMENT	2,500.00
	FY 24/25 1ST QRT PAYMENT	GENERAL FUND	FIRE DEPARTMENT	3,187.50
	FY 24/25 1ST QRT PAYMENT	GENERAL FUND	FIRE DEPARTMENT	1,198.75
	FY 24/25 1ST QRT PAYMENT	GENERAL FUND	STREETS	366.00
	FY 24/25 1ST QRT PAYMENT	GENERAL FUND	STREETS	1,582.50
	FY 24/25 1ST QRT PAYMENT	GENERAL FUND	STREETS	719.25
	FY 24/25 1ST QRT PAYMENT	GENERAL FUND	PARKS & RECREATION	366.00
	FY 24/25 1ST QRT PAYMENT	GENERAL FUND	PARKS & RECREATION	667.00
	FY 24/25 1ST QRT PAYMENT	GENERAL FUND	PARKS & RECREATION	719.25
	FY 24/25 1ST QRT PAYMENT	GENERAL FUND	CITY-WIDE (NON-DEPARTM	2,000.00
	FY 24/25 1ST QRT PAYMENT	GENERAL FUND	CITY-WIDE (NON-DEPARTM	25.00
	FY 24/25 1ST QRT PAYMENT	GENERAL FUND	CITY-WIDE (NON-DEPARTM	240.00
	FY 24/25 1ST QRT PAYMENT	VCSDC	ECONOMIC DEVELOPMENT	336.25
	FY 24/25 1ST QRT PAYMENT	VCSDC	ECONOMIC DEVELOPMENT	422.50
	FY 24/25 1ST QRT PAYMENT	WATER & SEWER FUND	ADMINISTRATION	350.00
	FY 24/25 1ST QRT PAYMENT	WATER & SEWER FUND	WATER DEPARTMENT	2,073.50
	FY 24/25 1ST QRT PAYMENT	WATER & SEWER FUND	WATER DEPARTMENT	1,750.00
	FY 24/25 1ST QRT PAYMENT	WATER & SEWER FUND	WATER DEPARTMENT	1,198.75
	FY 24/25 1ST QRT PAYMENT	WATER & SEWER FUND	SEWER DEPARTMENT	2,073.50
	FY 24/25 1ST QRT PAYMENT	WATER & SEWER FUND	SEWER DEPARTMENT	1,050.00
	FY 24/25 1ST QRT PAYMENT	WATER & SEWER FUND	SEWER DEPARTMENT	<u>1,198.75</u>
			TOTAL:	42,468.50
TRINITY RIVER AUTHORITY	LAB ANALYSIS - SEPTEMBER 2	WATER & SEWER FUND	WATER DEPARTMENT	2,400.00
	OPERATION & MAINTENANCE	WATER & SEWER FUND	SEWER DEPARTMENT	37,002.00
	DEBT SERVICE	WATER & SEWER FUND	SEWER DEPARTMENT	<u>147,392.00</u>
			TOTAL:	186,794.00
TWP EQUIPMENT SERVICE LLC	REPAIRS & MAINT TO CAT 416	GENERAL FUND	STREETS	227.50
	REPAIRS & MAINT TO CAT 416	WATER & SEWER FUND	WATER DEPARTMENT	227.50
	REPAIRS & MAINT TO CAT 416	WATER & SEWER FUND	SEWER DEPARTMENT	<u>227.50</u>
			TOTAL:	682.50
TXU ENERGY	STLG 1 049774	GENERAL FUND	STREETS	2,273.61

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	UTILITY BILL NOTIF CALLS (WATER & SEWER FUND ADMINISTRATION			<u>85.30</u>
			TOTAL:	6,806.50
U & D ENTERPRISES	TRAFFIC CONES/SHEET/BARRIC GENERAL FUND		STREETS	<u>2,443.50</u>
			TOTAL:	2,443.50
U. S. TREASURY	FEDERAL WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	9,304.95
	FEDERAL WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	9,835.26
	FEDERAL WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	9,600.47
	FICA WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	6,643.81
	FICA WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	7,021.32
	FICA WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	7,004.50
	MEDICARE WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	1,553.84
	MEDICARE WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	1,642.09
	MEDICARE WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	1,638.14
	FICA WITHHOLDING	GENERAL FUND	ADMINISTRATION	287.21
	FICA WITHHOLDING	GENERAL FUND	ADMINISTRATION	875.34
	FICA WITHHOLDING	GENERAL FUND	ADMINISTRATION	875.34
	MEDICARE WITHHOLDING	GENERAL FUND	ADMINISTRATION	67.17
	MEDICARE WITHHOLDING	GENERAL FUND	ADMINISTRATION	204.71
	MEDICARE WITHHOLDING	GENERAL FUND	ADMINISTRATION	204.71
	FICA WITHHOLDING	GENERAL FUND	CITY SECRETARY	220.66
	MEDICARE WITHHOLDING	GENERAL FUND	CITY SECRETARY	51.60
	FICA WITHHOLDING	GENERAL FUND	PERMITS & INSPECTIONS	406.03
	FICA WITHHOLDING	GENERAL FUND	PERMITS & INSPECTIONS	401.52
	FICA WITHHOLDING	GENERAL FUND	PERMITS & INSPECTIONS	407.82
	MEDICARE WITHHOLDING	GENERAL FUND	PERMITS & INSPECTIONS	94.96
	MEDICARE WITHHOLDING	GENERAL FUND	PERMITS & INSPECTIONS	93.90
	MEDICARE WITHHOLDING	GENERAL FUND	PERMITS & INSPECTIONS	95.37
	FICA WITHHOLDING	GENERAL FUND	FINANCE	313.92
	MEDICARE WITHHOLDING	GENERAL FUND	FINANCE	73.42
	FICA WITHHOLDING	GENERAL FUND	HUMAN RESOURCES	146.13
	MEDICARE WITHHOLDING	GENERAL FUND	HUMAN RESOURCES	34.18
	FICA WITHHOLDING	GENERAL FUND	ECONOMIC DEVELOPMENT	159.87
	FICA WITHHOLDING	GENERAL FUND	ECONOMIC DEVELOPMENT	172.01
	FICA WITHHOLDING	GENERAL FUND	ECONOMIC DEVELOPMENT	165.62
	MEDICARE WITHHOLDING	GENERAL FUND	ECONOMIC DEVELOPMENT	37.39
	MEDICARE WITHHOLDING	GENERAL FUND	ECONOMIC DEVELOPMENT	40.23
	MEDICARE WITHHOLDING	GENERAL FUND	ECONOMIC DEVELOPMENT	38.73
	FICA WITHHOLDING	GENERAL FUND	PLANNING & DEVELOPMENT	177.50
	FICA WITHHOLDING	GENERAL FUND	PLANNING & DEVELOPMENT	181.10
	FICA WITHHOLDING	GENERAL FUND	PLANNING & DEVELOPMENT	181.10
	MEDICARE WITHHOLDING	GENERAL FUND	PLANNING & DEVELOPMENT	41.51
	MEDICARE WITHHOLDING	GENERAL FUND	PLANNING & DEVELOPMENT	42.35
	MEDICARE WITHHOLDING	GENERAL FUND	PLANNING & DEVELOPMENT	42.35

<u>VENDOR NAME</u>	<u>DESCRIPTION</u>	<u>FUND</u>	<u>DEPARTMENT</u>	<u>AMOUNT</u>
	MEDICARE WITHHOLDING	GENERAL FUND	CODE ENFORCE/ANIMAL CO	20.30
	FICA WITHHOLDING	GENERAL FUND	COURT	149.07
	FICA WITHHOLDING	GENERAL FUND	COURT	154.00
	FICA WITHHOLDING	GENERAL FUND	COURT	154.00
	MEDICARE WITHHOLDING	GENERAL FUND	COURT	34.86
	MEDICARE WITHHOLDING	GENERAL FUND	COURT	36.02
	MEDICARE WITHHOLDING	GENERAL FUND	COURT	36.02
	FICA WITHHOLDING	GENERAL FUND	FIRE DEPARTMENT	1,198.33
	FICA WITHHOLDING	GENERAL FUND	FIRE DEPARTMENT	1,384.66
	FICA WITHHOLDING	GENERAL FUND	FIRE DEPARTMENT	1,451.73
	MEDICARE WITHHOLDING	GENERAL FUND	FIRE DEPARTMENT	280.27
	MEDICARE WITHHOLDING	GENERAL FUND	FIRE DEPARTMENT	323.83
	MEDICARE WITHHOLDING	GENERAL FUND	FIRE DEPARTMENT	339.51
	FICA WITHHOLDING	GENERAL FUND	STREETS	329.08
	FICA WITHHOLDING	GENERAL FUND	STREETS	344.29
	FICA WITHHOLDING	GENERAL FUND	STREETS	320.26
	MEDICARE WITHHOLDING	GENERAL FUND	STREETS	76.96
	MEDICARE WITHHOLDING	GENERAL FUND	STREETS	80.52
	MEDICARE WITHHOLDING	GENERAL FUND	STREETS	74.90
	FICA WITHHOLDING	GENERAL FUND	PARKS & RECREATION	275.75
	FICA WITHHOLDING	GENERAL FUND	PARKS & RECREATION	288.95
	FICA WITHHOLDING	GENERAL FUND	PARKS & RECREATION	279.13
	MEDICARE WITHHOLDING	GENERAL FUND	PARKS & RECREATION	64.50
	MEDICARE WITHHOLDING	GENERAL FUND	PARKS & RECREATION	67.58
	MEDICARE WITHHOLDING	GENERAL FUND	PARKS & RECREATION	65.28
	FICA WITHHOLDING	GENERAL FUND	CITY-WIDE (NON-DEPARTM	80.95
	FICA WITHHOLDING	GENERAL FUND	CITY-WIDE (NON-DEPARTM	81.50
	FICA WITHHOLDING	GENERAL FUND	CITY-WIDE (NON-DEPARTM	81.50
	MEDICARE WITHHOLDING	GENERAL FUND	CITY-WIDE (NON-DEPARTM	18.93
	MEDICARE WITHHOLDING	GENERAL FUND	CITY-WIDE (NON-DEPARTM	19.06
	MEDICARE WITHHOLDING	GENERAL FUND	CITY-WIDE (NON-DEPARTM	19.06
	FEDERAL WITHHOLDING	VCSDC	NON-DEPARTMENTAL	154.92
	FEDERAL WITHHOLDING	VCSDC	NON-DEPARTMENTAL	155.85
	FEDERAL WITHHOLDING	VCSDC	NON-DEPARTMENTAL	118.84
	FICA WITHHOLDING	VCSDC	NON-DEPARTMENTAL	51.16
	FICA WITHHOLDING	VCSDC	NON-DEPARTMENTAL	51.03
	FICA WITHHOLDING	VCSDC	NON-DEPARTMENTAL	51.03
	MEDICARE WITHHOLDING	VCSDC	NON-DEPARTMENTAL	11.97
	MEDICARE WITHHOLDING	VCSDC	NON-DEPARTMENTAL	11.93
	MEDICARE WITHHOLDING	VCSDC	NON-DEPARTMENTAL	11.93
	FICA WITHHOLDING	VCSDC	ECONOMIC DEVELOPMENT	51.16
	FICA WITHHOLDING	VCSDC	ECONOMIC DEVELOPMENT	51.03
	FICA WITHHOLDING	VCSDC	ECONOMIC DEVELOPMENT	51.03
	MEDICARE WITHHOLDING	VCSDC	ECONOMIC DEVELOPMENT	11.97
	MEDICARE WITHHOLDING	VCSDC	ECONOMIC DEVELOPMENT	11.93

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	FICA WITHHOLDING	WATER & SEWER FUND	ADMINISTRATION	585.64
	FICA WITHHOLDING	WATER & SEWER FUND	ADMINISTRATION	577.86
	MEDICARE WITHHOLDING	WATER & SEWER FUND	ADMINISTRATION	123.16
	MEDICARE WITHHOLDING	WATER & SEWER FUND	ADMINISTRATION	136.97
	MEDICARE WITHHOLDING	WATER & SEWER FUND	ADMINISTRATION	135.15
	FICA WITHHOLDING	WATER & SEWER FUND	WATER DEPARTMENT	294.00
	FICA WITHHOLDING	WATER & SEWER FUND	WATER DEPARTMENT	314.73
	FICA WITHHOLDING	WATER & SEWER FUND	WATER DEPARTMENT	301.49
	MEDICARE WITHHOLDING	WATER & SEWER FUND	WATER DEPARTMENT	68.76
	MEDICARE WITHHOLDING	WATER & SEWER FUND	WATER DEPARTMENT	73.61
	MEDICARE WITHHOLDING	WATER & SEWER FUND	WATER DEPARTMENT	70.52
	FICA WITHHOLDING	WATER & SEWER FUND	SEWER DEPARTMENT	298.42
	FICA WITHHOLDING	WATER & SEWER FUND	SEWER DEPARTMENT	314.70
	FICA WITHHOLDING	WATER & SEWER FUND	SEWER DEPARTMENT	301.46
	MEDICARE WITHHOLDING	WATER & SEWER FUND	SEWER DEPARTMENT	69.78
	MEDICARE WITHHOLDING	WATER & SEWER FUND	SEWER DEPARTMENT	73.59
	MEDICARE WITHHOLDING	WATER & SEWER FUND	SEWER DEPARTMENT	<u>70.49</u>
			TOTAL:	94,722.94

U	LINE	1.5X3" OVAL CSTM PRINT LAB VCSDC	ECONOMIC DEVELOPMENT	<u>168.80</u>
			TOTAL:	168.80

UNITED COOPERATIVE	106623-001 N FM 157 WWTP	WATER & SEWER FUND	SEWER DEPARTMENT	307.11
	106623-002 CR 213 LIFT STA	WATER & SEWER FUND	SEWER DEPARTMENT	25.28
	106623-003 PLAINVIEW ACRES	WATER & SEWER FUND	SEWER DEPARTMENT	25.02
	106623-005 CR 214 LIFT STA	WATER & SEWER FUND	SEWER DEPARTMENT	42.10
	106623-007 FM 1807 LIFT ST	WATER & SEWER FUND	SEWER DEPARTMENT	25.07
	106623-009 CR 214 LIFT STA	WATER & SEWER FUND	SEWER DEPARTMENT	961.88
	106623-010 ANTIQUE ST LIGH	WATER & SEWER FUND	SEWER DEPARTMENT	254.28
	106623-011 CR 214/TS2/3PH/	WATER & SEWER FUND	SEWER DEPARTMENT	20.73
	106623-012 WWTP 3PH	WATER & SEWER FUND	SEWER DEPARTMENT	32.50
	106623-013 213 LIFT STATIO	WATER & SEWER FUND	SEWER DEPARTMENT	82.72
	106623-014 FM 157/LIFT STA	WATER & SEWER FUND	SEWER DEPARTMENT	95.52
	106623-015 FM 1807/WATER T	WATER & SEWER FUND	SEWER DEPARTMENT	25.12
	106623-016 FM 157/WATER WE	WATER & SEWER FUND	SEWER DEPARTMENT	112.68
	106623-001 N FM 157 WWTP	WATER & SEWER FUND	SEWER DEPARTMENT	347.44
	106623-002 CR 213 LIFT STA	WATER & SEWER FUND	SEWER DEPARTMENT	25.31
	106623-003 PLAINVIEW ACRES	WATER & SEWER FUND	SEWER DEPARTMENT	25.09
	106623-005 CR 214 LIFT STA	WATER & SEWER FUND	SEWER DEPARTMENT	42.10
	106623-007 FM 1807 LIFT ST	WATER & SEWER FUND	SEWER DEPARTMENT	25.06
	106623-009 CR 214 LIFT STA	WATER & SEWER FUND	SEWER DEPARTMENT	1,039.77
	106623-010 ANTIQUE ST LIGH	WATER & SEWER FUND	SEWER DEPARTMENT	254.28
	106623-011 CR 214/TS2/3PH/	WATER & SEWER FUND	SEWER DEPARTMENT	20.73
	106623-012 WWTP 3PH	WATER & SEWER FUND	SEWER DEPARTMENT	32.50
	106623-013 213 LIFT STATIO	WATER & SEWER FUND	SEWER DEPARTMENT	92.47

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	6786BR BELT & MOBIL 1 10W3	GENERAL FUND	PARKS & RECREATION	88.97
	SHARP SHOOTER	GENERAL FUND	PARKS & RECREATION	34.99
	TOP SOIL (5)	GENERAL FUND	PARKS & RECREATION	19.95
	HOSE CLAMPS (5)	GENERAL FUND	PARKS & RECREATION	5.95
	WATER NOZZLE	GENERAL FUND	PARKS & RECREATION	11.99
	SANDING BELT	GENERAL FUND	PARKS & RECREATION	4.99
	HAMMER BIT/CLAMPS/SCREWS	GENERAL FUND	PARKS & RECREATION	11.75
	MISC NUTS BOLTS & 5/8 ROD	GENERAL FUND	PARKS & RECREATION	18.84
	PADLOCK	GENERAL FUND	CITY-WIDE (NON-DEPARTM	8.99
	PVC PIPE FITTINGS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	34.82
	GATORLINE	GENERAL FUND	CITY-WIDE (NON-DEPARTM	9.99
	TEFLON TAPE (20)	WATER & SEWER FUND	ADMINISTRATION	19.90
	TEFLON TAPE (20)	WATER & SEWER FUND	WATER DEPARTMENT	19.90
	BLUE MARKER PAINT (4)	WATER & SEWER FUND	WATER DEPARTMENT	35.96
	KEEPER 6000 POUND TOW ROPE	WATER & SEWER FUND	SEWER DEPARTMENT	29.99
	LED FLASHLIGHT/WD 40 SPRAY	WATER & SEWER FUND	SEWER DEPARTMENT	50.98
	PVC PIPE FITTINGS	WATER & SEWER FUND	SEWER DEPARTMENT	40.66
	FLEET CHARGE COOLANT (4)	WATER & SEWER FUND	SEWER DEPARTMENT	<u>67.96</u>
			TOTAL:	674.60
VENUS MOBILE 1	2022 FORD F-150 OIL CHANGE	GENERAL FUND	PARKS & RECREATION	88.67
	2018 TOYOTA COROLLA INSPEC	GENERAL FUND	CITY-WIDE (NON-DEPARTM	<u>25.50</u>
			TOTAL:	114.17
WALMART	DISNEY MICKEY MOUSE BARS (	GENERAL FUND	POLICE DEPARTMENT	31.92
	LITTLE TREES/LYS/OZIUM/GEL	GENERAL FUND	STREETS	33.95
	TRASH BAGS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	41.64
	SWIFFERS/DUSTERS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	21.66
	DUSTERS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	9.94
	TRASH BAGS	VCSDC	ECONOMIC DEVELOPMENT	41.64
	SWIFFERS/DUSTERS	VCSDC	ECONOMIC DEVELOPMENT	21.66
	DUSTERS	VCSDC	ECONOMIC DEVELOPMENT	9.94
	TYDBOL	WATER & SEWER FUND	ADMINISTRATION	3.48
	BIRTHDAY CARD	WATER & SEWER FUND	ADMINISTRATION	<u>5.58</u>
			TOTAL:	221.41
WAXAHACHIE FORD MERCURY	FIRE TRUCK REPAIRS	GENERAL FUND	FIRE DEPARTMENT	4,159.91
	FIRE TRUCK REPAIRS	GENERAL FUND	FIRE DEPARTMENT	469.09
	FIRE TRUCK REPAIRS	GENERAL FUND	FIRE DEPARTMENT	798.83
	FIRE TRUCK REPAIRS	GENERAL FUND	FIRE DEPARTMENT	<u>328.12</u>
			TOTAL:	5,755.95
WEX BANK	MONTHLY SERVICE FEES	GENERAL FUND	NON-DEPARTMENTAL	10.00
	REBATE	GENERAL FUND	NON-DEPARTMENTAL	63.83-
	FUEL 08/24/24 - 09/23/24	GENERAL FUND	PERMITS & INSPECTIONS	68.52

<u>VENDOR NAME</u>	<u>DESCRIPTION</u>	<u>FUND</u>	<u>DEPARTMENT</u>	<u>AMOUNT</u>
--------------------	--------------------	-------------	-------------------	---------------

===== FUND TOTALS =====				
10	GENERAL FUND	520,291.77		
30	VCSDC	4,018.42		
50	STREET TAX MAINT FUND	4,088.93		
60	WATER & SEWER FUND	393,535.49		
66	BRAHMAN RANCH WTPP	14,750.00		

	GRAND TOTAL:	936,684.61		

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: 10/01/2024 THRU 10/31/2024

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: OCTOBER 2024 DISBURSEMENT REPORT
SIGNATURE LINES: 0

PACKET OPTIONS

INCLUDE REFUNDS: NO
INCLUDE OPEN ITEM:NO



Cash Balances

Fund/Account	Balance	% of total
General Fund		
Cash	(403,062)	-9.73%
Pinnacle Bank - Savings	1,818,586	43.89%
Pinnacle Bank - MERP	6,646	0.16%
Debt Service Fund		
Cash	420,651	10.15%
VCSDC		
Cash	425,405	10.27%
Pinnacle Bank Checking	302,452	7.30%
ARPA		
Cash	213,957	5.16%
Court Technology		
Cash	7,100	0.17%
Court Security		
Cash	14,872	0.36%
Truancy Prevention Fund		
Cash	14,051	0.34%
Street Maintenance Tax Fund		
Cash	286,071	6.90%
Street Maintenance CIP Fund		
Cash	260,000	6.28%
TIRZ #1		
Cash	566,940	13.68%
Blue Stem PID		
Cash	23,906	0.58%
Brahman Ranch PID		
Cash	25,007	0.60%
Patriot Estates PID		
Cash	980	0.02%
Utility Fund		
Cash	45,388	1.10%
Pinnacle Bank Savings	250,908	6.06%
Pinnacle Bank Savings I&S	444,691	10.73%
Water Impact Fee Fund		
Cash	7,000	0.17%
Sewer Impact Fee Fund		
Cash	7,000	0.17%
2018 Bond Funds (Utility Portion)		
Cash	(152,862)	-3.69%
Brahman Ranch WWTP		
Cash	(428,512)	-10.34%
2018 Bond Funds (General Portion)		
Cash	(13,891)	-0.34%
Total Cash Balances	4,143,286	100%

Investments

Fund/Account	Balance	% of total
General Fund		
Texpool	3,367,767	27.17%
2020 Bond Proceeds		
Texpool	4,407,360	35.56%
VCSDC		
Texpool	86,031	0.69%
Utility Fund		
Texpool	707,811	5.71%
2022 CO Bond Fund		
Texpool	3,825,569	30.86%
Total Investment Balances	12,394,538	100.00%

City of Venus Dashboard

Fiscal Year Overview:

FY25

Period Ending:

November 30, 2024

17% of the fiscal year



General Fund

Revenue Summary

	Budget	YTD	% of Budget
Fees & Services	27,910	3,713	13%
Fines & Forfeitures	92,945	27,062	29%
Franchise Taxes	164,555	23,413	14%
Property Taxes	3,556,235	172,957	5%
Sales Taxes	961,865	184,507	19%
Contributions	160,000	-	0%
Interest	130,259	13,940	11%
Licenses & Permits	610,365	39,331	6%
Miscellaneous	5,000	1,219	24%
Intergovernmental	760,960	124,009	16%
Other Financing Sources (Uses)	-	-	0%
Total Revenue	6,470,094	590,150	9%

Expenditure Summary

	Budget	YTD	% of Budget
Non-departmental	-	13,668	0%
City Administrator Office	699,844	97,456	14%
City Secretary	-	1,068	0%
Permits & Inspections	381,245	47,052	12%
Finance Department	-	1,578	0%
Human Resources	-	684	0%
Planning	149,315	20,528	14%
Police Department	2,621,095	479,833	18%
Code Enforcement/Animal Control	109,505	3,776	3%
Municipal Court	123,562	18,122	15%
Fire Department	1,180,750	156,808	13%
Streets	365,615	51,823	14%
Parks & Recreation	219,603	48,898	22%
City-Wide Nondepartmental	423,730	38,871	9%
Total Expenditures	6,274,264	980,167	16%

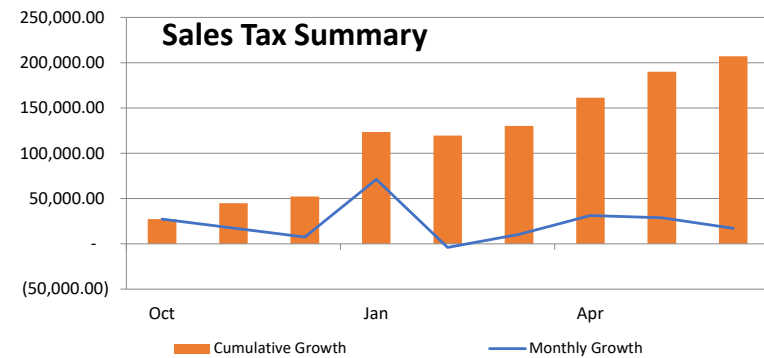
Net Surplus (deficit)	195,830	(390,017)
------------------------------	----------------	------------------

Key Revenue Sources

	Budget	YTD	% of Budget
Sales Tax City	961,865	184,507	19%
Property Taxes	3,556,235	172,957	5%

Moving Average Comparisons to Collections

12 Month Moving Average	12-MA	Collections November 30, 2024
Sales Tax City	88,778	80,205



City of Venus Dashboard

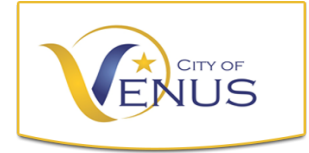
Fiscal Year Overview:

FY25

Period Ending:

November 30, 2024

17% of the fiscal year



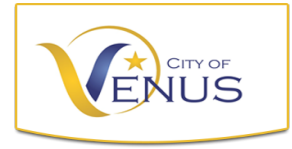
Debt Service Fund

Revenue Summary

	Budget	YTD	% of Budget
Current Property Taxes	825,540	45,105	5%
Delinquent I&S Taxes	2,475	1,661	67%
Penalties & Interest	4,130	263	6%
Total Revenues	832,145	47,028	6%

Expenditure Summary

	Budget	YTD	% of Budget
Other contracted services	650	-	0%
Bond Principal	475,000	-	0%
Bond Interest	470,885	-	0%
Total Expenses	946,535	-	0%



Venus Community Service Development Corporation

ASSETS

Pooled Cash	\$ 375,073
Pinnacle Bank Account	302,003
Texpool	85,312
Sales Tax Receivable	-

TOTAL ASSETS	\$ 762,387
---------------------	-------------------

LIABILITIES

Accounts Payable	\$ -
------------------	------

TOTAL LIABILITIES	\$ -
--------------------------	-------------

FUND BALANCES

Fund Balance - Beginning of Year	-
----------------------------------	---

Surplus (Deficit)	-
-------------------	---

TOTAL FUND BALANCE	\$ -
---------------------------	-------------

TOTAL LIABILITIES AND FUND BALANCE	\$ -
---	-------------

City of Venus Dashboard

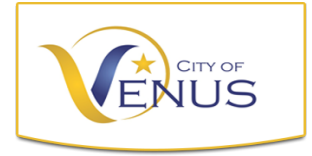
Fiscal Year Overview:

FY25

Period Ending:

November 30, 2024

17% of the fiscal year



Venus Community Service Development Corporation

Revenue Summary

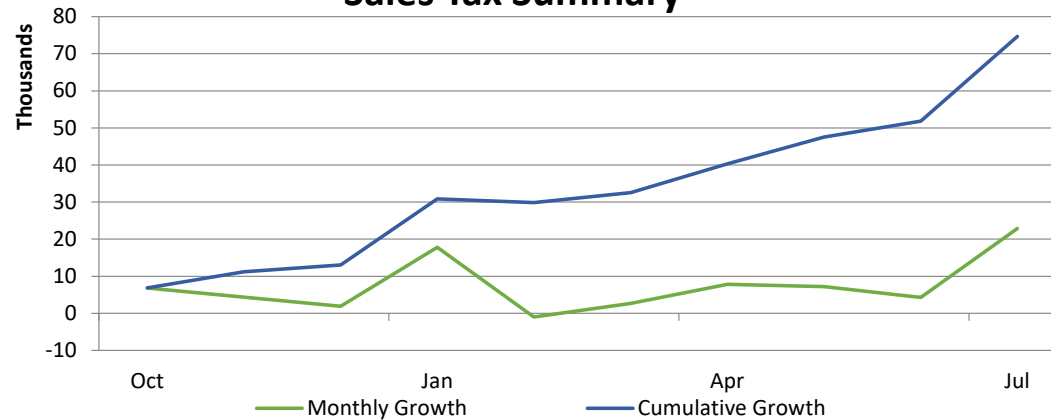
	Budget	YTD	% of Budget
Sales Tax	405,810	73,803	18%
Special events	-	-	0%
Interest Income	10,070	806	8%
Total Revenues	415,880	74,609	18%

Expenditure Summary

	Budget	YTD	% of Budget
Nondepartmental	464,200	22,297	5%
Total Expenses	464,200	22,297	5%

Net Surplus (deficit)	(48,320)	52,313
------------------------------	-----------------	---------------

Sales Tax Summary



City of Venus Dashboard

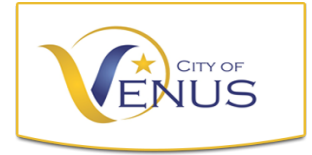
Fiscal Year Overview:

FY25

Period Ending:

November 30, 2024

17% of the fiscal year



Street Maintenance Sales Tax

Revenue Summary

	Budget	YTD	% of Budget
Street Maintenance Sales Tax	225,730	36,901	16%
Total Revenues	225,730	36,901	16%

Expenditure Summary

	Budget	YTD	% of Budget
Street Repairs	250,000	-	0%
Total Expenses	250,000	-	0%

Net Surplus (deficit)	(24,270)	36,901
------------------------------	-----------------	---------------

City of Venus Dashboard

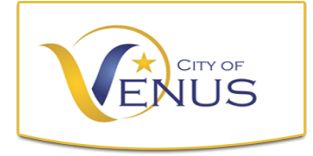
Fiscal Year Overview:

FY25

Period Ending:

November 30, 2024

17% of the fiscal year



Utility Fund

Revenue Summary

	Budget	YTD	% of Budget
Water Revenue	1,609,522	305,664	19%
Sewer Revenue	2,775,515	523,505	19%
Sanitation Revenues	699,031	111,634	16%
Administrative Fees	290,940	16,401	6%
Total Revenues	5,375,008	957,205	18%

Expenditure Summary

	Budget	YTD	% of Budget
Non-Departmental	672,275	-	0%
Administration	629,757	78,735	13%
Water Department	304,053	137,022	45%
Sanitation Department	637,160	54,853	9%
Sewer Department	3,081,015	290,487	9%
Total Expenses	5,324,260	561,097	11%

Net Surplus (deficit)	50,748	396,108
------------------------------	---------------	----------------

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
ACHIEVEAV	TROUBLESHOOT STREAM CONNEC	GENERAL FUND	CITY-WIDE (NON-DEPARTM	<u>175.00</u>
			TOTAL:	175.00
AFLAC	OCTOBER 2024 AFLAC BILL	GENERAL FUND	NON-DEPARTMENTAL	2,067.58
	OCTOBER 2024 AFLAC BILL	GENERAL FUND	ADMINISTRATION	68.52
	OCTOBER 2024 AFLAC BILL	WATER & SEWER FUND	NON-DEPARTMENTAL	<u>351.68</u>
			TOTAL:	2,487.78
ALL PRO DOOR REPAIR, LLC	CITY HALL DOOR REPAIR	GENERAL FUND	CITY-WIDE (NON-DEPARTM	<u>689.00</u>
			TOTAL:	689.00
AMAZON CAPITAL SERVICES	2025 MONTHLY PLANNER/CALEN	GENERAL FUND	ADMINISTRATION	9.19
	HOLIDAY PARTY: BACKDR/ORNA	GENERAL FUND	ADMINISTRATION	58.76
	PORTABLE SPACE HEATER	GENERAL FUND	ADMINISTRATION	23.99
	COLOR FILE EXPANDING FOLDE	GENERAL FUND	ADMINISTRATION	28.58
	HEXA TILES (2)/CORK BOARD	GENERAL FUND	ADMINISTRATION	104.54
	UNDER ARMOUR VALSETZ ZIP	GENERAL FUND	POLICE DEPARTMENT	155.00
	PRINTER PAPER 10 REAMS	GENERAL FUND	POLICE DEPARTMENT	46.99
	BOOKS FOR TRAINING	GENERAL FUND	POLICE DEPARTMENT	59.55
	DESK FILE ORGANIZER	GENERAL FUND	POLICE DEPARTMENT	29.35
	GUN CLEANING SWABS	GENERAL FUND	POLICE DEPARTMENT	9.99
	USB C TO DUAL HDMI ADAPTER	GENERAL FUND	CODE ENFORCE/ANIMAL CO	29.91
	PRINTER INK CARTRIDGES 4-P	GENERAL FUND	COURT	85.78
	TWIN BED FRAMES/TWIN MATTR	GENERAL FUND	FIRE DEPARTMENT	195.98
	BLUE KNIT WINTER BEANIES (	GENERAL FUND	FIRE DEPARTMENT	95.20
	BLOOD GLUCOSE METER (2)	GENERAL FUND	FIRE DEPARTMENT	33.96
	TIRES FOR BRUSH 2 (3)	GENERAL FUND	FIRE DEPARTMENT	1,679.91
	TOWEL DISPENSER & TRASH BA	GENERAL FUND	FIRE DEPARTMENT	54.96
	CONTINENTAL OFF-ROAD TIRES	GENERAL FUND	FIRE DEPARTMENT	2,155.96
	AMPROBE DETECTOR KIT (2)	GENERAL FUND	FIRE DEPARTMENT	661.98
	GALAXY PHONE CASE	GENERAL FUND	STREETS	9.99
	USB C CHARGE BLOCK	GENERAL FUND	PARKS & RECREATION	24.97
	ANCHOR PLUG BASE (8)	GENERAL FUND	PARKS & RECREATION	76.00
	FOLDERS/NOTE PADS/TAPE	GENERAL FUND	CITY-WIDE (NON-DEPARTM	82.90
	COFFEE PODS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	65.14
	SPOONS/BAGS/SWEET/COFFEE/S	GENERAL FUND	CITY-WIDE (NON-DEPARTM	115.67
	OFFICE DUSTER/PAPER PLATES	GENERAL FUND	CITY-WIDE (NON-DEPARTM	54.02
	FILE FOLDERS	WATER & SEWER FUND	ADMINISTRATION	19.45
	600 THUMB TACKS	WATER & SEWER FUND	ADMINISTRATION	7.99
	FLUORESCENT LIGHT COVERS	WATER & SEWER FUND	ADMINISTRATION	23.99
	SPILL PLATFORM WITH DRAIN	WATER & SEWER FUND	SEWER DEPARTMENT	<u>147.60</u>
			TOTAL:	6,147.30
AMEGY BANK	CORP TRUST PAYING AGENT FE	DEBT SERVICE FUND	DEBT SERVICE	275.00
	CORP TRUST PAYING AGENT FE	DEBT SERVICE FUND	DEBT SERVICE	<u>325.00</u>

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
ARMSTRONG FORENSIC LABORATORY, INC	DRUG SCREEN: IDENTIF/PURIT	GENERAL FUND	POLICE DEPARTMENT	<u>200.00</u>
			TOTAL:	200.00
AT&T MOBILITY	CELL PHONES 10-20 TO 11-19	GENERAL FUND	MAYOR & COUNCIL	257.10
	CELL PHONES 09.20.24-10.19	GENERAL FUND	MAYOR & COUNCIL	257.10
	CELL PHONES 10-20 TO 11-19	GENERAL FUND	ADMINISTRATION	105.05
	CELL PHONES 10-20 TO 11-19	GENERAL FUND	ADMINISTRATION	68.97
	CELL PHONES 09.20.24-10.19	GENERAL FUND	ADMINISTRATION	293.13
	CELL PHONES 10-20 TO 11-19	GENERAL FUND	PERMITS & INSPECTIONS	122.77
	CELL PHONES 09.20.24-10.19	GENERAL FUND	PERMITS & INSPECTIONS	122.77
	CELL PHONES 10-20 TO 11-19	GENERAL FUND	PLANNING & DEVELOPMENT	40.75
	CELL PHONES 09.20.24-10.19	GENERAL FUND	PLANNING & DEVELOPMENT	40.75
	PD CELL PHONES 09.20-10.19	GENERAL FUND	POLICE DEPARTMENT	684.92
	PD CELL PHONES 10.20-11.19	GENERAL FUND	POLICE DEPARTMENT	719.92
	CODE ENFORCE 09.20-10.19.2	GENERAL FUND	CODE ENFORCE/ANIMAL CO	41.87
	CODE ENFORCE 10.20-11.19.2	GENERAL FUND	CODE ENFORCE/ANIMAL CO	41.87
	CELL PHONES 10-20 TO 11-19	GENERAL FUND	COURT	19.67
	CELL PHONES 10-20 TO 11-19	GENERAL FUND	FIRE DEPARTMENT	228.25
	CELL PHONES 09.20.24-10.19	GENERAL FUND	FIRE DEPARTMENT	228.25
	CELL PHONES 10-20 TO 11-19	GENERAL FUND	STREETS	110.38
	CELL PHONES 09.20.24-10.19	GENERAL FUND	STREETS	84.02
	CELL PHONES 10-20 TO 11-19	GENERAL FUND	PARKS & RECREATION	111.08
	CELL PHONES 09.20.24-10.19	GENERAL FUND	PARKS & RECREATION	113.12
	CELL PHONES 10-20 TO 11-19	GENERAL FUND	CITY-WIDE (NON-DEPARTM	26.36
	CELL PHONES 09.20.24-10.19	GENERAL FUND	CITY-WIDE (NON-DEPARTM	62.50
	CELL PHONES 09.20.24-10.19	VCSDC	ECONOMIC DEVELOPMENT	40.75
	CELL PHONES 10-20 TO 11-19	WATER & SEWER FUND	WATER DEPARTMENT	122.89
	CELL PHONES 10-20 TO 11-19	WATER & SEWER FUND	WATER DEPARTMENT	96.19
	CELL PHONES 09.20.24-10.19	WATER & SEWER FUND	WATER DEPARTMENT	175.80
	CELL PHONES 10-20 TO 11-19	WATER & SEWER FUND	SEWER DEPARTMENT	122.89
	CELL PHONES 10-20 TO 11-19	WATER & SEWER FUND	SEWER DEPARTMENT	96.19
	CELL PHONES 09.20.24-10.19	WATER & SEWER FUND	SEWER DEPARTMENT	<u>175.75</u>
			TOTAL:	4,611.06
ATMOS ENERGY CORP.	101 W 3RD - FD - GAS BILL	GENERAL FUND	FIRE DEPARTMENT	87.65
	301 S MAIN ST - WD - GAS B	WATER & SEWER FUND	WATER DEPARTMENT	<u>86.59</u>
			TOTAL:	174.24
AUC GROUP, LLC	DECEMBER 2024 LEASE PAYMEN	BRAHMAN RANCH WTPP	NON-ADMINISTRATION	<u>14,750.00</u>
			TOTAL:	14,750.00
BILL J. SCOTT	NOVEMBER 2024 JUDGE DUTIES	GENERAL FUND	COURT	<u>1,000.00</u>
			TOTAL:	1,000.00
BIRKHOFF,HENDRICKS & CARTER, LLP	O'REILLY AUTOPARTS ENGINEE	GENERAL FUND	NON-DEPARTMENTAL	<u>317.19</u>

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
CHILD SUPPORT DISTRIBUTION FUND	CC-D20220018	GENERAL FUND	NON-DEPARTMENTAL	468.54
	CC-D20220018	GENERAL FUND	NON-DEPARTMENTAL	468.54
	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	99.06
	CC-D20220018	VCSDC	NON-DEPARTMENTAL	99.06
	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	468.55
	CC-D20220018	WATER & SEWER FUND	NON-DEPARTMENTAL	<u>468.55</u>
	TOTAL:			3,323.98
CINTAS	CANTU/FIELDS/MOORE	GENERAL FUND	PARKS & RECREATION	25.24
	CANTU/FIELDS/MOORE	GENERAL FUND	PARKS & RECREATION	25.85
	CANTU/FIELDS/MOORE	GENERAL FUND	PARKS & RECREATION	25.85
	CANTU/FIELDS/MOORE	GENERAL FUND	PARKS & RECREATION	25.85
	CITY HALL FLOOR MATS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	43.13
	CITY HALL FLOOR MATS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	44.22
	CITY HALL FLOOR MATS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	44.22
	CITY HALL FLOOR MATS	GENERAL FUND	CITY-WIDE (NON-DEPARTM	44.22
	SMITH & COKER	WATER & SEWER FUND	WATER DEPARTMENT	11.10
	SMITH & COKER	WATER & SEWER FUND	WATER DEPARTMENT	11.35
	SMITH & COKER	WATER & SEWER FUND	WATER DEPARTMENT	11.35
	SMITH & COKER	WATER & SEWER FUND	WATER DEPARTMENT	11.35
	SMITH & COKER	WATER & SEWER FUND	SEWER DEPARTMENT	11.10
	SMITH & COKER	WATER & SEWER FUND	SEWER DEPARTMENT	11.34
	SMITH & COKER	WATER & SEWER FUND	SEWER DEPARTMENT	11.34
	SMITH & COKER	WATER & SEWER FUND	SEWER DEPARTMENT	<u>11.34</u>
	TOTAL:			368.85
CITIBANK	TMCA: YEARLY DUES	GENERAL FUND	ADMINISTRATION	125.00
	YELLOW ROSE: YEARLY DUES	GENERAL FUND	ADMINISTRATION	50.00
	HP: MONTHLY PRINT INK SUBS	GENERAL FUND	ADMINISTRATION	6.99
	STARBUCKS: JAVA WITH JOSH	GENERAL FUND	ADMINISTRATION	61.00
	CRACKER: GFOAT LUNCH WED	GENERAL FUND	ADMINISTRATION	28.70
	OUTBACK: GFOAT DINNER THUR	GENERAL FUND	ADMINISTRATION	32.02
	BOBBY: PLUMB INSPECT TRAIN	GENERAL FUND	PERMITS & INSPECTIONS	600.00
	NTPCA: TX POLI CHIEF ASSO	GENERAL FUND	POLICE DEPARTMENT	25.00
	LLRMI: CLASS TUITION	GENERAL FUND	POLICE DEPARTMENT	150.00
	JOHN CO VEH: VEHICLE REGIS	GENERAL FUND	POLICE DEPARTMENT	1.00
	JOHN CO VEH: VEHICLE REGIS	GENERAL FUND	POLICE DEPARTMENT	16.50
	TEXAS SUMO: OVERCHARGE ERR	GENERAL FUND	POLICE DEPARTMENT	1,240.00-
	AMZ: FLASH DRIVES/THANK CA	GENERAL FUND	POLICE DEPARTMENT	44.66

<u>VENDOR NAME</u>	<u>DESCRIPTION</u>	<u>FUND</u>	<u>DEPARTMENT</u>	<u>AMOUNT</u>
	SAN LUIS: PROPERTY TRAININ	GENERAL FUND	POLICE DEPARTMENT	146.05
	SHERATON: TCCA CONF LODGIN	GENERAL FUND	COURT	472.89
	AMZ: STATION CLEANING SUPP	GENERAL FUND	FIRE DEPARTMENT	107.64
	DSHS: R.ALLEN EMS CERT REN	GENERAL FUND	FIRE DEPARTMENT	64.00
	AMZ: STATION SUPPLIES	GENERAL FUND	FIRE DEPARTMENT	196.39
	AMZ: STATION SUPPLIES	GENERAL FUND	FIRE DEPARTMENT	41.57
	TCFP: 7 FIRE COMMISSION RE	GENERAL FUND	FIRE DEPARTMENT	429.71
	TCFP: 1 FIRE COMMISSION CE	GENERAL FUND	FIRE DEPARTMENT	87.17
	TCFP: 1 FIRE COMMISSION CE	GENERAL FUND	FIRE DEPARTMENT	87.17
	TCFP: 2 FIRE COMMISSION RE	GENERAL FUND	FIRE DEPARTMENT	122.96
	BOOT: COBY PANTS	GENERAL FUND	STREETS	193.50
	BOOT: WILLIE PANTS	GENERAL FUND	STREETS	193.50
	NCTCOG: COBY TRAINING	GENERAL FUND	STREETS	80.00
	NCTCOG: WILLIE TRAINING	GENERAL FUND	STREETS	80.00
	AMZ: KLEENEX	GENERAL FUND	STREETS	27.45
	AMZ: BOWLS/TOOTH/CLN SPR/M	GENERAL FUND	STREETS	45.41
	AMZ: FEBREZE/GLADE/CUTLERY	GENERAL FUND	STREETS	20.48
	AMZ: CUPS/ERASER/TP/COFFEE	GENERAL FUND	STREETS	17.30
	AMZ: FORKS/SPOON	GENERAL FUND	STREETS	20.88
	BROOKSHIRE: VINEGAR	GENERAL FUND	STREETS	11.97
	AMZ: TOILET PAPER & SUPPLI	GENERAL FUND	STREETS	90.58
	ROYAL: 2022 FORD LED BUMP/	GENERAL FUND	STREETS	99.60
	BRUNT: WORK BOOTS	GENERAL FUND	PARKS & RECREATION	150.44
	BRUNT: MARTY WORK BOOTS	GENERAL FUND	PARKS & RECREATION	150.44
	HOME: HEDGE TRIMMER/BLOWER	GENERAL FUND	PARKS & RECREATION	358.00
	NRPA: MEMBERSHIP DUES	GENERAL FUND	PARKS & RECREATION	180.00
	NNA: BASIC NOTARY PACK BRO	GENERAL FUND	CITY-WIDE (NON-DEPARTM	268.00
	NNA: BASIC NOTARY PACK MEL	GENERAL FUND	CITY-WIDE (NON-DEPARTM	268.00
	GOTO: CITY WIDE PHONE SYST	GENERAL FUND	CITY-WIDE (NON-DEPARTM	910.76
	FULLID: NEW HIRE BADGES	GENERAL FUND	CITY-WIDE (NON-DEPARTM	43.00
	ADOBE: MONTHLY SUBSCRIPTIO	GENERAL FUND	CITY-WIDE (NON-DEPARTM	377.87
	UATTEND: MONTHLY SUBSCRIPT	GENERAL FUND	CITY-WIDE (NON-DEPARTM	185.00
	FULLID: NEW HIRE ID BADGE	GENERAL FUND	CITY-WIDE (NON-DEPARTM	29.00
	HP: SALES TAX PAID	WATER & SEWER FUND	NON-DEPARTMENTAL	0.58
	STARBUCKS: SALE TAX PAID	WATER & SEWER FUND	NON-DEPARTMENTAL	4.95
	NNA: SALES TAX PAID	WATER & SEWER FUND	NON-DEPARTMENTAL	21.40
	BOOT: JEREMY PANTS	WATER & SEWER FUND	WATER DEPARTMENT	190.80
	BOOT: CESAR PANTS	WATER & SEWER FUND	WATER DEPARTMENT	183.60
	AMZ: LEAD TEST KITS (4)	WATER & SEWER FUND	WATER DEPARTMENT	67.96
	TXGOV: VEHICLE SVC FEE	WATER & SEWER FUND	WATER DEPARTMENT	2.00
	JOHN CO VEH: INSPECTION FE	WATER & SEWER FUND	WATER DEPARTMENT	8.25
	ACADEMY: RUBBER HIP BT	WATER & SEWER FUND	WATER DEPARTMENT	124.97
	ACADEMY: RUBBER HIT BT REF	WATER & SEWER FUND	WATER DEPARTMENT	54.12-
	ACADEMY: RUBBER HIP BT	WATER & SEWER FUND	WATER DEPARTMENT	25.00
	TCEQ: WASTEWAT OPERATE LIC	WATER & SEWER FUND	SEWER DEPARTMENT	113.75

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
CITY OF BURLESON	CONSORTIUM AGENCY FEES FY2 GENERAL FUND		POLICE DEPARTMENT	<u>13,777.00</u>
			TOTAL:	13,777.00
CITY OF MIDLOTHIAN	CONSUMP - 18,977,400 GALLO WATER & SEWER FUND WATER DEPARTMENT			<u>95,134.35</u>
			TOTAL:	95,134.35
CITY OF VENUS - PETTY CASH	FWD/RTS PARCEL POSTAGE DUE GENERAL FUND		CITY-WIDE (NON-DEPARTM	4.50
	FWD/RTS PARCEL POSTAGE DUE GENERAL FUND		CITY-WIDE (NON-DEPARTM	<u>0.90</u>
			TOTAL:	5.40
CIVICPLUS, LLC	MUNICODE SUPPORT FEE/SUBSC GENERAL FUND		ADMINISTRATION	<u>630.00</u>
			TOTAL:	630.00
COLORADO RIVER COMPONENTS	BLACK SQUARE TUBING/ CUT C GENERAL FUND		STREETS	<u>52.00</u>
			TOTAL:	52.00
DATAPROSE, LLC	OCT-24 LATE NOTI/WT BILL P WATER & SEWER FUND ADMINISTRATION			2,355.45
	OCT-24 LATE NOTICES/STATEM WATER & SEWER FUND ADMINISTRATION			<u>1,448.86</u>
			TOTAL:	3,804.31
DEARBORN LIFE INSURANCE CO	NOVEMBER 2024 LVE	GENERAL FUND	NON-DEPARTMENTAL	328.10
	NOVEMBER 2024 LVS	GENERAL FUND	NON-DEPARTMENTAL	2.10
	NOVEMBER 2024 LVC	GENERAL FUND	NON-DEPARTMENTAL	24.70
	NOVEMBER 2024 LIFE/ADD	GENERAL FUND	ADMINISTRATION	13.36
	NOVEMBER 2024 LTD	GENERAL FUND	ADMINISTRATION	93.50
	NOVEMBER 2024 STD	GENERAL FUND	ADMINISTRATION	79.20
	NOVEMBER 2024 LIFE/ADD	GENERAL FUND	PERMITS & INSPECTIONS	13.35
	NOVEMBER 2024 LTD	GENERAL FUND	PERMITS & INSPECTIONS	63.26
	NOVEMBER 2024 STD	GENERAL FUND	PERMITS & INSPECTIONS	61.40
	NOVEMBER 2024 LIFE/ADD	GENERAL FUND	PLANNING & DEVELOPMENT	4.45
	NOVEMBER 2024 LTD	GENERAL FUND	PLANNING & DEVELOPMENT	29.72
	NOVEMBER 2024 STD	GENERAL FUND	PLANNING & DEVELOPMENT	28.58
	NOVEMBER 2024 LIFE/ADD	GENERAL FUND	POLICE DEPARTMENT	80.10
	NOVEMBER 2024 LTD	GENERAL FUND	POLICE DEPARTMENT	472.38
	NOVEMBER 2024 STD	GENERAL FUND	POLICE DEPARTMENT	461.92
	NOVEMBER 2024 LIFE/ADD	GENERAL FUND	COURT	4.45
	NOVEMBER 2024 LTD	GENERAL FUND	COURT	29.18
	NOVEMBER 2024 STD	GENERAL FUND	COURT	30.29
	NOVEMBER 2024 LIFE/ADD	GENERAL FUND	FIRE DEPARTMENT	31.15
	NOVEMBER 2024 LTD	GENERAL FUND	FIRE DEPARTMENT	241.06
	NOVEMBER 2024 STD	GENERAL FUND	FIRE DEPARTMENT	238.12
	NOVEMBER 2024 LIFE/ADD	GENERAL FUND	STREETS	17.67
	NOVEMBER 2024 LTD	GENERAL FUND	STREETS	77.65
	NOVEMBER 2024 STD	GENERAL FUND	STREETS	72.42
	NOVEMBER 2024 LIFE/ADD	GENERAL FUND	PARKS & RECREATION	22.13

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	NOVEMBER 2024 LIFE/ADD	WATER & SEWER FUND	WATER DEPARTMENT	8.79
	NOVEMBER 2024 LTD	WATER & SEWER FUND	WATER DEPARTMENT	53.14
	NOVEMBER 2024 STD	WATER & SEWER FUND	WATER DEPARTMENT	47.38
	NOVEMBER 2024 LIFE/ADD	WATER & SEWER FUND	SEWER DEPARTMENT	8.79
	NOVEMBER 2024 LTD	WATER & SEWER FUND	SEWER DEPARTMENT	53.14
	NOVEMBER 2024 STD	WATER & SEWER FUND	SEWER DEPARTMENT	<u>47.39</u>
			TOTAL:	3,341.67
DESIGN A SIGN INC.	DO NOT ENTER/ARROW/MOUNT	GENERAL FUND	STREETS	<u>418.00</u>
			TOTAL:	418.00
DESOTO JANITORIAL SUPPLY	TOILET PAPER/SOAP/BATHROOM	GENERAL FUND	CITY-WIDE (NON-DEPARTM	635.71
	ROLL TOWELS/PERF ROLL TOWE	WATER & SEWER FUND	WATER DEPARTMENT	45.44
	ROLL TOWELS/PERF ROLL TOWE	WATER & SEWER FUND	SEWER DEPARTMENT	<u>45.44</u>
			TOTAL:	726.59
DROP SHOT PEST CONTROL	PEST CONTROL FIRE DEPT	GENERAL FUND	FIRE DEPARTMENT	78.00
	PEST CONTROL CITY HALL/PD	GENERAL FUND	CITY-WIDE (NON-DEPARTM	132.00
	PEST CONTROL CIVIC CENTER	VCSDC	ECONOMIC DEVELOPMENT	78.00
	PEST CONTROL PUBLIC WORKS	WATER & SEWER FUND	WATER DEPARTMENT	78.00
	PEST CONTROL DEVELOP SVCS	WATER & SEWER FUND	SEWER DEPARTMENT	<u>78.00</u>
			TOTAL:	444.00
EIGHT 20 CONSULTING	DOUG MARTELLA CFO	GENERAL FUND	ADMINISTRATION	<u>3,500.00</u>
			TOTAL:	3,500.00
ENTERPRISE FLEET MANAGEMENT INC	PERMITS VEHICLE LEASE PAYM	GENERAL FUND	PERMITS & INSPECTIONS	1,308.90
	PERMITS VEHICLE MAINT PLAN	GENERAL FUND	PERMITS & INSPECTIONS	82.94
	POLICE VEHICLE LEASE PAYMN	GENERAL FUND	POLICE DEPARTMENT	12,393.61
	POLICE VEHICLE MAINT PLAN	GENERAL FUND	POLICE DEPARTMENT	102.00
	POLICE VEHICLE R&M	GENERAL FUND	POLICE DEPARTMENT	665.92
	CODE/ANIMAL CONTR MAINT PL	GENERAL FUND	CODE ENFORCE/ANIMAL CO	6.00
	CODE/ANIMAL CONTR R&M	GENERAL FUND	CODE ENFORCE/ANIMAL CO	78.00
	FIRE VEHICLE LEASE PAYMNT	GENERAL FUND	FIRE DEPARTMENT	2,011.86
	FIRE VEHICLE MAINT PLAN	GENERAL FUND	FIRE DEPARTMENT	53.95
	STREETS VEHICLE LEASE PAYM	GENERAL FUND	STREETS	1,156.56
	STREETS VEHICLE MAINT PLAN	GENERAL FUND	STREETS	67.91
	WATER/SEWER VEHICLE LEASE	GENERAL FUND	STREETS	1,535.99
	WATER/SEWER VEHICLE MAINT	GENERAL FUND	STREETS	85.55
	PARKS VEHICLE LEASE PAYMNT	GENERAL FUND	PARKS & RECREATION	1,891.19
	PARKS VEHICLE MAINT PLAN	GENERAL FUND	PARKS & RECREATION	107.42
	ADMIN VEHICLE LEASE PAYMNT	GENERAL FUND	CITY-WIDE (NON-DEPARTM	892.03
	ADMIN VEHICLE MAINT PLAN	GENERAL FUND	CITY-WIDE (NON-DEPARTM	54.49
	ADMIN VEHICLE R&M	GENERAL FUND	CITY-WIDE (NON-DEPARTM	8.25
	PW ADMIN LEASE PAYMNT	GENERAL FUND	CITY-WIDE (NON-DEPARTM	605.59

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	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
	1931 RESIDENTIAL CARTS	WATER & SEWER FUND	SANITATION	24,137.50
	68 RESIDENTIAL EXTRA CARTS	WATER & SEWER FUND	SANITATION	425.00
	1931 RESIDENTIAL RECYCLE C	WATER & SEWER FUND	SANITATION	9,423.28
	8 COMMERCIAL CARTS	WATER & SEWER FUND	SANITATION	180.56
	3 COMMERCIAL EXTRA CARTS	WATER & SEWER FUND	SANITATION	40.65
	DUMPSTERS	WATER & SEWER FUND	SANITATION	12,225.55
	ROLL-OFFS	WATER & SEWER FUND	SANITATION	8,420.47
	50% PUBLIC WORKS	WATER & SEWER FUND	SEWER DEPARTMENT	<u>90.62</u>
			TOTAL:	55,359.70
FRONTIER COMMUNICATIONS	PD FAX LINE 11.01.24-11.30	GENERAL FUND	POLICE DEPARTMENT	<u>110.15</u>
			TOTAL:	110.15
FUND ACCOUNTING SOLUTION TECHNOLOGIES	CONVERSIONS/SETUP/CONFIG/E	GENERAL FUND	ADMINISTRATION	8,000.00
	CONVERSIONS/SETUP/CONFIG/E	WATER & SEWER FUND	ADMINISTRATION	<u>8,000.00</u>
			TOTAL:	16,000.00
GALLS INCORPORATED	GALLS G-FLEX SAM BROWNE BE	GENERAL FUND	POLICE DEPARTMENT	38.17
	WOMENS COVERT TACTICAL PAN	GENERAL FUND	POLICE DEPARTMENT	99.83
	WOMENS FLEX BASE SHIRT (2)	GENERAL FUND	POLICE DEPARTMENT	163.25
	BLACKINTON NAMETAG	GENERAL FUND	POLICE DEPARTMENT	18.32
	8 HIGH GLOSS SIDE ZIP BOOT	GENERAL FUND	POLICE DEPARTMENT	94.39
	7950 ACCUMOLD ELITE DUTY B	GENERAL FUND	POLICE DEPARTMENT	<u>81.99</u>
			TOTAL:	495.95
GARRETT SPURLOCK	OCTOBER 24 VOL STIPEND	GENERAL FUND	FIRE DEPARTMENT	<u>72.00</u>
			TOTAL:	72.00
GEAXA ENERGY	FIRE DEPT - ELECTRIC	GENERAL FUND	FIRE DEPARTMENT	406.90
	STREETS - ELECTRIC	GENERAL FUND	STREETS	176.99
	PARKS & REC - ELECTRIC	GENERAL FUND	PARKS & RECREATION	842.04
	CITY-WIDE - ELECTRIC	GENERAL FUND	CITY-WIDE (NON-DEPARTM	1,392.67
	CIVIC CENTER - ELECTRIC	VCSDC	ECONOMIC DEVELOPMENT	695.16
	50% PW BLDG & GDL - ELECTR	WATER & SEWER FUND	WATER DEPARTMENT	292.15
	50% PW BLDG & GDL - ELECTR	WATER & SEWER FUND	SEWER DEPARTMENT	292.14
	LIFT STATIONS - ELECTRIC	WATER & SEWER FUND	SEWER DEPARTMENT	<u>2,047.22</u>
			TOTAL:	6,145.27
GT DISTRIBUTORS, INC	FEDERAL .223REM 20/BX (25)	GENERAL FUND	POLICE DEPARTMENT	<u>995.00</u>
			TOTAL:	995.00
GUADALAJARA TIRES	MOUNTED LAWN MOWER (2)	GENERAL FUND	PARKS & RECREATION	<u>40.00</u>

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
			TOTAL:	<u>4,652.03</u>
JOHNSON COUNTY WINWATER CO	CL-TC/PVC/6 MJ/2-BOLT COUP WATER & SEWER FUND	SEWER DEPARTMENT		<u>604.56</u>
			TOTAL:	604.56
KUSTOM SIGNALS, INC	PROLASER 4 REPAIRS	GENERAL FUND	POLICE DEPARTMENT	<u>262.38</u>
			TOTAL:	262.38
LEADS ONLINE	INVEST SYSTEM: 11.01-10.31	GENERAL FUND	POLICE DEPARTMENT	<u>2,237.00</u>
			TOTAL:	2,237.00
LOWES BUSINESS ACCT/SYNCB	AQUAFINA WATER (84)	GENERAL FUND	STREETS	144.23
	CHOP SAW/TAPE MEAS/HAMMER/	GENERAL FUND	STREETS	119.62
	AQUAFINA WATER (84)	GENERAL FUND	PARKS & RECREATION	144.23
	CONTROL PRO/VALSPAR/WHIZZ	GENERAL FUND	PARKS & RECREATION	687.13
	RB SN DALLAS COMBO PACK	GENERAL FUND	PARKS & RECREATION	33.23
	OVER N OUT FIRE ANT (6)	GENERAL FUND	PARKS & RECREATION	284.88
	ORNAMENTS	VCSDC	ECONOMIC DEVELOPMENT	471.82
	ORNAMENTS	VCSDC	ECONOMIC DEVELOPMENT	37.90
	ORNAMENTS REFUND	VCSDC	ECONOMIC DEVELOPMENT	7.58-
	AQUAFINA WATER (84)	WATER & SEWER FUND	WATER DEPARTMENT	144.23
	CHOP SAW/TAPE MEAS/HAMMER/	WATER & SEWER FUND	WATER DEPARTMENT	119.62
	AQUAFINA WATER (84)	WATER & SEWER FUND	SEWER DEPARTMENT	144.23
	CHOP SAW/TAPE MEAS/HAMMER/	WATER & SEWER FUND	SEWER DEPARTMENT	119.62
	CHLORINE (2)	WATER & SEWER FUND	SEWER DEPARTMENT	142.46
	TAPE MEASURE/ESS LIQUID/SH	WATER & SEWER FUND	SEWER DEPARTMENT	<u>219.98</u>
			TOTAL:	2,805.60
METLIFE	NOVEMBER 2024 DENTAL/VISIO	GENERAL FUND	NON-DEPARTMENTAL	848.07
	NOVEMBER 2024 DENTAL/VISIO	GENERAL FUND	ADMINISTRATION	199.34
	NOVEMBER 2024 DENTAL/VISIO	GENERAL FUND	PERMITS & INSPECTIONS	184.56
	NOVEMBER 2024 DENTAL/VISIO	GENERAL FUND	PLANNING & DEVELOPMENT	90.05
	NOVEMBER 2024 DENTAL/VISIO	GENERAL FUND	POLICE DEPARTMENT	1,123.13
	NOVEMBER 2024 DENTAL/VISIO	GENERAL FUND	COURT	37.47
	NOVEMBER 2024 DENTAL/VISIO	GENERAL FUND	FIRE DEPARTMENT	410.31
	NOVEMBER 2024 DENTAL/VISIO	GENERAL FUND	STREETS	172.21
	NOVEMBER 2024 DENTAL/VISIO	GENERAL FUND	PARKS & RECREATION	173.19
	NOVEMBER 2024 DENTAL/VISIO	GENERAL FUND	CITY-WIDE (NON-DEPARTM	37.47
	NOVEMBER 2024 DENTAL/VISIO	WATER & SEWER FUND	NON-DEPARTMENTAL	81.48
	NOVEMBER 2024 DENTAL/VISIO	WATER & SEWER FUND	ADMINISTRATION	296.85
	NOVEMBER 2024 DENTAL/VISIO	WATER & SEWER FUND	WATER DEPARTMENT	60.78
	NOVEMBER 2024 DENTAL/VISIO	WATER & SEWER FUND	SEWER DEPARTMENT	<u>60.77</u>
			TOTAL:	3,775.68
METRO FIRE APPARATUS SPECIALISTS, INC.	2010 SPARTAN METRO STAR RE	GENERAL FUND	FIRE DEPARTMENT	5,291.73

VENDOR NAME		DESCRIPTION	FUND	DEPARTMENT	AMOUNT
MISC VENDOR	TARA SALMANS	REFUND CIVIC CENTER DEPOSI	GENERAL FUND	NON-DEPARTMENTAL	300.00
	BETTYE TURNER	REFUND CIVIC CENTER DEPOSI	GENERAL FUND	NON-DEPARTMENTAL	300.00
	JACQUELINE ORTEGA	REFUND CIVIC CENTER DEPOSI	GENERAL FUND	NON-DEPARTMENTAL	300.00
	GARCIA, DANIEL	Bond Refund:E5036419 -01	GENERAL FUND	NON-DEPARTMENTAL	500.00
	MORTGAGE CLEARING CORP	270847: 121 HIGHGATE - RAM	GENERAL FUND	NON-DEPARTMENTAL	2,264.78
	MORTGAGE CLEARING CORP	270849: 141 HIGHGATE - BLA	GENERAL FUND	NON-DEPARTMENTAL	1,880.71
	MORTGAGE CLEARING CORP	270850: 151 HIGHGATE - BUL	GENERAL FUND	NON-DEPARTMENTAL	2,303.77
	MORTGAGE CLEARING CORP	270853: 221 HIGHGATE - EST	GENERAL FUND	NON-DEPARTMENTAL	2,286.22
	MORTGAGE CLEARING CORP	270872: 140 OCELOT LN -BUC	GENERAL FUND	NON-DEPARTMENTAL	2,288.04
	MORTGAGE CLEARING CORP	270879: 231 OCELOT LN CAST	GENERAL FUND	NON-DEPARTMENTAL	1,975.78
	MORTGAGE CLEARING CORP	270880: 230 TIGER RIDGE -J	GENERAL FUND	NON-DEPARTMENTAL	2,111.61
	MORTGAGE CLEARING CORP	270881: 220 TIGER RIDGE -W	GENERAL FUND	NON-DEPARTMENTAL	1,845.20
	MORTGAGE CLEARING CORP	270889: 231 TIGER RIDGE -L	GENERAL FUND	NON-DEPARTMENTAL	2,151.64
	MORTGAGE CLEARING CORP	270890: 230 HIGHGATE -HARR	GENERAL FUND	NON-DEPARTMENTAL	2,249.67
	MORTGAGE CLEARING CORP	270891: 220 HIGHGATE - BIS	GENERAL FUND	NON-DEPARTMENTAL	2,078.92
	MORTGAGE CLEARING CORP	270896: 111 HIGHGATE - STE	GENERAL FUND	NON-DEPARTMENTAL	2,051.83
	JILLIAN & JAMES GLADWI	270877 BLUESTEM DE-ANNEX	GENERAL FUND	NON-DEPARTMENTAL	2,292.86
	BECKY WILKINS	GFOAT MILEAGE & DINNER	GENERAL FUND	ADMINISTRATION	275.70
	MELISSA TRAMMELL	MEAL TCCA CONF REIMB	GENERAL FUND	COURT	27.98
	MELISSA TRAMMELL	MILEAGE TCCA CONF REIMB	GENERAL FUND	COURT	158.12
	VILLARREAL, ERMELIND	01-1060-03	WATER & SEWER FUND	NON-DEPARTMENTAL	4.13
	RAMIREZ, ELIZABETH	01-4330-03	WATER & SEWER FUND	NON-DEPARTMENTAL	52.07
	LGI HOMES	02-0536-00	WATER & SEWER FUND	NON-DEPARTMENTAL	26.78
	LGI HOMES	02-0542-00	WATER & SEWER FUND	NON-DEPARTMENTAL	58.82
	SFR JV-2 2022-1 BORR	02-0684-02	WATER & SEWER FUND	NON-DEPARTMENTAL	32.94
	VALUE BUILDERS, INC	02-0717-00	WATER & SEWER FUND	NON-DEPARTMENTAL	54.24
	LGI HOMES	02-0757-00	WATER & SEWER FUND	NON-DEPARTMENTAL	63.39
	LGI HOMES	02-0765-00	WATER & SEWER FUND	NON-DEPARTMENTAL	49.67
	LGI HOMES	02-0785-00	WATER & SEWER FUND	NON-DEPARTMENTAL	35.94
	VALUE BUILDERS, INC	02-1291-00	WATER & SEWER FUND	NON-DEPARTMENTAL	31.36
	VALUE BUILDERS, INC	02-1292-00	WATER & SEWER FUND	NON-DEPARTMENTAL	24.50
	LGI HOMES	02-1317-00	WATER & SEWER FUND	NON-DEPARTMENTAL	6.19
	HERRERA, ARMANDO	02-1381-00	WATER & SEWER FUND	NON-DEPARTMENTAL	31.94
	GABBARD, ASHLEY & AA	02-1475-01	WATER & SEWER FUND	NON-DEPARTMENTAL	42.15
	SARROL, FERDINAND	02-8125-02	WATER & SEWER FUND	NON-DEPARTMENTAL	18.82
	CLARK, JANIE	02-8183-00	WATER & SEWER FUND	NON-DEPARTMENTAL	21.74
	PERKINS, CHAD	02-8244-00	WATER & SEWER FUND	NON-DEPARTMENTAL	<u>65.46</u>
	TOTAL:				30,262.97
MOUNTAIN PEAK SPECIAL UTILITY DISTRICT		VENUS DISCONNECTS (30)	WATER & SEWER FUND	NON-DEPARTMENTAL	1,500.00
		AFTER HOURS RECONNECT (1)	WATER & SEWER FUND	NON-DEPARTMENTAL	<u>75.00</u>
		TOTAL:			1,575.00
NEMA 3 ELECTRIC, INC.		FIELDER PARK - REPAIR COND	GENERAL FUND	PARKS & RECREATION	<u>2,500.00</u>
		TOTAL:			2,500.00

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
			TOTAL:	<u>2,808.00</u>
REGAN SHOCK	OCTOBER 24 VOL STIPEND	GENERAL FUND	FIRE DEPARTMENT	<u>72.00</u>
			TOTAL:	72.00
TRICKS WORLD OF SPORTS OF TEXAS	SWEATSHIRTS/FISHING SHIRTS	GENERAL FUND	STREETS	228.75
	SWEATSHIRTS/FISHING SHIRTS	GENERAL FUND	PARKS & RECREATION	228.75
	SWEATSHIRTS/FISHING SHIRTS	WATER & SEWER FUND	WATER DEPARTMENT	228.75
	SWEATSHIRTS/FISHING SHIRTS	WATER & SEWER FUND	SEWER DEPARTMENT	<u>228.75</u>
			TOTAL:	915.00
SPCA OF TEXAS	OCTOBER 2024 ANIMAL INTAKE	GENERAL FUND	CODE ENFORCE/ANIMAL CO	<u>186.00</u>
			TOTAL:	186.00
STATE COMPTROLLER	SALES TAX COLLECTED - OCT	WATER & SEWER FUND	NON-DEPARTMENTAL	3,413.38
	SALES TAX PURCHASES - OCT	WATER & SEWER FUND	NON-DEPARTMENTAL	22.25
	TIMELY PAYMT DISCOUNT - OC	WATER & SEWER FUND	NON-DEPARTMENTAL	<u>30.64-</u>
			TOTAL:	3,404.99
TEXAS COMMISSION OF LAW ENFORCEMENT (T	SERVICE CREDIT FOR PEACE O	GENERAL FUND	POLICE DEPARTMENT	<u>35.00</u>
			TOTAL:	35.00
TEXAS COMMISSION ON ENVIRONMENTAL QUAL	FY24 WATER SYSTEM FEE	WATER & SEWER FUND	WATER DEPARTMENT	<u>1,663.55</u>
			TOTAL:	1,663.55
TEXAS MUNICIPAL RETIREMENT SYSTEM	TMRS RETIREMENT	GENERAL FUND	NON-DEPARTMENTAL	7,757.04
	TMRS RETIREMENT	GENERAL FUND	NON-DEPARTMENTAL	7,837.25
	TMRS RETIREMENT	GENERAL FUND	NON-DEPARTMENTAL	7,744.28
	TMRS RETIREMENT	GENERAL FUND	ADMINISTRATION	1,550.26
	TMRS RETIREMENT	GENERAL FUND	ADMINISTRATION	1,550.26
	TMRS RETIREMENT	GENERAL FUND	ADMINISTRATION	1,319.37
	TMRS RETIREMENT	GENERAL FUND	PERMITS & INSPECTIONS	766.18
	TMRS RETIREMENT	GENERAL FUND	PERMITS & INSPECTIONS	749.89
	TMRS RETIREMENT	GENERAL FUND	PERMITS & INSPECTIONS	746.37
	TMRS RETIREMENT	GENERAL FUND	ECONOMIC DEVELOPMENT	286.23
	TMRS RETIREMENT	GENERAL FUND	ECONOMIC DEVELOPMENT	298.32
	TMRS RETIREMENT	GENERAL FUND	ECONOMIC DEVELOPMENT	285.42
	TMRS RETIREMENT	GENERAL FUND	PLANNING & DEVELOPMENT	358.16
	TMRS RETIREMENT	GENERAL FUND	PLANNING & DEVELOPMENT	358.16
	TMRS RETIREMENT	GENERAL FUND	PLANNING & DEVELOPMENT	368.90
	TMRS RETIREMENT	GENERAL FUND	POLICE DEPARTMENT	4,921.36
	TMRS RETIREMENT	GENERAL FUND	POLICE DEPARTMENT	4,988.57
	TMRS RETIREMENT	GENERAL FUND	POLICE DEPARTMENT	5,056.09
	TMRS RETIREMENT	GENERAL FUND	CODE ENFORCE/ANIMAL CO	150.09
	TMRS RETIREMENT	GENERAL FUND	CODE ENFORCE/ANIMAL CO	65.08

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	TMRS RETIREMENT	GENERAL FUND	PARKS & RECREATION	500.82
	TMRS RETIREMENT	GENERAL FUND	PARKS & RECREATION	505.83
	TMRS RETIREMENT	GENERAL FUND	CITY-WIDE (NON-DEPARTM	141.45
	TMRS RETIREMENT	GENERAL FUND	CITY-WIDE (NON-DEPARTM	141.45
	TMRS RETIREMENT	GENERAL FUND	CITY-WIDE (NON-DEPARTM	141.45
	TMRS RETIREMENT	VCSDC	NON-DEPARTMENTAL	57.62
	TMRS RETIREMENT	VCSDC	NON-DEPARTMENTAL	57.62
	TMRS RETIREMENT	VCSDC	NON-DEPARTMENTAL	57.62
	TMRS RETIREMENT	VCSDC	ECONOMIC DEVELOPMENT	87.99
	TMRS RETIREMENT	VCSDC	ECONOMIC DEVELOPMENT	87.99
	TMRS RETIREMENT	VCSDC	ECONOMIC DEVELOPMENT	87.99
	TMRS RETIREMENT	WATER & SEWER FUND	NON-DEPARTMENTAL	1,360.74
	TMRS RETIREMENT	WATER & SEWER FUND	NON-DEPARTMENTAL	1,400.81
	TMRS RETIREMENT	WATER & SEWER FUND	NON-DEPARTMENTAL	1,583.17
	TMRS RETIREMENT	WATER & SEWER FUND	ADMINISTRATION	1,017.96
	TMRS RETIREMENT	WATER & SEWER FUND	ADMINISTRATION	1,020.20
	TMRS RETIREMENT	WATER & SEWER FUND	ADMINISTRATION	1,249.59
	TMRS RETIREMENT	WATER & SEWER FUND	WATER DEPARTMENT	530.06
	TMRS RETIREMENT	WATER & SEWER FUND	WATER DEPARTMENT	580.41
	TMRS RETIREMENT	WATER & SEWER FUND	WATER DEPARTMENT	667.58
	TMRS RETIREMENT	WATER & SEWER FUND	SEWER DEPARTMENT	530.02
	TMRS RETIREMENT	WATER & SEWER FUND	SEWER DEPARTMENT	538.62
	TMRS RETIREMENT	WATER & SEWER FUND	SEWER DEPARTMENT	<u>500.54</u>
	TOTAL:			70,396.65
TML HEALTH	NOV 2024 MEDICAL INSURANCE	GENERAL FUND	NON-DEPARTMENTAL	6,869.02
	NOV 2024 MEDICAL INSURANCE	GENERAL FUND	ADMINISTRATION	3,308.82
	NOV 2024 MEDICAL INSURANCE	GENERAL FUND	PERMITS & INSPECTIONS	3,365.06
	NOV 2024 MEDICAL INSURANCE	GENERAL FUND	PLANNING & DEVELOPMENT	1,685.44
	NOV 2024 MEDICAL INSURANCE	GENERAL FUND	POLICE DEPARTMENT	18,300.80
	NOV 2024 MEDICAL INSURANCE	GENERAL FUND	COURT	873.14
	NOV 2024 MEDICAL INSURANCE	GENERAL FUND	FIRE DEPARTMENT	6,188.58
	NOV 2024 MEDICAL INSURANCE	GENERAL FUND	STREETS	2,290.12
	NOV 2024 MEDICAL INSURANCE	GENERAL FUND	PARKS & RECREATION	4,036.40
	NOV 2024 MEDICAL INSURANCE	GENERAL FUND	CITY-WIDE (NON-DEPARTM	873.14
	NOV 2024 MEDICAL INSURANCE	WATER & SEWER FUND	NON-DEPARTMENTAL	587.36
	NOV 2024 MEDICAL INSURANCE	WATER & SEWER FUND	ADMINISTRATION	3,865.38
	NOV 2024 MEDICAL INSURANCE	WATER & SEWER FUND	WATER DEPARTMENT	1,416.97
	NOV 2024 MEDICAL INSURANCE	WATER & SEWER FUND	SEWER DEPARTMENT	<u>1,416.97</u>
	TOTAL:			55,077.20
TML RISK POOL	2025 CHEVORLET MALIBU	GENERAL FUND	CITY-WIDE (NON-DEPARTM	<u>1,269.00</u>
	TOTAL:			1,269.00
TWP EQUIPMENT SERVICE LLC	NEW BELT FOR CAT 304C	WATER & SEWER FUND	WATER DEPARTMENT	300.00

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	BRAZOS RDC SOFTWARE MAINT	GENERAL FUND	COURT	493.20
			TOTAL:	733.20
U. S. TREASURY	FEDERAL WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	9,596.35
	FEDERAL WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	9,220.21
	FICA WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	6,925.16
	FICA WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	6,843.18
	MEDICARE WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	1,619.59
	MEDICARE WITHHOLDING	GENERAL FUND	NON-DEPARTMENTAL	1,600.44
	FICA WITHHOLDING	GENERAL FUND	ADMINISTRATION	875.34
	FICA WITHHOLDING	GENERAL FUND	ADMINISTRATION	741.82
	MEDICARE WITHHOLDING	GENERAL FUND	ADMINISTRATION	204.71
	MEDICARE WITHHOLDING	GENERAL FUND	ADMINISTRATION	173.49
	FICA WITHHOLDING	GENERAL FUND	PERMITS & INSPECTIONS	398.37
	FICA WITHHOLDING	GENERAL FUND	PERMITS & INSPECTIONS	396.33
	MEDICARE WITHHOLDING	GENERAL FUND	PERMITS & INSPECTIONS	93.16
	MEDICARE WITHHOLDING	GENERAL FUND	PERMITS & INSPECTIONS	92.69
	FICA WITHHOLDING	GENERAL FUND	ECONOMIC DEVELOPMENT	172.64
	FICA WITHHOLDING	GENERAL FUND	ECONOMIC DEVELOPMENT	165.16
	MEDICARE WITHHOLDING	GENERAL FUND	ECONOMIC DEVELOPMENT	40.37
	MEDICARE WITHHOLDING	GENERAL FUND	ECONOMIC DEVELOPMENT	38.63
	FICA WITHHOLDING	GENERAL FUND	PLANNING & DEVELOPMENT	181.10
	FICA WITHHOLDING	GENERAL FUND	PLANNING & DEVELOPMENT	187.33
	MEDICARE WITHHOLDING	GENERAL FUND	PLANNING & DEVELOPMENT	42.35
	MEDICARE WITHHOLDING	GENERAL FUND	PLANNING & DEVELOPMENT	43.81
	FICA WITHHOLDING	GENERAL FUND	POLICE DEPARTMENT	3,012.17
	FICA WITHHOLDING	GENERAL FUND	POLICE DEPARTMENT	3,051.32
	MEDICARE WITHHOLDING	GENERAL FUND	POLICE DEPARTMENT	704.46
	MEDICARE WITHHOLDING	GENERAL FUND	POLICE DEPARTMENT	713.63
	FICA WITHHOLDING	GENERAL FUND	CODE ENFORCE/ANIMAL CO	37.48
	FICA WITHHOLDING	GENERAL FUND	CODE ENFORCE/ANIMAL CO	2.22
	MEDICARE WITHHOLDING	GENERAL FUND	CODE ENFORCE/ANIMAL CO	8.77
	MEDICARE WITHHOLDING	GENERAL FUND	CODE ENFORCE/ANIMAL CO	0.52
	FICA WITHHOLDING	GENERAL FUND	COURT	154.00
	FICA WITHHOLDING	GENERAL FUND	COURT	154.00
	MEDICARE WITHHOLDING	GENERAL FUND	COURT	36.02
	MEDICARE WITHHOLDING	GENERAL FUND	COURT	36.02
	FICA WITHHOLDING	GENERAL FUND	FIRE DEPARTMENT	1,397.41
	FICA WITHHOLDING	GENERAL FUND	FIRE DEPARTMENT	1,418.83
	MEDICARE WITHHOLDING	GENERAL FUND	FIRE DEPARTMENT	326.81
	MEDICARE WITHHOLDING	GENERAL FUND	FIRE DEPARTMENT	331.82
	FICA WITHHOLDING	GENERAL FUND	STREETS	329.01
	FICA WITHHOLDING	GENERAL FUND	STREETS	355.64
	MEDICARE WITHHOLDING	GENERAL FUND	STREETS	76.95
	MEDICARE WITHHOLDING	GENERAL FUND	STREETS	83.18

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	FICA WITHHOLDING	VCSDC	NON-DEPARTMENTAL	51.03
	MEDICARE WITHHOLDING	VCSDC	NON-DEPARTMENTAL	11.93
	MEDICARE WITHHOLDING	VCSDC	NON-DEPARTMENTAL	11.93
	FICA WITHHOLDING	VCSDC	ECONOMIC DEVELOPMENT	51.03
	FICA WITHHOLDING	VCSDC	ECONOMIC DEVELOPMENT	51.03
	MEDICARE WITHHOLDING	VCSDC	ECONOMIC DEVELOPMENT	11.93
	MEDICARE WITHHOLDING	VCSDC	ECONOMIC DEVELOPMENT	11.93
	FEDERAL WITHHOLDING	WATER & SEWER FUND	NON-DEPARTMENTAL	1,744.99
	FEDERAL WITHHOLDING	WATER & SEWER FUND	NON-DEPARTMENTAL	2,164.10
	FICA WITHHOLDING	WATER & SEWER FUND	NON-DEPARTMENTAL	1,216.30
	FICA WITHHOLDING	WATER & SEWER FUND	NON-DEPARTMENTAL	1,378.21
	MEDICARE WITHHOLDING	WATER & SEWER FUND	NON-DEPARTMENTAL	284.45
	MEDICARE WITHHOLDING	WATER & SEWER FUND	NON-DEPARTMENTAL	322.32
	FICA WITHHOLDING	WATER & SEWER FUND	ADMINISTRATION	579.15
	FICA WITHHOLDING	WATER & SEWER FUND	ADMINISTRATION	711.81
	MEDICARE WITHHOLDING	WATER & SEWER FUND	ADMINISTRATION	135.45
	MEDICARE WITHHOLDING	WATER & SEWER FUND	ADMINISTRATION	166.47
	FICA WITHHOLDING	WATER & SEWER FUND	WATER DEPARTMENT	330.70
	FICA WITHHOLDING	WATER & SEWER FUND	WATER DEPARTMENT	381.64
	MEDICARE WITHHOLDING	WATER & SEWER FUND	WATER DEPARTMENT	77.35
	MEDICARE WITHHOLDING	WATER & SEWER FUND	WATER DEPARTMENT	89.26
	FICA WITHHOLDING	WATER & SEWER FUND	SEWER DEPARTMENT	306.45
	FICA WITHHOLDING	WATER & SEWER FUND	SEWER DEPARTMENT	284.76
	MEDICARE WITHHOLDING	WATER & SEWER FUND	SEWER DEPARTMENT	71.66
	MEDICARE WITHHOLDING	WATER & SEWER FUND	SEWER DEPARTMENT	<u>66.59</u>
	TOTAL:			63,594.47
ULINE	GLOVES (18)/SAFETY VEST (1	GENERAL FUND	STREETS	51.71
	GLOVES (18)/SAFETY VEST (1	GENERAL FUND	PARKS & RECREATION	51.71
	GLOVES (18)/SAFETY VEST (1	WATER & SEWER FUND	WATER DEPARTMENT	51.71
	GLOVES (18)/SAFETY VEST (1	WATER & SEWER FUND	SEWER DEPARTMENT	<u>51.71</u>
	TOTAL:			206.84
UNITED COOPERATIVE	106623-001 N FM 157 WWTP	WATER & SEWER FUND	SEWER DEPARTMENT	198.81
	106623-002 CR 213 LIFT STA	WATER & SEWER FUND	SEWER DEPARTMENT	25.32
	106623-003 PLAINVIEW ACRES	WATER & SEWER FUND	SEWER DEPARTMENT	25.03
	106623-005 CR 214 LIFT STA	WATER & SEWER FUND	SEWER DEPARTMENT	42.10
	106623-007 FM 1807 LIFT ST	WATER & SEWER FUND	SEWER DEPARTMENT	29.09
	106623-009 CR 214 LIFT STA	WATER & SEWER FUND	SEWER DEPARTMENT	1,093.27
	106623-010 ANTIQUE ST LIGH	WATER & SEWER FUND	SEWER DEPARTMENT	254.28
	106623-011 CR 214/TS2/3PH/	WATER & SEWER FUND	SEWER DEPARTMENT	20.73
	106623-012 WWTP 3PH	WATER & SEWER FUND	SEWER DEPARTMENT	32.50
	106623-013 213 LIFT STATIO	WATER & SEWER FUND	SEWER DEPARTMENT	81.53
	106623-014 FM 157/LIFT STA	WATER & SEWER FUND	SEWER DEPARTMENT	105.14
	106623-015 FM 1807/WATER T	WATER & SEWER FUND	SEWER DEPARTMENT	25.14

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	RAT TRAPS (2)	GENERAL FUND	FIRE DEPARTMENT	1.38
	STRIKER/SOAP STONE/WD40	GENERAL FUND	STREETS	10.42
	BLK PAINT (4) & ZIP TIES (	GENERAL FUND	STREETS	42.72
	MULTI PURPOSE CLEANER (2)	GENERAL FUND	STREETS	9.98
	BRASS SNAPS - CITY HALL FL	GENERAL FUND	CITY-WIDE (NON-DEPARTM	9.18
	3/8 CHAIN/LINKS/BOLT/CLEV/	GENERAL FUND	CITY-WIDE (NON-DEPARTM	43.97
	RAZOR BLADE & OIL FUNNEL	WATER & SEWER FUND	WATER DEPARTMENT	15.78
	STRIKER/SOAP STONE/WD40	WATER & SEWER FUND	WATER DEPARTMENT	10.42
	2390 FLEX BELT	WATER & SEWER FUND	WATER DEPARTMENT	6.95
	SAW BLADES	WATER & SEWER FUND	WATER DEPARTMENT	55.98
	MARKING PAINT (2)	WATER & SEWER FUND	WATER DEPARTMENT	17.98
	PLAY SAND (6)	WATER & SEWER FUND	SEWER DEPARTMENT	41.94
	QUICKRETE (2)	WATER & SEWER FUND	SEWER DEPARTMENT	13.98
	POLY ROPE	WATER & SEWER FUND	SEWER DEPARTMENT	14.99
	POLY ROPE & MAGNET PICK UP	WATER & SEWER FUND	SEWER DEPARTMENT	40.98
	PVC PIPE ADAPTERS (2)	WATER & SEWER FUND	SEWER DEPARTMENT	5.18
	STRIKER/SOAP STONE/WD40	WATER & SEWER FUND	SEWER DEPARTMENT	10.42
	3024 WIPER BLADES	WATER & SEWER FUND	SEWER DEPARTMENT	45.98
	2390 FLEX BELT	WATER & SEWER FUND	SEWER DEPARTMENT	6.94
	SIPHON PUMP	WATER & SEWER FUND	SEWER DEPARTMENT	44.99
	SPRAY PAINT (2)	WATER & SEWER FUND	SEWER DEPARTMENT	<u>17.98</u>
			TOTAL:	928.42
WALMART	PHONE CASE/SCRN PROTECT/CH	GENERAL FUND	STREETS	55.35
	PHONE CASE REFUND	GENERAL FUND	STREETS	11.44-
	ANK CHARGER & PHONE CASE	GENERAL FUND	STREETS	16.93
	PHONE CASE/SCRN PROTECT/CH	GENERAL FUND	CITY-WIDE (NON-DEPARTM	55.35
	PHONE CASE REFUND	GENERAL FUND	CITY-WIDE (NON-DEPARTM	11.44-
	ANK CHARGER & PHONE CASE	GENERAL FUND	CITY-WIDE (NON-DEPARTM	16.92
	TNSL BELLS & RIBBON BOWS	VCSDC	ECONOMIC DEVELOPMENT	33.68
	FILE FOLDERS	WATER & SEWER FUND	ADMINISTRATION	9.98
	BATTERIES/WHITE OUT/TP DIS	WATER & SEWER FUND	ADMINISTRATION	96.43
	BIRTHDAY CARD	WATER & SEWER FUND	ADMINISTRATION	2.98
	REMOVER/JOURNAL/LABEL/RECY	WATER & SEWER FUND	ADMINISTRATION	39.53
	FINGERTIP MOISTENER	WATER & SEWER FUND	ADMINISTRATION	6.96
	CLOROX SPRAY/CLX LEM	WATER & SEWER FUND	SEWER DEPARTMENT	<u>8.86</u>
			TOTAL:	320.09
WEX BANK	MONTHLY SERVICE FEES	GENERAL FUND	NON-DEPARTMENTAL	10.00
	REBATE	GENERAL FUND	NON-DEPARTMENTAL	62.67-
	MONTHLY SERVICE FEES	GENERAL FUND	NON-DEPARTMENTAL	10.00
	REBATE	GENERAL FUND	NON-DEPARTMENTAL	68.29-
	FUEL 09/24/24 - 10/23/24	GENERAL FUND	PERMITS & INSPECTIONS	61.88
	FUEL 10/24/24 - 11/23/24	GENERAL FUND	PERMITS & INSPECTIONS	147.92
	CAR WASH	GENERAL FUND	PERMITS & INSPECTIONS	10.00

VENDOR NAME	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	FUEL 10/24/24 - 11/23/24	WATER & SEWER FUND	ADMINISTRATION	33.85
	FUEL 09/24/24 - 10/23/24	WATER & SEWER FUND	WATER DEPARTMENT	328.16
	CAR WASH	WATER & SEWER FUND	WATER DEPARTMENT	17.00
	FUEL 10/24/24 - 11/23/24	WATER & SEWER FUND	WATER DEPARTMENT	468.01
	CAR WASH	WATER & SEWER FUND	WATER DEPARTMENT	21.50
	FUEL 09/24/24 - 10/23/24	WATER & SEWER FUND	SEWER DEPARTMENT	328.16
	CAR WASH	WATER & SEWER FUND	SEWER DEPARTMENT	17.00
	FUEL 10/24/24 - 11/23/24	WATER & SEWER FUND	SEWER DEPARTMENT	468.00
	CAR WASH	WATER & SEWER FUND	SEWER DEPARTMENT	<u>21.50</u>
			TOTAL:	12,029.67

XEROX BUSINESS SOLUTIONS SOUTHWEST	1,558 @ \$0.008 BW	GENERAL FUND	POLICE DEPARTMENT	12.46
	3,017 @ \$0.009 BW	GENERAL FUND	POLICE DEPARTMENT	27.16
	1,704 @ \$0.051 COLOR	GENERAL FUND	CITY-WIDE (NON-DEPARTM	86.91
	1,163 @ \$0.008 BW	GENERAL FUND	CITY-WIDE (NON-DEPARTM	9.30
	4,275 @ \$0.053 COLOR	GENERAL FUND	CITY-WIDE (NON-DEPARTM	226.58
	567 @ \$0.009 BW	GENERAL FUND	CITY-WIDE (NON-DEPARTM	<u>5.10</u>
			TOTAL:	367.51

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

10	GENERAL FUND	329,815.92
20	DEBT SERVICE FUND	600.00
30	VCSDC	17,586.53
60	WATER & SEWER FUND	277,007.94
66	BRAHMAN RANCH WTPP	14,750.00

	GRAND TOTAL:	639,760.39

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: 11/01/2024 THRU 11/30/2024

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: NOVEMBER 2024 DISBURSEMENT REPORT
SIGNATURE LINES: 0

PACKET OPTIONS

INCLUDE REFUNDS: NO
INCLUDE OPEN ITEM:NO

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.
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
10/21/2024	Paypal NTPCA	N Texas Police Chief Association Dues	JG	5-0050-0418	Dues and Membership	25.00	-	25.00
10/22/2024	LLRMI	Class tuition	JG	5-0050-0415	Training	150.00	-	150.00
10/30/2024	Johnson County Veh Reg	Vehicle Registration Conv Fee	JG	5-0050-0445	Vehicle R & M	1.00	-	1.00
10/30/2024	Johnson County Veh Reg	Vehicle Registration	JG	5-0050-0445	Vehicle R & M	16.50	-	16.50
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
Total Monthly Charges						192.50	-	192.50

agree with

Cardholder Signature [Signature] Date 11/07/2024
 Department Head Signature _____ Date _____
 Finance Director Signature Bucky Wilkins Date 11-13-24
 City Administrator's Signature [Signature] Date 11/18/24

ENTERED
BB-11.12.24

City of Venus
Credit Card Charges -Pay Request

ENTERED
 BB-11.12.24

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
10/16/2024	TMCA	Yearly dues	CG	10-5-0010-0418	Dues & membership	125.00		125.00
10/23/2024	Yellow Rose	Yearly dues	CG	10-5-0010-0418	Dues & Membership	50.00		50.00
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Monthly Charges						175.00	-	175.00

Cardholder Signature Callie Green Date 11/4/24
 Finance Director Signature Becky Wilkins Date 11-13-24
 City Administrator Signature [Signature] Date 11/18/24

Dept Head Signature _____ Date _____

Total must agree
 with credit card
 statement

City of Venus Credit Card Charges -Pay Request

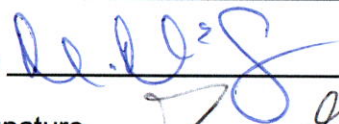
Cardholder Name: Machelle McAnally

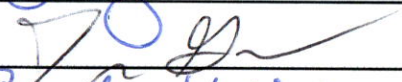
Payee: Citi Bank Master Card

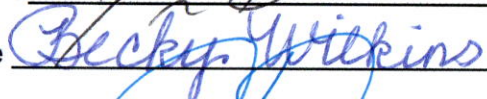
ORIGINAL RECEIPTS MUST BE ATTACHED TO THIS FORM. PLEASE TAPE RECEIPTS TO 8.5 X 11 SHEET OF PAPER.
MISSING RECEIPTS MUST BE REPLACED WITH A COMPLETED "LOST RECEIPT TEMPLATE" FORM SIGNED BY THE CITY ADMINISTRATOR.

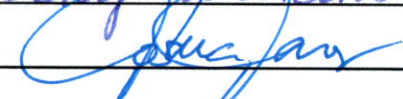
Date	Vendor Name	Description/Purpose of Charge	Employee Initiating Purchase	GL Code # 5-XXXX-XXXX	GL Acct Description	Charge Amount	Sales Taxes Paid	Total Charge
10/8/2024	Texas Sumo	Credit for overcharge error	J. Groom	VENUS NIGHT OUT 2024		-1,240.00	-	(1,240.00)
10/9/2024	Amazon	32GB flash drives and thank you cards	M. McAnally	5-0050-0421	Office Supplies	44.66		44.66
10/10/2024	Amazon	16GB USBs and scales for squad cars	J. Yates	5-0050-0429	Supplies	129.51	-	129.51
10/10/2024	Amazon	Waste Basket	D. Martinez	5-0050-0421	Office Supplies	15.65	-	15.65
10/11/2024	Amazon	Compressed Air	D. Martinez	5-0050-0421	Office Supplies	10.99		10.99
10/16/2024	UPS	Sending off lasers for repair	D. Martinez	5-0050-0429	Supplies	15.73		15.73
10/16/2024	Blauer	Long sleeve uniform shirts	R. Lloyd	5-0050-0420	Uniforms	189.97		189.97
10/28/2024	Galls	Soft Shell Jacket	J. Groom	5-0050-0420	Uniforms	67.79		67.79
10/29/2024	Buc-ee;s	Gas to travel to conference	M. McAnally	5-0050-0415	Training	13.05		13.05
10/29/2024	San Luis Galveston	Property Training	M. McAnally	5-0050-0415	Training	127.65	-	127.65
10/29/2024	Grotto San Luis	Dinner / lunch property training	M. McAnally	5-0050-0415	Training	53.30	-	53.30
10/29/2024	San Luis Galveston	Food - Check given to reimb acct	M. McAnally	5-0050-0415	Training	11.91	-	11.91
10/30/2024	Love's	Gas to travel to conference	M. McAnally	5-0050-0415	Training	25.00	-	25.00
10/31/2024	San Luis Galveston	Property Training	M. McAnally	5-0050-0415	Training	146.05		146.05
Total Monthly Charges						-388.74	-	(388.74)

with credit card

Cardholder Signature  Date 11/7/2024

Department Head Signature  Date 11/07/24

Finance Director Signature  Date 11-13-24

City Administrator's Signature  Date 11/18/24

ENTERED
BB-11.12.24

ENTERED
BB-11.12.24

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
10/11/2024	NNA Services, LLC	Basic Notary Package / Brooke	MT	5-0095-0462	Legal Service -City-Wide	268.00	10.70	278.70
10/11/2024	NNA Services, LLC	Basic Notary Package / Melissa T.	MT	5-0095-0462	Legal Service -City-Wide	268.00	10.70	278.70
10/30/2024	Sheraton Georgetown Hotel	TCCA Conference Lodging / Melissa T.		5-0060-0416	Training - Court	472.89		472.89
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Monthly Charges						1,008.89	21.40	1,030.29

Total must agree with credit card statement

Cardholder Signature Melissa Trammell Date 11/07/2024

Finance Director Signature Becky Wilkins Date 11-13-24

Dept Head Signature Melissa Hannell Date 11/07/2024

City Administrator Signature  Date 11/18/24

ENTERED
BB-11.12.24

Monthly Credit Card Pay Form 10 24

ENTERED
BB-11.12.24

Payee: Citi Bank Master Card

MISSING RECEIPTS MUST BE REPLACED WITH A COMPLETED "LOST RECEIPT TEMPLATE" FORM SIGNED BY THE CITY ADMINISTRATOR.

			Employee			Sales		
Date	Vendor Name	Description/Purpose of Charge	Initiating Purchase	GL Code # 5-XXXX-XXXX	GL Acct Description	Charge Amount	Taxes Paid	Total Charge
10/27/2024	HP Instant Ink	Monthly Printer Ink Subscription	J. Jones	10-5-0010-0420	Office Supplies	6.99	0.58	7.57
10/14/2024	Starbucks	Java with Josh	J. Jones	10-5-0010-0495	CM Special Projects	61.00	4.95	65.95
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Monthly Charges						67.99	5.53	73.52

City Administrator Signature _____ Date 11/04/2024

Dept Head Signature _____ Date _____

ENTERED
BB-11.12.24

Payee: Citi Bank Master Card

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
10/7/2024	Amazon	Station Cleaning Supplies	R.Allen	10-5-0070-0429	DEPARTMENT SUPPLIES	107.64		107.64
10/8/2024	DSHS	R. Allen EMS Certification Renewal	R.Allen	10-5-0070-0418	DUES & MEMBERSHIPS	64.00		64.00
10/8/2024	Amazon	Station Supplies	R.Allen	10-5-0070-0429	DEPARTMENT SUPPLIES	196.39		196.39
10/8/2024	Amazon	Station Supplies	R.Allen	10-5-0070-0429	DEPARTMENT SUPPLIES	41.57		41.57
10/10/2024	TCFP	7 Fire Commission Renewal	R.Allen	10-5-0070-0418	DUES & MEMBERSHIPS	429.71		429.71
10/10/2024	TCFP	1 Fire Commission Certification	R.Allen	10-5-0070-0418	DUES & MEMBERSHIPS	87.17		87.17
10/10/2024	TCFP	1 Fire Commission Certification	R.Allen	10-5-0070-0418	DUES & MEMBERSHIPS	87.17		87.17
10/15/2024	TCFP	2 Fire Commission Renewal	R.Allen	10-5-0070-0418	DUES & MEMBERSHIPS	122.96		122.96
								-
								-
								-
								-
								-
Total Monthly Charges						1,136.61	-	1,136.61

**Total must agree
with credit card
statement**

Date: 11/4/2024

Date: 11-15-27

Date: 11/18/24

ENTERED
BB-11.12.24

**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.**

Cardholder Signature Melissa Westen Date 11/7/24

Finance Director Signature Becky Wilkins Date 11-13-24

City Administrator Signature [Signature] Date 11/18/24

Dept Head Signature Melissa Westen Date 11/7/24

Total must agree with credit card statement

ENTERED
BB-11.12.24

Payee: Citi Bank Master Card

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
10/30/2024	Cracker Barrell	GFOAT lunch Wednesday	BW	10-5-0010-0416	Adm Travel/Training	28.70	-	28.70
10/31/2024	Outback Steakhouse	GFOAT dinner Thursday	BW	10-5-0010-0416	Adm Travel/Training	32.02		32.02
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Monthly Charges						60.72	-	60.72

Cardholder Signature Becky Wilkins Date 11-5-24
Finance Director Signature Becky Wilkins Date 11-5-24
City Administrator Signature [Signature] Date 11/18/24

**Total must agree
with credit card
statement**

Dept Head Signature _____ Date _____

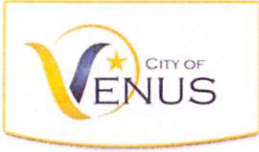
ENTERED
BB-11.12.24

Payee: Citi Bank Master Card

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
10/2/2024	Boot Barn	Uniforms pants	J.Smith	60-5-0065-0420	✓ Uniforms	190.80	-	190.80
10/2/2024	Boot Barn	Uniforms pants	C.Reyes	60-5-0065-0420	✓ Uniforms	183.60	-	183.60
10/3/2024	Boot Barn	Uniforms pants	C.Adams	10-5-0080-0420	✓ Uniforms	193.50	-	193.50
10/3/2024	Boot Barn	Uniforms pants	W.Oxford	10-5-0080-0420	✓ Uniforms	193.50	-	193.50
10/7/2024	Amazon	Lead test kit	J.Coker	60-5-0045-0429	Department Supply	67.96	-	67.96
10/07/2024	TCEQ	Wastewater operator license	J.Smith	60-5-0085-0416	✓ Employee Training	113.75	-	113.75
10/8/2024	TCEQ	Customer service inspector license	J.Smith	60-5-0085-0416	✓ Employee Training	113.75	-	113.75
10/8/2024	Brunts Workwear	Work boots	J.Coker	10-5-0090-0420	Uniforms	150.44	-	150.44
10/9/2024	Txgov Service Fee	Vehicle service fee	J.Coker	60-5-0065-0445	✓ Vehicle R&M	2.00	-	2.00
10/10/2024	NCTCOG RTC TRAINING	Training	C.Adams	10-5-0080-0416	✓ Employee Training	80.00	-	80.00
10/10/2024	NCTCOG RTC TRAINING	Training	W.Oxford	10-5-0080-0416	✓ Employee Training	80.00	-	80.00
10/9/2024	Johnson Vehreg	Inspection fee	J.Coker	60-5-0065-0445	✓ Vehicle R&M	8.25	-	8.25
10/10/2024	Amazon	Kleenex	J.Coker	60-5-0045-0429	✓ Department Supply	27.45	-	27.45
10/10/2024	Amazon	Office supply	J.Coker	10-5-0080-0429	Department Supply	45.41	-	45.41
				10-5-0090-0429				-
				60-5-0045-0429				-
				60-5-0085-0429				-
10/10/2024	Brunts Workwear	Work boots	J.Coker	10-5-0090-0420	Uniforms	150.44	-	150.44
10/13/2024	Amazon	Febreze/Air sprays/Office supply	J.Rodriguez	10-5-0080-0429	Department Supply	20.48	-	20.48
				10-5-0090-0429				
10/13/2024	Amazon	Cups/White board/Office supply	J.Rodriguez	60-5-0045-0429	Department Supply	17.30	-	17.30
				60-5-0085-0429				
10/13/2024	Amazon	Forks/Spoon	J.Rodriguez	10-5-0080-0429	Department Supply	20.88	-	20.88
10/14/2024	Brookshire Brothers	Vinegar	J.Coker	60-5-0085-0429	Department Supply	11.97	-	11.97
10/16/2024	Amazon	Toilet paper/office supply	J.Rodriguez	10-5-0080-0429	Department Supply	90.58	-	90.58
				10-5-0090-0429				
				60-5-0045-0429				
				60-5-0085-0429				
10/16/2024	Home Depot	Hedge Trimmer Kit/HandHeld Blow	J.Cantu	10-5-0090-0433	Small Equipment	358.00	-	358.00
10/21/2024	Academy	Rubber Hip BTX3	J.Smith	10-5-0080-0420	Uniforms	249.95	-	249.95
				60-5-0085-0420				
10/22/2024	American Water Collge	Water Training	J.Smith	60-5-0085-0416	Employee Training	299.99	-	299.99
10/23/2024	Academy	Rubber Hip BT <i>10-5-0080-0420</i>	J.Smith	<i>60-5-0085-0420</i>	<i>LAT FISHS?</i> Uniforms	(108.23)	-	(108.23)
				<i>60-5-0065-0429</i>				
10/23/2024	Academy	Rubber Hip BT	J.Smith	60-5-0065-0429	Uniforms	49.99	-	49.99
10/24/2024	NPRA	Membership	J.Cantu	10-5-0090-0416	Employee Training	180.00	-	180.00
10/24/2024	Royal Truck Body	Led Bumper / Pig Tail	W.Oxford	10-5-0080-0445	Vehicle R&M	99.60	-	99.60
								-
								-
								-
Total Monthly Charges						2,891.36	-	2,891.36

City Administrator Signature [Signature] Date 11/18/29

agree with
credit card
statement



AGENDA ITEM REPORT

MEETING DATE:	December 9, 2024
MEETING TYPE:	City Council
SUBMITTED BY:	Becky Wilkins, Finance Director
THROUGH:	Joshua Jones, City Administrator
AGENDA CAPTION:	Review and approve updated Investment Policy
MOTION LANGUAGE:	<i>"I make a motion to approve/deny the amended and updated City of Venus Investment Policy."</i>

Background Information

The City of Venus Investment Policy has not been updated since September 14, 2020. The Public Funds Investment Act recommends annual review and approval of an organization's investment policy.

Budget Implications

There are no budget implications.

Operational Impact

There are no operational implications.

Legal Review

N/A

Staff Recommendation

The Finance Director recommends City Council approval of the updated Investment Policy.

Attachments

Updated City of Venus Investment Policy.



CITY OF VENUS, TEXAS

INVESTMENT POLICY

November 2024

Amended and adopted _____

CITY OF VENUS, TEXAS INVESTMENT POLICY

PREFACE

It is the policy of the City of Venus (the "City") that after allowing for the anticipated cash flow requirements of the City and giving due consideration to the safety and risks of investments, all available funds shall be invested in conformance with these legal and administrative guidelines to obtain a market rate of return.

Effective cash management is recognized as essential to good fiscal management. An active cash management and investment policy will be pursued to take advantage of investment interest as a viable and material source of revenue for City funds. The City's portfolio shall be designed and managed in a manner responsive to the public trust and shall be invested in conformance with State and Federal Regulations, applicable Bond Resolution requirements, and adopted Investment Policy. The City will invest public funds in a manner which will provide the maximum security and a market rate of return while meeting the daily cash flow demands of the City.

The City is required under the Public Funds Investment Act (Chapter 2256 of the Texas Government Code) to adopt a formal written Investment Policy for the investment of public funds. These policies serve to satisfy the statutory requirement (specifically the Public Funds Investment Act, Chapter 2256 of the Texas Government Code [the Act]) to define, adopt and review a formal investment strategy and policy.

CITY OF VENUS INVESTMENT POLICY

TABLE OF CONTENTS

SECTION #	SECTION TITLE	PAGE #
1.	Purpose	1
2.	Investment Strategy	1
3.	Scope	4
4.	Investment Objectives	4
5.	Investment Responsibility	5
6.	Authorized Investments	7
7.	Diversification	9
8.	Authorized Financial Dealers and Institutions	10
9.	Delivery Versus Payment	11
10.	Safekeeping and Collateralization	11
11.	Internal Control	12
12.	Performance	12
13.	Reporting	13
14.	Investment Policy Adoption and Amendment	14

Attachments:

- A. Fund Type Investment Strategies
- B. Certification of Business Organization Form
- C. Broker Dealer Questionnaire

INVESTMENT POLICY

1. **PURPOSE.** The purpose of this investment policy (the "Policy") is to set forth specific investment policy and strategy guidelines for the City in order to achieve the goals of safety, liquidity, achieving a market rate of return, and maintaining public trust for all investment activities. The City Council of the City of Venus shall review the investment strategy and policy at least annually, and the City Council shall annually approve the Investment Policy revisions, if any, by formal resolution.

2. **INVESTMENT STRATEGY.** The City maintains a comprehensive and proactive cash management program that is designed to monitor and control all City funds to ensure maximum utilization and yield a market rate of return. The basic and underlying strategy of this program is that all of the City's funds are earning interest. It is the responsibility and obligation of the City to maintain a flexible approach and be prepared to modify the investment strategy as market conditions dictate. The investment strategy described is predicated on conditions as now exist and are subject to change. The investment strategy emphasizes low credit risk, diversification, and the management of maturities. The strategy also considers the expertise and time constraints of the investment officers. The allowable investment instruments as defined in Section 6 of this Policy reflect the avoidance of credit risk. Diversification refers to dividing investments among a variety of securities offering independent returns. This strategy uses local government investment pools to provide a cash equivalent investment option. The management of maturities refers to structuring the maturity dates of the direct investments so that, while funds are initially invested for a longer period of time, some investments mature as cash needs require.

2.1. **The primary investment strategy and objectives** of the City as specified in this Policy (See Section 4.) are listed below, in their order of importance:

- Safety and preservation of principal;
- Maintenance of sufficient liquidity to meet operating needs;
- Achieve a market rate of return on the investment portfolio; and
- Seek at all times to maintain public trust by adhering to the above stated objectives.

2.2. **The list of investments authorized** by this Policy intentionally excludes some investments allowed by state law. The restrictions limit possible credit risk and provide the maximum measure of safety. Within the investment objectives, the investment strategy is to utilize authorized investments for maximum advantage to the City. To increase the interest earnings for funds identified as being available for investment over longer periods of time, based upon a cash requirement projection, the City will consider the following strategies:

2.2.1. **Strategy No. 1.** Utilizing cash equivalent investment opportunities through the use of local government investment pools and money market mutual funds as authorized by the City Council. An investment pool is an entity created to invest public funds jointly on behalf of its participants and whose investment objectives in order of priority match those objectives of the City. Funds are usually available from investment pools on a same-day basis, meaning the pools have a high degree of liquidity. Because of the size and expertise of their staff, investment pools are able to prudently invest in a variety of the investment types allowed by State law. In this manner, investment pools achieve liquidity and diversification. The strategy of the City calls for the use of investment pools as a primary source of liquidity and supplemental source of diversification. Funds that may be needed on a short-term basis but that are in excess of the amount maintained at the depository bank are available for deposit in investment pools.

2.2.2. **Strategy No. 2.** Building a ladder of Investment Policy authorized investments with staggered maturities for all or part of the longer-term investable funds. The benefits of this ladder approach include the following:

- It is straight-forward and easily understood;
- It represents a prudent diversification method;
- All investments remain within the approved maturity horizon;
- It will normally allow the City to capture a reasonable portion of the yield curve; and,
- It provides predictable cash flow with scheduled maturities and reinvestment opportunities.

2.2.3. **Strategy No. 3.** Pursuant to the Act (Texas Government Code 2256.003), the City may, at its discretion, contract with an investment management firm registered under the Investment Advisors Act of 1940 (15 U.S.C. Section 80b-1 et seq.) and with the State Securities Board to provide for investment and non-discretionary management of its public funds or other funds under its control.

An appointed Investment Advisor shall act solely in an advisory and administrative capacity, within the guidelines of this Investment Policy. At no time shall the advisor take possession of investments or funds or otherwise be granted discretionary authority to transact business on behalf of the City. Any contract awarded by the City Council for investment advisory services may not exceed two years.

Duties of the Investment Advisor contracted by the City shall abide by the Prudent Expert Rule, whereby investment advice shall, at all times, be given with the judgment and care, under circumstances then prevailing, which persons paid for their special prudence, discretion and intelligence in such matters exercise in the management of their client's affairs, not for speculation by the client or production of fee income by the advisor or broker, but for investment by the client with emphasis on the probable safety of the capital while considering the probable income to be derived.

2.2.4. **Strategy No. 4.** The City will maintain portfolio(s) which utilize four specific investment strategy considerations designed to address the unique characteristics of the fund group(s) represented in the portfolio(s):

2.2.4.1. Investment strategies for operating funds and pooled funds containing operating funds have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. The secondary objective is to create a portfolio that will experience minimal volatility during economic cycles through diversification by security type, maturity date and issuer. All security types, as authorized by this policy, are considered suitable investments for the operating and pooled funds.

2.2.4.2. Investment strategies for debt service funds shall have as the primary objective the assurance of cash equivalent balances adequate to cover the debt service obligation on the required payment date(s). These funds have predictable payment schedules. Therefore investment maturities shall not exceed the anticipated cash flow requirements.

2.2.4.3. Investment strategies for debt service reserve funds shall have as the primary objective the ability to generate a dependable revenue stream to the appropriate debt service fund. Managing the Debt Service Reserve Fund's portfolio maturities to not exceed the call provisions of the bond issue will reduce the investment's market risk if the City's bonds are called and the reserve fund liquidated. No investment maturity shall exceed the final maturity of the bond issue.

2.2.4.4. Investment strategies for special projects and capital projects funds will have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. Market conditions and arbitrage regulations will influence the investment of capital project funds. When market conditions allow, achieving a positive spread to applicable arbitrage yield is the desired objective, although at no time shall the anticipated expenditure schedule be exceeded in an attempt to increase yield.

2.2.5 **Strategy No. 5 - Hold until Maturity.** The strategy of the City is to maintain sufficient liquidity in its portfolio so that it does not need to sell or redeem an investment prior to maturity. Should it become necessary to sell or redeem prior to maturity, where the sale proceeds are less than the current book value, the prior written consent of the City Administrator must be obtained. Investments may be sold or redeemed prior to maturity by the Investment Officer at or above their book value at any time.

2.2.6. **Strategy No. 6 - Pooling of Deposits and Investments.** All demand deposits of the City will be concentrated with a primary depository. This procedure will maximize the City's ability to pool cash for investment purposes, and provide more manageable banking relationships. In addition to the primary depository,

other depositories may be eligible to provide selective banking services and bid on City investments.

2.2.7. **Strategy No. 7 – Primary Depository Bank Relationships.** This Policy shall further seek to maintain good primary depository bank relationships while minimizing the cost of banking services. The City will seek to maintain a primary depository contract which will be managed to a level that minimizes the cost of the banking relationship to the City, while allowing the City to earn an appropriate return on idle demand deposits.

2.2.8. **Strategy No. 8 - Single Pooled Fund Group.** A single strategy is specified, in accordance with the single pooled fund group as defined in this Policy. However, earnings from investments will be allocated on a pro-rata cash basis to the individual funds and used in a manner that will best service the interests of the City.

2.2.9. **Strategy No. 9 - Maximizing Investible Cash Balances.** Procedures shall be established and implemented in order to maximize investible cash by decreasing the time between the actual collection and the deposit of receipts, and by the controlling of disbursements.

3. **SCOPE.** The Investment Policy shall govern the investment of all financial assets considered to be part of the City and includes the following funds or fund types: General Fund, Utility Fund, Debt Service Fund, Capital Projects Fund, Special Revenue Funds, and any other funds which have been contractually delegated to the City for management purposes. The City may add or delete funds as may be required by law, or for proper accounting procedures. This Policy does not include funds governed by approved trust agreements, or assets administered for the benefit of the City by outside agencies under retirement or deferred compensation programs. Additionally, bond funds (including debt service and reserve funds) are governed by bond ordinances and are subject to the provisions of the Internal Revenue Code and applicable Federal regulations governing the investment of bond proceeds.

4. **INVESTMENT OBJECTIVES.** Funds of the City shall be invested in accordance with all applicable Texas statutes, this Policy and any other approved, written administrative procedures. The four objectives of the City's investment activities shall be as follows (in the order of priority):

4.1. **Safety of Principal.** Safety of principal invested is the foremost objective in the investment decisions of the City. Each investment transaction shall seek to ensure the preservation of capital in the overall portfolio. The risk of loss shall be controlled by investing only in authorized investments as defined in this Policy, by qualifying the financial institutions with which the City will transact, and by portfolio diversification. Safety is defined as the undiminished return of the principal on the City's investments. All

investment officers shall understand the suitability of investment to the financial requirements of the City.

4.2. **Liquidity.** The investment portfolio shall be managed to maintain liquidity to ensure that funds will be available to meet the City's cash flow requirements and by investing in securities with active secondary markets. Investments shall be structured in such a manner as will provide the liquidity necessary to pay obligations as they become due. A portion of the portfolio also may be placed in financial institution deposits, money market mutual funds or local government investment pools which offer same-day liquidity for short-term funds. An investment may be redeemed or liquidated prior to its stated maturity to meet unanticipated cash requirements, or to otherwise favorably adjust the City's portfolio, in accordance with Section 2.2.5 above.

4.3. **Market Rate-of-Return (Yield).** The City's investment portfolio shall be designed to optimize a market rate-of-return on investments consistent with risk constraints and cash flow requirements of the portfolio. The investment portfolio shall be managed in a manner which seeks to attain a market rate of return throughout budgetary and economic cycles. The City will not attempt to consistently attain an unrealistic above market rate-of-return, as this objective will subject the overall portfolio to greater risk. Therefore, the City's rate of return objective is secondary to those of safety and liquidity. Rate of return (yield) is defined as the rate of annual income return on an investment, expressed as a percentage.

4.4. **Public Trust.** All participants in the City's investment program shall seek to act responsibly as custodians of the public trust. Investment officials shall avoid any transaction which might involve a conflict of interest or otherwise impair public confidence in the City's ability to govern effectively. All officials of the City having either a direct or indirect role in the process of investing idle funds shall act responsibly as custodians of the public trust.

5. **INVESTMENT RESPONSIBILITY.** As provided in this Policy, the daily operation and management of the City's investments are the responsibility of the following persons.

5.1. **Delegation of Authority.** The City Finance Director will serve as "Investment Officer" and is authorized to deposit, withdraw, invest, transfer or manage in any other manner the funds of the City. Day-to-day management responsibility for the investment program is hereby delegated to the City Finance Director, who shall establish written procedures for the operation of the investment program, consistent with this Policy. Such procedures shall include explicit delegation of authority to persons responsible for investment activities. All persons involved in investment activities will be referred to in this Policy as "Investment Officials." No persons may engage in an investment transaction except as provided under the terms of this Policy and the procedures established by the City Finance Director. The City Finance Director shall be responsible for all transactions undertaken, and shall establish a system of controls to regulate the

activities of subordinate Investment Officials. The system of controls shall be designed to provide reasonable assurance that ensures the assets of the City are protected from loss, theft or misuse. The concept of reasonable assurance recognizes that:

- (1) the cost of a control should not exceed the benefits likely to be derived; and,
- (2) the valuation of costs and benefits requires estimates and judgments by management.

The City Finance Director shall be designated as the primary Investment Officer for the City and shall be responsible for investment decisions and activities under the direction of the City Administrator. Commitment of financial and staffing resources in order to achieve the City's investment objectives through active portfolio management shall be the responsibility of the City Council.

5.2. **Prudence.** The standard of prudence to be applied by each Investment Officer shall be the "prudent person" rule, which states, "investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." In determining whether an Investment Officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration the following:

5.2.1. The investment of all funds over which the Investment Officer had responsibility rather than a consideration as to the prudence of a single investment; and

5.2.2. Whether the investment decision was consistent with the written investment Policy and procedures of the City.

5.3. **Due Diligence.** An Investment Officer acting in accordance with written policies and procedures and exercising due diligence, shall not be held personally responsible for a specific investment's credit risk or market price changes, provided that these deviations are reported in a timely manner and that appropriate action is taken to control adverse developments. All Investment Officials involved in investment transactions will be bonded.

5.4. **Ethical Standards and Conflicts of Interest.** All City Investment Officials having a direct or indirect role in the investment of City funds shall act as custodians of the public trust avoiding any transaction which might involve a conflict of interest, the appearance of a conflict of interest, or any activity which might otherwise discourage public confidence. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair the ability to make impartial investment decisions. An Investment Officer who has a personal business relationship with the depository bank or with any entity seeking to sell an investment to the City shall file a

statement disclosing that personal business interest. An Investment Officer who is related within the second degree of affinity or consanguinity to an individual seeking to sell an investment to the City shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and the City Council.

5.5. **Training.** Each Investment Officer shall attend at least one ten-hour training session relating to the Officer's responsibility under the Act within twelve (12) months after assuming duties, and attend an investment training session not less than once every two years (aligned with the City's fiscal year), receiving an additional eight (8) hours of PFIA training.

6. **AUTHORIZED INVESTMENTS.** As stated previously, safety of principal is the primary objective in investing public funds and can be accomplished by limiting two types of risk-credit risk and interest rate risk. Credit risk is the risk associated with the failure of an investment's issuer or backer. Interest rate risk is the risk that the value of a portfolio will decline due to an increase in the general level of interest rates. In order to provide for safety of principal as the City's primary objective, only certain investments are authorized as acceptable investments for the City. The following list of authorized investments for the City intentionally excludes some investments authorized by law. These restrictions are placed in order to limit possible risk and provide the maximum measure of safety to City funds.

6.1. **Authorized and Acceptable Investments.** The authorized list of investment instruments is as follows:

6.1.1. **Obligations of the United States** or its agencies and instrumentalities, excluding mortgage-backed securities.

6.1.2. **Direct obligations** of the State of Texas, or its agencies and instrumentalities.

6.1.3. **Other obligations**, the principal of and interest on which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the State of Texas or the United States or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation or by the explicit full faith and credit of the United States, excluding mortgage-related securities.

6.1.4. **Financial Institution Deposits.** Deposits with a depository institution that has its main office or a branch office in this state and is:

- guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor; or
- secured in compliance with **Section 10 Safekeeping and Collateralization** of this Policy.

Or, deposits placed through a broker or financial institution that has its main office or a branch office in Texas that arranges for deposit of the funds in one or more federally insured depository institutions, wherever located, for an account of the City, and in compliance with the requirements of the Act.

6.1.5. Eligible Local Government Investment Pools. Public funds investment pools which invest in instruments and follow practices allowed by the current law as defined in Section 2256.016 of the Texas Government Code, provided that:

- the investment pool has been authorized by the City Council;
- the pool shall have furnished the Investment Officer an offering circular containing the information required by Section 2256.016(b) of the Texas Government Code;
- the pool shall furnish the Investment Officer investment transaction confirmations with respect to all investments made with it;
- the pool shall furnish to the Investment Officer monthly reports containing the information required under Section 2256.016(c) of the Texas Government Code;
- the pool is continuously rated no lower than “AAA” or “AAA-m” or an equivalent rating by at least one nationally recognized rating service;
- the pool marks its portfolio to market daily;
- the pool’s investment objectives shall be to maintain a stable net asset value of one dollar (\$1.00); and
- the pool’s investment philosophy and strategy are consistent with this Policy.

6.1.6. Repurchase Agreements, Reverse Repurchase Agreements, Bankers’ Acceptances, and Commercial Paper. These investments are authorized for the City to the extent that they are contained in the portfolios of approved public funds investment pools in which the City invests. Only fully collateralized direct repurchase agreements with the City’s Bank Depository are authorized City investments. All City repurchase agreement transactions shall be governed by a signed master repurchase agreement. Repurchase agreements must also be secured in accordance with State law as described in Section 10.

6.1.7. Regulated No-Load Money Market Mutual Funds. These investments are authorized, under the following conditions:

- the money market mutual fund is registered with and regulated by the Securities and Exchange Commission;
- the fund provides the City with a prospectus and other information required by the Securities Exchange Act of 1934 or the Investment Company Act of 1940;
- the fund has a dollar-weighted average portfolio maturity in compliance with Securities and Exchange Commission regulation;
- the investment objectives include the maintenance of a stable net asset value of one dollar (\$1.00) per share; and
- the fund is continuously rated no lower than "AAA" or an equivalent rating by at least one nationally recognized rating service.

The City may not invest funds under its control in an amount that exceeds 10% of the total assets of any individual money market mutual fund.

6.2. **Investment Instruments NOT Authorized.** The investment officer shall not knowingly permit City funds to be invested with any of the following investment instruments that are strictly prohibited:

6.2.1. Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal.

6.2.2. An obligation whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest.

6.2.3. Collateralized mortgage obligations that have a stated final maturity date of greater than ten years.

6.2.4. Collateralized mortgage obligations, the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

6.2.5. Any investment prohibited by Chapter 2270 of the Texas Government Code.

6.2.6. Any other restricted instruments or limitations that involve outright speculation.

6.2.7. The practice of "leveraging" whereby funds are borrowed for the sole purpose of investing shall not be practiced.

6.2.8. The City shall take all prudent measures to liquidate an investment that is downgraded to less than the required minimum designated rating.

6.2.9. The City is not required to liquidate an investment that was authorized at the time of purchase.

7. **DIVERSIFICATION.** Diversification of investment instruments shall be utilized to avoid incurring unreasonable risks resulting from over-concentration of investments in a specific maturity, a specific issue, or a specific class of investments, where appropriate. Diversification of the portfolio considers diversification by maturity dates and diversification by investment instrument, as appropriate.

7.1. **Diversification by Maturities.** The longer the maturity of investments, the greater their price volatility. Therefore, it is the City's policy to concentrate its investment portfolio in shorter-term investments in order to limit principal risks caused by change in interest rates. The City will attempt to match its investments with anticipated cash flow requirements. However, the above described financial institution deposits or repurchase agreements may be collateralized using longer date instruments. The City shall diversify the use of investment instruments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities, where appropriate. Maturity scheduling shall be managed by the Investment Officers so that maturities of investments shall be timed to coincide with projected cash flow needs.

8. **AUTHORIZED FINANCIAL INSTITUTIONS AND BROKER/DEALERS.** Financial institutions (federally insured banks) with or through whom the City invests shall be state or national banks that have their main office or a branch office in this state. No public deposit shall be made except in a qualified public depository as established by State laws. Broker/dealers authorized to provide investment services to the City may include only those authorized by the City Council. All banking services will be governed by a depository contract acceptable to the City. In addition, the City Finance Director shall maintain a list of authorized security brokers/dealers, and investment pools that are authorized by the City Council.

8.1. All Broker/Dealers with whom the City does business must supply the following as appropriate: (1) audited financial statements; (2) proof of Financial Industry Regulatory Authority (FINRA) certification; (3) proof of state registration; and (4) other information as requested by the City.

8.2. **Review of Bidders Financial Conditions.** A periodic review of the financial condition and registration of qualified investment providers will be conducted by the City Finance Director, as necessary. The review may include, but is not limited to, review of rating agency reports, review of call reports, and analyses of management, profitability, capitalization, and asset quality. Financial institutions and brokers/dealers desiring to conduct business with the City shall be required to provide any financial data requested.

8.3. **Monitoring Investments.** The Investment Officer(s) of the City is responsible for monitoring the investments made by a financial institution and/or broker/dealer to determine that they are in compliance with the provisions of the Investment Policy.

8.4. **Investment Policy Certification.** All investment providers and advisors shall provide the City a certification of having read the City's investment policy, signed by a qualified representative of the organization, and acknowledging that the organization has implemented reasonable procedures and controls in an effort to preclude imprudent investment activities arising out of investment transactions conducted between the City and the organization.

9. **DELIVERY VERSUS PAYMENT.** It is the policy of the City that all security transactions entered into with the City shall be conducted on a "**DELIVERY VERSUS PAYMENT**" (DVP) basis through the Federal Reserve System or other system. By doing this, City funds are not released until the City has received, through the City's safekeeping agent, the securities purchased. The City's funds shall only be released after the safekeeping bank has received the purchased security and it has been placed in the safekeeping account of the City.

10. **SAFEKEEPING AND COLLATERALIZATION**

10.1. **Safekeeping.** All securities owned by the City shall be held by its safekeeping agent. Original safekeeping receipts shall be obtained and held by the City. The City shall contract with a bank or banks for the safekeeping of securities either owned by the City as part of its investment portfolio.

10.2. **Collateralization.** Consistent with the requirements of the Public Funds Collateral Act, it is the policy of the City to require full insurance or collateralization of all City funds on deposit with a depository bank. The market value of the investments securing the deposit of funds shall be at least equal to but not less than 102% of the amount of the deposits of funds reduced to the extent that the deposits are insured by the Federal Deposit Insurance Corporation (FDIC). Securities pledged as collateral shall be held in the City's segregated account at the Federal Reserve Bank or by an independent third party with whom the City has a current custodial agreement. The agreement is to specify the acceptable investment securities as collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities, and the method of valuation of securities. The custodial agreement must clearly state that the custodian is instructed to release collateral securities to the City in the event the City has determined that the depository bank has failed to pay on any withdrawal request, or has determined that the funds of the City are in jeopardy for whatever reason, including involuntary closure or change of ownership. A clearly marked evidence of ownership, e.g., pledge or collateral receipt, must be supplied

to the City and retained by the City. Any collateral with a maturity over five (5) years must be approved by an Investment Officer before the transaction is initiated. Release of collateral or substitution of securities must be approved in writing by an Investment Officer.

10.2.1. The City may accept collateral as authorized by the Public Funds Collateral Act (Chapter 2257 of the Texas Government Code).

All collateral shall be subject to inspection and audit by the City or the City's independent auditors.

10.2.2. Financial institutions with which the City maintains deposits shall require the custodian to provide monthly, and as requested by an Investment Officer, a listing of the collateral pledged to the City, marked to current market prices. The listing shall include total pledged securities itemized by name, type, description, par value, current market value, maturity date, and Moody's or Standard & Poor's rating, if applicable. The City and the financial institution shall jointly assume the responsibility for ensuring that the collateral is sufficient.

10.2.3. **Collateralized Deposits.** Consistent with the requirements of State law, the City requires all bank deposits to be federally insured or collateralized with eligible securities. Financial institutions serving as City depositories will be required to sign a "Depository Agreement" with the City. The collateralized deposit portion of the Agreement shall define the City's rights to the collateral in the event of default, bankruptcy, or closing and shall establish a perfected security interest in compliance with Federal and State regulations, including:

- the Agreement must be in writing;
- the Agreement has to be executed by the Depository and the City contemporaneously with the acquisition of the asset;
- the Agreement must be approved by the Board of Directors of the Loan Committee of the Depository and a copy of the meeting minutes must be delivered to the City; and
- the Agreement must be part of the Depository's "official record" continuously since its execution.

10.2.4. **Primary Depository.** Not less than every five years, a primary depository shall be selected through the City's banking services procurement process, which shall include a formal request for application and consistent with State law. In selecting a primary depository, the service cost and credit worthiness of institutions shall be considered, and the City Finance Director shall conduct a comprehensive review of prospective depository's credit characteristics and financial history.

11. **INTERNAL CONTROL.** The Investment Officer shall establish a system of written internal controls. The controls shall be designed to prevent loss of public funds due to fraud, error, misrepresentation, or imprudent actions. The City, in conjunction with its annual financial audit, shall perform a compliance audit of internal and management controls, and adherence to the City's established investment policy.

12. **PERFORMANCE.** A market rate of return is a general term referring to the approximate interest rate that could be earned by an investor in a specific maturity range at any given point in time. For example, an investor seeking to earn "a market rate of return" while maintaining an investment portfolio with an average maturity of 90 days would hope to earn approximately the same as a three-month agency discount note. If the investor earns a rate much higher than this, it might signal an inappropriate level of risk. The benchmark for performance that is appropriate for the City is provided in **Attachment A - Fund Type Investment Strategies** and will be calculated as weighted average yield to maturity.

To enhance performance, it is the policy of the City to create a competitive environment for all individual purchases and sales, financial institution deposits, money market mutual funds, and local government investment pools.

13. **REPORTING.** The City Finance Director shall submit a quarterly investment report, signed by all the Investment Officers, that summarizes current market conditions, economic developments, and anticipated investment conditions. The report shall summarize investment strategies employed in the most recent quarter and describe the portfolio in terms of investment securities, maturities, and risk characteristics, and shall explain the interest income for the quarter.

13.1. **Annual Report.** Within ninety (90) days of the end of the fiscal year, the City Finance Director shall present an annual report on the investment program and investment activity. This report may be presented as a component of the fourth quarter report to the City Administrator and City Council. The reports prepared by the City Finance Director shall be formally reviewed at least annually by an independent auditor, and the result of the review shall be reported to the City Council by that auditor.

13.2. **Methods.** The quarterly investment report shall include a succinct management summary that provides a clear picture of the status of the current investment portfolio and transactions made over the past quarter. This management summary will be prepared in a manner that will allow the City to ascertain whether investment activities during the reporting period have conformed to this Investment Policy. The report will be provided to the City Council. The report will include the following:

13.2.1. A listing of individual investments held at the end of the reporting period. This list will include the name of the fund or pooled group fund for which each individual investment was acquired;

13.2.2. Unrealized gains or losses resulting from appreciation or depreciation by listing the beginning and ending book and market value of investments for the period. Market values shall be obtained from financial institutions or portfolio reporting services independent from the broker/dealer from which the security was purchased;

13.2.3 . Additions and changes to the market value during the period;

13.2.4. Fully accrued interest for the reporting period;

13.2.5. Average weighted yield to maturity of portfolio on entity investments as compared to applicable benchmarks;

13.2.6. Listing of investments by maturity date;

13.2.7. The percentage of the total portfolio which each type of investment represents;

13.2.8. Verification of current credit rating for all investments that have a required minimum credit rating; and

13.2.9. Statement of compliance of the City's investment portfolio with State Law and the investment strategy and policy approved by the City Council.

14. **INVESTMENT POLICY ADOPTION AND AMENDMENT.** The City's Investment Policy shall be adopted and amended by resolution of the City Council only. The City's written policies and procedures for investments are subject to review and approval not less than annually to stay current with changing laws, regulations and needs of the City.

Attachment A

FUND TYPE INVESTMENT STRATEGIES

The City maintains portfolios which utilize four investment strategy considerations designed to address the unique characteristics of the fund types represented in the portfolios:

A. Operating Funds and Pooled Funds

Suitability – Any investment eligible in the Investment Policy is suitable for Operating Funds and Pooled Funds.

Safety of Principal – All investments shall be of high quality with no perceived default risk. Market price fluctuations may occur. However, by managing the weighted average days to maturity for the Operating Funds and Pooled Fund's portfolio to less than 365 days and restricting the maximum allowable maturity to two years, the price volatility of the overall portfolio will be minimized.

Marketability – Securities with active and efficient secondary markets are necessary in the event of an unanticipated cash flow requirement. Historical market "spreads" between the bid and offer prices of a particular security-type of less than a quarter of a percentage point will define an efficient secondary market.

Liquidity – The Operating Funds and Pooled Funds require the greatest short-term liquidity of any of the Fund types. Cash equivalent investments will provide daily liquidity and may be utilized as a competitive yield alternative to fixed maturity investments.

Diversification – Investment maturities should be staggered throughout the budget cycle to provide cash flow based on the anticipated operating needs of the City. Market cycle risk will be reduced by diversifying the appropriate maturity structure out through two years.

Yield – Attaining a competitive market yield for comparable investment-types and portfolio restrictions is the desired objective. The average monthly TexPool yield will be the minimum yield objective.

B. Debt Service Funds.

Suitability – Any investment eligible in the Investment Policy is suitable for the Debt Service Fund.

Safety of Principal – All investments shall be of high quality with no perceived default risk. Market price fluctuations may occur. However, by managing Debt

Service Funds to not exceed the debt service payment schedule the market risk of the overall portfolio will be minimized.

Marketability – Securities with active and efficient secondary markets are not necessary as the event of an unanticipated cash flow requirement is not probable.

Liquidity – Debt Service Funds have predictable payment schedules. Therefore, investment maturities should not exceed the anticipated cash flow requirements. Cash equivalent investments may provide a competitive yield alternative for short term fixed maturity investments. A singular repurchase agreement may be utilized if disbursements are allowed in the amount necessary to satisfy any debt service payment. This investment structure is commonly referred to as a flexible repurchase agreement.

Diversification – Market conditions influence the attractiveness of fully extending maturity to the next “unfunded” payment date. Generally, if investment rates are anticipated to decrease over time, the City is best served by locking in most investments. If the interest rates are potentially rising, then investing in shorter and larger amounts may provide advantage. At no time shall the debt service schedule be exceeded in an attempt to bolster yield.

Yield – Attaining a competitive market yield for comparable investment-types and portfolio restrictions is the desired objective. The average monthly Texpool yield will be the minimum yield objective.

C. Debt Service Reserve Funds

Suitability – Any investment eligible in the Investment Policy is suitable for Debt Service Reserve Funds. Bond resolution and loan documentation constraints and insurance company restrictions may create specific considerations in addition to the Investment Policy.

Safety of Principal – All investments shall be of high quality with no perceived default risk. Market price fluctuations may occur. However, managing Debt Service Reserve Fund maturities to not exceed the call provisions of the borrowing reduces the investment's market risk if the City's debt is redeemed and the Reserve Fund liquidated. No stated final investment maturity shall exceed the shorter of the final maturity of the borrowing or three years. Annual mark-to-market requirements or specific maturity and average life limitations within the borrowing's documentation will influence the attractiveness of market risk and reduce the opportunity for maturity extension.

Marketability – Securities with less active and efficient secondary markets are acceptable for Debt Service Reserve Funds.

Liquidity – Debt Service Reserve Funds have no anticipated expenditures. The Funds are deposited to provide annual debt service payment protection to the City's debt holders. The funds are "returned" to the City at the final debt service payment. Market conditions and arbitrage regulation compliance determine the advantage of investment diversification and liquidity. Generally, if investment rates exceed the cost of borrowing, the City is best served by locking in investment maturities and reducing liquidity. If the borrowing cost cannot be exceeded, then concurrent market conditions will determine the attractiveness of locking in maturities or investing shorter and anticipating future increased yields.

Diversification – Market conditions and the arbitrage regulations influence the attractiveness of staggering the maturity of fixed rate investments for Debt Service Reserve Funds. At no time shall the final debt service payment date of the bond issue be exceeded in an attempt to bolster yield.

Yield – Achieving a positive spread to the applicable borrowing cost is the desired objective. Debt Service Reserve Fund portfolio management shall at all times operate within the limits of the Investment Policy's risk constraints.

D. Special Projects and Capital Projects Funds

Suitability – Any investment eligible in the Investment Policy is suitable for Special Projects and Capital Projects Funds.

Safety of Principal – All investments will be of high quality with no perceived default risk. Market fluctuations may occur. However, by restricting the maximum maturity to three years and by managing Special Projects and Capital Projects Funds to balance the short term and long term anticipated cash flow requirements, the market risk of the portfolio will be minimized.

Marketability – The balancing of short-term and long-term cash flow needs requires the short-term portion of the Special Projects and Capital Projects Fund's portfolio to have securities with active and efficient secondary markets. Historical market "spreads" between the bid and offer prices of a particular security-type of less than a quarter of a percentage point will define an efficient secondary market. Securities with less active and efficient secondary markets are acceptable for the long-term portion of the portfolio.

Liquidity – Special Projects and Capital Projects Funds used as part of a CIP plan or scheduled repair and replacement program are reasonably predictable. However unanticipated needs or emergencies may arise. Selecting Investment maturities that provide greater cash flow than the anticipated needs will reduce the liquidity risk of unanticipated expenditures.

Diversification – Investment maturities should blend the short-term and long-term cash flow needs to provide adequate liquidity and yield enhancement and stability. A “barbell” maturity ladder may be appropriate.

Yield – Attaining a competitive market yield for comparable investment-types and portfolio structures is the desired objective. The yield of an equally weighted, rolling six-month Treasury Bill portfolio will be the minimum yield objective.

Attachment B

**TEXAS PUBLIC FUNDS INVESTMENT ACT
CERTIFICATION BY BUSINESS ORGANIZATION**

This certification is executed on behalf of the City of Venus, Texas (the "City") and _____ (the Business Organization), pursuant to the Public Funds Investment Act, Chapter 2256, Texas Government Code (the "Act") in connection with investment transactions conducted between the City and the Business Organization.

The undersigned Qualified Representative of the Business Organization hereby certifies on behalf of the Business Organization that:

1. The undersigned is a Qualified Representative of the Business Organization offering to enter an investment transaction with the Investor as such terms are used in the Public Funds Investment Act, Chapter 2256, Texas Government Code; and
2. The Qualified Representative of the Business Organization has received and reviewed the Investment Policy furnished by the City; and
3. The Qualified Representative of the Business Organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the Business Organization and the City that are not authorized by the City's Investment Policy, except to the extent that this authorization is dependent on an analysis of the makeup of the City's entire portfolio or requires an interpretation of subjective investment standards.

Qualified Representative of Business Organization:

Firm: _____

Signature: _____

Printed Name: _____

Title: _____

Date: _____

Attachment C

BROKER/DEALER QUESTIONNAIRE AND CERTIFICATION

A. INSTRUCTIONS

In order for a firm to be considered or remain as a Broker/Dealer for the City of Venus, please follow the instructions listed below.

1. Complete each section of the questionnaire.
2. Do not leave any questions unanswered. If the question does not apply, please mark it as N/A.
3. Return questionnaire by required date.
4. Provide all requested information.
5. All primary representatives must read the City's Investment Policy and sign the acknowledgement at the end of the questionnaire.
6. Submit the questionnaire and all required information to:

Becky Wilkins, Finance Director
City of Venus
700 W. US Hwy. 67
Venus, Texas 76084
Or via email at bwilkins@cityofVenus.com

Contact Becky Wilkins at 972-366-3348, extension 208 if you have any questions.

B. BASIC INFORMATION

Name of Firm: _____

Firm CRD Number: _____

National Address: _____

City: _____ State: _____ Zip: _____

Telephone: _____ Fax: _____

Years Established: _____ Number of Employees: _____

PRIMARY REPRESENTATIVE/MANAGER/PARTNER - IN – CHARGE

Name: _____

Title: _____

Address: _____

City: _____ State: _____ Zip: _____

Telephone: _____ Fax: _____

Email Address: _____

CDR#: _____ Years with Firm: _____

Will this person be trading with or quoting security offers to the City? Y / N
Has this person read the City's Investment Policy? Y / N

Name: _____

Title: _____

Address: _____

City: _____ State: _____ Zip: _____

Telephone: _____ Fax: _____

Email Address: _____

CDR#: _____ Years with Firm: _____

Will this person be trading with or quoting security offers to the City? Y / N
Has this person read the City's Investment Policy? Y / N

Please attach a resume for all individuals listed above.

C. SPECIFIC QUESTIONS

1. Is the firm a primary dealer in U.S. Government Securities? Y / N

If yes, how long has the firm been a primary dealer? _____

2. What was the Firm's total volume in U.S. Government and Agency Securities last year?

Dollar Amount: _____ Number of Transactions: _____

3. Which instruments are offered regularly by the firm's local desk?

☐ T-Bills ☐ Treasury ☐ Notes/Bonds ☐ Instrumentality ☐ Commercial Paper

☐ Bank CDs ☐ S and L CDs

☐ Agencies (Specify) _____

☐ Other (Specify) _____

4. Have any of the firm's public-sector clients ever sustained a loss on a securities transaction arising from a misunderstanding or misrepresentation of the risk characteristics of the instrument? Y / N

If yes, please explain:

5. In the past five years, has the firm or any of the employees ever been subject to a regulatory or state or federal agency investigation for alleged improper, fraudulent, disputable or unfair activities related to the sale of government securities or money market instruments? Y / N

If yes, please explain:

6. Has the firm ever been temporarily closed or prohibited from trading due to net capital? Y / N

If yes, please explain:

7. The City of Venus's Investment Policy requires the use of delivery versus payment. Describe the firm's normal process, including a description of reports, transaction, confirmation schedules, timing, safekeeping arrangements and auditing procedures.

Please attach the firm's Delivery Instructions.

8. Will the firm provide a faxed or electronic copy of the trade ticket, no later than one business day after the trade is executed? Y / N

The following information must be included:

- a. Security Type and CUSIP Number
- b. Issue Date, Maturity Date, Settlement Date, Trade Date, Call Date, Pay Date
- c. Risk Class, Risk Factor
- d. Rating
- e. Coupon Rate
- f. Par Value and Price

9. How many and what percentage of the firms transactions failed:

Last Month? _____ %
Last Year? _____ %

D. FINANCIAL INFORMATION

1. Have there been any changes in the firm's ownership in the past two years? Y / N
If yes, please explain:

2. Does the firm consistently comply with the Federal Reserve Bank's capital adequacy guideline? Y / N

Include certified documentation of your capital adequacy as measured by the Federal Reserve Standards

3. Please provide **audited** financial statements for the most current year and other indicators regarding the firm's capitalization. Please do not use a website address to answer this question.

4. Please provide the following information for the most **current quarter** reports:

- a. Debt/Equity (in percent) _____ %
- b. Assets (in Millions) _____
- c. Net Capital (in Millions) _____
- d. Vol. of Security Transactions (in Millions) _____
- e. Total Liabilities (in Millions) _____
- f. Total Stockholders' Equity (in Millions) _____

E. GENERAL INFORMATION AND QUESTIONS

1. What training would you offer to our employees and Investment Officers?
2. Describe the level of involvement the firm has with local government organizations in Texas such as GFOAT and GTOT (e.g. participation as a speaker, or attendee). Also indicate the number of years the firm has been involved with these or other local government organizations of Texas.
3. Attach a copy of the Financial Industry Regulatory Authority (FIRA) Broker Check Report for each local representative listed and a copy of the FIRA summary report for the firm.
4. Attach a copy of the firm's State of Texas Securities Commission Registration.
5. Does the firm participate in the Securities Investors Protection Corporation (S.I.P.C)?

If not, please explain:

6. Enclose a complete schedule of fees and charges for various transactions.

F. REFERENCES

Please identify (at least three for each trader included on this questionnaire and certification) their most directly comparable public sector clients preferably in our geographical area.

Trader Name: _____

ENTITY	CONTACT PERSON	TELEPHONE	CLIENT SINCE
1.			
2.			
3.			

4.			
5.			

Trader Name: _____

ENTITY	CONTACT PERSON	TELEPHONE	CLIENT SINCE
1.			
2.			
3.			
4.			
5.			

G. CHECKLIST

Resume for all primary representatives and manager/partner-in-charge enclosed.

Delivery Instructions enclosed.

Certified documentation of your capital adequacy enclosed.

Audited financial statement enclosed.

Current quarter financial statement enclosed.

Copy of the Firm's FIRA Summary sheet enclosed.

Copy of the FIRA Broker Check Report for each representative listed enclosed.

Copy of the firm's State of Texas Securities Commission Registration enclosed.

Delivery Instructions enclosed.

Schedule of fees and charges enclosed.



AGENDA ITEM REPORT

MEETING DATE: December 9, 2024

MEETING TYPE: City Council

SUBMITTED BY: Becky Wilkins, Finance Director

THROUGH: Joshua Jones, City Administrator

AGENDA CAPTION: Review and approve updated Purchasing Policy

MOTION LANGUAGE: *"I make a motion to approve/deny the amended and updated City of Venus Purchasing Policy."*

Background Information

The City of Venus Purchasing Policy has not been updated since September of 2018.

Budget Implications

There are no budget implications.

Operational Impact

There are no operational implications.

Legal Review

N/A

Staff Recommendation

The Finance Director recommends City Council approval of the updated Purchasing Policy.

Attachments

Updated City of Venus Purchasing Policy.



CITY OF VENUS PURCHASING POLICY

November 2024

Amended and Adopted _____

PURCHASING POLICY

The City of Venus is a General Law form of governing body. If the City moves to a Home Rule form of government, these provisions would be updated and revised at that time.

Statement of Purchasing Policy

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

To achieve the purpose of this policy, it is essential that those doing business with the City of Venus also observe the ethical standards prescribed here.

The purpose of purchasing procedures is to provide City staff with a guideline for the procurement of material, services, and equipment. The City of Venus is committed to ensuring that purchases are in compliance with State and Federal law and City ordinances and policies when procuring the highest quality material and services at the best value for the citizens of Venus.

Ethical Standards

All City staff engaged in procurement for the City of Venus shall comply with the following ethical standards:

1. It shall be a breach of ethics to attempt to realize personal gain through public employment with the City of Venus by any conduct inconsistent with the proper discharge of the employee's duties.
2. It shall be a breach of ethics to attempt to influence any public employee of the City of Venus to breach the standards of ethical conduct set forth by the City of Venus.
3. It shall be a breach of ethics for any employee of the City of Venus to participate directly or indirectly in procurement when the employee knows that:
 - a. The employee or any member of the employee's immediate family has a financial interest pertaining to the procurement;
 - b. A business or organization in which the employee, or any members of the employee's immediate family, has a financial interest pertaining to the procurement; or
 - c. Any other person, business, or organization with which the employee or any member of the employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.
 - d. City employees shall spend City funds in an ethical way that avoids any appearance of impropriety. If an employee has a family relationship with a vendor, the employee should not make the choice to use the vendor without contacting the Finance Director and City Administrator.

4. It shall be a violation of City employment to offer, give, or agree to give any employee or former employee of the City of Venus, or for any employee or former employee of the City of Venus to solicit, demand, accept or agree to accept from another person, a gratuity or an offer of employment in connection with any decisions regarding a procurement or influencing the content of any specification or procurement standard.
5. It is a breach of ethics for any payment, gratuity or offer of employment to be made by, or on behalf of, a subcontractor under a contract to the prime contractor or higher tier subcontractor for any contract for the City of Venus, or any person associated therewith as an inducement for the award of a subcontract or order.
6. The prohibition against gratuities and kickbacks prescribed above shall be conspicuously set forth in every contract and solicitation going forward.
7. It shall be a breach of ethics for any employee or former employee of the City of Venus knowingly to use confidential information for actual or anticipated personal gain, or for the actual or anticipated gain of any person.

Basic Goals

- To conduct all purchasing in accordance with the Texas Local Government Code, Section 252, Article 236(a) of Vernon's Civil Statutes, and the City of Venus Home Rule Charter and Code of Ordinances.
- To ensure that public funds are safeguarded.
- To ensure that public spending is not used to enrich elected officials or government employees, or to confer favors on favored constituents.
- To seek, develop and maintain reliable sources of supply that will create and encourage a competitive buying atmosphere.
- To ensure that responsible bidders are given fair opportunity to compete for the City's business.
- To obtain materials, equipment, services and supplies in accordance with the quality, quantity and delivery requirements of the requisitioning department.
- To obtain the lowest possible costs, quality, quantity, delivery and safety on all items requested.
- To organize and use our buying power in a manner that will yield maximum benefits to the City.
- To maintain good supplier relations to promote the City's reputation for fair dealing.
- To recommend standardization or substitution of materials, equipment or supplies whenever practical and in the best interest of the City.
- To establish standardized specifications for commonly used items resulting in efficiencies in maintenance and parts inventory and ensuring that purchases are made on the basis of actual requirements rather than brand preference.
- To provide proper and thorough inventory controls when purchasing in quantity.
- To eliminate emergency purchases for non-emergency situations to the extent possible.
- To include the Finance Department in planning, ordering, and acquisition in order to take full advantage of the staff knowledge and expertise of purchasing techniques and products, state contracts, and pre-bid governmental contracts.

Delegation of Purchasing Authority

Department Directors are the authorized purchaser for their department. The Director may also designate one or more employees to be the department purchasing representative. Once designations are made, notifications and purchasing updates will be sent to Directors and their designated purchasing representative(s).

All purchasing requests should be sent through the authorized department representative who will work with the Finance Department on certain purchases. Typically, those with purchase order authority are Directors, department heads, supervisors, and the designated purchasing representative.

Purchasing Process

Steps to the purchasing process:

1. Determine dollar amount of desired purchase

\$ 0.01 to \$3,000	make purchase, no quotes, bids or purchase order required
\$3,001 to \$25,000	obtain no less than 3 phone or written quotes, prepare purchase requisition form in finance software, include quote information in request, send to Finance, approval required by Department Head
\$25,001 to \$49,999	obtain no less than 3 written quotes, prepare purchase requisition form in finance software, attach quotes, send to Finance, approval required by City Administrator
Over \$50,000	requires formal bid and City Council approval prior to advertising the bid If using a pre-bid contract such as Buy Board, you will still need Council approval for any purchase exceeding \$50,000.

2. Finance approves purchase requisition form, creates a purchase order, and sends to requesting department for final review and authorization to order.
3. Purchase is made and department notifies Finance when goods/services are received, or project is completed so that payment can be made in a timely manner.

\$3,001 up to \$25,000 **Requires written approval from Department Head**

For expenditures over \$3,000, a minimum of three (3) phone or written quotes are required, unless the purchase is from a pre-bid government contract, or a purchasing cooperative such as Buy Board, TCPN, Choice Partners, or HGAC. The department representative shall submit a purchase requisition form and provide 3 quotes/or the purchasing cooperative information. The Finance Department will approve the purchase requisition and send you a formal purchase order to use when ordering the required items. Requires Department Head approval.

- The contract, a bid project, or sole source provider
- If over \$3,000 but less than \$50,000, the City must show that they have attempted to contact at least two (2) Historically Underutilized Business (HUB) vendors, located on the vendor list at:

www.window.state.tx.us/procurement/prog/hub/searching

OVER \$25,001 AND UP TO \$49,9999

Requires written approval from City Administrator

Department representative must submit a purchase requisition and provide 3 written quotes, unless the purchase is from a pre-bid government contract, or a purchasing cooperative such as Buy Board, TCPN, Choice Partners, or HGAC. The department representative shall submit an electronic purchase order requisition and attach 3 quotes/or the purchasing cooperative information. The Finance Department will approve the purchase requisition, and send you a formal purchase order for you to use when ordering the required items.

- Of the three (3) quotes, two (2) must be Historically Underutilized Business (HUB) vendors if applicable. <http://www.cpa.state.tx.us/cmbi/cmbihub/html>
- Purchase order must be electronically approved by Finance Director and City Administrator.

PURCHASE OF \$50,000 AND UP

Requires City Council approval prior to any purchase order creation

Purchases must be accomplished through the formal request for bid or the request for proposal process with detailed written specifications. The development of the written specifications will be prepared by the requesting Department and/or with assistance from the Finance Department.

All purchases in excess of \$50,000 must be submitted to City Council for approval. This includes any purchases exempt from the bidding procedure. The Finance Department will prepare a recommendation memo to Council and the requesting Department will be responsible for answering questions/addressing concerns at the Council meeting. See appendix B for detailed information regarding the competitive sealed bid process.

TECHNOLOGY RELATED PURCHASES

All computer equipment, software, printers, wireless cards, monitors, cell phones, GIS related products or any items that will be used on the City network, or items related to the telephone system or require access to the City network must be coordinated through the Information Technology Provider.

The department requesting IT items will submit a purchase order requisition or detailed email to the Information Technology Provider. Once received, technology purchases will be tagged and recorded, configured, and then delivered to the department for use.

COOPERATIVE PURCHASING

Cooperative Purchasing is one of the ways that local governments can save time and money in their purchasing programs. It occurs when two or more entities (Local, State or Federal governments) coordinate some or all of their purchasing needs so that they can join in purchases to the mutual benefit of all the entities concerned. Any cooperative purchasing agreements must be approved by City Council. The benefits are:

- Lower costs through increased volume
- Lower administrative costs
- Improved response from vendors
- Share experience leading to better product specifications
- Better compliance with state statutes on purchasing

STATE PURCHASING DEBARRED AND VENDOR LIST

Vendors who have failed to comply with their state contracts and have been debarred from doing business with the State of Texas for a specific period may be found at: <https://www.epls.gov>. The City of Venus prohibits conducting City business with vendors who are placed on this list for the time specified.

Purchasing Card

The Purchasing Card program is designed to better manage low-dollar purchases. It is a fast, flexible, purchasing tool, which offers an alternative to the existing purchasing process, and provides an extremely efficient and effective method for purchasing and paying for small dollar items. Each Director, for their respective department (s), will set spending parameters. The Director may adjust these limits as determined by demonstrated need through the Finance Director.

The purchase card is a tool meant to be used to expedite the purchasing process for most daily requirements. It enables purchases for non-restricted commodities by telephone or in person directly from the vendors. The City of Venus purchase card is accepted by all vendors that honor the Visa/Master Card on a personal basis.

When the purchase is made, it is vital that all detailed receipts are collected by the purchaser. Monthly credit card receipts reconciliation forms are to be completed and returned to Finance in a timely manner.

Misuse of the card will result in de-activation and possible disciplinary action. It may also result in your personal liability for improper charges made by or for you.

The following are cardholder responsibilities:

The cardholder must use the Purchasing Card for legitimate business purposes only. Misuse of the card will subject the cardholder to disciplinary action in accordance with City of Venus policies and procedures relating to disciplinary action and termination for cause. The cardholder must:

- Ensure Purchasing Card is used for legitimate business purposes only.
- Maintain the Purchasing Card in a secure location at all times.
- Not allow other individuals to use the Purchasing Card
- Adhere to purchases limits and restrictions of Purchasing Card and ensure the total transaction amount of any single transaction does not exceed established limits.
- Obtain and reconcile all detailed sales slips, detailed register receipts, and/or Purchasing Card receipts and submit to Finance within 24 hours of purchase
- Not accept cash in lieu of a credit to the Purchasing Card account.
- Immediately report a lost or stolen card to Classic Bank at 1-800-367-7576

- Immediately notify your Director of a lost or stolen card at the first opportunity during normal business hours
- Return Purchasing Card to your Director upon terminating employment with the City.
- Report erroneous and emergency transaction needs to your Director during normal business hours.

Before receiving a Purchasing Card, you are required to sign the City of Venus Purchasing Cardholder Agreement. By signing this agreement, you indicate that you understand the intent of the program, and will comply with all guidelines of the agreement, as well as City Policies and Procedures relating to the expenditure of City funds. Emergency transactions may be handled with the Purchasing Card as long as they do not exceed the spending controls assigned to the individual's card.

Emergency Purchases

Texas statutes generally allow the local government to make "emergency or exempted purchases" without competitive bidding as per Texas Local Government Code 252.022 "General Exemptions". A political subdivision is generally exempted from competitive bidding if:

- In case of a public calamity, the prompt purchase of items is required to provide for the needs of the public or to preserve the property of the political subdivision;
- The item is necessary to preserve or protect the health or safety of residents of the political subdivision; or
- The item is made necessary by unforeseen damage to public property.

Purchases made in emergency situations are more expensive than routine purchases; therefore, they must be kept to a minimum. Poor planning, overlooked requirements or negligence may cause the need for expedited purchases, but are not true emergencies.

Receiving and Inspections

When materials, equipment or supplies are received, the department that placed the order is responsible for inspecting the shipment and initiating the payment process. All items must be inspected upon receipt. Inspection should include:

- Verification of correct quantities
- Verification of correct purchase order number on the packing slip
- Check for damaged or defective goods.

When the goods are received, an employee must code the receiving slip/packing slip/or invoice with the appropriate billing code, sign, and submit the item to Finance for payment.

Payment for Good and Services

Government Code Section 660-40-0, Chapter 2251 applies to all state agencies and political subdivisions, including counties and cities. It requires that they pay all payments owed not later than thirty (30) days after the goods or services are received, or the date that the invoice is received, whichever is later.

Invoices

An invoice is an itemized statement of merchandise or a service provided by the vendor. It contains the same information as the purchase order and is the means for settlement of financial obligations incurred when the purchase order is used. All invoices should be sent directly to Finance upon receipt. Invoices should be coded with appropriate accounting codes, and include appropriate approval signature (s) from Director or their designated representative.

Tax Exempt Certificates

The City is exempt from payment of all local sales tax, state sales tax, and federal excise tax. When it is necessary to provide a vendor with a copy of an exemption certificate, contact the Finance Department to have a Tax Exemption Certificate completed for your needs.

Assets

Fixed Assets

“Capital or Fixed Assets” are required to be inventoried and accounting for by the Government Accounting Standards Board. Capital Assets are those whose value is \$5,000 or more and have a service life of more than one year. The City is required by GASB Statement 223 to ensure that “Capital Assets” are accounted for as part of a depreciation process for all City assets. The Capital Asset Information Sheet (ATTACHED_) is the form utilized to monitor the purchase, transfer, and disposition of Capital/Fixed Assets. A Capital Assets Information Sheet should be completed by Finance upon the receipt, transfer, or sale/disposition of an asset.

Monitored Assets

“Monitored assets” are those that are of a pilferable nature and are not required to be monitored by the GASB-23 standards. Monitored assets are those with a value of more than \$500 but less than \$5000 and a service life of more than one year. The items are monitored in the same way as the assets required by the GASB-23 standards but are monitored locally by City officials. Depreciation values and standards are not a part of the Monitored Asset program.

Surplus/Salvage Property

The City of Venus utilizes various auction brokers as vendors for unwanted vehicles, excess materials, and outdated or broken equipment. The Department Head of each department should conduct an inventory assessment at least once per year, and then determine if any items should be sent to auction. A complete list of the items for each department must be submitted to City Council for approval. Once the list is approved by City Council, it is the responsibility of each department head to contact the Auction vendor to arrange for pictures, descriptions, and pick-up of the approved items.

If items are not purchased during the auction, it is the responsibility of each department to submit a request to City Council to declare the items as Salvage Property, allowing the department to dispose of the items.

Property Re-Utilization/Transfers

City property may be transferred between departments, utilizing an Asset Transfer Form from the department who currently has possession of the asset. Assets should not be transferred until the asset is fully depreciated. The minimum depreciation time frame is five (5) years.

Requisitions

A requisition is a formal request for a purchase to be made. It is used to inform Finance of the needs of a department and to identify the material requested. Additionally, it provides a record of the request and an approval to encumber funds. Used properly, it can save the City duplication and money through proper planning. Another purpose of the requisition process is to put in place a system of authorization and safeguards so that improper or illegal purchasing is both difficult to initiate and to conceal.

A requisition is required on all purchases in excess of \$3,000, including those items obtained from vendors through an annual contract. No purchases are to be made without a purchase order number. At least one of the required quotes should be obtained from a local vendor when obtaining written quotes for supplies/services that are less than \$50,000, if available.

Preparing the Requisition

The requisition originates in the user department via a Requisition. Again, anticipating goods/services is the only way to ensure timely service. Preparations must be made far enough ahead of the date that the goods/services are required to allow purchasing and the vendor to do their jobs properly, including:

- Advertising for bids, if necessary
- Obtaining bids or price quotations
- Processing bids, placing purchase orders or concluding contracts
- Allowing delivery of goods and services

Again, the awarding of a purchase should go to the lowest most responsible bidder.

Processing the Requisition

When the requisition is received by Finance, it must be verified for accuracy, authorization and budget authority. Finance must do the following:

1. Ensure requisition is complete
2. Verify contract provisions, if there is an existing contract
3. Verify budget authority. Check budget authority and budget balance for sufficient unencumbered funds to cover the purchase and that the purchase is from the correct expense account.
4. Prepare purchase order and forward to Finance Director and City administrator for final approval.
5. Forward copy of purchase order to originating department verifying to requestor that a purchase has been initiated.

Purchase Orders

The purchase order is the end result of the requisition. Once a purchase order is issued, the item(s) may be ordered. This is the final step, not the first step! The purchase order is the vendors authorization to ship material as specified. The purchase order is a legal, binding contract and must be considered as such. It is designed to expedite and control buying for the City. The Finance Department processes purchase orders after the requisition is filled out completely and accurately. All quotes and associated paperwork MUST be scanned in/or delivered to the Finance Department prior to the purchase order being processed. Purchase

order numbers must be used when placing orders. The department is responsible for ensuring that there is budget authorization and sufficient budget balance to cover the purchase. Purchases from \$5,000 to \$50,000 require three (3) written quotes, with at least two quotes requested from Historically Under-Utilized Businesses (HUBs), if available. All quotes should be scanned in/or delivered when the requisition is electronically submitted.

Historically Under-Utilized Businesses (HUB'S)

A municipality, in making an expenditure of more than \$3,000.00 but less than \$50,000 shall contact at least two (2) disadvantaged businesses on a rotating basis, in accordance with Texas Government Code, Title 10, Subtitle D, Section 2161 and the General Services Commission Rule I TAC 111.11----111.24. If the list fails to identify a disadvantaged business in the County in which the city is situated, the City is exempt from this section.

Sole Source Purchases

If the requisitioning department determines that the item is a sole source purchase, they must attach a statement to the requisition that they have contacted a sufficient number of vendors to determine that only one practical source of supply exists, or state the reasons why only one source exists. Some of these reasons may include:

1. The good/service is one of a kind or patented, copyrighted, secret process or unique item;
2. The product is only available from a regulated or natural monopoly;
3. The product is a component of an existing system which is only available from one supplier;
4. The item is produced by non-profit corporations using handicapped workers; or
5. Prison workers produce the item.

Written justification should include one or more of the following:

- Statement on company letterhead from vendor attesting to the fact that the item (s) being requested is only available from that vendor.
- Information concerning previous attempts to obtain competitive bids on the item (s) requested.
- Names of persons and their employers whom you contacted in an effort to find other sources.

Appendix A

Appendix B

Verbal/Written Quote Form

Requisition Form

Asset Transfer Form

APPENDIX A

CITY OF VENUS, TEXAS

HISTORICALLY UNDERUTILIZED BUSINESS (HUB) PROCEDURES

Excerpts from the Texas Local Government Code, Chapter 252, Subchapter B:

- A. Section 252.0215, "A municipality, in making an expenditure of more than \$3,000.00 but less than \$50,000.00, shall contact at least two historically underutilized businesses on a rotating basis, based on information provided by the comptroller pursuant to Chapter 2161, Government Code. If the list fails to identify a historically underutilized business in the county in which the municipality is situated, the municipality is exempt from this section."
- B. Centralized Master Bidders List & Historically Underutilized Business (HUB) Search
 - 1) Go to <http://www.window.state.tx.us/procurement/cmb/cmbhub.html>
 - 2) Click "HUBS on CMBL."
 - 3) Enter "Class Code, Item Code, District" if available. Description of each is provided by clicking on link directly below.
 - 4) Select "Johnson" on Texas County dropdown list.
 - 5) Click "Submit Search."
 - 6) Select appropriate Output Fields on "Select Fields For Detail List" page.
 - 7) Click "Go."
 - 8) Results will appear.

Appendix B

Competitive Bidding Process

The competitive bidding process has two purposes:

1. To ensure public monies are spent properly, legally, for public projects only, and to ensure the best possible value is received for the money.
2. To give those qualified and responsible vendors who desire to do business with the government a fair and equitable opportunity to do so.

The use of a standard bidding procedure gives the public assurance that their monies are properly safeguarded. Formal sealed bids are required for purchases exceeding \$50,000. Exemptions under the Texas Local Government Code are:

- Items purchased in case of public calamity to relieve the needs of the citizens or to preserve city property;
- Items to preserve or protect the public health or safety of the residents of the City;
- Items necessary because of unforeseen damage to public property;
- Personal or professional services, such as those performed by a certified public accountant, licensed architect, physician, optometrist, surgeon, registered surveyor, engineer or any group or association thereof;
- Work paid for on a daily basis (day labor)
- Land or right-of-way acquisitions;
- Items available from only one source such as patented, copyrighted, natural monopoly or secret process items, films, manuscripts or books, electric power, gas or other utilities, books, papers, and other library materials subject to exclusive distribution rights, and management services provided by a non-profit organization to the municipal museum, park, zoo or other facility which the organization has financially or otherwise supported;
- Rare books, papers and other library materials for a public library;
- Paving, street widening and other public improvements where at least one-third of the costs are paid by special assessments;
- A public improvement project which has been authorized but has run short of money to complete in accordance with the plans as authorized;
- A payment under a contract by which a developer participates in the construction of a public improvement under Subchapter C, Chapter 212; and
- Personal property sold:
 - At an auction by a state licensed auctioneer
 - At a going out of business sale held in compliance with Subchapter F, Chapter 17, Business and Commerce Code.
 - By a political subdivision of this state, a state agency of this state, or an entity of the Federal government

- Under an inter-local contract for cooperative purchasing administered by a regional planning commission established under Chapter 391.
- Service performed by blind or severely disabled persons
- Goods purchased by a municipality for subsequent retail sale by the municipality
- Electricity

It is the responsibility of the Finance department to adhere to all State laws pertaining to competitive bidding. Some of the general requirements are:

1. Advertise for bids, usually for two (2) consecutive weeks, in a newspaper of general circulation in the City.
2. Receive bids until a certain future date and hour set out in the specifications.
3. Oversee the opening of bids on the specified date and time.
4. Review bids for compliance with bid specifications.
5. Verify references.
6. Prepare a bid tabulation for submittal to City Council.

The bid will be awarded to the lowest most responsible bidder. The lowest responsible bidder is one that meets all the criteria of the specifications and one who has proven capable of performing a contract and/or appears financially and technically capable of adequately performing the contract. The bidding process can take up to 4-6 weeks to complete.

Request for Proposal

Chapter 252.021 of the Local Government Code authorizes the use of competitive, sealed proposal procedures only for high technology procurements.

A high technology procurement is the procurement of equipment, goods or services of a highly technical nature, including:

- Data processing equipment and its attendant software and hardware
- Telecommunications equipment, radio and microwave systems;
- Electronic distributed control systems, including building energy management systems;
- Technical services related to those items.

The RFP may also be used for situations where the procurement is exempted from the competitive bid processes, but where competition is desired.

The RFP specification is written using performance standards, which describes a need and invites potential bidders to devise unique and creative solutions to the problem.

The RFP must specify relative importance or price and evaluation factors. These can be listed in descending order of importance. Percentages are often used in an effort to quantify a qualitative process.

Common evaluation of criteria is:

- Cost
- Past performance on similar contracts
- Qualifications of relevant personnel
- Facilities and equipment owned by the contractor
- Contractors understanding of scope of work as evidenced by proposal quality or technical merit
- Timetable contractor proposes for project
- Proximity to project location or willingness to establish local office
- Portfolio, photographs, drawings or other samples of contractor's past work
- Contractor responsibility
- Bidders should submit 3 verifiable references for past projects/work completed, or services provided

Safety record of the contractor should also be considered. If safety record is to be considered, a written definition and criteria for accurately determining the safety record of a bidder should be adopted by the governing body and included in the RFP evaluation criteria.

An RFP can also be evaluated using alternative methods of evaluation, if applicable, such as;

- Life cycle or total cost
- Modified life cycle costing
- Energy efficiency/economy performance
- Warranties
- Price versus performance factors
- Evaluation of discounts
- Quietness of operation
- Cleanliness of operation—freedom from emissions of different pollutants, either exhausted or manufactured as a by-product

The RFP is advertised in a local paper according to statutory and/or charter requirements.

RFP's may be modified after being issued. When modifications are required, the same requirements for notification and advertisement are required. The modification notification should state whether the bid opening date is or is not extended. The bid opening date must be extended if the period from the date of modification or amendment is issued in less than the required notification period.

Proposals shall be opened in a manner that avoids disclosure of the contents to competing bidders and keeps the proposals secret during negotiations. All proposals are open for public inspection after the contract is awarded, but trade secrets are confidential information in the proposal and are not open for public inspection (see Local Government Code, Chapter 252.049)

Discussions in accordance with the terms of a request for proposal and with regulations adopted by the governing body of the municipality may be conducted with bidders who submit proposals and who are

determined to be reasonably qualified for the award of the contract. Bidders shall be treated fairly and equally with respect to any opportunity for discussion and revision of proposals. To obtain the best final offers, revisions may be permitted after submissions and before the award of the contract (see Local Government Code 252. 042)

The contract must be awarded to the responsible bidder whose proposal is determined to be the most advantageous to the municipality considering the relative importance of price and the other evaluation factors included in the request for proposals (see Local Government Code, Chapter 252.043).

The contract does not have to be awarded to the lowest price proposal, but is permitted to take price into account and may negotiate price and other terms prior to award.

When the City Secretary's office tabulates the bid/proposal, the following should be considered:

- Double-check all calculations and sums;
- Extend unit prices to a total price for the requested quantity;
- Verify that the proposal is signed by an authorized signer for the vendor;
- Verify that the proposal meets all requirements listed in the specifications;
- List all areas where it fails to meet any conditions(s) included in the specifications and whether any failure disqualifies the proposal;
- Verify that all required samples are included;
- Include results of testing of samples, if required.
- Verify 3 references of prior projects completed, or services provided.

The evaluation and recommendation of the proposal should include:

- Merits of each proposal with recommendations about which one should be selected;
- Whether the vendor has submitted a responsive proposal, meeting all of the criteria of the RFP;
- Give information about whether the vendor has a record of being a responsible bidder, capable of performing a contract and/or appears financially and technically capable of adequately performing this contract;
- Details of areas to be negotiated, including desired changes in the proposal.

Bidding Specifications

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

The purpose of the specification is to provide Finance with clear guidelines for the purchase and to provide the vendor firm criteria of minimum product or service acceptability. A good specification has three (3) characteristics:

Sets minimum acceptability of the good or service

Should promote competitive bidding

Should contain provisions for reasonable tests and inspections for acceptability of the good or service

Preparation of the specifications will be up to the operating department. The operating department shall prepare initial specifications and define its requirement by function, stating how the material or equipment is to be used. In the absence of City, State or Federal specifications, the operating department will obtain any outside technical assistance required. Optimum specifications are performance-oriented, stating the end result of what you want the equipment, good or services to do.

Formal Bid Procedure for City Departments

In order to assist City departments in complying with all purchasing laws, policies and procedures, Finance request that each department soliciting formal bids abide by the following procedures:

1. Every formal bid, Request for Qualifications or Request for Proposal should be assigned a bid number. Bid numbers can be obtained from the City Secretary's office. The requesting department will need to complete the Bid Request form and submit to the City Secretary's office so that they may easily identify each bid and also will provide them the necessary information to advertise the bid on the City's website and/or local newspaper.
2. A staff member from the City Secretary's office, Finance Department, and requesting department shall attend all bid openings. This is to protect the using departments against any claims of impropriety.

Advertising and Advertising Time Requirements

Section 252.041 of Chapter 252 of the Local Government Code requires that the sealed bid be advertised publicly with notice of the time and place at which the bids will be publicly opened and read aloud. The public notice must be published at least once a week for two (2) consecutive weeks in a newspaper published in the municipality. The date of the first publication must be before the 14th day after the date set to publicly open the bids. All bid notices will be posted through the City Secretary, to ensure they are posted with the correct newspaper, for the correct period of time, and in accordance with all applicable laws.

Obtaining Materials, Supplies and Services

Quotes

Quotes for materials and supplies in excess of \$4,000 are required by state law. The request for price quotation should be on a standard quote form and contain at least the following information:

- Name and address of vendor
- Description of item
- Quantity required
- Last date quotations accepted
- Approximate date delivery is required
- Terms and conditions of purchase (Form) should be forwarded to supplier

- Total or unit price
- The date through which quoted price will be effective

Bid Award

The award of a purchase should go to the lowest and most responsible bidder.



City of Venus
P.O. Box 380
Venus, TX 76084
Tel: 972-366-3348
Fax: 972-366-3824
www.cityofvenus.org

Verbal/Written Quotation Form

Vendor Name: _____

Address: _____

City / State / Zip Code: _____

Phone: _____

Fax: _____

Point of Contact: _____

Item/s required	Qty	Notes	Total Price

GRAND TOTAL \$ _____

Date required by: _____ Quote valid until: _____

Please fax / email quotes to: _____

To the attention of: _____

For questions concerning the purchasing process for the City of Venus, please contact:

Purchasing Department

Phone: 972-366-3348

Fax: 972-366-3824

I hereby quote to the City of Venus in good faith, the prices above for items listed.

Authorized Signature: _____

Title: _____

Date: _____

Terms: Net 30 days, unless otherwise noted



City of Venus
P.O. Box 380
Venus, TX 76084
Tel: 972-366-3348
Fax: 972-366-3824
www.cityofvenus.org

PURCHASE REQUISITION

P.O. Number: _____

Department: _____

Date: _____

To: _____

Subject: _____

Vendor: _____

Address: _____

City / State / Zip Code: _____

Phone: _____

Contact Person: _____

Qty	Description	Unit Price	Total Price

FREIGHT CHARGES: _____

TOTAL PRICE: _____

Vendor Name	Contact Person / Phone Number	Total Price

Department Head Signature: _____

Charge to Line Item: _____

Comments: _____



City of Venus
P.O. Box 380
Venus, TX 76084
Tel: 972-366-3348
Fax: 972-366-3824
www.cityofvenus.org

ASSET TRANSFER

Transferring from Department:			
Transferring to Department:		Date:	

Description of item being transferred:			
Original Purchase Date:		Purchase Price:	
Qty	Description		

Transferred from Department Head Signature:	
Transferred to Department Head Signature:	
Comments:	



AGENDA ITEM REPORT

MEETING DATE:	December 9, 2024
MEETING TYPE:	City Council
SUBMITTED BY:	Becky Wilkins, Finance Director
THROUGH:	Joshua Jones, City Administrator & Kyle Sugg, Public Works Director
AGENDA CAPTION:	Allocate projects for remaining ARPA funds.
MOTION LANGUAGE:	<i>"I make a motion to approve/deny a Resolution allocating final projects for remaining ARPA funds."</i>

Background Information

The City of Venus received \$1,084,468.04 from August 2021 through September 2022 as a revenue replacement Grant from the Federal Government. Project justifications were approved by Council, and most projects were followed to completion.

Budget Implications

Projects must be allocated no later than December 31, 2024 or funds would need to be returned to the U.S. Treasury.

Operational Impact

As of November 2024, there is an available balance of \$213,957.31 in ARPA funding. The City must allocate projects for the remaining funds available no later than December 31, 2024. Projects must be completed no later than December 31, 2026.

Legal Review

N/A

Staff Recommendation

The Finance Director recommends that the remaining ARPA Grant funds be allocated to the following projects:

- Continue SCADA upgrades to include all lift stations and water sites
- Cost: \$250,000
- ARPA Funds \$213,957.31
- 2020 Bond Funds \$36,042.69 (separate agenda item)

Attachments

Original ARPA Project List and Expenditures, justification, cost and scope of work for project listed above.



City Council Agenda Item Report
Interim City Administrator James Groom
972-366-3547
jgroom@cityofvenus.org

February 12th, 2024

DISCUSS AND CONSIDER: approving a budget amendment to spend \$225,000 out of the 2018 Bond fund for water, sewer, and drainage projects.

BACKGROUND/HISTORY: The 2018 bond was taken out to complete road construction around the schools. This work was completed, and the \$428,000 remaining balance of the bond fund has not been allocated since then.

FINDINGS / CURRENT ACTIVITY: When evaluating recent major issues with our water system, the Interim Public Works Director identified several issues with the water system that need immediate attention. The immediate concerns are improving our water take point which is currently limited to a four-inch connection and adding an altitude valve at the elevated storage tank so that the water system will not overflow and allow the water take point to be operated at full blast.

While discussing these items, other issues came up that need attention. Our pumps at the main lift station are old and one is currently down. It needs to be repaired, but we are requesting not only to repair the broken one, but also to install a new pump in this lift station. The station was designed for three pumps and two are required to operate the station. All three pumps will be connected, which will allow redundancy in case one of the pumps fails. While the station is set up for three pumps, there is some wiring that will need to be done to fully connect the third pump.

There are one or more drainage issues that might be able to be taken care of as well. This is manpower dependent. These projects are in the Meadow Ridge area and the current drainage budget does not allow for fixing the identified issues.

RECOMMENDATIONS: Approve the budget amendment so that necessary work can be done in these critical areas.

ATTACHMENTS: Bond balances, Justification sheet, Existing Debt Purposes

City of Venus, Texas
Existing Bond Issues

Debt	<u>Certificates of Obligation</u>	<u>Certificates of Obligation</u>	<u>Certificates of Obligation</u>
Series	Series 2018	Series 2020	Series 2022
Sale date	May 14, 2018	August 10, 2020	September 12, 2022
Closing date	June 13, 2018	September 1, 2020	October 11, 2022
Call Feature	Maturities on or after February 15, 2029, in whole or in part, in principal amounts of \$5,000, or any integral multiple thereof, on February 15, 2028, or any date hereafter, at the par value thereof plus accrued interest to the date of redemption.	Maturities on or after February 15, 2031, in whole or in part, in principal amounts of \$5,000, or any integral multiple thereof, on February 15, 2030, or any date hereafter, at the par value thereof plus accrued interest to the date of redemption.	Maturities on or after February 15, 2028, in whole or in part on any date at par plus accrued interest to the date of redemption.
Par	\$4,400,000.00	\$4,175,000.00	\$8,000,000.00
Premium	<u>\$239,222.65</u>	<u>\$138,477.70</u>	NA
Total Sources	<u>\$4,725,720.65</u>	<u>\$4,313,477.70</u>	<u>\$8,000,000.00</u>
Deposit to Project Fund	\$4,500,000.00	\$4,169,000.00	\$7,924,828.81
Underwriter's Discount	\$35,519.47	\$51,208.11	NA
Cost of Issuance	<u>\$103,703.18</u>	<u>\$93,269.59</u>	<u>\$75,171.19</u>
Total Uses	<u>\$4,639,222.65</u>	<u>\$4,313,477.70</u>	<u>\$8,000,000.00</u>
Purpose	Proceeds from the sale of the Obligations will be used for (i) street improvements; ii) waterworks and sewer system improvements , including a wastewater treatment plant; (iii) improvements to existing municipal buildings; and (iv) paying legal, fiscal, architectural and engineering fees in connection with these projects, with any surplus proceeds to be used for (v) improvements at Venus Town Square.	Proceeds from the sale of the Obligations will be used for (i) constructing, constructing and improving streets, roads, sidewalks and alleys, including bridges and intersections, street overlay, landscaping, lighting, signalization, traffic safety and operational improvements, culverts and related storm drainage and utility relocation; (ii) acquiring, constructing, and equipping additions, improvements, extensions, and equipment for the City's waterworks and sewer system , (iii) acquiring, constructing, improving, renovating and equipping existing municipal buildings; (iv) acquiring, constructing, and equipping a new fire station ; and (v) paying legal, fiscal, architectural and engineering fees in connection with these projects, with any surplus proceeds to be used for (vi) improvements at Venus Town Square	Certificate in the amount of \$8,000,000 (the "Certificate") for paying all or a portion of the Issuer's contractual obligations incurred for (i) acquiring, constructing, and equipping a municipal complex, including a police station, fire station and other public safety facilities; (ii) constructing, reconstructing and improving streets, roads, sidewalks and alleys, including bridges and intersections, street overlay, landscaping, lighting, signalization, traffic safety and operational improvements , culverts and related storm drainage and utility relocation; (iii) acquiring, designing, constructing, and equipping parks and recreation facilities, including without limitation land acquisition, feasibility studies, park improvements, recreation and sports facilities, landscaping, irrigation, drainage, lighting, benches, pavilions, trails, walking paths, public restrooms, recreation centers, baseball fields, soccer fields, municipal golf course, parking facilities and related infrastructure; and (iv) paving legal, fiscal.
Current			
Proposed Use	1) Water and Sewer Improvements including Water take point work, main lift pump replacement and repair, altitude valve	Originally earmarked for Venus Parkway \$200,000 should be earmarked for Venus Parkway Can be used for various things	Remainder ear marked for Venus Parkway Original Intent was building a fire station Used to purchase land last year
Project Fund Balance	\$428,00	\$4,200,000	\$4,019,000

Project	Estimated Cost	
Water Take Point Improvements	\$	47,000.00
SCADA Change Orders	\$	43,000.00
Main Lift Station Replacement Pump	\$	44,000.00
Repair of Main Lift Pump & Wiring	\$	22,000.00
Altitude Valve at Elevated Tank	\$	45,000.00
Drainage Projects	\$	24,000.00
 Total	\$	225,000.00
Current Remaining Balance of 2018 bonds	\$	428,000.00
Total of 2018 bond after Budget Amendment	\$	203,000.00

Notes

Increase capacity at water take point

Add SCADA to take point and electrical needed to be ran to the tower site

New Replacement Pump for Main lift station

Pump needs to be rebuilt and then new wiring to add it to the lift station

Allows take point to be full open without overfilling the elevated storage tank

Have identified an opportunity to fix an issue or two potentially

ARPA Funds

Projects	GL code	Proposed	Revised
Manhole Repairs	40-5-0000-0448	\$ 73,500.00	\$ 73,550.00
Vista Ridge Driveway	40-5-0000-0624	\$ 10,000.00	\$ 9,800.00
SCADA Project	40-5-0000-0628	\$ 170,000.00	\$ 238,477.25
Lone Star Avenue	40-5-0000-0625	\$ 40,000.00	\$ 36,267.05
Voting Machine	40-5-0000-0626	\$ 45,000.00	\$ 44,369.25
Clear Gov Software	40-5-0000-0486	\$ 26,000.00	\$ 30,800.00
Body Cameras	40-5-0000-0631	\$ 50,500.00	\$ 50,302.65
Police and Fire Drone	40-5-0000-0630	\$ 15,500.00	\$ 15,476.00
Police Tasers	40-5-0000-0429	\$ 7,500.00	\$ 7,499.97
Storm sewer capacity eval	40-5-0000-0621	\$ 10,000.00	\$ 9,103.00
Water line vault	40-5-0000-0622	\$ 5,500.00	\$ 5,138.46
Sewer R/M under 157	40-5-0000-0632	Emergency Repair	\$ 349,727.10
		\$ 453,500.00	\$ 870,510.73

Grant Funds Received	\$ 541,164.51
	\$ 1,069.51
	\$ 542,234.02
	\$ 1,084,468.04

Grant Funds Remaining:

balance on books

\$ 213,957.31

Proposed but not funded:

	Proposed
CCN	\$ 45,000.00
BNSF Drainage Eval.	\$ 16,000.00
Midlothian Take Point-Design	\$ 37,000.00
Midlothian Take Point Constr	\$ 175,000.00
Lift Station By-pass pumps	\$ 40,000.00
Skid Steer	\$ 150,000.00
Paving at Fielder Park	\$ 150,000.00
Meter Replacement	\$ 30,000.00
	\$ 643,000.00

Public Works Department

Memorandum



TO: Joshua Jones, City Administrator

FROM: Kyle Sugg, Public Works Director

DATE: October 7th, 2024

SUBJECT: ARPA Fund and 2018 Bond Fund Remains – Priority Usage

As discussed previously, I am working to prioritize the remaining balances of the ARPA Funds and 2018 Bond Funds. The current plan for expending i

ARPA Fund: **\$235,538.46**

Obligations:

SCADA Payment 8.16.24 **\$21,377.70**

SCADA Final Payment (Retainage) **\$16,242.80**

TOTAL REMAINING: **\$197,917.96**

2018 Bond Fund: **\$225,000.00**

Total of Both Funds: **\$422,917.96**

			ARPA Fund Balance		CO Bond Balance
Priority Projects	Project Cost	ARPA Fund Allocation	\$197,917.96	CO Bond Allocation	\$225,000.00
SCADA Improvements	\$220,000.00	\$45,000.00	\$152,917.96	\$175,000.00	\$50,000.00
**GST Improvements	\$60,000.00	\$60,000.00	\$92,917.96	\$0.00	\$50,000.00
Main Lift - Pump Repair	\$22,000.00	\$0.00	\$92,917.96	\$22,000.00	\$28,000.00
Take-Point Des. & Const.	\$60,000.00	\$60,000.00	\$32,917.96	\$0.00	\$28,000.00
**W/WW Masterplans	\$60,917.96	\$32,917.96	\$0.00	\$28,000.00	\$0.00

**Indicates that this item has not yet been identified in either the CO Bond or ARPA Fund allocation.

Kyle Sugg

Kyle Sugg, Public Works Director

RESOLUTION NO. _____

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF VENUS, TEXAS, AUTHORIZING THE CITY ADMINISTRATOR TO UTILIZE THE CITY OF VENUS'S AMERICAN RESCUE PLAN FUNDS; PROVIDING FOR FINDINGS OF FACT, REPEALER, SEVERABILITY, EFFECTIVE DATE, PROPER NOTICE AND MEETING.

WHEREAS, on March 11, 2021, President Joe Biden signed into law the American Rescue Plan Act (hereinafter "ARPA") to address the impact of COVID-19 and initiate a funding program related to the economy, public health, state and local governments, individuals, and businesses; and

WHEREAS, on May 10, 2021, the U.S. Treasury issued the Interim Final Rule and on January 6, 2022, issued the Final Rule to implement ARPA, as set forth in Title 31, Part 35 of the Code of Federal Regulations ("CFR"); and

WHEREAS, under ARPA Section 603 and (C) and the Final Rule 31 CFR 35.6(b)(3)(ii)(A)(11), recipients may use Coronavirus State and Local Fiscal Recovery Funds ("SLFRF") to provide assistance to individuals and disproportionately impacted populations via capital improvements, investments in the community to promote improved health outcomes and public safety, services to address educational disparities, and procurement of equipment related to the provision of these services; and

WHEREAS, the City of Venus ("City") has been awarded funds by the U.S. Department of the Treasury ("Treasury") which were distributed to the City from ARPA for covered costs and eligible expenses to be incurred during the period which began on March 3, 2021 (the date ARPA became law) until December 31, 2024 (to be expended by December 31, 2026); and

WHEREAS, the City seeks to allocate ARPA funding ("Funding") for the purpose of making upgrades to the City's SCADA system, including lift stations and water sites ("Project").

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

SECTION 1. Findings of Fact: The foregoing recitals are incorporated into this resolution ("Resolution") by reference as findings of fact as if expressly set forth word-for-word herein.

SECTION 2. Authorization: The City Council authorizes the City Administrator to use the Funding for making upgrades to the City's SCADA system, including upgrades to the lift stations and water sites.

SECTION 3. Repealer: To the extent reasonably possible, resolutions are to read together in harmony. However, all resolutions, or parts thereof, that are in conflict or

inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters regulated.

SECTION 4. Severability: Should any of the clauses, sentences, paragraphs, sections or parts of this Resolution be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this Resolution.

SECTION 5. Effective Date: This Resolution shall take effect upon the date of final passage noted below, or when all applicable publication requirements, if any, are satisfied in accordance with the City's Code of Ordinances, and the laws of the State of Texas.

SECTION 6. Proper Notice & Meeting: It is hereby found and determined that the meeting at which this Resolution was passed was open to the public, and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

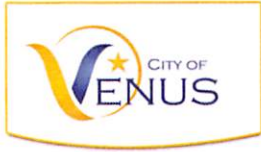
DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF VENUS ON THIS 9th DAY OF DECEMBER 2024.

ATTEST:

APPROVED:

Callie Green, City Secretary

Alejandro Galaviz, Mayor



AGENDA ITEM REPORT

MEETING DATE:	December 9, 2024
MEETING TYPE:	City Council
SUBMITTED BY:	Becky Wilkins, Finance Director
THROUGH:	Joshua Jones, City Administrator & Kyle Sugg, Public Works Director
AGENDA CAPTION:	Allocate funds to complete SCADA project from 2020 Bond proceeds in excess of available ARPA funds.
MOTION LANGUAGE:	<i>"I make a motion to approve/deny a Resolution allocating 2020 Bond proceeds to complete scope of SCADA project in the amount of \$36,042.69."</i>

Background Information

The City of Venus received \$1,084,468.04 from August 2021 through September 2022 as a revenue replacement Grant from the Federal Government. Project justifications were approved by Council, and most projects were followed to completion.

Budget Implications

Project costs and scope of work have changed since original submission in 2021.

Operational Impact

2020 Bond proceeds are available and applicable to the SCADA project completion.

Legal Review

N/A

Staff Recommendation

The Finance Director recommends that 2020 Bond proceeds in the amount of \$36,042.69 be allocated for the following projects:

- Continue SCADA upgrades to include all lift stations and water sites
- Cost: \$250,000
- 2020 Bond Funds \$36,042.69
- ARPA Funds \$213,957.31(separate agenda item)

Attachments

Original ARPA Project List and Expenditures, justification, cost and scope of work for project listed above.



City Council Agenda Item Report
Interim City Administrator James Groom
972-366-3547
jgroom@cityofvenus.org

February 12th, 2024

DISCUSS AND CONSIDER: approving a budget amendment to spend \$225,000 out of the 2018 Bond fund for water, sewer, and drainage projects.

BACKGROUND/HISTORY: The 2018 bond was taken out to complete road construction around the schools. This work was completed, and the \$428,000 remaining balance of the bond fund has not been allocated since then.

FINDINGS / CURRENT ACTIVITY: When evaluating recent major issues with our water system, the Interim Public Works Director identified several issues with the water system that need immediate attention. The immediate concerns are improving our water take point which is currently limited to a four-inch connection and adding an altitude valve at the elevated storage tank so that the water system will not overflow and allow the water take point to be operated at full blast.

While discussing these items, other issues came up that need attention. Our pumps at the main lift station are old and one is currently down. It needs to be repaired, but we are requesting not only to repair the broken one, but also to install a new pump in this lift station. The station was designed for three pumps and two are required to operate the station. All three pumps will be connected, which will allow redundancy in case one of the pumps fails. While the station is set up for three pumps, there is some wiring that will need to be done to fully connect the third pump.

There are one or more drainage issues that might be able to be taken care of as well. This is manpower dependent. These projects are in the Meadow Ridge area and the current drainage budget does not allow for fixing the identified issues.

RECOMMENDATIONS: Approve the budget amendment so that necessary work can be done in these critical areas.

ATTACHMENTS: Bond balances, Justification sheet, Existing Debt Purposes

City of Venus, Texas

Existing Bond Issues

Debt	Certificates of Obligation	Certificates of Obligation	Certificates of Obligation
Series	Series 2018	Series 2020	Series 2022
Sale date	May 14, 2018	August 10, 2020	September 12, 2022
Closing date	June 13, 2018	September 1, 2020	October 11, 2022
Call Feature	Maturities on or after February 15, 2029, in whole or in part, in principal amounts of \$5,000, or any integral multiple thereof, on February 15, 2028, or any date hereafter, at the par value thereof plus accrued interest to the date of redemption.	Maturities on or after February 15, 2031, in whole or in part, in principal amounts of \$5,000, or any integral multiple thereof, on February 15, 2030, or any date hereafter, at the par value thereof plus accrued interest to the date of redemption.	Maturities on or after February 15, 2028, in whole or in part on any date at par plus accrued interest to the date of redemption.
Par	\$4,400,000.00	\$4,175,000.00	\$8,000,000.00
Premium	<u>\$239,222.65</u>	<u>\$138,477.70</u>	NA
Total Sources	<u>\$4,725,720.65</u>	<u>\$4,313,477.70</u>	<u>\$8,000,000.00</u>
Deposit to Project Fund	\$4,500,000.00	\$4,169,000.00	\$7,924,828.81
Underwriter's Discount	\$35,519.47	\$51,208.11	NA
Cost of Issuance	<u>\$103,703.18</u>	<u>\$93,269.59</u>	<u>\$75,171.19</u>
Total Uses	<u>\$4,639,222.65</u>	<u>\$4,313,477.70</u>	<u>\$8,000,000.00</u>
Purpose	Proceeds from the sale of the Obligations will be used for (i) street improvements; ii) waterworks and sewer system improvements , including a wastewater treatment plant; (iii) improvements to existing municipal buildings; and (iv) paying legal, fiscal, architectural and engineering fees in connection with these projects, with any surplus proceeds to be used for (v) improvements at Venus Town Square.	Proceeds from the sale of the Obligations will be used for (i) constructing, constructing and improving streets, roads, sidewalks and alleys, including bridges and intersections, street overlay, landscaping, lighting, signalization, traffic safety and operational improvements, culverts and related storm drainage and utility relocation; (ii) acquiring, constructing, and equipping additions, improvements, extensions, and equipment for the City's waterworks and sewer system, (iii) acquiring, constructing, improving, renovating and equipping existing municipal buildings; (iv) acquiring, constructing, and equipping a new fire station; and (v) paying legal, fiscal, architectural and engineering fees in connection with these projects, with any surplus proceeds to be used for (vi) improvements at Venus Town Square	Certificate in the amount of \$8,000,000 (the "Certificate") for paying all or a portion of the Issuer's contractual obligations incurred for (i) acquiring, constructing, and equipping a municipal complex, including a police station, fire station and other public safety facilities; (ii) constructing, reconstructing and improving streets, roads, sidewalks and alleys, including bridges and intersections, street overlay, landscaping, lighting, signalization, traffic safety and operational improvements , culverts and related storm drainage and utility relocation; (iii) acquiring, designing, constructing, and equipping parks and recreation facilities, including without limitation land acquisition, feasibility studies, park improvements, recreation and sports facilities, landscaping, irrigation, drainage, lighting, benches, pavilions, trails, walking paths, public restrooms, recreation centers, baseball fields, soccer fields, municipal golf course, parking facilities and related infrastructure; and (iv) paving legal, fiscal.
Current			
Proposed Use	1) Water and Sewer Improvements including Water take point work, main lift pump replacement and repair, altitude valve	Originally earmarked for Venus Parkway \$200,000 should be earmarked for Venus Parkway Can be used for various things	Remainder ear marked for Venus Parkway Original Intent was building a fire station Used to purchase land last year
Project Fund Balance	\$428,00	\$4,200,00	\$4,019,000

Project	Estimated Cost
Water Take Point Improvements	\$ 47,000.00
SCADA Change Orders	\$ 43,000.00
Main Lift Station Replacement Pump	\$ 44,000.00
Repair of Main Lift Pump & Wiring	\$ 22,000.00
Altitude Valve at Elevated Tank	\$ 45,000.00
Drainage Projects	\$ 24,000.00
Total	\$ 225,000.00
Current Remaining Balance of 2018 bonds	\$ 428,000.00
Total of 2018 bond after Budget Amendment	\$ 203,000.00

Notes

Increase capacity at water take point

Add SCADA to take point and electrical needed to be ran to the tower site

New Replacement Pump for Main lift station

Pump needs to be rebuilt and then new wiring to add it to the lift station

Allows take point to be full open without overfilling the elevated storage tank

Have identified an opportunity to fix an issue or two potentially

ARPA Funds

Projects	GL code	Proposed	Revised
Manhole Repairs	40-5-0000-0448	\$ 73,500.00	\$ 73,550.00
Vista Ridge Driveway	40-5-0000-0624	\$ 10,000.00	\$ 9,800.00
SCADA Project	40-5-0000-0628	\$ 170,000.00	\$ 238,477.25
Lone Star Avenue	40-5-0000-0625	\$ 40,000.00	\$ 36,267.05
Voting Machine	40-5-0000-0626	\$ 45,000.00	\$ 44,369.25
Clear Gov Software	40-5-0000-0486	\$ 26,000.00	\$ 30,800.00
Body Cameras	40-5-0000-0631	\$ 50,500.00	\$ 50,302.65
Police and Fire Drone	40-5-0000-0630	\$ 15,500.00	\$ 15,476.00
Police Tasers	40-5-0000-0429	\$ 7,500.00	\$ 7,499.97
Storm sewer capacity eval	40-5-0000-0621	\$ 10,000.00	\$ 9,103.00
Water line vault	40-5-0000-0622	\$ 5,500.00	\$ 5,138.46
Sewer R/M under 157	40-5-0000-0632	Emergency Repair	\$ 349,727.10
		\$ 453,500.00	\$ 870,510.73

Grant Funds Received \$ 541,164.51
 \$ 1,069.51
 \$ 542,234.02
 \$ 1,084,468.04

Grant Funds Remaining:

balance on books **\$ 213,957.31**

Proposed but not funded:

	Proposed
CCN	\$ 45,000.00
BNSF Drainage Eval.	\$ 16,000.00
Midlothian Take Point-Design	\$ 37,000.00
Midlothian Take Point Constr	\$ 175,000.00
Lift Station By-pass pumps	\$ 40,000.00
Skid Steer	\$ 150,000.00
Paving at Fielder Park	\$ 150,000.00
Meter Replacement	\$ 30,000.00
	\$ 643,000.00

Public Works Department

Memorandum



TO: Joshua Jones, City Administrator

FROM: Kyle Sugg, Public Works Director

DATE: October 7th, 2024

SUBJECT: ARPA Fund and 2018 Bond Fund Remains – Priority Usage

As discussed previously, I am working to prioritize the remaining balances of the ARPA Funds and 2018 Bond Funds. The current plan for expending i

ARPA Fund: **\$235,538.46**

Obligations:

SCADA Payment 8.16.24 \$21,377.70

SCADA Final Payment (Retainage) \$16,242.80

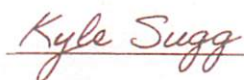
TOTAL REMAINING: **\$197,917.96**

2018 Bond Fund: **\$225,000.00**

Total of Both Funds: **\$422,917.96**

			ARPA Fund Balance		CO Bond Balance
Priority Projects	Project Cost	ARPA Fund Allocation	\$197,917.96	CO Bond Allocation	\$225,000.00
SCADA Improvements	\$220,000.00	\$45,000.00	\$152,917.96	\$175,000.00	\$50,000.00
**GST Improvements	\$60,000.00	\$60,000.00	\$92,917.96	\$0.00	\$50,000.00
Main Lift - Pump Repair	\$22,000.00	\$0.00	\$92,917.96	\$22,000.00	\$28,000.00
Take-Point Des. & Const.	\$60,000.00	\$60,000.00	\$32,917.96	\$0.00	\$28,000.00
**WWW Masterplans	\$60,917.96	\$32,917.96	\$0.00	\$28,000.00	\$0.00

**Indicates that this item has not yet been identified in either the CO Bond or ARPA Fund allocation.



Kyle Sugg, Public Works Director

RESOLUTION NO. _____

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF VENUS, TEXAS, AUTHORIZING THE CITY ADMINISTRATOR TO UTILIZE BOND PROCEEDS FOR MAKING UPGRADES TO THE CITY'S SCADA SYSTEM, INCLUDING ITS LIFT STATIONS AND WATER SITES; PROVIDING FOR FINDINGS OF FACT, REPEALER, SEVERABILITY, EFFECTIVE DATE, PROPER NOTICE AND MEETING.

WHEREAS, on in 2020, the City issued Certificates of Obligation for the purpose of public infrastructure projects; and

WHEREAS, the proceeds from the Certificates of Obligation have not yet been fully allocated to specific projects ("Bond Proceeds"); and

WHEREAS, the City Council desires to allocate the Bond Proceeds to specific public infrastructure projects; and

WHEREAS, the City Council has determined that upgrades to the City's SCADA system, including lift stations and water sites would benefit the public health, safety and welfare of its citizens.

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

- SECTION 1.** Findings of Fact: The foregoing recitals are incorporated into this resolution ("Resolution") by reference as findings of fact as if expressly set forth word-for-word herein.
- SECTION 2.** Authorization: The City Council authorizes the City Administrator to use the Bond Proceeds for making upgrades to the City's SCADA system, including upgrades to the lift stations and water sites.
- SECTION 3.** Repealer: To the extent reasonably possible, resolutions are to read together in harmony. However, all resolutions, or parts thereof, that are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters regulated.
- SECTION 4.** Severability: Should any of the clauses, sentences, paragraphs, sections or parts of this Resolution be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this Resolution.

SECTION 5. Effective Date: This Resolution shall take effect upon the date of final passage noted below, or when all applicable publication requirements, if any, are satisfied in accordance with the City's Code of Ordinances, and the laws of the State of Texas.

SECTION 6. Proper Notice & Meeting: It is hereby found and determined that the meeting at which this Resolution was passed was open to the public, and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

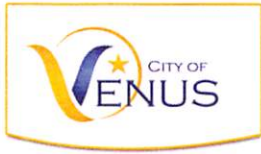
DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF VENUS ON THIS 9th DAY OF DECEMBER 2024.

ATTEST:

APPROVED:

Callie Green, City Secretary

Alejandro Galaviz, Mayor



AGENDA ITEM REPORT

MEETING DATE: December 9, 2024

MEETING TYPE: City Council

SUBMITTED BY: Becky Wilkins, Finance Director

THROUGH: Joshua Jones, City Administrator & Kyle Sugg, Public Works Director

AGENDA CAPTION: Allocate 2020 Bond proceeds for urgent projects identified in Public Works.

MOTION LANGUAGE: *"I make a motion to approve/deny a Resolution allocating 2020 Bond proceeds to complete urgent projects in the amount of \$255,000."*

Background Information

In February of 2024 Council approved an expenditure of \$225,000 from 2018 Bond proceeds. However, multiple projects were completed utilizing the remaining 2018 Bond proceeds and there is no longer any availability. The City of Venus has bond proceeds in excess of \$4 million dollars from the 2020 bond sale. The 2020 Bond proceeds have not all been allocated to projects and is able to fund infrastructure projects such as those listed below.

Budget Implications

Very few projects have been authorized from the 2020 Bond proceeds and there are some key projects that need to be completed to build a solid foundation for any infrastructure improvements.

Operational Impact

2020 Bond proceeds are available and within the scope of the Certificate of Obligation Bond projects as they were advertised and approved.

Legal Review

N/A

Staff Recommendation

The Finance Director recommends that 2020 Bond proceeds in the amount of \$255,000 be allocated for the following projects:

Water Ground Storage Tank improvements	\$80,000
Main Lift Station/Pump Repairs	\$25,000
Take-Point Design/Construction	\$80,000
Water Master Plan	\$35,000
Wastewater Master Plan	\$35,000

Attachments

Brief description and scope of work for each project listed above.



City Council Agenda Item Report
Interim City Administrator James Groom
972-366-3547
jgroom@cityofvenus.org

February 12th, 2024

DISCUSS AND CONSIDER: approving a budget amendment to spend \$225,000 out of the 2018 Bond fund for water, sewer, and drainage projects.

BACKGROUND/HISTORY: The 2018 bond was taken out to complete road construction around the schools. This work was completed, and the \$428,000 remaining balance of the bond fund has not been allocated since then.

FINDINGS / CURRENT ACTIVITY: When evaluating recent major issues with our water system, the Interim Public Works Director identified several issues with the water system that need immediate attention. The immediate concerns are improving our water take point which is currently limited to a four-inch connection and adding an altitude valve at the elevated storage tank so that the water system will not overflow and allow the water take point to be operated at full blast.

While discussing these items, other issues came up that need attention. Our pumps at the main lift station are old and one is currently down. It needs to be repaired, but we are requesting not only to repair the broken one, but also to install a new pump in this lift station. The station was designed for three pumps and two are required to operate the station. All three pumps will be connected, which will allow redundancy in case one of the pumps fails. While the station is set up for three pumps, there is some wiring that will need to be done to fully connect the third pump.

There are one or more drainage issues that might be able to be taken care of as well. This is manpower dependent. These projects are in the Meadow Ridge area and the current drainage budget does not allow for fixing the identified issues.

RECOMMENDATIONS: Approve the budget amendment so that necessary work can be done in these critical areas.

ATTACHMENTS: Bond balances, Justification sheet, Existing Debt Purposes

City of Venus, Texas Existing Bond Issues

Debt	Certificates of Obligation	Certificates of Obligation	Certificates of Obligation
Series	Series 2018	Series 2020	Series 2022
Sale date	May 14, 2018	August 10, 2020	September 12, 2022
Closing date	June 13, 2018	September 1, 2020	October 11, 2022
Call Feature	Maturities on or after February 15, 2029, in whole or in part, in principal amounts of \$5,000, or any integral multiple thereof, on February 15, 2028, or any date hereafter, at the par value thereof plus accrued interest to the date of redemption.	Maturities on or after February 15, 2031, in whole or in part, in principal amounts of \$5,000, or any integral multiple thereof, on February 15, 2030, or any date hereafter, at the par value thereof plus accrued interest to the date of redemption.	Maturities on or after February 15, 2028, in whole or in part on any date at par plus accrued interest to the date of redemption.
Par	\$4,400,000.00	\$4,175,000.00	\$8,000,000.00
Premium	<u>\$239,222.65</u>	<u>\$138,477.70</u>	NA
Total Sources	<u>\$4,725,720.65</u>	<u>\$4,313,477.70</u>	<u>\$8,000,000.00</u>
Deposit to Project Fund	\$4,500,000.00	\$4,169,000.00	\$7,924,828.81
Underwriter's Discount	\$35,519.47	\$51,208.11	NA
Cost of Issuance	<u>\$103,703.18</u>	<u>\$93,269.59</u>	<u>\$75,171.19</u>
Total Uses	<u>\$4,639,222.65</u>	<u>\$4,313,477.70</u>	<u>\$8,000,000.00</u>
Purpose	Proceeds from the sale of the Obligations will be used for (i) street improvements; (ii) waterworks and sewer system improvements , including a wastewater treatment plant; (iii) improvements to existing municipal buildings; and (iv) paying legal, fiscal, architectural and engineering fees in connection with these projects, with any surplus proceeds to be used for (v) improvements at Venus Town Square.	Proceeds from the sale of the Obligations will be used for (i) constructing, constructing and improving streets, roads, sidewalks and alleys, including bridges and intersections, street overlay, landscaping, lighting, signalization, traffic safety and operational improvements, culverts and related storm drainage and utility relocation; (ii) acquiring, constructing, and equipping additions, improvements, extensions, and equipment for the City's waterworks and sewer system , (iii) acquiring, constructing, improving, renovating and equipping existing municipal buildings; (iv) acquiring, constructing, and equipping a new fire station ; and (v) paying legal, fiscal, architectural and engineering fees in connection with these projects, with any surplus proceeds to be used for (vi) improvements at Venus Town Square	Certificate in the amount of \$8,000,000 (the "Certificate") for paying all or a portion of the issuer's contractual obligations incurred for (i) acquiring, constructing, and equipping a municipal complex, including a police station, fire station and other public safety facilities; (ii) constructing, reconstructing and improving streets, roads, sidewalks and alleys, including bridges and intersections, street overlay, landscaping, lighting, signalization, traffic safety and operational improvements , culverts and related storm drainage and utility relocation; (iii) acquiring, designing, constructing, and equipping parks and recreation facilities, including without limitation land acquisition, feasibility studies, park improvements, recreation and sports facilities, landscaping, irrigation, drainage, lighting, benches, pavilions, trails, walking paths, public restrooms, recreation centers, baseball fields, soccer fields, municipal golf course, parking facilities and related infrastructure; and (iv) paving legal, fiscal.
Current			
Proposed Use	1) Water and Sewer Improvements including Water take point work, main lift pump replacement and repair, altitude valve	Originally earmarked for Venus Parkway \$200,000 should be earmarked for Venus Parkway Can be used for various things	Remainder ear marked for Venus Parkway Original Intent was building a fire station Used to purchase land last year
Project Fund Balance	\$428,00	\$4,200,000	\$4,019,000

Project	Estimated Cost	
Water Take Point Improvements	\$	47,000.00
SCADA Change Orders	\$	43,000.00
Main Lift Station Replacement Pump	\$	44,000.00
Repair of Main Lift Pump & Wiring	\$	22,000.00
Altitude Valve at Elevated Tank	\$	45,000.00
Drainage Projects	\$	24,000.00
Total	\$	225,000.00
Current Remaining Balance of 2018 bonds	\$	428,000.00
Total of 2018 bond after Budget Amendment	\$	203,000.00

Notes

Increase capacity at water take point

Add SCADA to take point and electrical needed to be ran to the tower site

New Replacement Pump for Main lift station

Pump needs to be rebuilt and then new wiring to add it to the lift station

Allows take point to be full open without overfilling the elevated storage tank

Have identified an opportunity to fix an issue or two potentially

ARPA Funds

Projects	GL code	Proposed	Revised
Manhole Repairs	40-5-0000-0448	\$ 73,500.00	\$ 73,550.00
Vista Ridge Driveway	40-5-0000-0624	\$ 10,000.00	\$ 9,800.00
SCADA Project	40-5-0000-0628	\$ 170,000.00	\$ 238,477.25
Lone Star Avenue	40-5-0000-0625	\$ 40,000.00	\$ 36,267.05
Voting Machine	40-5-0000-0626	\$ 45,000.00	\$ 44,369.25
Clear Gov Software	40-5-0000-0486	\$ 26,000.00	\$ 30,800.00
Body Cameras	40-5-0000-0631	\$ 50,500.00	\$ 50,302.65
Police and Fire Drone	40-5-0000-0630	\$ 15,500.00	\$ 15,476.00
Police Tasers	40-5-0000-0429	\$ 7,500.00	\$ 7,499.97
Storm sewer capacity eval	40-5-0000-0621	\$ 10,000.00	\$ 9,103.00
Water line vault	40-5-0000-0622	\$ 5,500.00	\$ 5,138.46
Sewer R/M under 157	40-5-0000-0632	Emergency Repair	\$ 349,727.10
		\$ 453,500.00	\$ 870,510.73

Grant Funds Received \$ 541,164.51
 \$ 1,069.51
 \$ 542,234.02
 \$ 1,084,468.04

Grant Funds Remaining:

balance on books **\$ 213,957.31**

Proposed but not funded:

	Proposed
CCN	\$ 45,000.00
BNSF Drainage Eval.	\$ 16,000.00
Midlothian Take Point-Design	\$ 37,000.00
Midlothian Take Point Constr	\$ 175,000.00
Lift Station By-pass pumps	\$ 40,000.00
Skid Steer	\$ 150,000.00
Paving at Fielder Park	\$ 150,000.00
Meter Replacement	\$ 30,000.00
	\$ 643,000.00

Public Works Department

Memorandum



TO: Joshua Jones, City Administrator

FROM: Kyle Sugg, Public Works Director

DATE: October 7th, 2024

SUBJECT: ARPA Fund and 2018 Bond Fund Remains – Priority Usage

As discussed previously, I am working to prioritize the remaining balances of the ARPA Funds and 2018 Bond Funds. The current plan for expending i

ARPA Fund: **\$235,538.46**

Obligations:

SCADA Payment 8.16.24 **\$21,377.70**

SCADA Final Payment (Retainage) **\$16,242.80**

TOTAL REMAINING: **\$197,917.96**

2018 Bond Fund: **\$225,000.00**

Total of Both Funds: **\$422,917.96**

			ARPA Fund Balance		CO Bond Balance
Priority Projects	Project Cost	ARPA Fund Allocation	\$197,917.96	CO Bond Allocation	\$225,000.00
SCADA Improvements	\$220,000.00	\$45,000.00	\$152,917.96	\$175,000.00	\$50,000.00
**GST Improvements	\$60,000.00	\$60,000.00	\$92,917.96	\$0.00	\$50,000.00
Main Lift - Pump Repair	\$22,000.00	\$0.00	\$92,917.96	\$22,000.00	\$28,000.00
Take-Point Des. & Const.	\$60,000.00	\$60,000.00	\$32,917.96	\$0.00	\$28,000.00
**WWW Masterplans	\$60,917.96	\$32,917.96	\$0.00	\$28,000.00	\$0.00

**Indicates that this item has not yet been identified in either the CO Bond or ARPA Fund allocation.

Kyle Sugg

Kyle Sugg, Public Works Director

RESOLUTION NO. _____

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF VENUS, TEXAS, AUTHORIZING THE CITY ADMINISTRATOR TO UTILIZE BOND PROCEEDS FOR PUBLIC WORKS PROJECTS TO INCLUDE: WATER GROUND STORAGE TANK IMPROVEMENTS, MAIN LIFT STATION/PUMP REPAIRS, TAKE-POINT DESIGN/CONSTRUCTION, WATER MASTER PLAN AND WASTEWATER MASTER PLAN; PROVIDING FOR FINDINGS OF FACT, REPEALER, SEVERABILITY, EFFECTIVE DATE, PROPER NOTICE AND MEETING.

WHEREAS, on in 2020, the City issued Certificates of Obligation for the purpose of public infrastructure projects; and

WHEREAS, the proceeds from the Certificates of Obligation have not yet been fully allocated to specific projects ("Bond Proceeds"); and

WHEREAS, the City Council desires to allocate the Bond Proceeds to specific public infrastructure projects; and

WHEREAS, the City Council has determined that public works projects, specifically: water ground storage tank improvements, main lift station/pump repairs, take-point design/construction, water master plan and a wastewater master plan are projects which will benefit the public health, safety and welfare of its citizens.

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

SECTION 1. Findings of Fact: The foregoing recitals are incorporated into this resolution ("Resolution") by reference as findings of fact as if expressly set forth word-for-word herein.

SECTION 2. Authorization: The City Council authorizes the City Administrator to use the Bond Proceeds for public works projects, specifically: water ground storage tank improvements, main lift station/pump repairs, take-point design/construction, water master plan and a wastewater master plan are projects.

SECTION 3. Repealer: To the extent reasonably possible, resolutions are to read together in harmony. However, all resolutions, or parts thereof, that are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters regulated.

SECTION 4. Severability: Should any of the clauses, sentences, paragraphs, sections or parts of this Resolution be deemed invalid, unconstitutional, or unenforceable by a

court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this Resolution.

SECTION 5. Effective Date: This Resolution shall take effect upon the date of final passage noted below, or when all applicable publication requirements, if any, are satisfied in accordance with the City's Code of Ordinances, and the laws of the State of Texas.

SECTION 6. Proper Notice & Meeting: It is hereby found and determined that the meeting at which this Resolution was passed was open to the public, and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

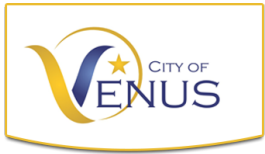
DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF VENUS ON THIS 9th DAY OF DECEMBER 2024.

ATTEST:

APPROVED:

Callie Green, City Secretary

Alejandro Galaviz, Mayor



AGENDA ITEM REPORT

MEETING DATE: December 9, 2024

MEETING TYPE: City Council

SUBMITTED BY: Kyle Sugg, Public Works Director

THROUGH: Joshua Jones, City Administrator

ITEM NO.

AGENDA CAPTION: Consider approval for Ordinance No

MOTION LANGUAGE: *"I make a motion to approve/deny the item as presented."*

Background Information

The Public Works Department currently lacks many formal right-of-way (ROW) ordinances that detail the processes and expectations for contractors working in these areas. The proposed right-of-way ordinances aim to establish clear guidelines and requirements for utility contractors to better protect public utilities, infrastructure, and spaces. Key components of the ordinances include permit requirements, insurance and bonding requirements, contractor registration requirements, standards and specifications, and restoration and maintenance standards.

Budget Implications

N/A

Operational Impact

N/A

Legal Review

N/A

Staff Recommendation

Approve item(s) as presented.

Sec. 24-86. – Sec. 24-100. Reserved.

CHAPTER 24 – STREETS, SIDEWALKS, AND OTHER PUBLIC PROPERTIES

ARTICLE IV. - PUBLIC RIGHTS-OF-WAY USE AND ADMINISTRATION

Sec. 24-101. - Definitions.

For the purpose of this article, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

Director of finance. The director of finance of the city or the director's designated representative.

Director of public works. The director of public works of the city or the director's designated representative.

Emergency conditions. A situation that could not be reasonably anticipated, and where either of the following applies:

- (1) Customer service has been interrupted; or
- (2) The potential of imminent harm to property or persons exists if repair is not immediately commenced.

Excavation permit. The document giving consent to construct, install, repair, relocate or remove particular facilities within the right-of-way.

Facilities. The plant, equipment and property, including but not limited to lines, poles, mains, pipes, conduits, ducts, cables, valves, and wires, located under, on, or above the surface of the ground within the right-of-way of the city and related facilities and equipment used or useful for the providing of utility services.

Incidental in nature. That work which can be completed, consistent with applicable federal or state laws or regulations, without doing or requiring any of the following:

- (1) Obstructing the flow of vehicular traffic on a street, alley, or sidewalk;
- (2) The open cutting of a paved area of a city street or easement; or
- (3) Underground boring or jacking within the paved area of a city street.

Person. A natural person, corporation, company, association, partnership, firm, limited liability company, joint venture, joint stock company or association, or other such entity.

Registration. The document giving consent to own and operate facilities within the right-of-way.

Right-of-way. The area on, below, or above a public roadway, highway, street, public sidewalk, alley, waterway, or utility easement in which the municipality has an interest. The term does not include the airwaves above a right-of-way with regard to wireless telecommunications.

Utility provider. A business that offers a public utility service, including but not limited to gas, electricity, cable, or telecommunications services.

Sec. 24-102. - Scope of article.

- (a) This article governs the location, placement, installation, repair, maintenance and removal of all utility facilities within the rights-of-way of the city.
- (b) Any utility provider with a current, unexpired franchise agreement or other authorization from the city to use the right-of-way that is in effect on the effective date of this article, December 9, 2024, shall continue to operate under and comply with that grant until either of the following occurs:
 - (1) The grant expires; or
 - (2) The grant is terminated by mutual agreement.

Sec. 24-103. - Findings and purpose.

The purposes of this article are to:

- (1) Assist in the management of facilities placed in, on or over the public rights-of-way in order to minimize the congestion, inconvenience, visual impact and other adverse effects, and the costs to the citizens resulting from the placement of facilities within the public rights-of-way;
- (2) Govern the use and occupancy of the public rights-of-way;
- (3) Assist the city in its efforts to protect the public health, safety and welfare;
- (4) Conserve the limited physical capacity of the public rights-of-way held in public trust by the city;
- (5) Preserve the physical integrity of the streets and highways;
- (6) Control the orderly flow of vehicles and pedestrians;
- (7) Prevent interference between the different entities using the rights-of-way; and
- (8) Protect the safety, security, appearance, and condition of the rights-of-way.

Sec. 24-104. - Enforcement.

The city may refuse to issue a permit or may revoke any permit already issued and may terminate work in progress by any utility provider which is not in compliance with this article. If a person has not complied with the provisions of this article in work performed pursuant to a permit, the city may deny a subsequent application for a permit or may impose modifications.

Sec. 24-105. - Penalty.

Any person, firm or corporation who violates, disobeys, omits, neglects or refuses to comply with or who resists the enforcement of any of the provisions of this article shall be fined not more than five hundred dollars (\$500.00) for each offense. Each day that a violation is permitted to exist shall constitute a separate offense.

Sec. 24-106. - Plans of record.

- (a) A utility provider that has facilities in the rights-of-way existing as of the effective date of this article, December 9, 2024, and that has not provided the city “plans of record” shall provide such information to the director of public works not later than one year after the effective date of this article in the format specified by the director and with as much detail and accuracy as required by the director. The registration holder shall submit “plans of record” in hard copy and in digital format (ArcInfo or AutoCAD or as may be otherwise approved by the director). The registration holder is not required to include in the submission matters such as capacity of lines, customers, or details which it demonstrates to the reasonable satisfaction of the director of public works to be confidential information or a breach of security so long as the plans show the location and physical dimensions of the facilities.
- (b) For facilities constructed after the effective date of this article, December 9, 2024, a registration holder shall provide the director of public works with “plans of record” within 90 days of completion of facilities in the rights-of-way. The plans shall be provided to the city in a format prescribed by the city, and in accordance with the provisions of subsection (a) of this section.
- (c)
 - (1) The director of public works, for good cause, may waive all or portions of the requirements of subsections (a) and (b) of this section. Determination of good cause shall include an assessment of the following:
 - (A) The utility provider’s ability feasibly and economically to remove customer specific, proprietary or confidential information from its plans; and
 - (B) The utility provider’s standard business practice relative to the preparation of plans of record. The director may impose conditions on the waiver.
 - (2) The director may reassess waivers from time to time to determine whether the utility provider’s ability to provide plans of record has changed.

Sec 24-107. - Tree trimming; temporary removal of facilities.

- (a) A registration holder or its contractor may trim trees in or over the rights-of-way for the safe and reliable operation, use and maintenance of its facilities. All tree trimming in rights-of-way and easements shall be performed in accordance with guidelines established by the National Arborist Association and International Society of Arboriculture. The registration holder shall trim the trees in such a manner to preserve as much vegetation and natural shape of trees as reasonably possible, and still accomplish a safe and effective tree trimming program. The registration holder shall make reasonable efforts to contact affected property owners prior to necessary tree trimming operations. Should the registration holder or its contractor fail to remove the trimmings within 24 hours of trimming, unless a longer period is required for extraordinary conditions beyond the control of the registration holder, the city may remove the trimmings. Should the city remove the trimmings, the registration holder shall reimburse the city for all costs incurred within 30 days of receipt of an invoice from the city.
- (b) A registration holder shall temporarily remove, raise or lower its aerial facilities to permit the moving of houses or other bulky structures, if the city first gives written notice of not less than five days. If a registration holder contacts the city prior to the expirations of the five-day period and provides information indicating that the movement of the aerial facilities will require additional time, the city may authorize an alternate schedule. The expense of the temporary rearrangements shall be paid by the party requesting and benefitting from the temporary rearrangement. The registration holder may require prepayment or the posting of a bond from the party requesting the temporary rearrangement.

Sec. 24-108. - Other facilities.

A person commits an offense if the person places or causes to be placed any facilities within the rights- of-way in any other manner than specified in this article.

Sec. 24-109. - Notification.

- (a) An applicant for an excavation permit or the applicant's contractor shall notify a notification center, established pursuant to V.T.C.A., Utilities, chapter 251, prior to conducting any work in the right-of-way such as excavating, drilling, underground boring, jacking, or open cutting.
- (b) A permit holder shall provide the director of public works with the following information not less than 48 hours before beginning work under the utility construction permit:
 - (1) The reference number received from the notification center;
 - (2) The exact dates and time work will be performed under the utility construction permit; and
 - (3) The name, address and telephone number of the person who will perform the work, including a representative who will be available at all times during construction.
- (c) The notice of work must be in writing and may be sent by email to the public works director.

Sec. 24-110. - Placement of facilities.

- (a) All facilities constructed within the right-of-way after the effective date of this article, December 9, 2024, shall:
 - (1) Conform to the city's design standards and criteria, which provide a guideline for right-of-way use and all codes and ordinances in effect at the time of submittal of the application;
 - (2) Where the city design standards and criteria do not exist, NCTCOG Public Works Construction Standards Fifth Edition should be followed;
 - (3) Be installed in accordance with plans and at locations within the right-of-way approved by the city;
 - (4) Be installed or constructed so as not unreasonably to interfere with:
 - (A) Traffic over city streets;

- (B) The health, safety or welfare of the owners of property adjoining the right-of-way; or
 - (C) The operation of other facilities or equipment situated within the right-of-way, whether owned or maintained by the city or other utility providers; and
- (5) Be situated so as to minimize the space used.
- (b) To the extent permitted by law, the director of public works may require the location of facilities underground.

Sec. 24-111. - Worksite regulations.

- (a) In performing the work covered by the permit, the permit holder shall do all of the following:
 - (1) Comply with trench safety requirements adopted by federal, state, and local law;
 - (2) Follow the appropriate National Safety Code, as applicable, regarding design and construction procedures;
 - (3) Compact the backfill to a density of 95% as determined by a testing laboratory to prevent settling when a trench lies under any city street, and otherwise, to a density which meets the North Texas Council of Government specifications for construction, as adopted by the city. In lieu of the backfill compaction and testing, and after receiving approval from the director, a concrete cap meeting the North Central Texas Council of Government specification section 6.5.2(d) may be used;
 - (4) Install new facilities at a minimum depth approved by the director of public works;
 - (5) Ensure that the portion of the right-of-way in which repair work is conducted is, at all times and to the extent practicable, kept free of accumulating water;
 - (6) Promptly remove from the right-of-way all earth, gravel, stone or other material excavated from the area of such repair work, which is not needed for fill material at that location;

- (7) Notify the director of public works immediately of any damage to other facilities, either city or privately owned;
 - (8) Ensure that newly installed facilities will not interfere with other facilities, in particular gravity dependent facilities;
 - (9) Comply with city, state and federal guidelines for stormwater management erosion control; and
 - (10) Submit to the director of public works evidence that a stormwater pollution prevention plan (SWPPP) has been submitted to the Environmental Protection Agency or state commission on environmental quality or submit a letter from the EPA stating that the permit holder is not required to obtain such approval.
- (b) In performing work on facilities within the right-of-way, a permit holder shall not do any of the following:
 - (1) Unreasonably interfere with the operation of other facilities or equipment situated within the right-of-way, whether owned or maintained by the city or other utility providers;
 - (2) Use dynamite or other explosives during the excavation without the prior written approval of the director of public works; or
 - (3) Remove locate flags from a location while facilities are being constructed.
- (c) Notwithstanding the relationship between a permit holder and its contractors, a permit holder is responsible for the workmanship and any damages by a contractor or subcontractor. A responsible representative of the permit holder will be available to the public works department at all times during construction.
- (d) Except in an emergency, the working hours in the rights-of-way are 7:30 a.m. to 5:00 p.m., Monday through Thursday. Work that needs to be performed after 5:00 p.m. Monday through Thursday must be approved in advance. Any work performed outside these times must be approved 24 hours in advance by the public works department. Directional boring is permitted only Monday through Thursday 7:30 a.m. to 5:00 p.m., unless approved in advance. No work will be done on city holidays, except for emergencies.
- (e) A permit holder is responsible for:
 - (1) Physically verifying the location, both horizontal and vertical, of all affected facilities using methods meeting the federal Subsurface Utility Engineering

Quality Level A standards prior to any excavation or boring, with the exception of work involving lane closures; and

- (2) Obtaining line locaters from all affected utilities prior to any excavation. Use of the Geographic Information System or the plans of record does not satisfy this requirement.
- (f) The director of public works must approve in advance the placement of all manholes and/or handholes. Handholes or manholes shall not be located in sidewalks, unless approved by the director.

Sec. 24-112. - Traffic; detours, barricades.

- (a) A person shall obtain prior approval of the director of public works when a street or sidewalk cut is required and comply with all requirements of the public works department for street cuts. Such notification is not required under emergency conditions provided that the notification procedures are met.
- (b) A permit holder or person shall not cut or open more than one-half of the roadway at any time in order to maintain the flow of traffic at all times. In an emergency, however, or with the permission of the director of public works, the total width of the roadway may be cut or opened provided barricades are placed at the first intersection each way from the cut and detour signs are erected.
- (c) Except in an emergency, all street closures or detours that will exceed 24 hours in duration shall be posted by a sign at least two days prior to the closure or detour. If a cut or opening is left after 6:00 p.m., a barricade must be placed on both sides of the cut and flares, or red or amber lights shall be placed in front of each barricade.
- (d) In performing the work, a permit holder shall furnish and install the barricades, flares, and lights as necessary, and in compliance with the current edition of the Texas Manual for Uniform Traffic Control Devices.
- (e) During the time the work is being conducted, the permit holder shall provide a flagger to alert the public to the work, when required by the current edition of the Manual of Uniform Traffic Control Devices or when required by a city inspector.
- (f) Lane closures on major thoroughfares will be limited to between 8:30 a.m. and 4:00 p.m. unless the director of public works grants prior approval. Arrow board is

required on lane closures, with all barricades, advanced warning signs and 36-inch reflector cones placed in accordance with the current edition of the Texas Manual for Uniform Traffic Control Devices.

Sec. 24-113. - Restoration of right-of-way.

- (a) After completion of any work within the right-of-way, a permit holder shall return all flowlines and grades in the right-of-way to their original condition and shall complete restoration, which shall include, but not be limited to:
 - (1) Replacing all ground cover with equal to the type of ground cover damaged during work, or better, either by sodding or seeding, as determined by the director;
 - (2) Installing all manholes and handholes, as required;
 - (3) Backfilling, or covering with a steel plate, all bore pits, potholes, trenches or any other holes, unless other safety requirements are approved by the director of public works;
 - (4) Leveling of all trenches and backhoe lines;
 - (5) Restoring excavation site to city specifications;
 - (6) Restoring all landscaping, ground cover, and sprinkler systems; and
 - (7) Removing all locate flags during the cleanup process.
- (b) A permit holder shall complete restoration to the reasonable satisfaction of the city within 30 calendar days after completion of the work, unless otherwise extended by the director of public works, in accordance with existing standards of the city in effect at the time of the work.
- (c) Should the city reasonably determine, within one year from the date of the completion of the repair work, that the surface, base, irrigation system or landscape treatment requires additional restoration work to meet existing standards of the city, the permit holder responsible for the original or any subsequent restoration shall perform such restoration work to the reasonable satisfaction of the city.
- (d) Notwithstanding subsection (c) above, the city shall promptly notify the permit holder and registration holder of any necessary repair or restoration to the right-of-

way required to remove a safety hazard to the public. If the city determines that repairs and restoration to remove the safety hazard have not or will not be made in a timely manner, the city may undertake emergency repairs and restoration efforts and the city shall notify the registration holder as promptly as possible prior to or after beginning the work. A permit holder shall promptly reimburse the city for all costs incurred by the city within 30 calendar days from the date of the city's invoice.

- (e) If a permit holder fails to perform necessary restoration in accordance with the requirements of this section, all work in progress, except that related to the problem, which has been permitted but not complete may be halted and the city may place a hold on any permits not approved until all restoration is complete.

Sec. 24-114. - Failure to complete work.

If the permit holder fails to perform diligently the work described in the permit, abandons the job, or for other reasons does not complete the work within a timely manner, the city, after giving notice to the registration holder, shall have the authority to take such action as is necessary to restore the right-of-way to a good and safe condition for the benefit and convenience of the public. If the failure to complete the work causes a safety hazard, the city shall commence restoration and shall notify the registration holder as promptly as possible after commencing work. Under these circumstances, the permit holder shall be responsible for all costs incurred by the city in restoring the right-of-way and shall make no claim against the city for any excess costs or expenses or damage incurred by the permit holder or utility provider on account of the city's action.

Sec. 24-115. - Removal of utility facilities.

- (a) The city shall have the right at any time to order and require any registration holder to remove and abate any facility that the director of public works determines is necessary to address a public health or safety emergency. If the registration holder or permit holder, after notice, fails or refuses to act, the city shall have the power to cause the removal or abatement of the dangerous facilities at the expense of the

registration holder without liability for damages. The registration holder shall reimburse the city for all costs incurred.

- (b) When required by the city for reasons of public safety, street vacation, widening, relocation or re grading, or installation, repair or maintenance of streets, drainage ways, sewer mains, water pipes, power lines, signal lights, or any other type of structures or improvements installed by the city on behalf of the public, the registration holder shall, at its own expense, disconnect, remove, and relocate from the right-of-way any lines, facilities, or other improvements within 60 days of the date when ordered in writing by the city administrator, and the registration holder shall have no claim for reimbursement of costs or damages against the city, unless otherwise provided by state law. The 60-day limit shall not apply if the director of public works has approved a different schedule. Facilities not moved after 60 days shall be deemed abandoned after the city gives the registration holder 30 days' notice.

Sec. 24-116. – Sec. 24-130. Reserved.

CHAPTER 24 – STREETS, SIDEWALKS, AND OTHER PUBLIC PROPERTIES

ARTICLE V. - RIGHT-OF-WAY MANAGEMENT

Sec. 24-131. Thoroughfare and circulation design standards.

Ordinances concerning the establishment of engineering design standards and construction design requirements in effect at the time of adoption of this code, as amended, are incorporated by reference as if set forth herein.

Sec. 24-132. Construction standards for paving and drainage facilities.

Ordinances concerning general construction standards for paving and drainage facilities, in effect at the time of adoption of this code, as amended, are incorporated by reference as if set forth herein.

Sec. 24-133. Exclusive control of streets.

No entity, including other political subdivisions of the state, may extend a street into the city's corporate limits or connect a street to an existing city street without the prior written approval of the city council.

Sec. 24-134. Sidewalk maintenance.

- (a) It shall be the duty and obligation of the owners and occupants of real property abutting upon sidewalks, at their own cost and expense, to maintain and keep the sidewalks bordering their property level and free of depressions, excavations, elevations, inconsistencies, obstacles, obstructions or encroachments, natural or artificial, above or below ground level, or which overlap, impinge upon, or appropriate any part of the sidewalk area or the space eight (8') feet above it.
- (b) Any damage done to a sidewalk by the City or a City-hired contractor shall be repaired by the City or contractor.
- (c) Any damage done to a sidewalk by a utility shall be repaired by the utility.

Sec. 24-135. – Sec. 24-160. Reserved.

Sec. 24-161. Administration.

The city manager, or his/her designee, shall appoint a right-of-way manager, who is the principal city official responsible for the administration the right-of-way, right-of-way permits, the regulation of same and ordinances related thereto. The right-of-way manager may delegate any or all of the duties hereunder. The right-of-way manager shall have the duties, responsibilities and authority as specified for the right-of-way manager stated herein.

Sec. 24-162. Definitions.

The following definitions apply in this article. The terms, phrases, words, abbreviations and their derivations shall have the same meanings herein. When not inconsistent with the context words used in the present tense include the future; words in plural number include the singular number, and words in the singular include the plural. The word “shall” is mandatory and not merely permissive.

Abandoned facilities. Facilities no longer in service or physically disconnected from the operating facilities, or from any other facilities, or from any other facilities that are in use or that still carry service.

Administration fee. The fee charged by the city to recover its costs incurred for right-of-way management; including, but not limited to, costs associated with registering applicants; issuing, processing, and verifying right-of-way permit applications; inspecting jobsites and restoration improvements; determining the adequacy of the right-of-way restoration; revoking right-of-way permits and other costs the city may incur in implementing the provisions of this article.

Applicant. An owner or authorized agent of an owner, who submits an application for a permit under the provisions of this article.

Area of influence. That area around a utility excavation where the pavement and sub-grade is impacted by the excavation and is subject to more rapid deterioration due to the trench excavation.

Backfill. The following:

- (1) The placement of new dirt, fill, or other material to refill an excavation; or
- (2) The return of excavated dirt, fill or other material to an excavation.

Certificated telecommunications provider or "CTP". A person who has been issued a certificate of convenience and necessity, certificate of operating authority, or service provider certificate of operating authority by the Texas Public Utility Commission or "PUC" to offer local exchange telephone service or a person who provides voice service as defined by V.T.C.A., Local Government Code ch. 283 or "the Act."

City. The City of Venus, Texas and the city's officers and employees.

City project. The construction, location, maintenance, relocation, alteration, improvement, repair, removal or other work performed by the city, or its designee, in the public right-of-way or on any city utilities or city facilities.

City utilities. Any water, sewer or drainage line or services owned and operated by the city.

Compaction. Refers to consolidating backfill material in a trench to prevent future settlement.

Comprehensive plan. The city's comprehensive plan, as it exists or may be amended.

Construction. Boring, the breaking of pavement, or the installation, modification, upgrade, maintenance, removal, or similar activities, within the right-of-way. The definition includes,

but is not limited to, providing primary service, restoration, or maintenance of existing facilities within the right-of-way.

Contractor. Any public or private person, subcontractor or organization, other than the city.

Day. Business day unless otherwise specified.

Department. The city department of public works or a successor department that is responsible for management of the right-of-way and roadway infrastructure.

Emergency operations. Are defined as those operations and repairs necessary to prevent damage or injury to the health or safety of the public or any person and the work necessary to address or prevent an immediate service interruption. Upgrading of facilities, new service installation and neighborhood improvement projects are not emergency operations.

Excavation. Any activity that removes or otherwise disturbs soil, pavement, driveways, curbs, or sidewalks in the right-of-way and does not include landscaping activity unless the activity removes or disturbs the paved portion of the right-of-way.

Facilities. The equipment, and property, including but not limited to, lines, poles, mains, pipes, conduits, ducts, cables, valves, manholes, handholes and wires located under, on, or above the surface of the ground within the right-of-way, and related facilities and equipment used or useful for the provision of utility services.

FCC. The Federal Communications Commission.

Governing body. The mayor and the city council of the City of Venus, Texas.

Governmental entity. Any county, township, city, town, village, school district, library district, road district, drainage or levee district, sewer district, water district, fire district or other municipal corporation, quasi-municipal corporation or political subdivision of the state or of any other state of the United States and any agency or instrumentality of the state or of any other state of the United States.

Holiday. Shall refer to days in which city offices are closed in observance of a holiday.

Main line. Shall refer to lines other than service connections used to convey the right-of-way user's product.

Major project. Any project, which includes 300 or more linear feet of excavation or any excavation under pavement.

Network node. Equipment at a fixed location that enables wireless communications between user equipment and a communication network.

Network provider. A wireless service provider, or a person that does not provide wireless services and that is not an electric utility but builds or installs, on behalf of a wireless service provider, network nodes or node support poles or any other structure that supports or is capable of supporting a network node.

Pavement. Shall refer to streets containing Portland cement, asphalt, brick or other rigid or semi-rigid material that covers the surface of a street and their underlying subgrade and base.

Permit. A permit issued under this article authorizing excavation in the right-of-way.

Permittee. Any person or right-of-way user to whom a permit is issued to excavate a right-of-way.

Perpendicular excavations. Any trench with a centerline that when projected toward the centerline of the street, the two lines intersect at an angle of 90 degrees.

Person. Any person, company, partnership, contractor, subcontractor, agency or other public or private entity, excepting the city.

Public inconvenience penalty. Shall refer to a penalty assessed to the right-of-way user who denies the public the use of public property for a time period greater than allowed by this article.

PUCT. The Public Utility Commission of Texas.

Registration. The annual application process of the right-of-way user to use any portion of the right-of-way.

Registration certificate. Shall refer to the document provided by the city, annually, upon approval of the application for registration.

Repair. The temporary or permanent construction work necessary to make the right-of-way useable.

Repair area. That area around excavation where the pavement and subgrade is impacted by an excavation.

Restoration. The process by which an excavated right-of-way and surrounding area, including, but not limited to, pavement and foundation structures, ground cover, landscaping, and monuments are returned to the same condition, or better than that which existed before the commencement of the work.

Resurfacing. Any repaving, overlay, seal or reconstruction which creates a new pavement surface over the entire width of the street, excluding crack seals and localized base and pavement repairs.

Right-of-way or public right-of-way. The surface of, and the space above and below, any street, road, highway, freeway, tollway, lane, path, drainageway, channel, fee interest, public way or place, sidewalk, alley, boulevard, parkway, drive, fire lane or other easement now or hereafter held by the city or over which the city exercises any rights of management or control and shall include, but not be limited to, all easements now held, or hereafter held, by the city, but shall specifically exclude private property.

Right-of-way manager. The right-of-way manager of the city, or his designee.

Right-of-way user. A person, its successors and assigns, that uses the right-of-way for purposes of work, excavation, provision of services, or installing, constructing, maintaining, or repairing facilities thereon, including, but not limited to, landowners and service providers.

Routine service operation. A work activity that makes no material change to the facilities and does not disrupt traffic.

Service. A commodity provided to a person by means of a delivery system that is comprised of facilities located or to be located in the right-of-way, including, but not limited to, gas, telephone, cable television, Internet services, open video systems, alarm systems, steam, electric, water, telegraph, data transmission, petroleum pipelines, or sanitary sewage.

Service connection. Shall refer to the line that serves no more than two individual customers or two meter banks.

Street. The paved portion of the right-of-way, whether fee or easement, that has been constructed, reconstructed, or resurfaced with concrete or asphalt or some other surface.

Surface mounted markers. Refers to any sign, post or other marker, which rises above the surface of the ground to show the location of an underground utility.

Thoroughfare. All roadways and streets classified on the city's comprehensive plan, as it exists or may be amended, including but not limited to as a highway, tollway, major thoroughfare, minor thoroughfare, major collector, minor collector or local collector.

TMUTCD. The Texas Manual on Uniform Traffic-Control Devices, as it exists or may be amended.

Traffic-control representative. Refers to the designated representative of the right-of-way user who is responsible for work zone safety and compliance with TMUTCD. The right-of-way user shall ensure such person has adequate training, knowledge and authority to perform the responsibilities listed above.

Transport facility. Each transmission path physically within a public right-of-way, extending with a physical line from a network node directly to the network, for the purpose of providing backhaul for network nodes.

Trench. Shall refer to excavation deeper than 12 inches. This shall include linear trenches, holes, pits and etc.

Underground Facility Damage Protection Safety Act. Shall refer to the V.T.C.A., Utilities Code sec.251.001 et seq. as it exists or may be amended.

Utility. Any privately or publicly owned entity which uses right-of-way to furnish the public any general public service, including, without limitation, sanitary sewer, gas, electricity, water, telephone, petroleum products, telegraph, heat, steam or chilled water, together with the equipment, structures, and appurtenances belonging to such entity and located within and near the right-of-way. Poles are regulated herein only as specifically set forth in this article.

White lining. Marking the excavation site with white washable marking paint or flags prior to requesting a utility location in order to further identify the site.

Wireless service. Any service using licensed or unlicensed wireless spectrum, including the use of wi-fi, whether at a fixed location or mobile, provided to the public using a network node.

Wireless service provider. A person that provides wireless services to the public.

Sec. 24-163. Utility coordinator.

Each utility and right-of-way user shall name a utility coordinator who shall be the representative and point of contact for all communications from the city and who shall meet with the right-of-way manager when so requested.

Sec. 24-164. Field utility coordination.

- (a) The right-of-way user shall notify the department at each of the following times during a project:

- (1) Forty-eight hours before the start of construction;
- (2) Upon completion of the initial backfill; and
- (3) Upon completion of the project.

The right-of-way user shall make a request for a utility locate in compliance with the Underground Facility Damage Prevention and Safety Act.

- (b) The use of markers, stakes, poles, barricades or other devices shall be used in such a way to avoid damage to adjoining property. The use of “nonwashable” markers is prohibited.
- (c) Compliance with the Texas Utilities Code, as amended, is required at all times.
- (d) All barricades, plates, cones, traffic directional equipment and all other traffic-control devices owned, leased or used by the right-of-way user and used on or near any excavation shall be clearly and visibly marked with the name of the permittee and/or right-of-way user or subcontractor, as applicable, at all times such equipment is used on or near the right-of-way. An exception to the marking requirement may be made in the sole discretion of the right-of-way manager in the event the traffic-control equipment is not owned by the permittee or right-of-way user.

Sec. 24-165. Maps and records of registrants.

- (a) Within 30 days of passage of this article, each right-of-way user shall provide the city an accurate map of their service area. The map shall be in electronic format overlaid over the Ellis County, Johnson County and North Central Texas Council of Governments digital map, as applicable. In dual coverage areas, the city may request additional information to enable identification of right-of-way users.
- (b) Each right-of-way user must maintain accurate maps and records of its facilities. If available, the city’s road network may be provided in digital format upon request. The right-of-way user is encouraged to maintain their system maps geo-referenced

to the city's geodetic network, which is on the Ellis County digital map, Johnson County digital map, or the North Central Texas Council of Governments digital map, as applicable. The map should include true bearings and distances to the nearest established street lines and official monuments, which shall be accurately described on the map. The right-of-way user will provide the city with digital information within 90 days of a request for maps from the city for any user with less than 50 miles of utilities within the city. All other right-of-way users shall provide the digital information within one year of the request. Thereafter, the data is to be provided to the city on an annual basis by January 1st.

- (c) If the maps and records submitted in response to any request by or requirement of the city include information expressly designated by the right-of-way user as a trade secret or other confidential information protected from disclosure by state law, the city and its agents, employees, or other representatives may not disclose that information to the public without the consent of the right-of-way user, unless otherwise compelled by an opinion of the attorney general pursuant to the Texas Public Information Act, as amended, or by a court having jurisdiction of the matter pursuant to applicable law. This subsection may not be construed to authorize a right-of-way user to designate all matters in its maps and records as confidential or as trade secrets.

Sec. 24-166. Notice.

Notice for purposes of this article shall be made to the city via electronic message (e-mail), overnight courier (generally used carrier with tracing available) or hand delivery with signed receipt, facsimile to the department, or United States mail return receipt required.

Sec. 24-167. Registration.

- (a) Nothing in this section relieves a right-of-way user and/or utility from obtaining a permit under this article to perform work in the right-of-way.

- (b) In order to protect the public health, safety, and welfare, a utility maintaining or operating existing facilities in the right-of-way must register with the right-of-way manager in accordance with the following requirements:
- (1) The registration must be on a form furnished by the right-of-way manager and made in the name of the right-of-way user that owns the facilities.
 - (2) Registration expires December 31st of the following year after the first registration occurs.
 - (3) If information provided as part of the registration changes, the utility must inform the right-of-way manager, in writing, not more than 30 days after the date the change occurs.
 - (4) The utility shall also include the following registration:
 - (A) The name of the utility using the right-of-way, including any business name, assumed name, or trade name the utility operates under or has operated under in the city within the past five years.
 - (B) If the utility is a CTP, the certificate number issued by the Texas Public Utility Commission.
 - (C) The ordinance number of any franchise or license issued by the city that authorizes the utility to use the right-of-way.
 - (D) The names, addresses and telephone numbers of at least two persons who will be general, day-to-day contacts for the utility. At least one of the addresses must be within the Dallas/Fort Worth metropolitan area.
 - (E) The name and mailing address of the officer or agent designated as the person authorized to receive service of process on behalf of the utility.
 - (F) The name, address and telephone number of any contractor or subcontractor, who will be working in the right-of-way on behalf of the utility. This list may be amended as needed by the utility; however, no work shall be performed in the right-of-way by a contractor or subcontractor that is not on the list, regardless of whether a permit is required.
 - (G) The names and telephone numbers of at least two persons serving as emergency contacts who can be reached by telephone 24 hours a

day, seven days a week. The telephone numbers should be accessible without the city having to pay long distance telephone or toll charge.

(H) Proof of existing insurance that complies with Section 24-252.

- (c) Upon completion of registration, the city will provide the right-of-way user a registration certificate valid until the end of the calendar year during which the registration was completed. The right-of-way user may make as many photocopies of the registration certificate as necessary. The right-of-way user is responsible for ensuring that all contractors, listed in accordance with subsection (b)(4)(F) above have a copy of the registration certificate on site when work is being conducted under the provisions of the registration certificate.

Sec. 24-168. Traffic handling training.

The right-of-way user is responsible for work zone safety including, but not limited to, traffic-control through the designated traffic-control representative. The representative is responsible for compliance with the TMUTCD and the traffic-control plan (if required) at all work zone sites. The traffic-control representative shall ensure employees on the job site have adequate training.

Sec. 24-169. Reporting obligations.

All right-of-way users shall, upon request, provide proof of any necessary permit, license, certification, grant, registration, franchise agreement or any other authorization required by any governmental entity, including, but not limited to, the city, state, or federal government, or railroad or pipeline company, including a description of the right-of-way user's intended use of the right-of-way, information sufficient to determine whether the right-of-way user is subject to franchising or licensing by the city, and information to determine whether the right-of-way user has applied for and received any certificate of authority required by the PUCT. The information provided shall be sufficient enough to determine whether the right-of-way user has applied for and received any permit or other approvals required by the FCC. Right-of-way user shall provide all such other information as may be reasonably required by the city to complete the registration statement.

Sec. 24-170. Surface mounted markers.

Where surface mounted markers are needed, curb mounted medallions shall be used whenever possible.

Sec. 24-171. Relocation of facilities for city projects and public improvements.

- (a) In the exercise of governmental functions, the city has first priority over all uses of the right-of-way. The city reserves the right to, among other things, lay water, sewer, drainage, and other pipelines or cables and conduits, and to do underground and overhead work, and attachments, restructuring, or changes in street facilities in across, along, over, or under a public street, alley or right-of-way occupied by an agency or right-of-way user, and to change the curb, sidewalks, or the grade of streets.
- (b) The right-of-way user must relocate its facilities, at its own expense and in accordance with Section 24-222, prior to the start of construction of a city project. Failure to comply with this provision shall subject the right-of-way user to the enforcement provisions contained herein.
- (c) A permit will be required when making facility adjustments in preparation for city projects.

Sec. 24-172. Permit required.

It is unlawful for any person, its agents, servants or employees to dig, plow, blast, make cuts, openings, bore, tunnel, excavate or close lanes on a thoroughfare without first having made application and obtained a permit therefor in compliance with the Public Right-of-Way Permitting and Construction Manual, promulgated and amended by the right-of-way manager, except for as allowed by this section. It is unlawful for any person, its agents,

servants or employees to make or cause to be made any excavation in or under the surface of any right-of-way for the installation, repair or removal of any facilities, or for any other purpose without first obtaining from the right-of-way manager a permit in compliance with this article.

- (1) Before issuing a permit, the right-of-way manager shall have been provided a written application, on a form furnished by the right-of-way manager, setting forth the name and residence or business address of the applicant; the location and approximate area of the excavation, including its approximate length and width, and, if the excavation is in a street, whether it is parallel or transverse to the direction of the travel lanes; and, the purpose of the excavation. The application form shall include plans prepared in accordance with city specifications. Plans shall be drawn at a reasonable scale that legibly and accurately show all existing improvements and proposed work. All proposed work must be shown in heavy or bold type lines and fonts. If proposed work is in phases or part of another overall drawing, show all existing and future work in lighter or faded out lines and fonts. If right-of-way user cannot show distinctive line weights, the plans shall clearly label the above information using text. When required by the Texas Engineering Practice Act, as amended, the plans must be sealed by a professional engineer licensed to practice in the state.
- (2) At the time the permit is issued, the applicant shall pay a nonrefundable permit application fee in an amount as provided for in the master fee schedule of the city.
- (3) The proposed location, depth and other characteristics of any facilities for which the permit is issued shall be subject to approval of the right-of-way manager, and all backfilling, compaction and pavement restoration performed for any excavation shall comply with the requirements of this article.
- (4) No fee or requirement authorized or imposed pursuant to this article shall be construed to affect or alter in any way any obligation of public and/or private utilities with facilities installed in any right-of- way to relocate the facilities, at no cost to the city, subject to state law, if applicable, in the event that relocation is required by the city to accommodate a proper governmental use of the right-of- way.
- (5) Combinations of permits shall be permitted at the sole discretion of the right-of-way manager. Fees shall be assessed based on the excavations permitted.
- (6) Subdivision monuments, historical markers, and any other signs or structures with foundations in the right-of-way, excluding billboards, are subject to this article.

Sec. 24-173. Exceptions to required permit.

- (a) The right-of-way manager reserves the right in his discretion to require a right-of-way permit on service connections. Unless otherwise required by the right-of-way manager, service connections do not require a permit if all of the following conditions are met:
 - (1) The service connection excavation shall not exceed four feet inside the right-of-way to property line;
 - (2) All excavation shall be in accordance with service connection drawings;
 - (3) The address for the service connection is on the city provided form, which is submitted to the right-of-way manager via e-mail. Work shall not begin until the electronic form is transmitted to the right-of-way manager;
 - (4) The excavation required is less than 12 inches in depth;
 - (5) The excavation is no wider than two inches or is hand dug; and
 - (6) The service connection does not require boring.
- (b) Irrigation system installation requires a permit per existing city codes.

Sec. 24-174. Permit application.

- (a) Application for a permit shall be addressed to the right-of-way manager and made on a form furnished for that purpose, stating the extent, dimensions, character and purpose of the cut or excavation to be made, the location, by street and number if possible, where the work is to be done, and the time in which it is to be completed. The application form shall be accompanied by maps of the existing facilities in the area, to the extent available, and the location of the proposed facilities, methodology of construction, and proposed start and completion dates. When the work includes excavating, which will exceed five feet in depth, a trench safety design sealed by a licensed professional engineer shall also accompany the application, unless otherwise provided by law.

- (b) A permit shall only be valid for the area of the right-of-way specified within the permit. No permittee may cause any work to be done outside the area specified in the permit, except as provided herein. Any permittee who determines that an area is greater than that which is specified in the permit must apply for and receive a new right-of-way permit.
- (c) Fees shall apply to all right-of-way users unless governed by an existing agreement with the city. Applicants may apply jointly for permits to excavate the right-of-way at the same time and place. Applicants who apply jointly for a right-of-way permit may share in the payment of the permit fee. Applicants must agree among themselves as to the portion each shall pay. The city will recognize only one point of contact.
- (d) Permits will be issued or denied within ten (10) days of the city receiving a complete application. Permits shall be valid for the dates specified in the permit. The applicant may request but is not guaranteed the permit be valid for such longer period as may be necessary in the circumstances, in advance, as part of the application. The city may approve or deny the application for such extended permit period. No permittee may commence work before the permit start date and, except as provided herein, no permittee may continue working after the end date. If a permittee does not complete the work by the permit end date, the permittee must apply for and may receive a new right-of-way permit or a permit extension for additional time. This supplementary application must be submitted to the city prior to the permit end date. Applicants are encouraged to request a pre- submission meeting for large projects.

Sec. 24-175. Issuance of permit.

Every person making application for a permit in accordance with the provisions of this article, and having complied with such provisions, shall be entitled thereto, and, upon filing such application with the right-of-way manager, it shall be his duty to issue the permit, when the provisions of this article have been complied with.

- (1) Upon receiving a written application for a permit and a plan prepared in accordance with the city specifications, the right-of-way manager's designee shall set forth all requirements, approve or disapprove the application, sign and return it to applicant. Excepting only emergency excavations, at least forty-eight (48) hours prior to the

start of work, the applicant shall notify the right-of-way manager the date the work will commence when traffic-control devices are necessary on a thoroughfare.

- (2) No permit shall be transferable. A permit shall be void unless the excavation to be made pursuant thereto is commenced within the time stated therein and the work diligently completed.
- (3) Each permit shall state a time period for completion of all the work to be done hereunder. The right- of-way manager may in his sole discretion, grant extensions of time.
- (4) No person in violation of any requirement of this article shall be issued an excavation permit, nor shall any contractor or agent apply for or be issued a permit on the person's behalf, until the outstanding violation is/are corrected or a plan for correction is approved by the right-of-way manager. The foregoing requirement is in addition to any penalty or remedy for violation that may be imposed or sought by the city at law or equity.
- (5) No work shall be done under any permit issued under this article except as stated in the permit. If the permit is allowed to expire, the right-of-way user shall procure a new permit, paying the applicable fee, prior to proceeding with any such work.

Sec. 24-176. Posting of signs.

The right-of-way user and contractor (if used) shall be identified by three feet by three feet information signs on all work requiring a permit. The signs shall state the name and phone number of the right-of- way user and contractor (if used). The signs shall be placed in the right-of-way on each approach to the location where construction is occurring from the time of the beginning of work in the right-of-way and shall continue to be posted at the location during the entire time the work is occurring.

Sec. 24-177. Excavation to be under supervision of the right-of- way manager.

- (a) Any right-of-way user engaged in making or backfilling any excavation in any right-of-way shall, at all times while such work is in progress, keep at the job location the permit, or a copy thereof, and shall provide of the same, when requested by any authorized city employee. At all times while the work is in progress, the right-of-way user shall also maintain, at the job location, a sign, barricade or other device bearing the right-of-way user's name.
- (b) The right-of-way user shall protect from damage, utility conduits, sewer conduits, water conduits, lawns, shrubbery, trees, fences, structures, irrigation, sidewalks, streets, signs, street lights, or other property at, near or encountered in its work. The right-of-way user shall determine the boundary of the right-of-way.
- (c) All excavations and other construction in the streets shall be conducted so as to interfere as little as practicable with the use of right-of-way and with the use of private property, in accordance with any lawful and reasonable direction given by or under the authority of the governing body of the city pursuant to the policy and regulatory powers of the city necessary to provide for public convenience. The right-of-way user shall not trespass upon private property. The right-of-way user shall determine the boundary between right-of-way and private property and place stakes/markers indicating the boundary to remain in place for the duration of the work.
- (d) The city reserves the right to among others, lay, and allow to be laid, electricity, sewer, gas, water and other pipe lines or cables and facilities, as well as drainage pipes, and channels and streets, and to perform, and allow to be performed, any underground and overhead installation or improvement that may be deemed necessary or proper by the governing body of the city, in, across, along, over or under any right-of-way or public place occupied by a right-of-way user and to change any curb or sidewalk or the grade of any street and to maintain all of the city's facilities. In allowing such work to be performed by others, the city shall not be liable to a right-of-way user for any damage caused by those persons or entities. Nothing herein shall relieve any third party from responsibility for damages caused to a right-of-way user by such third party.
- (e) All transmission and distribution structures, lines, equipment and facilities erected by a right-of-way user within the city shall be so located as to cause minimum interference with the proper use of the right-of-way, and to cause minimum interference with the rights and reasonable convenience of property owners who join any of said streets. No pole may be placed in an area prohibited by another

section of this article or which interferes with the public's unimpeded use of the right-of-way.

- (f) If the city requires a right-of-way user to adapt or conform its facilities, or in any way or manner to alter, relocate or change its property to enable any other corporation or person, except the city, to use, or to use with greater convenience, any right-of-way or public place, the right-of-way user shall not be required to make any such changes until such other corporation or person shall have undertaken, with solvent bond, to reimburse a right-of-way user for any loss and expense which will be caused by, or arise out of such removal, change, adaptation, alteration, conformance or relocation of a right-of-way user's facilities; provided, however, that the city shall never be liable for such reimbursement.

Sec. 24-178. Registration certificate required.

It is unlawful for any person, its agents, servants or employees to perform construction in the right-of-way without first having made either application and obtained a permit therefor or have in possession a valid registration certificate. A registration certificate may only be used for construction activities not requiring a permit in accordance with this article. These activities include tree trimming, general maintenance, line work and providing a service connection from the property line to a customer provided the activity complies with division 3.

Sec. 24-179. Hours of operation for nonemergency work.

- (a) Excavation and boring shall be conducted between 7:30 a.m. through 5:00 p.m. Monday through Thursday, except on holidays. No excavation or boring shall be performed on holidays.
- (b) All other work requiring an inspection shall be done between 7:30 a.m. and 5:00 p.m. Monday through Thursday, except on holidays. No work shall be performed on holidays. A right-of-way user may work on Saturday subject to the approval of the right-of-way manager and a notification no later than noon on Wednesday before the Friday or Saturday in which the work is to be performed. The Friday or Saturday

inspection fee must be paid prior to noon on Wednesday prior to the Friday or Saturday in which the work is to be performed.

Sec. 24-180. Denial of permit.

A permit may be denied or suspended for any of the following reasons:

- (1) Failure to provide proof of a surety bond or liability insurance acceptable to the city or notice of termination of the same.
- (2) Failure to secure a contractor's license or other required license.
- (3) Failure to perform in accordance with the requirements of this article.
- (4) The excavation would be in a street and not otherwise permitted by this article.
- (5) The proposed warning or other traffic-control procedures or equipment do not comply with the requirements of the TMUTCD or the requirements of the right-of-way manager.
- (6) The proposed activity would violate any city ordinance or state or federal law, rule, regulation or statute.
- (7) The permit application contains false or misleading information.
- (8) The activity would cause a public health or safety hazard.
- (9) The right-of-way user is not authorized within the city.
- (10) The right-of-way user is in violation of this article relative to work in progress.
- (11) The right-of-way user has not compensated the city, unless the user is not legally obligated to compensate the city by contract, by agreement or by law, for using the public property; or the right-of-way user has failed to timely make required payments.

Sec. 24-181. Appeal.

A right-of-way user that: (i) has been denied registration; (ii) has been denied a permit; (iii) has had a permit revoked; or (iv) believes that fees imposed are invalid, may have the denial, revocation, or fee imposition reviewed, upon written request as follows:

- (1) If an applicant desires to appeal a decision, the applicant may file a written notice of appeal with the right-of-way manager within five business days of the date the decision was rendered. The notice must state the alternatives available and routes explored, hardship encountered, cost comparison of other alternatives and a statement of any other significant factors. The right-of-way manager shall provide a written decision within five business days. Failure to render a decision within five business days shall constitute a denial.
- (2) If a further denial is given, the appellant may thereafter file a written notice of appeal to the city manager within five business days of receipt of the right-of-way manager's written decision. The city manager shall provide a written decision within five business days of receipt of an appeal in accordance with this section. Failure to render a decision within five business days shall constitute a denial.

Sec. 24-182. – Sec. 24-190. Reserved.

Sec. 24-191. Lawful use of right-of-way.

- (a) The use of the right-of-way in any manner which violates federal, state, or local laws, or city codes, ordinances and regulations, including, without limitation, those relating to health, safety, noise, environmental protection, waste disposal and water and air quality, is prohibited. All permittees shall provide satisfactory evidence of compliance with the foregoing upon request of the city.
- (b) The permittee shall dispose of all material removed from the right-of-way and any waste created by permittee in compliance with all state, federal and local laws and requirements. Temporary storage of material may be placed in a pile no higher than 30 inches.
- (c) If a permittee excavates any contaminated, regulated or hazardous materials in the right-of-way, such permittee shall be responsible for environmental assessment, excavation, testing, transportation and disposal of that material in accordance with

applicable law. The permittee shall promptly notify the city, orally, of the condition within two hours of discovery of any contaminated, regulated or hazardous materials in the right-of-way, and within eight hours provide the aforementioned information to the city in writing. The permittee must consult with and receive written authorization from the city before undertaking any of the steps/actions set forth in this subsection.

Sec. 24-192. Compliance with safety regulations.

The permittee and right-of-way user shall comply with all applicable federal, state and local safety regulations and requirements, including, by example and not limitation, the occupational safety and health standards for the construction industry.

Sec. 24-193. Conformance with the thoroughfare plan.

A right-of-way user should consult the city's thoroughfare plan prior to the acquisition of any interest in real property in the city for the installation or relocation of service lines or other equipment or facilities along or adjacent to any street, right-of-way, thoroughfare, highway, or any proposed street, right-of-way, highway or thoroughfare to attempt to minimize any future conflict regarding the location of such facilities. All right-of-way users are charged at all times with constructive notice of the thoroughfare plan. The city shall, at a minimum, have no liability for the value of or loss by a right-of-way user of any improvements constructed in the area shown on the thoroughfare plan, except as provided herein. Typical locations of city facilities are depicted in the city standard details.

Sec. 24-194. Tree trimming and graffiti abatement.

Permission is granted to a right-of-way user, subject to the requirements of this code, as it exists or may be amended from time to time, to trim trees upon and overhanging the right-of-way, so as to prevent the branches of such trees from coming in contact with a right-of-way user's facilities. When so directed by the city, the tree trimming shall be done under

the supervision and direction of the city. The right-of-way user shall make the necessary repairs or restoration, including, but not limited to, cleaning of graffiti, as soon as practicable but not to exceed seven days after the right-of-way user discovers or learns of any misuse, destruction, damage or vandalism to its facilities.

Sec. 24-195. Employee communication.

The right-of-way user shall ensure that there is at least one employee on the jobsite, during any type of work activity, who can read, write and speak English fluently.

Sec. 24-196. Routing and spatial assignment.

The city reserves the right, in the permit or otherwise, to restrict or determine the route (pathway) and/or spatial location, whether horizontal, vertical or depth, of any facility and/or structure or improvement in the right-of-way. The city reserves the right to reserve space for future utilities.

Sec. 24-197. Commencement and completion.

After obtaining the permit and prior to commencing the work, the permittee shall notify the right-of-way manager, and shall commence and complete all work within the time specified in the permit, unless an extension of time is granted by the right-of-way manager. No work shall commence until erosion control measures (e.g. silt fence) and advance warning signs, markers, cones and barricades are in place.

Sec. 24-198. Notification of affected property owners.

Except in the case of an emergency, whenever excavation is required in the right-of-way adjacent to an occupied property, the right-of-way user shall notify the property owner of the activity through use of a door hanger, which shall include the following information:

- (1) Permit number;
- (2) Identity of the contractor and the right-of-way user, including a contact name and phone number by which more information regarding the project could be obtained and a 24-hour a day emergency phone number; and
- (3) The anticipated duration of the construction work.

Sec. 24-199. Safe conduct of work.

Every permittee and right-of-way user shall prosecute its work diligently and in a good, safe, and workmanlike manner, and shall safeguard and protect the public, using the street or right-of-way where the work is being performed, from accidents or damage by placing barriers, lights and other sufficient safeguards around all cuts, openings and excavation, in accordance with TMUTCD. All material, implements and tools stored upon the premises and used in connection with the excavation shall be stored in a safe and nonhazardous manner.

Sec. 24-200. Revocation or suspension of permit.

- (a) The city reserves its right, as provided herein, to revoke or suspend any permit, without refund of the permit fee, in the event of a breach by the permittee of the terms and/or conditions of the permit, this article and/or any other city ordinance. A breach of the terms of the permit shall include, but not be limited to any of the following:
 - (1) The violation of any provision of the permit.

- (2) An evasion or attempt to evade any provision of the permit, or the perpetration or attempt to perpetrate any fraud or deceit upon the city or its citizens.
 - (3) Any material misrepresentation of any fact in the permit application.
 - (4) The failure to meet insurance, surety bond or indemnification requirements.
 - (5) The failure to complete the work as specified in the permit.
 - (6) The failure to correct a condition indicated on an order issued pursuant to this article.
 - (7) Repeated traffic-control violation(s).
 - (8) Failure to protect facilities or repair facilities damaged in the right-of-way.
 - (9) Violation of any part of this article.
 - (10) Recognition by the right-of-way manager that a permit was issued in error.
 - (11) Failing to comply with an order of the right-of-way manager on the permit and any other valid permit held by the right-of-way user.
 - (12) Any safety violation or other action that threatens the health, welfare and/or safety of the public as solely determined by the right-of-way manager.
- (b) If the right-of-way manager determines that the permittee has committed a breach of any law or condition of the right-of-way permit, the right-of-way manager shall make a written demand upon the permittee to remedy such violation. Continued violation may be cause for revocation of the permit or legal action, or both. The right-of-way manager may, in his discretion, revoke the permit, provide specifications to cure the breach, or both. Within two business days of receiving notification of the breach, permittee shall contact the right-of-way manager with a plan, acceptable to the right- of-way manager, for correction of the breach. Permittee's failure to do so or permittee's failure to timely implement the approved plan shall be cause for revocation of the permit.

Sec. 24-201. Work not in accordance with permit declared unlawful.

- (a) It shall be unlawful for any person to make, cause or allow to be made, any excavation, or to install, cause or allow to be installed any tank, pipe, conduit, duct, tunnel, utility pole or other utility or appliance in or under the surface of any street, alley, sidewalk, right-of-way or other public place, at any location, other than that described in the application for the permit and as shown on the plans filed with the right-of-way manager, and in accordance with the requirements of the permit. If the circumstances appearing after the excavation is commenced make it impossible to comply with the permit, the right-of-way manager may, in his sole discretion, grant a waiver to take the circumstances into account.
- (b) Failure to comply with requirements set forth in this article or on any permit shall be cause for revocation of the subject permit and of any other permits held by the same permittee until the violations have been corrected or the right-of-way manager has approved alternative requirements.

Sec. 24-202. Work done without a permit.

No cut, excavation, grading or disturbing of the right-of-way or wires on poles, in any way, shall be made, other than excavations necessary for emergency work, without first securing a permit. No person or right-of-way user shall, at any time, open or encumber more of the right-of-way than shall be reasonably necessary to complete a project in the most expeditious manner.

Sec. 24-203. Cessation of work.

At any time, the right-of-way manager may order the immediate cessation of any work that poses a threat to the health, safety or well-being of the public. The right-of-way manager may revoke the permit of any permittee in any instance where there is a threat to the health, safety or well-being of the public.

Sec. 24-204. Violations of standards; notice.

The right-of-way manager may issue a written notice to the permittee indicating work that does not conform to the terms of the permit, applicable standards, conditions, codes or other applicable regulation. Within five days after issuance of written notice, the permittee shall present proof to the right- of-way manager that the violation has been corrected. If such proof has not been presented within the required time, the right-of-way manager may revoke the permit.

Sec. 24-205. Location and relocation of facilities.

Subject to applicable federal, state, and local laws, the right-of-way user shall, upon the request of the city, which shall be in writing, locate and/or relocate its facilities situated within any right-of-way, at no expense to the city, where reasonable and necessary to accommodate any city project. The written request provided by the city shall state the date by which the relocation by the right-of-way user shall be completed and a reasonable amount of time shall be provided by the city. When relocation is necessitated by federal government requirements, which includes reimbursements of costs, the city will reimburse applicant for its proportionate share from funds provided to the city in such reimbursements.

Sec. 24-206. Relocation facilities for the city.

In the event the city finds it necessary to move a right-of-way user's facilities to protect the right-of-way, any city utilities and/or street, the city shall notify the local representative of the right-of-way user. Right- of-way user shall promptly move or facilitate the relocation of the subject facilities at right-of-way user's sole expense.

Sec. 24-207. Abandoned facilities.

(a) A right-of-way user owning abandoned facilities in the right-of-way shall:

- (1) Remove its facilities and repair, at its sole expense, any damage caused by the removal. The right-of-way manager may allow some or all facilities to remain if the right-of-way manager determines same is in the best interest of the public to do so; or
 - (2) Provide information satisfactory to the city that the right-of-way user's obligations for its facilities in the right-of-way have been lawfully assumed by another authorized right-of-way user.
- (b) The facilities of the right-of-way user who fails to comply with this section, and those facilities which remain unused for two years, shall be deemed to be abandoned unless, within the aforesaid two- year period, the city receives written confirmation and reasonable evidence, as solely determined by city, that the right-of-way user intends to use the facilities. The city may exercise any remedies and/or rights it has at law or in equity, including, but not limited to, taking possession of the abandoned facilities or requiring the removal of the facilities by the right-of-way user at the right-of- way user's sole expense.

Sec. 24-208. Underground service requirements.

Placement of new utility support structures (poles) shall be prohibited for electrical distribution lines with 60,000 volts and less and all communication utilities, unless otherwise allowed by other law or an existing franchise agreement between the right-of-way user and the city or a PUCT tariff. This does not prohibit replacing existing poles for maintenance purposes.

Sec. 24-209. Location of poles and conduits.

All poles in the right-of-way shall be of sound material and straight, and shall not interfere with the flow of water in any gutter or drain, and shall be placed so as not to interfere with vehicular and pedestrian travel. The location and route of all conduits, fiber, cables, utilities and facilities placed and constructed by a right-of-way user in the construction and maintenance of its system in the city shall be subject to the reasonable and proper control,

direction and approval of the city. Placement of poles and anchor guys along curvilinear streets shall comply with city ordinances and regulations.

Sec. 24-210. Size and location of aboveground facilities.

The maximum dimensions for ground mounted utility structures above the ground in the right-of-way adjacent to streets are seven feet long (parallel to the road), two feet wide (perpendicular to the road) and six feet in height. For structures three feet or less in height, the width may be 44 inches. This does not include poles. The height of utility structures shall be measured from the lowest grade at any point 18 inches or less from the side of the structure that faces the street to the highest point of the structure. Utility structures exceeding those dimensions shall not be located in the right-of-way adjacent to streets, unless otherwise approved in writing by the right-of-way manager. All aboveground facilities shall be located outside of the corner visibility triangle at all intersections, future intersections and all driveways. No aboveground facilities may be placed in a parkway that is across from a median opening.

Sec. 24-211. Height of overhead line.

The user shall ensure all overhead lines are constructed and maintained so that the minimum clearances are in compliance with the National Electrical Code as it exists or may be amended.

Sec. 24-212. Attachments to poles.

- (a) Nothing shall obligate or restrict a right-of-way user from exercising its rights to enter into pole attachment, pole usage, joint ownership or other wire space or facilities agreements with light and/or power companies or with other wire-using companies authorized to operate within the city.

- (b) A right-of-way user shall utilize existing pole space, conduit, and other facilities whenever reasonably and/or economically possible.
- (c) Antennas must be mounted to the top of the pole, or flush to the pole near the top, in a screen that is coated or painted an approved color to match the pole to camouflage the installation.
- (d) Equipment, other than antennas, must be in an underground vault. Vaults must be flush to the ground.
- (e) If the existing pole already has more than two existing risers/drops, the pole must be replaced with a metal pole and all wires and cables must be run in conduit inside the pole. The existing drops will also be relocated inside the new pole and underground entry into the pole through the foundation is required. When installation will result in two or fewer risers/drops on the pole, the wires and cable may be installed as a riser/drop in conduit painted an approved color.

Sec. 24-213. Temporary rearrangement of aerial wires.

The right-of-way user shall rearrange its transmission media temporarily as necessary to permit the moving of houses or other bulky structures. The requesting parties shall, pay the reasonable and necessary expense of such temporary rearrangements. The right-of-way user shall in a reasonable time frame and reasonable cost, remove its transmission media in connection with the demolition of unsafe structures, including emergency or ordered demolitions at no cost to the city. The right-of-way user may invoice the requesting parties for the cost of this work, where applicable.

Sec. 24-214. Street closures.

- (a) All lane closures on any thoroughfare shall comply with TMUTCD, and shall include a lane closure exhibit to be submitted with the permit to the right-of-way manager.

The right-of-way manager may require a traffic-control plan. Arrow boards and message boards may be required for lane closures on thoroughfares.

- (b) Except in an emergency, no thoroughfare shall be closed on weekdays during the hours of 6:30 a.m. to 9:00 a.m. and 3:30 p.m. to 7:00 p.m. or outside normal working hours of the city. Every day of the week, all roadways shall be open to traffic by 5:00 p.m. on the same day as the construction.
- (c) All lane closures require 24-hour notification of the police and fire departments prior to closing.

Sec. 24-215. Site maintenance during construction and prior to full restoration.

- (a) Erosion control and stormwater management. The right-of-way user shall be responsible for stormwater management, erosion control and excavation safety measures that comply with city, state and federal guidelines. Requirements shall include, but not limited to, construction fencing around any excavation that will be left overnight, silt fencing in erosion areas until reasonable vegetation is established, barricade fencing around open holes, and high erosion areas will require wire backed silt fencing. Upon request of right-of-way manager, the right-of-way user may be required to furnish documentation submitted or received from the federal or state government.
- (b) Dust control. The right-of-way user shall ensure that the work is conducted and site maintained to minimize blowing dust. At any time dust leaves the jobsite so that it is a nuisance, the work will stop until measures can be taken to eliminate the dust.
- (c) Traffic-control safety. In the event of noncompliance with the TMUTCD, the right-of-way user shall be notified of the violation. In the event of continued noncompliance, the right-of-way manager may revoke the permit, in addition to any other remedies available to the city. At any time the right-of-way manager determines the work threatens public safety, he may take immediate action as necessary including but not limited to, stopping all work, or have a third party make the repairs at the expense of the applicant.

- (d) Responsibility for signs, barricades and warning devices. The right-of-way user working in any right-of-way is responsible for the safe movement of traffic, both pedestrian and vehicular, through the construction area. The right-of-way user shall meet all requirements for barricading and traffic- control as specified in the TMUTCD.
- (1) Only those individuals who are qualified by means of adequate training in safe traffic-control practices and have a basic understanding of the principles established by applicable standards and regulations, including without limitation, those in TMUTCD, may place and maintain the traffic-control devices in a construction area.
 - (2) The right-of-way user must either: (A) subcontract the barricading to a firm specializing in traffic-control; or (B) submit the qualifications and name of employees to the right-of-way user manager for approval prior to the work commencing. The right-of-way user must also submit a traffic-control plan for review when required by this article. All signs and barricades must conform to the requirements of the TMUTCD.
 - (3) All barricades, plates, and other traffic-control equipment must conform to TMUTCD specifications and must be inspected and maintained by the traffic-control representative.
 - (4) All barricades, plates and other traffic-control equipment must display accurate and sufficient information including without limitation, the name of the right-of-way user.
 - (5) Noncompliance with the TMUTCD shall be cited in writing. In the event of noncompliance after citation, the right-of-way manager may place the necessary devices as required, and the right- of-way user shall reimburse the city for all such expenses as well as \$500.00 for noncompliance. Failure to comply with this provision may result in denial of application for future permits.
 - (6) All traffic-control devices must be removed immediately upon completion of work.
- (e) Duty to barricade. At all times during construction activity, the contractor and/or right-of-way user, as applicable, shall place and maintain all necessary and proper barriers and other safeguards, including without limitation, watchmen certified in accordance with the safety training described in this article, if necessary, upon and

around the work and for the prevention of accidents, and after daylight hours, shall place, maintain and keep suitable sufficient lights, in accordance with the TMUTCD.

Sec. 24-216. Inspection.

The permittee shall make the work site accessible to the city, and others as authorized by law, for inspection at all reasonable times during performance of the work.

Sec. 24-217. Materials testing.

The city will require testing of materials used in construction in or near the right-of-way to determine conformance with city construction specifications, including, but not limited to, compaction tests on backfill materials, subgrade, aggregate base course, Portland concrete (rigid pavement), asphaltic concrete (flexible pavement) and other construction materials as deemed necessary by the city. The right-of-way user shall, at his expense, hire a testing laboratory with current accreditation by the American Association for Laboratory Accreditation, American Association of State Highway and Transportation Officials (AASHTO) or another nationally recognized accreditation agency that verifies compliance with ASTM E 329 and that demonstrates the laboratory's capabilities to perform applicable ASTM or AASHTO test procedures, as may be required.

Sec. 24-218. Duties of persons making excavations or creating obstructions.

Any person who shall cause to be made any excavation or obstruction in any street or right-of-way shall not allow the same to remain there beyond a time reasonably sufficient for the completion of the work and/or removal of the obstruction, and shall repair the subject portion of such street and/or right-of-way so as to restore the same to its condition previous to the making of such excavation or obstruction. It shall be the duty of such

excavators to protect the area while such condition exists and promptly to repair the same so as to leave the street or right-of-way in as good condition as before the excavation.

Sec. 24-219. Emergency excavations.

Nothing in this article shall be construed to prevent any person maintaining any pipe, conduit or duct in or under any street, or right-of-way by virtue of any law, article or permit, from making such excavation as may be necessary for compliance with law or for the preservation of life or property when the necessity arises, provided that the person making the excavation shall notify the right-of-way manager within 24 hours. Except as specifically provided otherwise in this article for excavations authorized by this section, permittee shall be subject to all fees and requirements of this article.

Sec. 24-220. Excavation in streets.

Except in case of an emergency there shall be no excavation in any street without the prior written approval of the right-of-way manager. Any request for a permit to excavate a street shall include a description of the proposed work and proposed restoration of the area, as well as a statement of clear and convincing evidence is provided to the right-of-way manager as to why alternate procedures cannot or should not be used in lieu of excavating a street. All pavement cuts and repairs shall be performed by a contractor with experience in street repair work. Any damage to pavement outside the removal area shall also be repaired subject to approval of the right-of-way manager.

- (1) Excavation in Portland cement concrete (PCC) pavement surface. If the existing pavement is PCC, the concrete shall be cut first with a saw to a depth of the full the thickness of the concrete or 6", whichever is greater, and the full width of the trench, which shall also cut any reinforcing steel. A second cut shall be 12 inches parallel to the first cut to full thickness of the concrete and excavated to undisturbed soil. Further criteria is set forth in the city's standard details.
- (2) Excavation in hot-mix asphalt concrete (HMAC) pavement surface. If the existing pavement is HMAC, the HMAC shall be cut first with a saw to a depth of the full thickness of the pavement or 6", whichever is greater, and the full width of the

trench, which shall also cut any reinforcing steel. A second cut shall be 12 inches parallel to the first cut to full thickness of the pavement and excavated to undisturbed soil. Further criteria is set forth in the city's standard details.

- (3) Jacking and boring. A permittee or right-of-way user shall perform all work in conformance with methods approved by the city and in such a manner as to not interfere or disturb existing or planned infrastructure.
- (4) Responsibility of excavated area maintenance. A permittee or right-of-way user shall warrant and be responsible for its repairs in the right-of-way for two years from the completion date of any repair.

Sec. 24-221. Backfill of excavated area.

- (a) Open trenches may be temporarily backfilled for the convenience of the permittee or the public safety. Traffic bearing plates can be used temporarily in conformance with city requirements. At least one hour prior to beginning permanent backfill operations, the permittee shall notify the right-of-way manager of the time the backfill will begin.
- (b) All excess water and mud shall be removed from the trench prior to backfilling. Any backfill placed during a rainy period or at other times, where excess water cannot be prevented from entering the trench, will be considered temporary and shall be removed as soon as weather permits. All disturbed base material or any base that has been undermined shall be removed and discarded. Compaction of all backfill shall be 95 percent of maximum density with a moisture content of minus two percent to plus four percent of optimum moisture content as determined by ASTM D698 under or near paved surfaces, future paved surfaces or otherwise as determined by right-of-way manager. Outside of pavement surfaces, compaction of all backfill shall be 95 percent of maximum density with a moisture content of minus two percent to plus four percent of optimum moisture content as determined by ASTM D698, and be smoothed, raked, and topsoil and grass or other landscaping installed to match the surrounding conditions.

Sec. 24-222. Right-of-way restoration requirements.

- (a) The work to be done pursuant to the permit and any repair and/or subsequent restoration of the right-of-way must be completed within the dates specified in the permit. In the event of circumstances beyond the control of the permittee or when work is prohibited by unseasonable or unreasonable conditions, the right-of-way manager may, in his sole discretion, extend the dates on receipt of a substantiated supplementary application for a permit extension.
- (b) All earth, materials, sidewalk, pavement, utilities, conduits, crossing, irrigation, landscaping, monuments, manhole covers, valve covers, meter box lids or improvements of any kind, which are owned or possessed by the city, and damaged, disturbed, or removed by a right-of-way user shall be fully repaired promptly by the right-of-way user, at its sole expense, to the reasonable satisfaction of the right-of-way manager with material approved by the city.
- (c) After any excavation, the right-of-way user shall, at its expense, restore the right-of-way, trench envelope, pavement structure and the surrounding area, to the same or better condition than it was prior to the excavation. The restoration shall be made in accordance with specifications set forth herein, and the repair shall be covered by a maintenance bond for two years from the completion date of any repair.
- (d) In the event the right-of-way user fails to restore the right-of-way in the manner and to the condition required herein, or fails to satisfactorily and/or timely complete all restoration, the city may, at its option, serve written notice upon the right-of-way user that, unless within five days after serving of such notice a satisfactory arrangement can be made for the proper restoration of the right-of-way by the right-of-way user, the city may take over the work and prosecute same to completion, by contract or otherwise, at the sole expense of the right-of-way user, and right-of-way user, and its surety, shall be liable to the city for any and all cost incurred by the city by reason of such prosecution an [and] completion including, without limitation, the applicable public inconvenience penalty. Nothing contained herein shall limit any other remedies available to the city.
- (e) If any excavation cannot be backfilled immediately, the right-of-way user shall securely and adequately cover the excavation and maintain proper barricades, safety fencing and/or lights as required, from the time of the opening of the excavation until the excavation is surfaced and opened for travel.

- (f) In all right-of-way restoration, the right-of-way user guarantees its work and shall maintain it two years from the date of completion of any restoration. During the period following completion, the right-of-way user shall, in the event of any failure of the restoration, and upon notification from the right-of-way manager, reimburse the city for pavement restoration costs as provided for in this article. Additionally, the right-of-way user, in the event of such failure, shall within 48 hours of notice from the city, repair the subject trench envelope.
- (g) The two-year guarantee period shall be applicable to, among others, failure of the pavement surface as well as failure of the trench envelope. Notwithstanding remediation of the pavement structure by the city, the right-of-way user retains repair responsibility at all times during the guarantee period for the trench envelope. In locations where two or more right-of-way users have made repairs in the exact same location, the last right-of-way user to excavate shall be responsible for the two-year guarantee in that location, unless the right-of-way manager determines, in his sole discretion, that a failure was most likely a result of work performed by another right-of-way user. That right-of-way user shall be responsible for the two-year maintenance period.
- (h) All street excavations shall be perpendicular excavations, as possible, unless otherwise approved by the right-of-way manager. Excavations in streets, which are not perpendicular excavations require block-to-block and curb-to-curb pavement reconstruction, or other method of repair approved by the right-of-way manager. All repairs shall be equal or better than that which existed prior to the commencement of any work.
- (i) No trench shall be opened for the purpose of laying pipes, conduits or ducts for a distance greater than can be backfilled on the same workday before 5:00 p.m. Any variance from this requirement must be granted in writing from the right-of-way manager prior to work beginning.

Sec. 24-223. Restoration of pavement.

Unless otherwise specified in the permit, restoration of the pavement of any street, alley, right-of-way or other public place shall be performed by the permittee.

- (1) No trench shall be opened in any street for the purpose of laying pipes, conduits or ducts more than 200 feet in advance of the pipe, conduit or ducts being placed in the trench, other than with the prior written consent of the right-of-way manager.
- (2) All excavations shall comply with the city construction standards, as amended, and requirements of this article. Unless otherwise required by city standards, as amended, or if unusual conditions are encountered, the right-of-way manager may require new standards for compaction, backfill and pavement restoration.
- (3) Any excavated pavement, debris and/or other rubble shall be removed, together with any surplus material, within one working day from the time such material is placed upon the street. After backfilling is completed, and prior to repaving the cut, the right-of-way user shall remove all loose paving material and trim the edges of the excavation at the street surface to the satisfaction of the right-of-way manager.
- (4) Whenever any caving occurs in the sidewalks of any excavation, the pavements above such caving shall be cut away, trench backfilled, compacted and sidewalk pavement restored. In no case shall any side or lateral tamping fill any void under a pavement.

Sec. 24-224. Permanent pavement repairs.

The right-of-way user will maintain the excavated area until permanent pavement restoration of the excavated area is complete. The right-of-way user shall make the final repairs within seven days on thoroughfares that are classified as major and within 30 days on residential, local and alley streets after the right-of-way manager makes final inspection. Backfill failures shall remain the responsibility of the right-of-way user.

Sec. 24-225. Substandard repair of pavement of right-of-way.

In case the pavement or the surface of the street, alley, or right-of-way in, over or near any excavation should become depressed, cracked or broken at any time or fails in any way at any time after the excavation has been made and during the two-year warranty, the right-of-

way user shall comply with any applicable obligations of this article, including, without limitation, reimbursement to the city of the cost to restore the street and/or right-of-way.

Sec. 24-226. Failure to complete work within specified time.

In the event any work governed by this article is not completed by the right-of-way user within the time required or in accordance with the specifications required herein or by the right-of-way manager, the right-of-way manager may cause such work to be performed as is necessary to secure the work area to a safe and passable condition. The right-of-way user shall reimburse the city for the costs of securing the site.

Sec. 24-227. Removal and reconstruction where work is defective.

All construction work in the streets, right-of-ways, sidewalks and public places of the city is declared to be subject to the exclusive control of the city, and whenever, in the sole opinion of the right-of-way manager, any such work shall not have been duly completed within a reasonable time or shall have been executed in a defective manner, whether because of bad workmanship or materials or because not true to the lines or grades or specification therefor given to him by the right-of-way manager, then upon written demand or notice from the right-of-way manager, such right-of-way user or contractor shall promptly remedy, complete and/or remove and reconstruct such incomplete or defective work all as the right-of-way manager may require, and these provisions shall also apply to all repair and maintenance work. If the contractor or right-of-way user shall fail or refuse to do so within a reasonable time to be specified by the right-of-way manager, then, if required by the right-of-way manager, such work shall be completed or corrected or removed and wholly or partially reconstructed by the city, in such a manner as in the opinion of the right-of-way manager may be necessary to make such work as good as originally required, and such work may be done by contract or otherwise, under the direction of the right-of-way manager, and the contractor or right-of-way user shall reimburse city for any and all cost incurred by the city performing the work described in this section.

Sec. 24-228. Cleanup of right-of-way.

In every case, and at all times, the work of removing from the right-of-way all obstructions, surplus materials, debris and waste matter of every description caused by and/or accumulated from the excavation shall be the sole responsibility of the right-of-way user. The right-of-way user shall maintain

the area on and around the excavation and related work in a clean, safe and orderly fashion at all times during conduct of the excavation and shall clean the same area upon completion of work. Streets shall be cleaned by use of a vacuum street sweeper. The right-of-way user shall clean the surrounding area, as outlined above, within one day upon completion and approval of all trench work and pavement restoration unless the right-of-way manager, sufficient reason therefor having been given to his satisfaction, grants a written extension of time.

Sec. 24-229. Reporting completion of work.

When the work under permit hereunder is completed, the permittee shall notify the city in accordance with the requirements placed on the permit. The city will schedule a final walk-through with the contractor to develop a final punch list of items to be remedied.

Sec. 24-230. Effect of article on persons engaged in construction.

Any permit issued prior to the adoption of this article will remain subject to the terms and conditions of city ordinances and requirements in effect at the time of issuance of the permit and is not affected by this article, except that, upon expiration or conclusion of the permit, a new or renewal permit must be obtained in accordance with this article.

Sec. 24-231. through Sec. 24-250. Reserved.

Sec. 24-251. Liability of right-of-way user.

To the extent allowed by law, the right-of-way user shall be liable to the city for any damage or loss occasioned by any act and/or omission occurring in connection with its excavation, and subject to state law, the right-of-way user shall fully indemnify, hold harmless and defend the city, its councilmembers, officers, employees, agents, representatives and volunteers from and against any and all suits, actions, judgments, losses, costs, demands, claims, expenses (including attorney's fees), damages, and liabilities of every kind to which the city, its councilmembers, officers, employees, agents, representatives and volunteers may be subjected for injury of any type, death or property damage arising from or connected with any such act and/or omission. The city shall promptly notify a permittee, or right-of-way user, at the address set forth in the permit, or last known address, of any claim, suit or demand served upon the city and alleging negligent or wrongful conduct by the permittee or right-of-way user in connection with an excavation.

Sec. 24-252. Insurance.

- (a) It shall be unlawful for any person, unless exempt under this chapter, to construct, reconstruct or repair any sidewalk, driveway, curb or curb and gutter in any street, alley, easement or right-of-way of the city without having first executed and delivered to the city a current policy of liability insurance in an amount determined by the city, and such insurance must be conditioned as follows: that the principal shall fully indemnify and hold the city harmless from any and all cost, expense or damage, whether real or asserted, on account of any injury done to any person or property in the prosecution of the work, or that may arise out of or be occasioned by the performance of such work. The city shall have no duty to perform under this article until such certificate has been delivered to the department.
- (b) The city shall be entitled, upon request and without expense before issuing a permit, to receive copies of the policies and all endorsements thereto as they apply to the limits required by the city, and may make a reasonable request for deletion, revision,

or modification of particular policy terms, conditions, limitations or exclusions (except where policy revisions are established by law or regulation binding upon any party to the policy or the underwriter of such policy). Upon such request by the city, the right-of-way user shall exercise reasonable effort to accomplish such changes in policy coverage, and shall pay the cost thereof.

- (c) Right-of-way user shall notify the city in the event of any notice of cancellation, nonrenewal or material change in coverage and shall give such notices not less than 30 days prior to the change, or ten days notice for cancellation due to nonpayment of premiums, which notice must be accompanied by a replacement certificate of insurance.
- (d) Nothing herein contained shall be construed as limiting in any way the extent to which the right-of-way user may be held responsible for payments of damages to persons (including death) or property resulting from the right-of-way user's, or its subcontractors', performance of the work performed in the public right-of-way.
- (e) The city owned utilities shall not be required to provide the insurance specified herein.
- (f) With respect to the right-of-way user's obligation to comply with the requirements for commercial general (public) liability insurance coverage, the city right-of-way manager may, in his discretion, allow the right-of-way user to self-insure upon annual production of evidence that is satisfactory to show the user has sufficient assets and history of performance to justify the user to self-insure.

Sec. 24-253. Performance/assurance bond.

Before a permit shall be issued, the right-of-way manager may, in his discretion, require the applicant and/or the person or entity for which the applicant is performing, to execute and deliver to the city, to be kept on file with the city, a good and sufficient bond of performance or assurance, in the sum to be determined by the city and conditioned that the person making the application shall promptly adjust, pay and settle all legitimate claims for damages that may result by reason of carelessness or negligence in the manner of performing such work or by reason of any defects therein caused or arising from careless, negligent or imperfect construction thereof, and to hold the city, its councilmembers, officers, employees, volunteers, agents, and representatives, free and harmless from liability on all such claims for damages to the performance or assurance bond which shall

cover the cost of repairs in or upon the street, sidewalk or other public place where the work is to be done that may become necessary by reason of such cut or excavation having been made. The bond shall be maintained until the work is accepted by the city.

Sec. 24-254. Liability of contractor and sureties for maintenance and repair work.

Any defects of workmanship or material relating to work done by an excavator during the initial project or becoming known, or which should have been known, during the guarantee period (the two years) shall be known as maintenance or repair work, and both the excavator and the sureties and/or the contractor's bond shall be fully liable for any default of such contractor under this section. In the event of a failure in the restoration of an excavation, the right-of-way user shall, at its sole expense, have one opportunity to repair, in a timely manner, the section of the restoration that has failed, which repair shall be in accordance with the standards set forth in this article. In the event of any subsequent failure of that section of the restoration, the city retains the right and option to terminate the right-of-way user's guaranty, upon written notice to the right-of-way user. In such event, the right-of-way user shall reimburse the city for its direct costs associated with the repair of the failure of the restoration work.

Sec. 24-255. When additional security required.

In the event the right-of-way manager reasonably believes the contractor's or right-of-way user's solvency is threatened, the right-of-way manager may, at any time, make written demand on a contractor and/or right-of-way user for bonds, and the contractor and/or right-of-way user shall immediately furnish such additional bond or bonds to the city.

Sec. 24-256. Decision of right-of-way manager binding on contractor, right-of-way user and sureties.

If any question arises as to when any work was actually begun or other specific dates, the decision of the right-of-way manager shall be conclusive on the contractor, right-of-way user, and the sureties on all such bonds.

Sec. 24-257. – Sec. 24-270. Reserved.

Sec. 24-271. Variance/exemptions.

A permittee or right-of-way user may request a variance from any of the requirements of this article by filing a written request with the right-of-way manager stating the requirement and the basis for the variance. The right-of-way manager may reject incomplete variance requests. The applicant shall bear its own expenses of the application process.

- (1) Any request for a variance from any right-of-way restoration requirement shall be made in writing, in advance of any contemplated work and shall be accompanied by digitally formatted detailed plans of the substituted reconstruction and/or repair of the excavated area, if applicable.
- (2) Any request for an exemption and/or variance from any penalty and/or fee, other than as provided in this article, shall be made in writing, and shall be accompanied by a written detailed request stating the reasons therefor.
- (3) Any request for an exemption and/or variance from any permit, or any other requirement of this article shall be made in writing, stating in detail all reasons for the requested exemption and/or variance.
- (4) The department shall grant or deny an application for a variance and/or exemption within ten days of receipt of the application for variance and/or exemption.

Sec. 24-272. – Sec. 24-290. Reserved.

Sec. 24-291. Authority required/nonexclusive use.

A CTP must provide evidence that the CTP has acquired authorization from the PUCT pursuant to state law, prior to obtaining a permit to use public right-of-way. The CTP's right to use and occupy the public right-of-way shall not be exclusive, and the city shall have the right to exercise its police powers and manage its public right-of-way, based on the act and all other state or federal laws.

Sec. 24-292. Transfer and notice.

A CTP shall notify the right-of-way manager of any sale, transfer, merger or assignment of the ownership or control of a CTP's business within 30 days of such sale, transfer, merger or assignment. A CTP shall also maintain and provide current point-of-contact information with the right-of-way manager at all times during which the CTP uses the right-of-way.

Sec. 24-293. Exemption from fees.

CTPs are exempted from the following fees provided for in this article:

- (1) Permit application fee, including expedited application fee and permit expiration fee;
- (2) Additional permit fee;
- (3) Saturday inspection fee;
- (4) Registration fee.

Sec. 24-294. Waiver bonds.

Unless determined otherwise by the right-of-way manager a CTP will be exempt from the bonding requirements of this chapter, however, in the event that the right-of-way manager determines, based upon reasonable grounds, that a bond is necessary to protect the public assets, and/or the health and safety of the public, then the right-of-way manager may require that a CTP post a reasonable bond not to exceed \$100,000.00. Factors to be considered in determining reasonable grounds may include, but are not limited to, a conviction for violation of this article, a general pattern of substandard adherence to the provisions of this article or the failure to comply with this article. If three years pass from the date that the right-of-way manager requires a bond of a CTP and it has not been necessary for the city to seek performance under the bond, then a bond will no longer be required pursuant to this section.

Sec. 24-295. CTP indemnity.

A CTP shall indemnify the city as specified by V.T.C.A., Local Government Code sec. 283.057, as may be amended. A CTP shall be exempt from all indemnity requirements of this article that are inconsistent with V.T.C.A., Local Government Code sec. 283.057, as amended.

Sec. 24-296. – Sec. 24-310. Reserved.

Sec. 24-311. Authority required/nonexclusive use.

A network provider must provide evidence that the network provider has acquired all required authorization pursuant to state law, prior to obtaining a permit to use public right-of-way. The network provider's right to use and occupy the public right-of-way shall not be exclusive, and the city shall have the right to exercise its police powers and manage its public right-of-way, based on the Texas Local Gov't Code chapter 284 and all other state or federal laws.

Sec. 24-312. Transfer and notice.

A network provider shall notify the right-of-way manager of any sale, transfer, merger or assignment of the ownership or control of a network provider's business within 30 days of such sale, transfer, merger or assignment. A network provider shall also maintain and provide current point-of-contact information with the right-of-way manager at all times during which the network uses the right-of-way.

Sec. 24-313. Indemnity.

A network provider shall indemnify the city as specified by Texas Local Government Code, as may be amended.

Sec. 24-314. Compliance with design manual.

A network provider shall comply with the city design manual for the installation of network nodes and node support poles, as amended by the right-of-way manager.

Sec. 24-315. – Sec. 24-340. Reserved.

Sec. 24-341. Penalty provision.

Any person, firm, corporation or business entity violating this article shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be subject to a fine not to exceed the sum of \$500.00, unless the violation relates to fire safety or public health and sanitation, including dumping and refuse, in which the fine shall not exceed the sum of \$2,000.00.

Each continuing day's violation under this article shall constitute a separate offense. The penal provisions imposed under this article shall not preclude the city from filing suit to enjoin the violation. The city retains all legal rights and remedies available to it pursuant to local, state and federal law.

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF VENUS, TEXAS, AMENDING THE CODE OF ORDINANCES, BY REPEALING CHAPTER 24. "STREETS, SIDEWALKS & OTHER PUBLIC PROPERTIES", ARTICLE IV. "PUBLIC RIGHTS-OF-WAY USE AND ADMINISTRATION", SECTIONS 24-101 THROUGH 24-341 AND REPLACING THEM WITH AN ENTIRELY NEW CHAPTER 24. "STREETS, SIDEWALKS & OTHER PUBLIC PROPERTIES", ARTICLE IV. "PUBLIC RIGHTS-OF-WAY USE AND ADMINISTRATION", SECTIONS 24-101 THROUGH 24-341 AND WHICH IS ATTACHED HERETO AS EXHIBIT "A" AND FULLY INCORPORATED HEREIN TO THIS ORDINANCE; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council has the authority to establish, by ordinance or resolution, such boards, commissions or committees as it may deem necessary for the conduct of City business and management of municipal affairs; and

WHEREAS, the City Council shall prescribe the purpose, composition, functions, duties, accountability, and tenure of each board, commission or committee as prescribed by law or its ordinances; and

WHEREAS, the City Council of Venus finds it is in the best interest to implement uniform regulations for all boards, commissions and committees of the City.

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

SECTION 1. That the City of Venus Code of Ordinances is hereby amended by repealing Chapter 24 "Streets, Sidewalks and Other Public Properties", Article IV. "Public Rights-Of-Way and Administration", Sections 24-101 through 24-341 and replacing them with an entirely new Chapter 24 "Streets, Sidewalks and Other Public Properties", Article IV. "Public Rights-Of-Way and Administration", Sections 24-101 through 24-341, which is attached hereto as Exhibit "A" and is incorporated herein to this ordinance 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 provides.

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

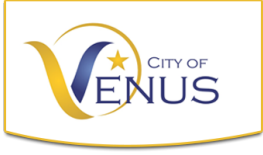
DULY PASSED by the City Council of the City of Venus, Texas, on the ____ day of _____ 2024.

APPROVED:

Alejando Galaviz, Mayor

ATTEST:

Callie Green, City Secretary



AGENDA ITEM REPORT

MEETING DATE:	December 9, 2024
MEETING TYPE:	City Council
SUBMITTED BY:	Becky Wilkins, Finance Director
THROUGH:	Joshua Jones, City Administrator
AGENDA CAPTION:	Discuss and consider action to approve a resolution to accept the Annual Audit for the period October 1, 2022 - September 30, 2023.
MOTION LANGUAGE:	<i>"I make a motion to approve/deny a Resolution accepting the Annual Audit from the Independent Auditor for Fiscal Year 2022-23."</i>

Background Information

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

Budget Implications

N/A

Operational Impact

This audit brings us into compliance with the above referenced TLCG.

Legal Review

N/A

Staff Recommendation

The Finance Director recommends that Council accept the Annual Financial Report from Patillo, Brown & Hill L.L.P. for the fiscal year ending September 30, 2023.

Attachments

Draft Annual Financial Report.



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

We have audited the financial statements of the City of Venus, Texas (the "City") as of and for the year ended September 30, 2023 and have issued our report thereon dated December 9, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated July 22, 2024, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, and, as appropriate, our firm have complied with all relevant ethical requirements regarding independence.

As a part of the engagement, we assisted in preparing the financial statements and related notes to the financial statements of the City in conformity with U.S. generally accepted accounting principles. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services were not conducted in accordance with *Government Auditing Standards*.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque



In order to reduce threats to our independence caused by these nonattest services to an acceptable level, we applied certain safeguards. These safeguards include a concurring review, which is a review of the financial statements and key audit areas which is performed by a partner or manager who has adequate experience in audits of local governments, but who was not involved in this audit engagement. The concurring reviewer serves as an evaluator of the performance of the engagement team and the nonattest services provided.

In addition, management assumed responsibility for the financial statements, related notes to the financial statements, and any other nonaudit services we provided. Management acknowledged, in the management representation letter, our assistance with the preparation of the financial statements and related notes to the financial statements and that these items were reviewed and approved prior to their issuance and accepted responsibility for them. Further, the nonaudit services were overseen by an individual within management that has the suitable skill, knowledge, or experience; evaluated the adequacy and results of the services; and accepted responsibility for them.

Significant Risks Considered

Prior to the audit we identified the following areas as having potentially significant risks, which received special consideration during our audit. None of the risks noted below resulted in a significant matter, finding or issue.

Significant Risk Considered	Reasoning for Special Audit Consideration
Management override of controls	The risk that members of management could circumvent well-designed and effective internal controls.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the County is included in Note I to the financial statements. There have been no initial selection of significant accounting policies as well as no changes to significant accounting policies during the current year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the useful lives of capital assets is based on the expected lifespan of the asset in accordance with standard guidelines. We evaluated the key factors and assumptions used to develop the estimate of useful lives in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the allowance for uncollectible property taxes is based on historical collections. We evaluated the key factors and assumptions used to develop the allowance for uncollectible property taxes in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the allowance for uncollectible court fines is based on historical collections. We evaluated the key factors and assumptions used to develop the allowance for uncollectible court fines in determining that it is reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the net pension liability and pension expense are based on actuarial assumptions which are determined by the demographics of the plan and future projections that the actuarial makes based on historical information of the plan and the investment market. We evaluated the key factors and assumptions used to develop the net pension liability and pension expense and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to the net pension liability. The disclosures in the financial statements are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated December 9, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

Significant Forthcoming Accounting Standards

Significant new accounting standards issued by the Governmental Accounting Standards Board (GASB) not yet implemented by the entity include the following:

The Government Accounting Standards Board (GASB) has amended the existing standards regarding capitalization thresholds for assets. The amended guidance for the capitalization threshold comes from GASB Implementation Guide 2021-1, Question 5.1. Capitalization policies adopted by governments include many considerations such as finding an appropriate balance between ensuring that all significant capital assets, collectively, are capitalized and minimizing the cost of recordkeeping for capital assets. A government should capitalize assets whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant. Computers, classroom furniture and library books are examples of asset types that may not meet a capitalization policy on an individual basis yet could be significantly collectively. In this example, if the \$150,000 aggregate amount (100 computers costing \$1,500 each) is significant, the government should capitalize the computers. The amended guidance is effective for reporting periods beginning after June 15, 2023, and the impact has not yet been determined.

GASB Statement No. 99, Omnibus 2022 – The objective of this Statement is to correct practice issues identified during implementation and application of certain GASB Statements and financial reporting for financial guarantees. There are various effective dates 1.) upon issuance 2.) fiscal years beginning after June 15, 2022, and 3.) fiscal years beginning after June 15, 2023.

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.

Restriction on Use

This report is intended solely for the information and use of the City Council and management of the City and is not intended to be and should not be used by anyone other than these specified parties.

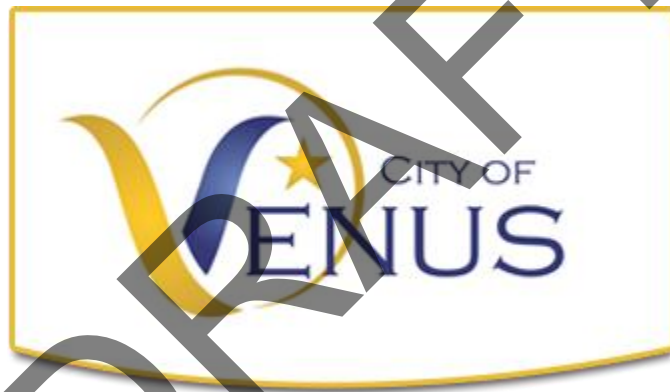
Waco, Texas
December 9, 2024

CITY OF VENUS, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

SEPTEMBER 30, 2023



CITY OF VENUS, TEXAS

ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

**Page
Number**

FINANCIAL SECTION

Independent Auditor's Report.....	1 – 3
Management's Discussion and Analysis.....	4 – 9
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	10
Statement of Activities	11 - 12
Fund Financial Statements:	
Governmental Fund Financial Statements:	
Balance Sheet	13
Reconciliation of the Balance Sheet of Governmental Funds to the Government-wide Statement of Net Position	14
Statement of Revenues, Expenditures and Changes in Fund Balance	15
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Government-wide Statement of Activities	16
Proprietary Fund Financial Statements:	
Statement of Net Position.....	17
Statement of Revenues, Expenses and Changes in Net Position	18
Statement of Cash Flows	19 - 20
Notes to Financial Statements.....	21 - 39
Required Supplementary Information:	
Schedule of Revenues, Expenditures and Changes in Fund Balances of General Fund – Budget and Actual	40
Notes to Budgetary Information	41
Schedule of Changes in Net Pension Liability and Related Ratios	42 - 43
Schedule of Pension Contributions.....	44 - 45

Combining Statements:

Combining Balance Sheet – Non-major Governmental Funds	46 - 47
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-major Governmental Funds	48 - 49

COMPLIANCE SECTION

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 <i>Government Auditing Standards</i>	50 - 51
---	---------

DRAFT

DRAFT

FINANCIAL SECTION



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, 2023, 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, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (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.

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.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

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 December 9, 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.

Waco, Texas
December 9, 2024

DRAFT

MANAGEMENT'S DISCUSSION AND ANALYSIS

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, 2023.

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 \$18,137,732 (net position). Of this amount, \$5,902,517 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 \$2,603,142.
- As of the close of the current fiscal year, the City's governmental funds reported combined fund balances of \$12,288,938, an increase of \$5,122,449 in comparison with prior year. Approximately 18.6% of this amount, \$2,284,150, 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 \$2,344,736, or approximately 46.0% 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 18 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Debt Service Fund, Grant Fund, and 2020 and 2022 CO Bond Funds, which are considered to be major funds. Data from the other 13 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 \$18,137,732, at the close of the most recent fiscal year.

CITY OF VENUS' NET POSITION

	Governmental Activities		Business-type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 13,378,978	\$ 9,135,859	\$ 3,478,892	\$ 4,478,992	\$ 16,857,870	\$ 13,614,851
Capital assets	10,793,810	6,670,863	9,126,361	7,116,193	19,920,171	13,787,056
Total assets	24,172,788	15,806,722	12,605,253	11,595,185	36,778,041	27,401,907
Total deferred outflows of resources	373,581	149,510	64,843	34,593	438,424	184,103
Current liabilities	971,645	1,684,831	766,445	898,750	1,738,090	2,583,581
Long-term liabilities	14,173,970	6,612,582	3,104,271	2,654,200	17,278,241	9,266,782
Total liabilities	15,145,615	8,297,413	3,870,716	3,552,950	19,016,331	11,850,363
Total deferred inflows of resources	53,173	163,278	9,229	37,779	62,402	201,057
Net investment in capital assets	4,905,722	4,126,727	6,485,574	4,879,098	11,391,296	9,005,825
Restricted	843,919	652,610	-	-	843,919	652,610
Unrestricted	3,597,940	2,716,204	2,304,577	3,159,951	5,902,517	5,876,155
Total net position	\$ 9,347,581	\$ 7,495,541	\$ 8,790,151	\$ 8,039,049	\$ 18,137,732	\$ 15,534,590

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 (62.8%) 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 (4.7%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$5,902,517 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 \$2,603,142 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	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	\$ 1,023,085	\$ 612,655	\$ 4,756,373	\$ 5,353,865	\$ 5,779,458	\$ 5,966,520
Operating grants and contributions	692,935	461,455	564,590	-	1,257,525	461,455
Capital grants and contributions	205,281	536,792	292,753	108,695	498,034	645,487
General revenues:						
Property taxes	3,387,114	2,689,948	-	-	3,387,114	2,689,948
Sales taxes	1,450,641	1,323,403	-	-	1,450,641	1,323,403
Franchise taxes	159,629	128,593	-	-	159,629	128,593
Investment earnings	669,413	59,299	58,923	11,542	728,336	70,841
Gain on sale of assets	610,521	-	-	-	610,521	-
Miscellaneous	44,042	56,209	-	-	44,042	56,209
Total revenues	<u>8,242,661</u>	<u>5,868,354</u>	<u>5,672,639</u>	<u>5,474,102</u>	<u>13,915,300</u>	<u>11,342,456</u>
Expenses:						
General government	1,377,798	1,402,754	-	-	1,377,798	1,402,754
Public safety	3,328,079	2,178,244	-	-	3,328,079	2,178,244
Public works	681,796	620,028	-	-	681,796	620,028
Culture and recreation	29,097	159,528	-	-	29,097	159,528
Economic development	456,963	663,921	-	-	456,963	663,921
Interest and other	516,888	160,544	-	-	516,888	160,544
Water and sewer	-	-	4,921,537	3,798,534	4,921,537	3,798,534
Total expenses	<u>6,390,621</u>	<u>5,185,019</u>	<u>4,921,537</u>	<u>3,798,534</u>	<u>11,312,158</u>	<u>8,983,553</u>
Increase (decrease) in net position before transfers	1,852,040	683,335	751,102	1,675,568	2,603,142	2,358,903
Transfers	-	109,573	-	(109,573)	-	-
Increase (decrease) in net position	1,852,040	792,908	751,102	1,565,995	2,603,142	2,358,903
Net position, beginning	7,495,541	6,702,633	8,039,049	6,473,054	15,534,590	13,175,687
Net position, ending	<u>\$ 9,347,581</u>	<u>\$ 7,495,541</u>	<u>\$ 8,790,151</u>	<u>\$ 8,039,049</u>	<u>\$ 18,137,732</u>	<u>\$ 15,534,590</u>

Governmental Activities. During the current fiscal year, net position for governmental activities increased \$1,852,040 from the prior fiscal year for an ending balance of \$9,347,581. Revenues increased \$2,374,307 due to an increase in tax revenue. Expenses increased \$1,205,602 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 \$8,790,151. The total increase in net position for business-type activities (water and sewer operations and sanitation service) was \$751,102 from the prior fiscal year. Revenues from charges for services decreased 11.2%. Total expenses increased 29.6% (\$1,123,003) 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, 2023, the City's governmental funds reported combined fund balances of \$12,288,938, an increase of \$5,122,449 in comparison with the prior year. Approximately 18.6% of this amount (\$2,284,150) constitutes unassigned fund balance, which is available for spending at the City's discretion. The remainder of the fund balance is restricted for particular purposes (\$8,892,569) 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 \$2,344,736 and \$3,211,955, 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 46.0% and 63.1% of total general fund expenditures, respectively. The fund balance of the City's general fund decreased by \$924,101 during the current fiscal year due to expenditures growing faster than revenues during the period.

The fund balance of the Debt Service fund decreased to \$0 at the end of the fiscal year.

The fund balance of the City's 2020 CO Bonds fund increased by \$184,087 during the current fiscal year due to increased interest earned on deposits.

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

The fund balance of the City's 2022 CO Bonds fund was \$3,908,268 at year end due to the recording of proceeds from the current year debt issuance.

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 \$2,304,577. The total growth in net position was \$751,102. 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 \$5,406,600 exceeded budgeted revenues of \$4,946,674 by \$459,926. Following are the main components that experienced a variance of actual revenue compared to budgeted revenue:

- The \$15,733 positive variance in licenses and permits was the result of an increase in permits issued compared to the prior year.
- The \$4,963 positive variance in investment earnings resulted from increased interest rates earned on deposits and investments.
- Actual general fund expenditures of \$5,093,020 were less than budgeted expenditures of \$5,154,389 by \$61,369.

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, 2023, 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 44.5%.

CITY OF VENUS' CAPITAL ASSETS

	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Land	\$ 4,858,732	\$ 525,795	\$ 25,270	\$ 25,270	\$ 4,884,002	\$ 551,065
Construction in progress	899,484	885,353	1,324,312	1,075,100	2,223,796	1,960,453
Buildings	1,713,297	1,759,180	51,547	53,324	1,764,844	1,812,504
Machinery and equipment	579,329	521,320	50,528	104,942	629,857	626,262
Improvements and infrastructure	2,625,986	2,818,364	6,983,632	5,076,427	9,609,618	7,894,791
Right to use asset	116,982	160,851	-	-	116,982	160,851
Water rights	-	-	691,072	781,130	691,072	781,130
Totals	<u>\$ 10,793,810</u>	<u>\$ 6,670,863</u>	<u>\$ 9,126,361</u>	<u>\$ 7,116,193</u>	<u>\$ 19,920,171</u>	<u>\$ 13,787,056</u>

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

- Land purchase for Police Department of \$4,332,937
- Body worn cameras and bullet proof vests totaling \$99,974

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 \$15,305,000, 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	
	2023	2022	2023	2022	2023	2022
Certificates of obligation	\$ 13,525,000	\$ 5,955,000	\$ 1,780,000	\$ 1,820,000	\$ 15,305,000	\$ 7,775,000
General obligation bonds	-	-	-	192,000	-	192,000
Premiums on debt	228,424	239,291	84,815	89,056	313,239	328,347
Contract payable	-	-	465,000	542,500	465,000	542,500
Loan payable	-	-	740,224	-	740,224	-
Financing arrangements	82,090	161,998	-	-	82,090	161,998
Leases	114,925	157,843	-	-	114,925	157,843
Compensated absences	130,504	98,450	18,085	10,644	148,589	109,094
Totals	<u>\$ 14,080,943</u>	<u>\$ 6,612,582</u>	<u>\$ 3,088,124</u>	<u>\$ 2,654,200</u>	<u>\$ 17,169,067</u>	<u>\$ 9,266,782</u>

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Fiscal year 2022-2023 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 was set at \$0.754842 for FY 2023-2024, the same as the prior year. Even with no increase to the tax rate, the 2023-2024 budget is expected to raise \$201,450 more in revenue than 2022-2023, an increase of more than 6%.

Total General Fund revenues in the FY 2023-2024 operating budget are projected to increase by 14% compared to the FY 2022-2023 budget, while expenditures are expected to increase by 26%.

Upcoming capital projects in FY 2023-2024 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

CITY OF VENUS, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2023

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 5,105,225	\$ 791,628	\$ 5,896,853
Restricted assets	9,317,014	548,655	9,865,669
Receivables (net of allowance)	586,739	491,359	1,078,098
Internal balances	(1,632,500)	1,632,500	-
Prepaid items	2,500	14,750	17,250
Capital assets:			
Non-depreciable	5,758,216	1,349,582	7,107,798
Depreciable, net	5,035,594	7,776,779	12,812,373
Total assets	<u>24,172,788</u>	<u>12,605,253</u>	<u>36,778,041</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related	<u>373,581</u>	<u>64,843</u>	<u>438,424</u>
Total deferred outflows	<u>373,581</u>	<u>64,843</u>	<u>438,424</u>
LIABILITIES			
Accounts payable	578,717	599,252	1,177,969
Accrued liabilities	51,863	9,107	60,970
Customer deposits	-	125,815	125,815
Retainage payable	-	6,412	6,412
Unearned revenue	278,425	-	278,425
Accrued interest payable	62,640	25,859	88,499
Noncurrent liabilities:			
Due within one year			
Long-term debt	558,501	302,682	861,183
Due in more than one year			
Long-term debt	13,522,442	2,785,442	16,307,884
Net pension liability	93,027	16,147	109,174
Total liabilities	<u>15,145,615</u>	<u>3,870,716</u>	<u>19,016,331</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related	<u>53,173</u>	<u>9,229</u>	<u>62,402</u>
Total deferred inflows	<u>53,173</u>	<u>9,229</u>	<u>62,402</u>
NET POSITION			
Net investment in capital assets	4,905,722	6,485,574	11,391,296
Restricted for:			
Economic development	646,729	-	646,729
Public safety	38,790	-	38,790
Public works	144,699	-	144,699
Debt service	13,701	-	13,701
Unrestricted	3,597,940	2,304,577	5,902,517
Total net position	<u>\$ 9,347,581</u>	<u>\$ 8,790,151</u>	<u>\$ 18,137,732</u>

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

CITY OF VENUS, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental activities:				
General government	\$ 1,377,798	\$ 883,360	\$ 127,541	\$ -
Public safety	3,328,079	128,557	565,394	50,786
Culture and recreation	29,097	11,168	-	114,331
Public works	681,796	-	-	40,164
Economic development	456,963	-	-	-
Interest and other	516,888	-	-	-
Total governmental activities	<u>6,390,621</u>	<u>1,023,085</u>	<u>692,935</u>	<u>205,281</u>
Business-type activities:				
Water and sewer	4,335,222	4,147,886	564,590	292,753
Sanitation service	586,315	608,487	-	-
Total business-type activities	<u>4,921,537</u>	<u>4,756,373</u>	<u>564,590</u>	<u>292,753</u>
Total primary government	<u>\$ 11,312,158</u>	<u>\$ 5,779,458</u>	<u>\$ 1,257,525</u>	<u>\$ 498,034</u>
General revenues:				
Taxes:				
Property				
Sales				
Franchise				
Investment earnings				
Miscellaneous				
Gain on sale of assets				
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
\$ (366,897)	\$ -	\$ (366,897)
(2,583,342)	-	(2,583,342)
96,402	-	96,402
(641,632)	-	(641,632)
(456,963)	-	(456,963)
(516,888)	-	(516,888)
<u>(4,469,320)</u>	<u>-</u>	<u>(4,469,320)</u>
-	670,007	670,007
-	22,172	22,172
-	692,179	692,179
<u>(4,469,320)</u>	<u>692,179</u>	<u>(3,777,141)</u>
3,387,114	-	3,387,114
1,450,641	-	1,450,641
159,629	-	159,629
669,413	58,923	728,336
44,042	-	44,042
610,521	-	610,521
<u>6,321,360</u>	<u>58,923</u>	<u>6,380,283</u>
<u>1,852,040</u>	<u>751,102</u>	<u>2,603,142</u>
<u>7,495,541</u>	<u>8,039,049</u>	<u>15,534,590</u>
<u>\$ 9,347,581</u>	<u>\$ 8,790,151</u>	<u>\$ 18,137,732</u>

CITY OF VENUS, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

	General	Debt Service	2020 CO Bonds	Grant	2022 CO Bonds	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash & cash equivalents	\$ 4,843,938	\$ -	\$ -	\$ -	\$ -	\$ 261,287	\$ 5,105,225
Restricted cash & cash equivalents	15,000	-	4,154,083	401,101	3,911,795	835,035	9,317,014
Receivables (net of allowance)	466,730	13,701	-	-	-	106,308	586,739
Due from other funds	40,144	-	-	-	-	-	40,144
Prepaid items	-	-	-	-	-	2,500	2,500
Total assets	<u>5,365,812</u>	<u>13,701</u>	<u>4,154,083</u>	<u>401,101</u>	<u>3,911,795</u>	<u>1,205,130</u>	<u>15,051,622</u>
LIABILITIES							
Accounts payable	301,807	-	-	160,190	3,527	113,193	578,717
Accrued liabilities	51,716	-	-	-	-	147	51,863
Unearned revenue	500	-	-	240,911	-	37,014	278,425
Due to other funds	<u>1,632,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,144</u>	<u>1,672,644</u>
Total liabilities	<u>1,986,523</u>	<u>-</u>	<u>-</u>	<u>401,101</u>	<u>3,527</u>	<u>190,498</u>	<u>2,581,649</u>
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	44,430	13,701	-	-	-	-	58,131
Unavailable revenue - fines & fees	<u>122,904</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>122,904</u>
Total deferred inflows of resources	<u>167,334</u>	<u>13,701</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>181,035</u>
FUND BALANCES							
Restricted for:							
Public safety	15,000	-	-	-	-	23,790	38,790
Capital projects	-	-	4,154,083	-	3,908,268	-	8,062,351
Streets	-	-	-	-	-	144,699	144,699
Economic development	-	-	-	-	-	646,729	646,729
Committed for:							
Capital projects	-	-	-	-	-	260,000	260,000
Unassigned	<u>3,196,955</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(60,586)</u>	<u>3,136,369</u>
Total fund balances	<u>3,211,955</u>	<u>-</u>	<u>4,154,083</u>	<u>-</u>	<u>3,908,268</u>	<u>1,014,632</u>	<u>12,288,938</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,365,812</u>	<u>\$13,701</u>	<u>\$ 4,154,083</u>	<u>\$401,101</u>	<u>\$ 3,911,795</u>	<u>\$ 1,205,130</u>	<u>\$ 15,051,622</u>

CITY OF VENUS, TEXAS

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

SEPTEMBER 30, 2023

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

Total fund balance governmental funds	\$ 12,288,938
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	10,793,810
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	58,131
Court fines	122,904
Long-term liabilities, including bonds payable, notes payable, 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	(13,525,000)
Issuance premium	(228,424)
Financing Arrangement	(82,090)
Leases payable	(114,925)
Compensated absences	(130,504)
Net pension liability	(93,027)
Deferred inflows of resources - pension related	(53,173)
Deferred outflows of resources - pension related	373,581
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.	
	<u>(62,640)</u>
Net position of governmental activities	<u>\$ 9,347,581</u>

CITY OF VENUS, TEXAS

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	General	Debt Service	2020 CO Bonds	Grant	2022 CO Bonds	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Property taxes and assessments	\$ 2,434,038	\$ 805,091	\$ -	\$ -	\$ -	\$ 107,752	\$ 3,346,881
Sales taxes	906,651	-	-	-	-	543,990	1,450,641
Franchise taxes	159,629	-	-	-	-	-	159,629
Licenses and permits	561,702	-	-	-	-	-	561,702
Fines and forfeitures	113,863	-	-	-	-	11,539	125,402
Charges for services	314,241	-	-	-	-	-	314,241
Intergovernmental	634,687	-	-	114,331	-	-	749,018
Contributions and donations	108,918	-	-	-	-	41,615	150,533
Investment earnings	129,539	-	184,327	9,438	337,805	8,304	669,413
Miscellaneous	43,332	-	-	-	677	33	44,042
Total revenues	<u>5,406,600</u>	<u>805,091</u>	<u>184,327</u>	<u>123,769</u>	<u>338,482</u>	<u>713,233</u>	<u>7,571,502</u>
EXPENDITURES							
Current:							
General government	1,327,211	-	-	-	-	22,674	1,349,885
Public safety	2,767,199	-	-	-	-	-	2,767,199
Culture and recreation	-	-	-	29,097	-	-	29,097
Public works	242,247	-	-	-	-	254,533	496,780
Economic development	222,455	-	-	-	-	182,255	404,710
Capital outlay	319,110	-	240	94,672	4,330,214	134,635	4,878,871
Debt service:							
Principal	209,655	430,000	-	-	-	-	639,655
Interest and fiscal charges	5,143	388,234	-	-	100,000	-	493,377
Total expenditures	<u>5,093,020</u>	<u>818,234</u>	<u>240</u>	<u>123,769</u>	<u>4,430,214</u>	<u>594,097</u>	<u>11,059,574</u>
Excess (deficiency) of revenue over expenditures	<u>313,580</u>	<u>(13,143)</u>	<u>184,087</u>	<u>-</u>	<u>(4,091,732)</u>	<u>119,136</u>	<u>(3,488,072)</u>
OTHER FINANCING SOURCES (USES)							
Issuance of debt	-	-	-	-	8,000,000	-	8,000,000
Sale of capital assets	610,521	-	-	-	-	-	610,521
Total other financing sources (uses)	<u>610,521</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,000,000</u>	<u>-</u>	<u>8,610,521</u>
Net change in fund balances	<u>924,101</u>	<u>(13,143)</u>	<u>184,087</u>	<u>-</u>	<u>3,908,268</u>	<u>119,136</u>	<u>5,122,449</u>
FUND BALANCE - BEGINNING	<u>2,287,854</u>	<u>13,143</u>	<u>3,969,996</u>	<u>-</u>	<u>-</u>	<u>895,496</u>	<u>7,166,489</u>
FUND BALANCE - ENDING	<u>\$ 3,211,955</u>	<u>\$ -</u>	<u>\$ 4,154,083</u>	<u>\$ -</u>	<u>\$ 3,908,268</u>	<u>\$ 1,014,632</u>	<u>\$ 12,288,938</u>

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, 2023

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

Net change in fund balance - total governmental funds	\$ 5,122,449
---	--------------

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	4,556,374
Depreciation expense	(487,057)
Disposal of capital assets	53,630

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:

Property taxes	40,233
Court fines	20,405

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 liability	48,745
-----------------------	--------

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.

Issuance of debt	(8,000,000)
Payments on bonds	430,000
Payments on financing arrangements	79,908
Payments on leases payable	42,918
Amortization of premium on bond issuance	10,867
Interest payable	(34,378)
Compensated absences	(32,054)

Change in net position of governmental activities	<u>\$ 1,852,040</u>
---	---------------------

CITY OF VENUS, TEXAS**STATEMENT OF NET POSITION
PROPRIETARY FUND**

SEPTEMBER 30, 2023

	<u>Enterprise Fund</u> <u>Water and</u> <u>Sewer</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 791,628
Restricted cash and cash equivalents	548,655
Receivables (net of allowance)	491,359
Due from other funds	1,632,500
Prepaid items	14,750
Total current assets	<u>3,478,892</u>
Noncurrent assets:	
Capital assets:	
Non-depreciable	1,349,582
Depreciable, net	7,776,779
Total noncurrent assets	<u>9,126,361</u>
Total assets	<u>12,605,253</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	<u>64,843</u>
Total deferred outflows of resources	<u>64,843</u>
LIABILITIES	
Current liabilities:	
Accounts payable	599,252
Accrued liabilities	9,107
Accrued interest payable (payable from restricted cash)	25,859
Customer deposits	125,815
Retainage payable	6,412
Compensated absences	4,521
Loan payable	160,661
Bonds payable	60,000
Contract payable	77,500
Total current liabilities	<u>1,069,127</u>
Noncurrent liabilities:	
Compensated absences	13,564
Loan payable	579,563
Bonds payable	1,804,815
Net pension liability	16,147
Contract payable	387,500
Total noncurrent liabilities	<u>2,801,589</u>
Total liabilities	<u>3,870,716</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	<u>9,229</u>
Total deferred inflows of resources	<u>9,229</u>
NET POSITION	
Net investment in capital assets	6,485,574
Unrestricted	2,304,577
Total net position	<u>\$ 8,790,151</u>

CITY OF VENUS, TEXAS**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Enterprise Fund</u> <u>Water and</u> <u>Sewer</u>
OPERATING REVENUES	
Charges for services:	
Water and sewer service	\$ 4,122,746
Sanitation service	608,487
Miscellaneous	<u>25,140</u>
Total operating revenues	<u>4,756,373</u>
OPERATING EXPENSES	
Personnel services	606,219
Materials and supplies	125,365
Contractual services	3,762,120
Depreciation	<u>320,924</u>
Total operating expenses	<u>4,814,628</u>
Operating income (loss)	<u>(58,255)</u>
NONOPERATING REVENUES (EXPENSES)	
Intergovernmental	564,590
Investment earnings	58,923
Interest expense	<u>(106,909)</u>
Total nonoperating revenues	<u>516,604</u>
Income before transfers and contributions	458,349
Capital contributions	<u>292,753</u>
Change in net position	<u>751,102</u>
NET POSITION - BEGINNING	<u>8,039,049</u>
NET POSITION - ENDING	<u>\$ 8,790,151</u>

CITY OF VENUS, TEXAS**STATEMENT OF CASH FLOWS
PROPRIETARY FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Enterprise Fund</u> <u>Water and</u> <u>Sewer</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 4,384,089
Payments to suppliers	(3,555,179)
Payments to employees	(600,292)
Net cash provided (used) by operating activities	<u>228,618</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Repayment of advances to other funds	(9,438)
Receipts from other governments	<u>564,590</u>
Net cash provided (used) by noncapital financing activities	<u>555,152</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of capital assets	(1,494,887)
Principal paid on bond maturities	(232,000)
Interest and fiscal charges paid on bonds	(69,981)
Capital contributions	292,753
Principal paid on contract payable	(77,500)
Interest paid on contract payable	(29,838)
Principal paid on loan payable	(91,919)
Interest paid on loan payable	(11,331)
Net cash provided (used) by capital and related financing activities	<u>(1,714,703)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments	58,923
Investments sold	<u>28,106</u>
Net cash provided (used) by investing activities	<u>87,029</u>
Net increase (decrease) in cash and cash equivalents	<u>(843,904)</u>
Cash and cash equivalents - beginning	<u>2,184,187</u>
Cash and cash equivalents - ending	<u>\$ 1,340,283</u>

CITY OF VENUS, TEXAS

**STATEMENT OF CASH FLOWS
PROPRIETARY FUND**

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Enterprise Fund</u> <u>Water and</u> <u>Sewer</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	\$ (58,255)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Depreciation expense	320,924
(Increase) decrease in accounts receivable	(84,033)
(Increase) decrease in prepaids	177,042
(Increase) decrease in net pension asset	60,666
(Increase) decrease in deferred outflows related to pensions	(30,250)
Increase (decrease) in accounts payable	155,264
Increase (decrease) in accrued liabilities	(3,380)
Increase (decrease) in unearned revenues	(292,753)
Increase (decrease) in customer deposits	4,502
Increase (decrease) in compensated absences	7,441
Increase (decrease) in deferred inflows related to pensions	<u>(28,550)</u>
Total adjustments	<u>286,873</u>
Net cash provided (used) by operating activities	<u>\$ 228,618</u>

CITY OF VENUS, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

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 2022 CO Bonds Fund is a capital projects fund used to account for capital improvements from issuance of certificates of obligation.

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.

TexPool has 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. Revenues and expenditures/expenses

12. Program revenues

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

13. Property taxes

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. Compensated absences

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. Proprietary funds operating and nonoperating revenues and expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the 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.

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, 2023 are as follows:

Investment Type	Reported Value	Weighted Average Maturity
TexPool	\$ 12,464,527	26
Total	<u>\$ 12,464,527</u>	
Portfolio Weighted Average Maturity		26

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, 2023. At year end, the bank balance of the City's deposits were 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, 2023, the City's investment in TexPool is 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 is 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	\$ 1,327,752	\$ -	\$ -	\$ 547,300	\$ 1,875,052
Taxes & assessments	<u>262,177</u>	<u>18,964</u>	<u>106,308</u>	<u>-</u>	<u>387,449</u>
Gross receivables	1,589,929	18,964	106,308	547,300	2,262,501
Less: allowance for uncollectibles	<u>(1,123,199)</u>	<u>(5,263)</u>	<u>-</u>	<u>(55,941)</u>	<u>(1,184,403)</u>
Total receivables, net	<u>\$ 466,730</u>	<u>\$ 13,701</u>	<u>\$ 106,308</u>	<u>\$ 491,359</u>	<u>\$ 1,078,098</u>

C. Capital assets

Capital asset activity for the year ended September 30, 2023, was as follows:

	Beginning Balance	Increases	Transfers/ Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 525,795	\$4,332,937	\$ -	\$ 4,858,732
Construction in progress	885,353	14,131	-	899,484
Total capital assets, not being depreciated	1,411,148	4,347,068	-	5,758,216
Capital assets, being depreciated:				
Buildings	2,257,870	-	-	2,257,870
Machinery and equipment	1,929,371	209,306	-	2,138,677
Infrastructure	3,873,053	-	-	3,873,053
Right to use asset	175,474	-	-	175,474
Total capital assets, being depreciated	8,235,768	209,306	-	8,445,074
Less: accumulated depreciation				
Buildings	(498,689)	(57,396)	11,512	(544,573)
Machinery and equipment	(1,408,052)	(191,855)	40,559	(1,559,348)
Infrastructure	(1,054,689)	(193,937)	1,559	(1,247,067)
Right to use asset	(14,623)	(43,869)	-	(58,492)
Total accumulated deprecia	(2,976,053)	(487,057)	53,630	(3,409,480)
Total capital assets being depreciated, net	5,259,715	(277,751)	53,630	5,035,594
Governmental activities capital assets, net	\$6,670,863	\$4,069,317	\$ 53,630	\$ 10,793,810
Business-Type Activities:				
Capital assets, not being depreciated:				
Land	\$ 25,270	\$ -	\$ -	\$ 25,270
Construction in progress	1,075,100	2,331,092	(2,081,880)	1,324,312
Total capital assets, not being depreciated	1,100,370	2,331,092	(2,081,880)	1,349,582
Capital assets, being depreciated:				
Buildings	71,099	-	-	71,099
Machinery and equipment	436,746	-	-	436,746
Improvements & infrastru	8,263,529	2,081,880	-	10,345,409
Water rights	2,014,700	-	-	2,014,700
Total capital assets, being depreciated	10,786,074	2,081,880	-	12,867,954
Less: accumulated depreciation				
Buildings	(17,775)	(1,777)	-	(19,552)
Machinery and equipment	(331,806)	(54,412)	-	(386,218)
Improvements & infrastru	(3,187,100)	(174,677)	-	(3,361,777)
Water rights	(1,233,570)	(90,058)	-	(1,323,628)
Total accumulated deprecia	(4,770,251)	(320,924)	-	(5,091,175)
Total capital assets being depreciated, net	6,015,823	1,760,956	-	7,776,779
Business-Type activities capital assets, net	\$7,116,193	\$4,092,048	\$ (2,081,880)	\$ 9,126,361

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

<u>Government activities:</u>	
General government	\$ 62,455
Public safety	182,654
Public works	187,307
Economic development	54,641
Total	<u>\$ 487,057</u>
<u>Business-type activities:</u>	
Water and sewer	<u>\$ 320,924</u>
Total	<u>\$ 320,924</u>

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, 2023 are as follows:

	<u>Issue Amount</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Ending Balance</u>
<u>Governmental activities:</u>				
Certificates of Obligation, Series 2018	\$ 2,450,000	6/13/2018	2.00-4.00%	\$ 2,030,000
Certificates of Obligation, Series 2020	4,175,000	2/15/2045	2.00-4.00%	3,725,000
Certificates of Obligation, Series 2022	8,000,000	2/15/2037	2.00-4.00%	<u>7,770,000</u>
Total				<u>\$ 13,525,000</u>
<u>Business-type activities:</u>				
Certificates of Obligation, Series 2018	\$ 1,950,000	6/13/2018	2.00-4.00%	<u>\$ 1,780,000</u>
Total				<u>\$ 1,780,000</u>

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

<u>Fiscal Year</u>	<u>Governmental Activities</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2024	\$ 400,000	\$ 417,194	\$ 817,194
2025	415,000	403,933	818,933
2026	425,000	390,944	815,944
2027	440,000	377,539	817,539
2028	455,000	363,629	818,629
2029-2033	3,330,000	1,561,353	4,891,353
2034-2038	6,045,000	736,368	6,781,368
2039-2043	1,610,000	157,450	1,767,450
2044-2045	<u>405,000</u>	<u>8,150</u>	<u>413,150</u>
Total	<u>\$ 13,525,000</u>	<u>\$ 4,416,560</u>	<u>\$ 17,941,560</u>

Fiscal Year	Business-type Activities		Total
	Principal	Interest	
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	70,000	59,800	129,800
2029-2033	395,000	253,500	648,500
2034-2038	480,000	166,600	646,600
2039-2043	585,000	59,900	644,900
Total	<u>\$ 1,780,000</u>	<u>\$ 805,000</u>	<u>\$ 2,585,000</u>

New Debt Issued

In October 2022, the City issued Combination Tax and Revenue Certificates of Obligation, Series 2022 in the amount of \$8,000,000. The certificates have an interest rate of 3.550% and mature in February 2037. The certificates will be used to fund multiple public improvement projects throughout the City and are secured by the City's ad valorem tax and utility system revenues.

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. The City's general obligation bonds have been retired as of September 30, 2023.

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:

Fiscal Year	Business-type Activities		Total
	Principal	Interest	
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	77,500	8,525	86,025
2029	77,500	4,263	81,763
Total	<u>\$ 465,000</u>	<u>\$ 89,513</u>	<u>\$ 554,513</u>

Loan Payable

In March 2021, the City entered into a loan agreement to finance equipment and infrastructure to be used in the construction on the Brahman Ranch wastewater treatment plan. The loan requires monthly payments of \$14,750 from the date the assets are delivered, and bears interest of 2.045%. The assets were delivered and payments began in April 2023 to mature in March 2028. The loan is secured by the financed assets.

Debt service requirements to maturity on the loan are as follows:

Fiscal Year	Business-type Activities		Total
	Principal	Interest	
2024	\$ 160,661	\$ 16,339	\$ 177,000
2025	164,641	12,359	177,000
2026	168,721	8,279	177,000
2027	172,901	4,099	177,000
2028	73,300	450	73,750
Total	<u>\$ 740,224</u>	<u>\$ 41,526</u>	<u>\$ 781,750</u>

Financing arrangements

The outstanding financing arrangements at September 30, 2023 are as follows:

<u>Governmental activities:</u>	<u>Amount Payable</u>
Police vehicle payable in annual installments of \$84,331, including interest of 2.73%, with final payment due in February 2024.	\$ 82,090
Total	<u>\$ 82,090</u>

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

Fiscal Year	Governmental Activities		Total
	Principal	Interest	
2024	\$ 82,090	\$ 2,241	\$ 84,331
Total	<u>\$ 82,090</u>	<u>\$ 2,241</u>	<u>\$ 84,331</u>

Leases

The outstanding leases at September 30, 2023 are as follows:

<u>Governmental activities:</u>	<u>Amount Payable</u>
Building Inspection vehicle payable in monthly installments of \$698, including interest of 2.00%, with final payment due in March 2026.	\$ 21,058
Police vehicle payable in monthly installments of \$929, including interest of 2.00%, with final payment due in April 2026.	28,054
Police vehicle payable in monthly installments of \$1,204, including interest of 2.00%, with final payment due in April 2026.	36,357
Police vehicle payable in monthly installments of \$976, including interest of 2.00%, with final payment due in June 2026.	29,456
Total	<u>\$ 114,925</u>

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

Fiscal Year	Governmental Activities		Total
	Principal	Interest	
2024	\$ 43,785	\$ 1,899	\$ 45,684
2025	44,668	1,015	45,683
2026	26,472	177	26,649
Total	<u>\$ 114,925</u>	<u>\$ 3,091</u>	<u>\$ 118,016</u>

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, 2023 are as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
<u>Governmental activities:</u>					
Certificates of obligation	\$ 5,955,000	\$ 8,000,000	\$ (430,000)	\$ 13,525,000	\$ 400,000
Premium on debt	239,291	-	(10,867)	228,424	-
Financing arrangements	161,998	-	(79,908)	82,090	82,090
Leases payable	157,843	-	(42,918)	114,925	43,785
Compensated absences	98,450	244,299	(212,245)	130,504	32,626
Total	<u>\$ 6,612,582</u>	<u>\$ 8,244,299</u>	<u>\$ (775,938)</u>	<u>\$ 14,080,943</u>	<u>\$ 558,501</u>
	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
<u>Business-type activities:</u>					
Certificates of obligation	\$ 1,820,000	\$ -	\$ (40,000)	\$ 1,780,000	\$ 60,000
General obligation bonds	192,000	-	(192,000)	-	-
Premium on debt	89,056	-	(4,241)	84,815	-
Contract payable	542,500	-	(77,500)	465,000	77,500
Loan payable	-	832,143	(91,919)	740,224	160,661
Compensated absences	10,644	20,789	(13,348)	18,085	4,521
Total	<u>\$ 2,654,200</u>	<u>\$ 852,932</u>	<u>\$ (419,008)</u>	<u>\$ 3,088,124</u>	<u>\$ 302,682</u>

E. Defined benefit pension plan – Texas Municipal Retirement System

Plan description

The City participates as one of 919 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, 2022 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	27
Active employees	<u>43</u>
Total	<u><u>88</u></u>

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 10.80% and 10.69% in calendar years 2023 and 2022, respectively. The City's total contributions to TMRS for the year ended September 30, 2023, were \$305,565, and were equal to the required contributions.

Net pension liability (asset)

The City's Net Pension Liability (Asset) was measured as of December 31, 2022, 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, 2022 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 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Global Equity	35.0%	7.7%
Core fixed income	6.0%	4.9%
Non-core fixed income	20.0%	8.7%
Other public and private mark	12.0%	8.1%
Real estate	12.0%	5.8%
Hedge funds	5.0%	6.9%
Private equity	10.0%	11.8%
Total	<u>100.0%</u>	

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	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(c)
Balance at 12/31/21	\$ 2,623,911	\$ 2,860,834	\$ (236,923)
Changes for the year:			
Service cost	394,090	-	394,090
Interest	185,650	-	185,650
Changes of benefit terms	-	-	-
Difference between expected and actual experience	(51,902)	-	(51,902)
Changes of assumptions	-	-	-
Contributions - employer	-	236,145	(236,145)
Contributions - employee	-	154,632	(154,632)
Net investment income	-	(209,387)	209,387
Benefit payments, including refunds of employee contributions	(141,185)	(141,185)	-
Administrative expense	-	(1,805)	1,805
Other changes	-	2,156	(2,156)
Net changes	386,653	40,556	346,097
Balance at 12/31/22	<u>\$ 3,010,564</u>	<u>\$ 2,901,390</u>	<u>\$ 109,174</u>

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)	\$ 628,842	\$ 109,174	\$ (300,344)

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, 2023, the City recognized pension expense in the governmental activities and business-type activities of \$202,458 and \$56,206, respectively.

At September 30, 2023, 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	\$ -	\$ 62,402
Changes in actuarial assumptions	2,176	-
Difference between projected and actual investment earnings	192,955	-
Contributions subsequent to the measurement date	243,293	-
Total	<u>\$ 438,424</u>	<u>\$ 62,402</u>

\$243,293 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, 2024. 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,	
2024	\$ (10,489)
2025	27,259
2026	37,695
2027	78,264
Total	<u>\$ 132,729</u>

F. Interfund balances

Interfund balances as of September 30, 2023 consisted of the following:

<u>Due To</u>	<u>Due From</u>	<u>Amount</u>
General	Water and sewer	\$ 1,632,500
Nonmajor governmental	General	40,144
Total		<u>\$ 1,672,644</u>

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, 2023 were \$824,499.

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, 2023 were \$2,022,093. 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, 2023, 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, 2023, 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, 2023, 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 Guidance

Significant new accounting guidance issued by the Governmental Accounting Standards Board (GASB) not yet implemented by the City include the following:

The Government Accounting Standards Board (GASB) has amended the existing standards regarding capitalization thresholds for assets. The amended guidance for the capitalization threshold comes from GASB Implementation Guide 2021-1, Question 5.1. Capitalization policies adopted by governments include many considerations such as finding an appropriate balance between ensuring that all significant capital assets, collectively, are capitalized and minimizing the cost of recordkeeping for capital assets. A government should capitalize assets whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant. Computers, classroom furniture and library books are examples of asset types that may not meet a capitalization policy on an individual basis yet could be significant collectively. In this example, if the \$150,000 aggregate amount (100 computers costing \$1,500 each) is significant, the government should capitalize the computers. The amended guidance is effective for reporting periods beginning after June 15, 2023, and the impact has not yet been determined.

GASB Statement No. 99, Omnibus 2022 – The objective of this Statement is to correct practice issues identified during implementation and application of certain GASB Statements and financial reporting for financial guarantees. There are various effective dates 1.) upon issuance 2.) fiscal years beginning after June 15, 2022, and 3.) fiscal years beginning after June 15, 2023.

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.

DRAFT

**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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property taxes and assessments	\$ 2,404,288	\$ 2,404,288	\$ 2,434,038	\$ 29,750
Sales taxes	888,950	888,950	906,651	17,701
Franchise taxes	145,000	145,000	159,629	14,629
Licenses and permits	319,660	319,660	561,702	242,042
Fines and forfeitures	108,900	108,900	113,863	4,963
Charges for service	343,900	343,900	314,241	(29,659)
Intergovernmental	584,775	584,775	634,687	49,912
Contributions and donations	124,651	124,651	108,918	(15,733)
Investment earnings	21,000	21,000	129,539	108,539
Miscellaneous	5,550	5,550	43,332	37,782
Total revenues	<u>4,946,674</u>	<u>4,946,674</u>	<u>5,406,600</u>	<u>459,926</u>
EXPENDITURES				
Current:				
General government	1,434,446	1,434,446	1,327,211	107,235
Public safety:				
Fire	800,990	800,990	712,377	88,613
Police	2,010,881	2,010,881	1,964,709	46,172
Municipal court	97,392	97,392	90,113	7,279
Public works	297,931	297,931	242,247	55,684
Economic development	317,807	317,807	222,455	95,352
Capital outlay	51,568	51,568	319,110	(267,542)
Debt service:				
Principal	138,951	138,951	209,655	(70,704)
Interest and fiscal charges	4,423	4,423	5,143	(720)
Total expenditures	<u>5,154,389</u>	<u>5,154,389</u>	<u>5,093,020</u>	<u>61,369</u>
Excess (deficiency) of revenues over expenditures	<u>(207,715)</u>	<u>(207,715)</u>	<u>313,580</u>	<u>521,295</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	610,521	610,521
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>610,521</u>	<u>610,521</u>
Net change in fund balances	<u>(207,715)</u>	<u>(207,715)</u>	<u>924,101</u>	<u>1,131,816</u>
FUND BALANCE - BEGINNING	<u>2,287,854</u>	<u>2,287,854</u>	<u>2,287,854</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 2,080,139</u>	<u>\$ 2,080,139</u>	<u>\$ 3,211,955</u>	<u>\$ 1,131,816</u>

CITY OF VENUS, TEXAS

NOTES TO BUDGETARY INFORMATION

SEPTEMBER 30, 2023

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. An annual adopted budget is not available for the Grant Fund, a major special revenue fund. 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	
Capital Outlay	267,542
Debt Service	
Principal	70,704
Interest	720

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, 2023

Measurement date December 31,	2014	2015	2016	2017
Total pension liability				
Service Cost	\$ 88,650	\$ 122,666	\$ 147,811	\$ 161,586
Interest	80,660	91,101	88,713	99,640
Changes of benefit terms	-	-	6,433	-
Differences between expected and actual experience	57,782	(132,315)	(14,918)	(10,387)
Assumption changes	-	12,187	-	-
Benefit payments, including refunds of employee contributions	<u>(60,851)</u>	<u>(129,047)</u>	<u>(70,599)</u>	<u>(62,615)</u>
Net change in total pension liability	166,241	(35,408)	157,440	188,224
Total pension liability - beginning	<u>1,138,393</u>	<u>1,304,634</u>	<u>1,269,226</u>	<u>1,426,666</u>
Total pension liability - ending (a)	<u>\$ 1,304,634</u>	<u>\$ 1,269,226</u>	<u>\$ 1,426,666</u>	<u>\$ 1,614,890</u>
Plan fiduciary net position				
Contributions - employer	\$ 61,240	\$ 83,505	\$ 96,357	\$ 98,912
Contributions - member	46,611	51,820	61,043	64,194
Net investment income	62,682	1,777	81,713	190,996
Benefit payments	(60,851)	(129,047)	(70,599)	(62,615)
Administrative expense	(654)	(1,083)	(925)	(990)
Other	<u>(54)</u>	<u>(53)</u>	<u>(50)</u>	<u>(50)</u>
Net change in plan fiduciary net position	108,974	6,919	167,539	290,447
Plan fiduciary net position - beginning	<u>1,095,574</u>	<u>1,204,548</u>	<u>1,211,467</u>	<u>1,379,006</u>
Plan fiduciary net position - ending (b)	<u>\$ 1,204,548</u>	<u>\$ 1,211,467</u>	<u>\$ 1,379,006</u>	<u>\$ 1,669,453</u>
Net pension liability (asset) - ending (a) - (b)	<u>\$ 100,086</u>	<u>\$ 57,759</u>	<u>\$ 47,660</u>	<u>\$ (54,563)</u>
Plan fiduciary net position as a percentage of the total pension liability (asset)	92.33%	95.45%	96.66%	103.38%
Covered payroll	\$ 665,869	\$ 740,288	\$ 872,040	\$ 917,058
Net pension liability (asset) as a percentage of covered payroll	15.03%	7.80%	5.47%	-5.95%

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

2018	2019	2020	2021	2022
\$ 194,975	\$ 223,903	\$ 249,939	\$ 293,254	\$ 394,090
113,540	130,503	145,638	162,550	185,650
-	-	-	-	-
30,003	(25,397)	(31,738)	(17,526)	(51,902)
-	12,664	-	-	-
<u>(60,599)</u>	<u>(142,778)</u>	<u>(118,145)</u>	<u>(151,765)</u>	<u>(141,185)</u>
277,919	198,895	245,694	286,513	386,653
<u>1,614,890</u>	<u>1,892,809</u>	<u>2,091,704</u>	<u>2,337,398</u>	<u>2,623,911</u>
<u>\$ 1,892,809</u>	<u>\$ 2,091,704</u>	<u>\$ 2,337,398</u>	<u>\$ 2,623,911</u>	<u>\$ 3,010,564</u>
\$ 121,386	\$ 137,647	\$ 151,054	\$ 176,151	\$ 236,145
78,438	91,504	100,320	116,107	154,632
(50,015)	272,037	160,726	314,431	(209,387)
(60,599)	(142,778)	(118,145)	(151,765)	(141,185)
(966)	(1,535)	(1,039)	(1,452)	(1,805)
<u>(50)</u>	<u>(46)</u>	<u>(40)</u>	<u>10</u>	<u>2,156</u>
88,194	356,829	292,876	453,482	40,556
<u>1,669,453</u>	<u>1,757,647</u>	<u>2,114,476</u>	<u>2,407,352</u>	<u>2,860,834</u>
<u>\$ 1,757,647</u>	<u>\$ 2,114,476</u>	<u>\$ 2,407,352</u>	<u>\$ 2,860,834</u>	<u>\$ 2,901,390</u>
<u>\$ 135,162</u>	<u>\$ (22,772)</u>	<u>\$ (69,954)</u>	<u>\$ (236,923)</u>	<u>\$ 109,174</u>
92.86%	101.09%	102.99%	109.03%	96.37%
\$ 1,120,544	\$ 1,297,991	\$ 1,433,138	\$ 1,658,675	\$ 2,209,027
12.06%	-1.75%	-4.88%	-14.28%	4.94%

CITY OF VENUS, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION TEXAS MUNICIPAL RETIREMENT SYSTEM SCHEDULE OF CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Fiscal year ending September 30,	2015	2016	2017	2018
Actuarially determined contribution	\$ 61,240	\$ 90,452	\$ 91,937	\$ 118,665
Contributions in relation to the actuarially determined contributions	<u>61,240</u>	<u>90,452</u>	<u>91,937</u>	<u>118,665</u>
Contribution excess (deficiency)	-	-	-	-
Covered payroll	665,869	815,090	850,004	1,093,819
Contributions as a percentage of covered payroll	9.20%	11.10%	10.82%	10.85%

* 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
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 table 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.

2019	2020	2021	2022	2023
\$ 132,270	\$ 146,811	\$ 168,818	\$ 225,298	\$ 305,565
<u>132,270</u>	<u>146,811</u>	<u>168,818</u>	<u>225,298</u>	<u>305,565</u>
-	-	-	-	-
1,247,062	1,376,629	1,592,770	2,110,543	2,835,238
10.61%	10.66%	10.60%	10.67%	10.78%

DRAFT

DRAFT

COMBINING STATEMENTS

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, 2023

	Special Revenue					
	Brahman Ranch PID	Venus Community Services Development Corporation	Special Events	Court Technology	Court Security	Truancy Prevention
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted cash and cash equivalents	40,164	505,560	-	3,456	10,532	9,802
Receivables (net of allowance)	-	70,872	-	-	-	-
Prepaid items	-	-	2,500	-	-	-
Total assets	<u>40,164</u>	<u>576,432</u>	<u>2,500</u>	<u>3,456</u>	<u>10,532</u>	<u>9,802</u>
LIABILITIES						
Accounts payable	19,782	2,928	181	-	-	-
Accrued liabilities	-	147	-	-	-	-
Due to other funds	-	-	21,042	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>19,782</u>	<u>3,075</u>	<u>21,223</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Restricted for:						
Public safety	-	-	-	3,456	10,532	9,802
Streets	-	-	-	-	-	-
Economic development	20,382	573,357	-	-	-	-
Committed for:						
Capital projects	-	-	-	-	-	-
Unassigned	-	-	(18,723)	-	-	-
Total fund balances	<u>20,382</u>	<u>573,357</u>	<u>(18,723)</u>	<u>3,456</u>	<u>10,532</u>	<u>9,802</u>
Total liabilities and fund balances	<u>\$ 40,164</u>	<u>\$ 576,432</u>	<u>\$ 2,500</u>	<u>\$ 3,456</u>	<u>\$ 10,532</u>	<u>\$ 9,802</u>

Special Revenue					Capital Projects		Total Nonmajor Governmental Funds
Street Tax	Blue Stem PID	PID Funds	TIRZ #1	Allied PID	Street Improvements	2018 CO Bonds	
\$ -	\$ -	\$ 1,287	\$ -	\$ -	\$ 260,000	\$ -	\$ 261,287
174,226	38,305	-	52,990	-	-	-	835,035
35,436	-	-	-	-	-	-	106,308
-	-	-	-	-	-	-	2,500
<u>209,662</u>	<u>38,305</u>	<u>1,287</u>	<u>52,990</u>	<u>-</u>	<u>260,000</u>	<u>-</u>	<u>1,205,130</u>
64,963	25,339	-	-	-	-	-	113,193
-	-	-	-	-	-	-	147
-	-	-	-	5,211	-	13,891	40,144
-	35,727	1,287	-	-	-	-	37,014
<u>64,963</u>	<u>61,066</u>	<u>1,287</u>	<u>-</u>	<u>5,211</u>	<u>-</u>	<u>13,891</u>	<u>190,498</u>
-	-	-	-	-	-	-	23,790
144,699	-	-	-	-	-	-	144,699
-	-	-	52,990	-	-	-	646,729
-	-	-	-	-	260,000	-	260,000
-	(22,761)	-	-	(5,211)	-	(13,891)	(60,586)
<u>144,699</u>	<u>(22,761)</u>	<u>-</u>	<u>52,990</u>	<u>(5,211)</u>	<u>260,000</u>	<u>(13,891)</u>	<u>1,014,632</u>
<u>\$ 209,662</u>	<u>\$ 38,305</u>	<u>\$ 1,287</u>	<u>\$ 52,990</u>	<u>\$ -</u>	<u>\$ 260,000</u>	<u>\$ -</u>	<u>\$ 1,205,130</u>

CITY OF VENUS, TEXAS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Special Revenue					
	Brahman Ranch PID	Venus Community Services Development Corporation	Special Events	Court Technology	Court Security	Truancy Prevention
REVENUES						
Property taxes and assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	-	362,660	-	-	-	-
Fines and forfeitures	-	-	-	3,412	4,099	4,028
Contributions and donations	40,001	-	1,451	-	-	-
Investment earnings	-	8,304	-	-	-	-
Miscellaneous	-	33	-	-	-	-
Total revenues	<u>40,001</u>	<u>370,997</u>	<u>1,451</u>	<u>3,412</u>	<u>4,099</u>	<u>4,028</u>
EXPENDITURES						
Current:						
General Government	-	-	22,674	-	-	-
Public works	19,619	-	-	-	-	-
Economic development	-	182,255	-	-	-	-
Capital outlay	-	55,781	-	-	-	-
Total expenditures	<u>19,619</u>	<u>238,036</u>	<u>22,674</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	<u>20,382</u>	<u>132,961</u>	<u>(21,223)</u>	<u>3,412</u>	<u>4,099</u>	<u>4,028</u>
FUND BALANCE - BEGINNING	<u>-</u>	<u>440,396</u>	<u>2,500</u>	<u>44</u>	<u>6,433</u>	<u>5,774</u>
FUND BALANCE - ENDING	<u>\$ 20,382</u>	<u>\$ 573,357</u>	<u>\$ (18,723)</u>	<u>\$ 3,456</u>	<u>\$ 10,532</u>	<u>\$ 9,802</u>

Special Revenue					Capital Projects		Total Nonmajor Governmental Funds
Street Tax	Blue Stem PID	PID Funds	TIRZ #1	Allied PID	Street Improvements	2018 CO Bonds	
\$ -	\$ 54,762	\$ -	\$ 52,990	\$ -	\$ -	\$ -	\$ 107,752
181,330	-	-	-	-	-	-	543,990
-	-	-	-	-	-	-	11,539
-	-	163	-	-	-	-	41,615
-	-	-	-	-	-	-	8,304
-	-	-	-	-	-	-	33
<u>181,330</u>	<u>54,762</u>	<u>163</u>	<u>52,990</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>713,233</u>
-	-	-	-	-	-	-	22,674
145,444	84,096	163	-	5,211	-	-	254,533
-	-	-	-	-	-	-	182,255
64,963	-	-	-	-	-	13,891	134,635
<u>210,407</u>	<u>84,096</u>	<u>163</u>	<u>-</u>	<u>5,211</u>	<u>-</u>	<u>13,891</u>	<u>594,097</u>
<u>(29,077)</u>	<u>(29,334)</u>	<u>-</u>	<u>52,990</u>	<u>(5,211)</u>	<u>-</u>	<u>(13,891)</u>	<u>119,136</u>
<u>173,776</u>	<u>6,573</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>260,000</u>	<u>-</u>	<u>895,496</u>
<u>\$ 144,699</u>	<u>\$ (22,761)</u>	<u>\$ -</u>	<u>\$ 52,990</u>	<u>\$ (5,211)</u>	<u>\$ 260,000</u>	<u>\$ (13,891)</u>	<u>\$ 1,014,632</u>

DRAFT

COMPLIANCE SECTION

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, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 9, 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.

Waco, Texas
December 9, 2024

DRAFT

**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, 2023; 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, 2023; 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, 2023, 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 9th day of Decemer 2024.**

APPROVED:

ALEJANDRO GALAVIZ, MAYOR

ATTEST:

CALLIE GREEN, CITY SECRETARY