



**CITY OF SANGER, TEXAS**  
**MONTHLY FINANCIAL AND INVESTMENT REPORT**  
FOR THE MONTH ENDING MAY 31, 2025

PREPARED BY THE FINANCE DEPARTMENT

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# INTRODUCTION

## COMMENTS

This is the financial report for the period ending May 31, 2025. Revenues and expenditures reflect activity from October 1, 2024, through May 31, 2025 (75% of the fiscal year).

## GENERAL FUND

- The General Fund has collected 91% of projected operating revenues.
- All revenue categories are performing within projections.
- Operating expenditures & encumbrances are 63% of the annual budget
- All expenditure categories are within projections.

## ENTERPRISE FUND

- The Enterprise Fund has collected 63% of projected operating revenues.
- All revenue categories are performing within projections.
- Operating expenditures & encumbrances are 60% of the annual budget.
- All expenditure categories are within projections.

## INTERNAL SERVICE FUND

- The Internal Service Fund has collected 58% of projected transfers from the General and Enterprise Funds.
- All revenue categories are performing within projections.
- Operating expenditures & encumbrances are 60% of the annual budget.
- All expenditure categories are within projections.

This unaudited report is designed for internal use and does not include all the funds and accounts in the City of Sanger's operations. For a complete report, refer to the City of Sanger Annual Financial Report, available at <https://www.sangertexas.org/177/Financial-Transparency>

# GENERAL FUND

**CITY OF SANGER, TEXAS**  
**General Fund**  
**Revenue & Expense Report (Unaudited)**  
**May 31, 2025**

	Annual Budget	Year to Date Actual	% of Budget	Budget Balance
<b>Revenues</b>				
Property Taxes	\$ 7,715,872	\$ 7,411,818	96%	\$ 304,054
Sales & Beverage Taxes	1,943,000	1,168,528	60%	774,472
Franchise Fees	1,150,239	728,509	63%	421,730
Solid Waste	1,366,000	835,869	61%	530,131
Licenses & Permits	681,750	1,603,375	235%	(921,625)
Fines & Forfeitures	187,926	99,013	53%	88,913
Department Revenues	1,180,246	1,060,940	90%	119,306
Interest	365,000	337,623	92%	27,377
Miscellaneous	149,400	167,440	112%	(18,040)
Transfers	395,000	363,333	92%	31,667
<b>Total Revenues</b>	<b>\$ 15,134,433</b>	<b>\$ 13,776,448</b>	<b>91%</b>	<b>\$ 1,357,985</b>
<b>Expenditures</b>				
Police	\$ 3,879,638	\$ 2,605,621	67%	\$ 1,274,017
Fire	3,657,301	2,278,728	62%	1,378,573
Municipal Court	289,619	147,572	51%	142,047
Development Services	1,242,858	706,757	57%	536,101
Streets	948,312	593,877	63%	354,435
Parks & Recreation	950,890	619,416	65%	331,474
Library	594,357	356,552	60%	237,805
Solid Waste	1,200,000	769,846	64%	430,154
Transfers	2,402,878	1,435,584	60%	967,294
<b>Total Expenditures</b>	<b>\$ 15,165,853</b>	<b>\$ 9,513,953</b>	<b>63%</b>	<b>\$ 5,651,900</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ (31,420)</b>	<b>\$ 4,262,495</b>		<b>\$ (4,293,915)</b>

YTD REVENUES  
\$13,776,448

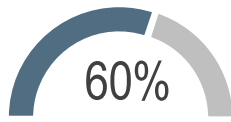
91%  
OF ANNUAL  
BUDGET

YTD EXPENDITURES  
\$ 9,513,953

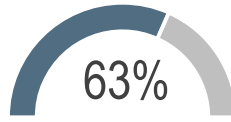
63%  
OF ANNUAL  
BUDGET



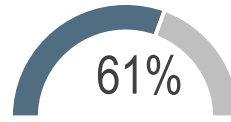
PROPERTY  
TAX  
REVENUE



SALES TAX  
REVENUE



FRANCHISE  
FEE  
REVENUE

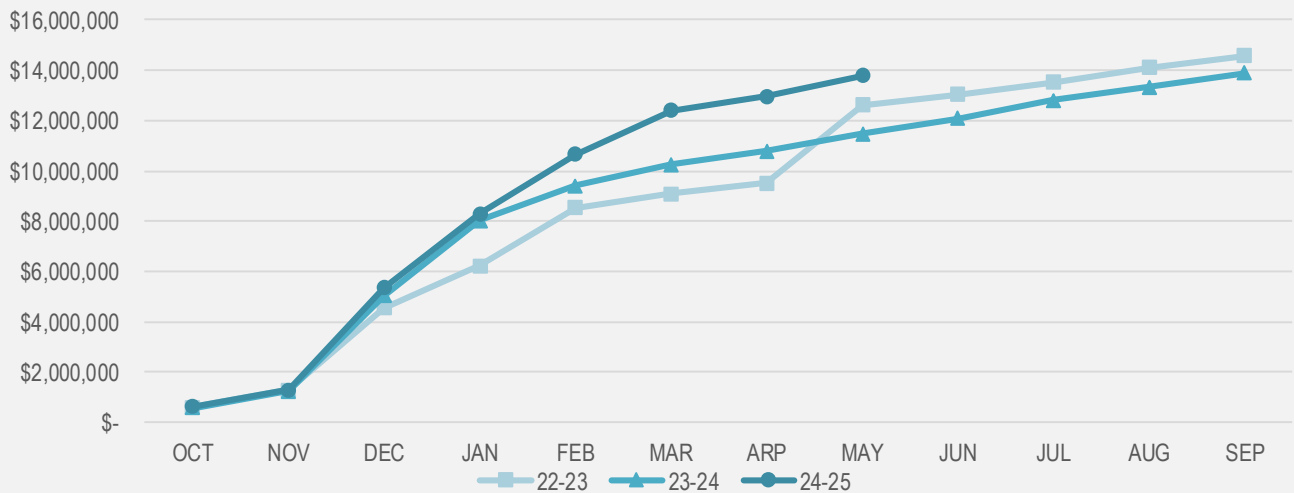


SOLID  
WASTE  
REVENUE

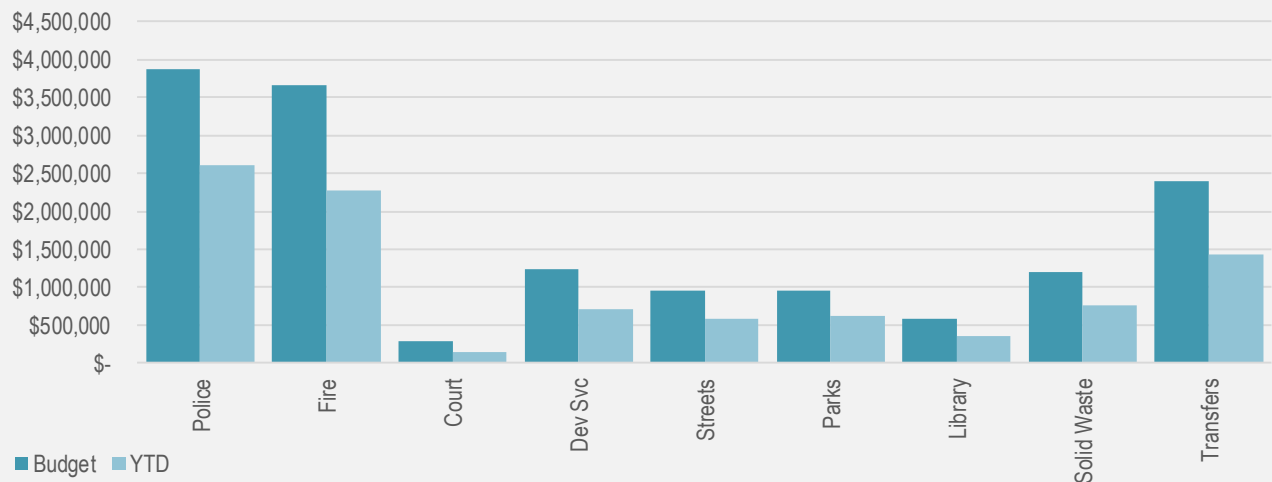


OTHER  
REVENUES

3-YEAR GENERAL FUND REVENUE TRENDS



EXPENDITURES BY DEPARTMENT: BUDGET & ACTUAL



# ENTERPRISE FUND

**CITY OF SANGER, TEXAS**  
**Enterprise Fund**  
**Revenue & Expense Report (Unaudited)**  
**May 31, 2025**

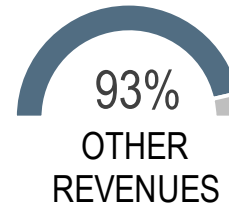
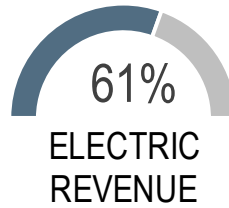
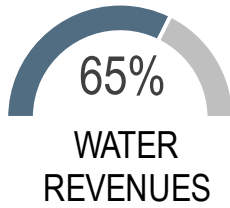
	Annual Budget	Year to Date Actual	% of Budget	Budget Balance
<b>Revenues</b>				
Water	\$ 2,952,439	\$ 1,907,978	65%	\$ 1,044,461
Wastewater	3,044,402	1,876,549	62%	1,167,853
Electric	9,259,319	5,640,955	61%	3,618,364
Penalties & Fees	231,500	147,859	64%	83,641
Interest	122,500	145,198	119%	(22,698)
Miscellaneous	149,020	153,328	103%	(4,308)
Transfers	300,000	300,000	0%	-
<b>Total Revenues</b>	<b>\$ 16,059,180</b>	<b>10,171,867</b>	<b>63%</b>	<b>\$ 5,887,313</b>
<b>Expenditures</b>				
Water	\$ 2,229,483	1,286,625	58%	942,858
Wastewater	977,837	736,390	75%	241,447
Electric	7,961,520	4,178,126	52%	3,783,394
Customer Service	472,058	266,278	56%	205,780
Debt Service	2,377,599	1,944,474	82%	433,125
Transfers	2,040,683	1,175,853	58%	864,830
<b>Total Expenditures</b>	<b>16,059,180</b>	<b>9,587,746</b>	<b>60%</b>	<b>6,471,434</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 584,121</b>		<b>\$ (584,121)</b>

YTD REVENUES  
**\$10,171,867**

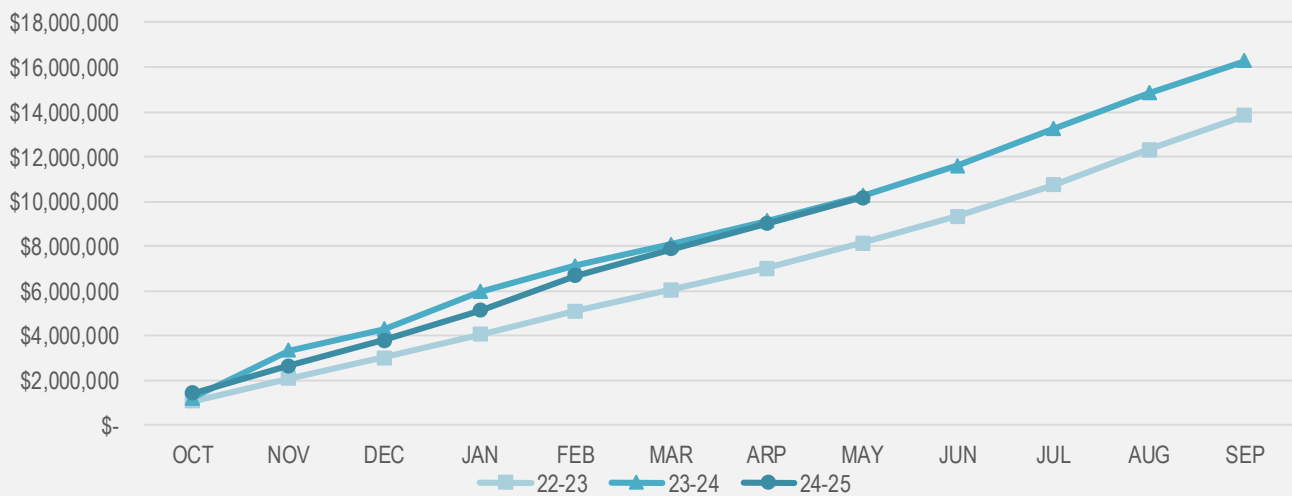
**63%**  
OF ANNUAL  
BUDGET

YTD EXPENDITURES  
**\$9,587,746**

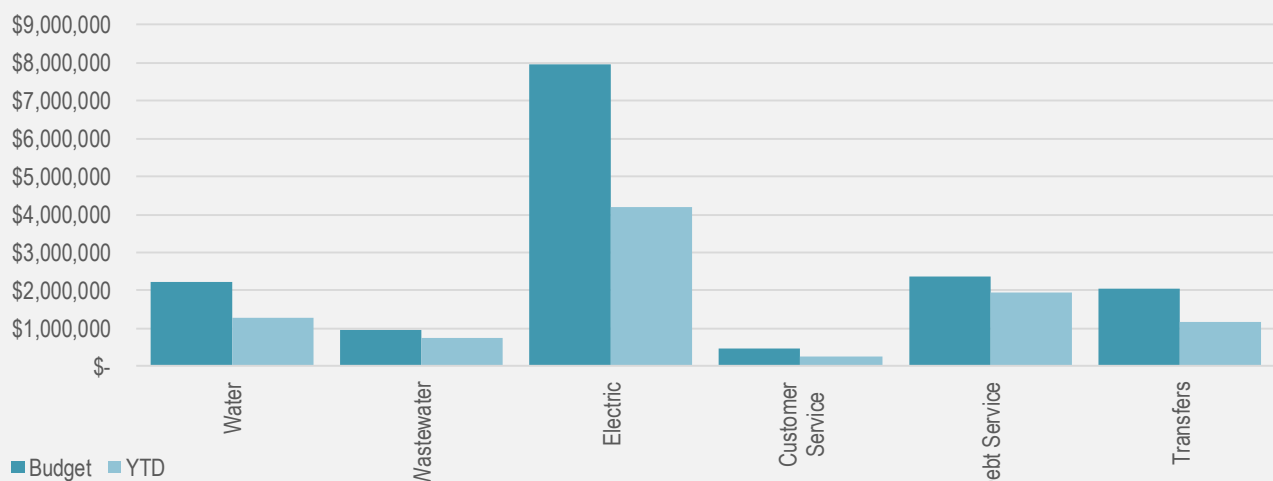
**60%**  
OF ANNUAL  
BUDGET



3-YEAR ENTERPRISE FUND REVENUE TRENDS



EXPENDITURES BY DEPARTMENT: BUDGET & ACTUAL



# INTERNAL SERVICE FUND

**CITY OF SANGER, TEXAS**  
**Internal Service Fund**  
**Revenue & Expense Report (Unaudited)**  
**May 31, 2025**

	Annual Budget	Year to Date Actual	% of Budget	Budget Balance
<b>Revenues</b>				
Transfer from Enterprise Fund	\$ 1,945,684	\$ 1,112,519	57%	\$ 833,165
Transfer from General Fund	1,945,683	1,112,519	57%	\$ 833,164
Transfer from 4A	15,000	15,000	100%	\$ -
Transfer from 4B	15,000	15,000	100%	-
<b>Total Revenues</b>	<b>3,921,367</b>	<b>2,255,038</b>	<b>58%</b>	<b>1,666,329</b>
<b>Operating Expenditures</b>				
City Council	\$ 70,300	33,347	47%	\$ 36,953
Administration	397,863	195,338	49%	202,525
City Secretary	212,898	112,178	53%	100,720
Legal	392,737	254,791	65%	137,946
Public Works	499,428	153,264	31%	346,164
Finance	575,370	329,122	57%	246,248
Human Resources	380,845	229,449	60%	151,396
Marketing	635,844	420,082	66%	215,762
Facilities	375,742	282,207	75%	93,535
Non-Departmental	490,340	420,935	86%	69,405
<b>Total Expenditures</b>	<b>4,031,367</b>	<b>2,430,713</b>	<b>60%</b>	<b>1,600,654</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ (110,000)</b>	<b>\$ (175,675)</b>		<b>\$ 65,675</b>



YTD REVENUES  
\$2,255,038

58%  
OF ANNUAL  
BUDGET

YTD EXPENDITURES  
\$2,430,713

60%  
OF ANNUAL  
BUDGET

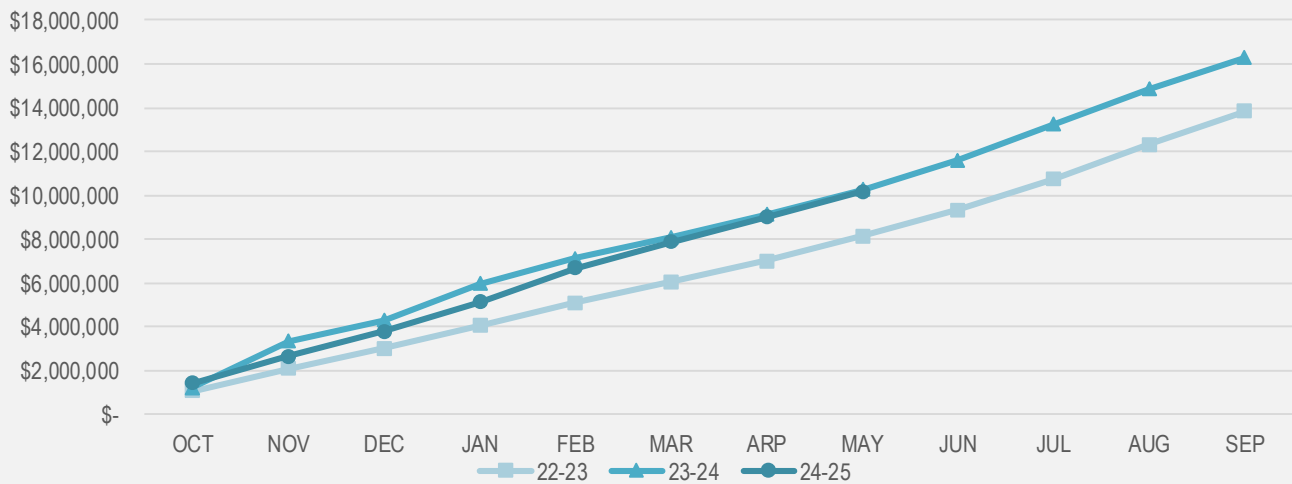
57%  
GENERAL  
FUND  
TRANSFERS

57%  
ENTERPRISE  
FUND  
TRANSFERS

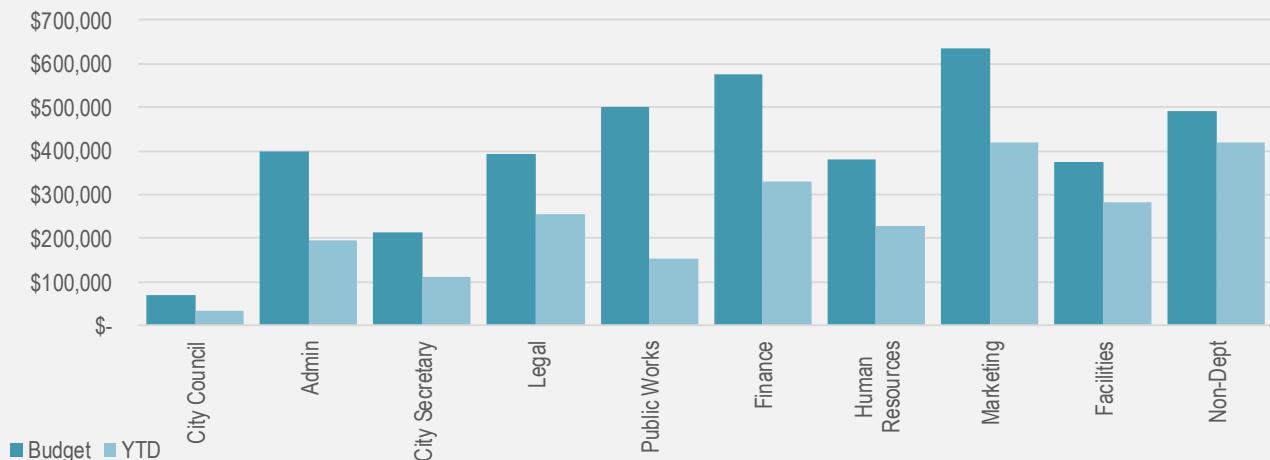
100%  
4A FUND  
TRANSFERS

100%  
4B FUND  
TRANSFERS

### 3-YEAR INTERNAL SERVICE FUND REVENUE TRENDS



### EXPENDITURES BY DEPARTMENT: BUDGET & ACTUAL



# DEBT SERVICE FUND

**CITY OF SANGER, TEXAS**  
**Debt Service Fund**  
**Revenue & Expense Report (Unaudited)**  
**May 31, 2025**

	Annual Budget	Year to Date Expenditures & Encumbrances	% of Budget	Budget Balance
<b>Revenues</b>				
Property Taxes	\$ 1,659,557	1,596,485	96%	\$ 63,072
Interest	12,000	11,731	98%	269
Transfers	180,000	\$ 180,000	100%	-
<b>Total Revenues</b>	<b>\$ 1,851,557</b>	<b>1,788,216</b>	<b>97%</b>	<b>\$ 63,341</b>
<b>Operating Expenditures</b>				
Debt Service	1,849,252	1,035,598	56%	813,654
<b>Total Expenditures</b>	<b>1,849,252</b>	<b>1,035,598</b>	<b>56%</b>	<b>813,654</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ 2,305</b>	<b>\$ 752,618</b>		<b>\$ (750,313)</b>

YTD REVENUES  
\$1,788,216

97%  
OF ANNUAL  
BUDGET

YTD EXPENDITURES  
\$1,035,598

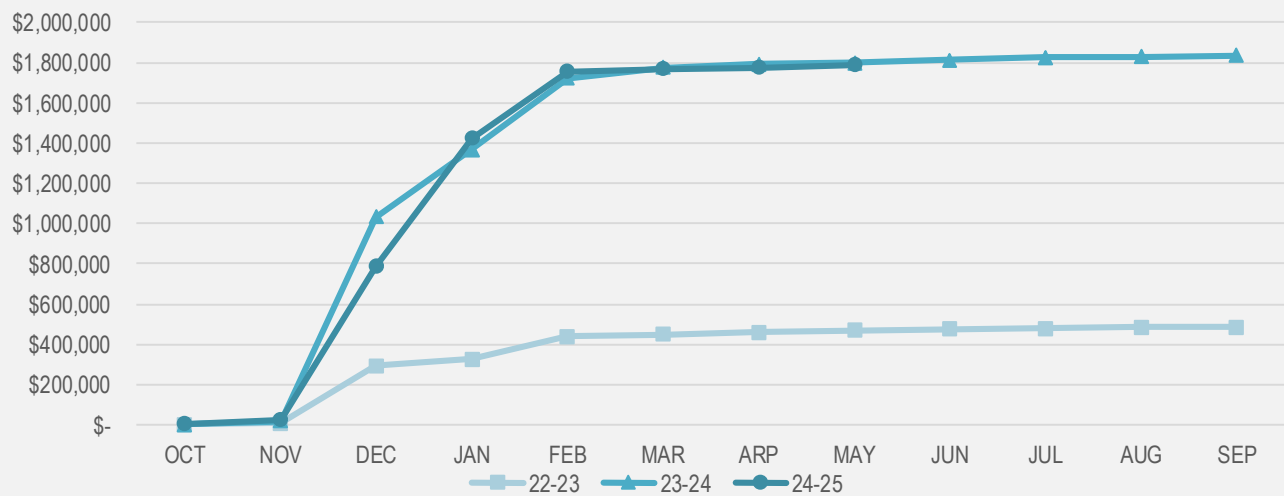
56%  
OF ANNUAL  
BUDGET

96%  
PROPERTY  
TAX  
REVENUE

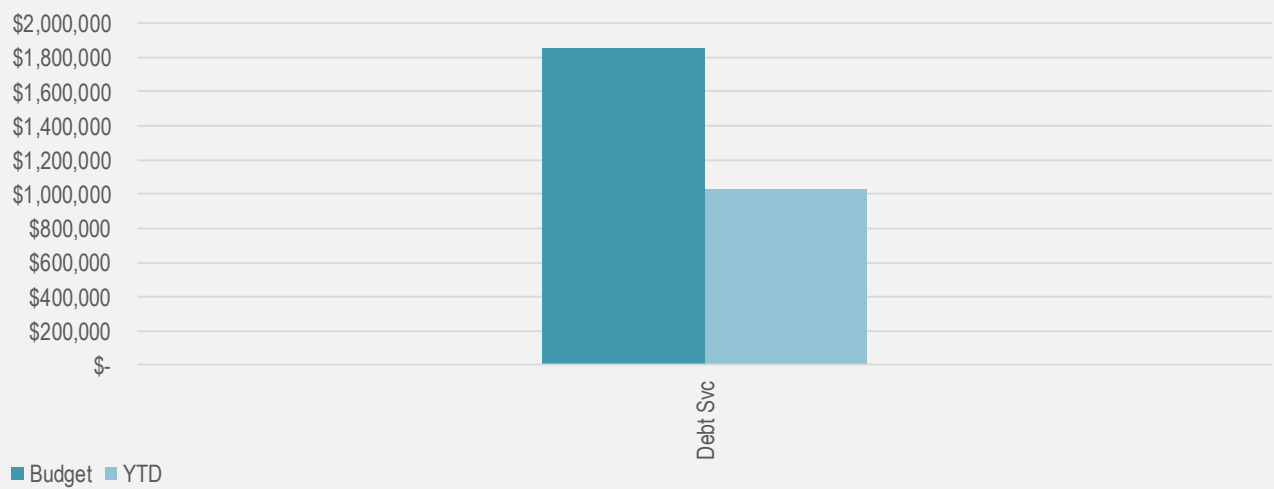
98%  
INTEREST  
INCOME

100%  
TRANSFERS

### 3-YEAR DEBT SERVICE FUND REVENUE TRENDS



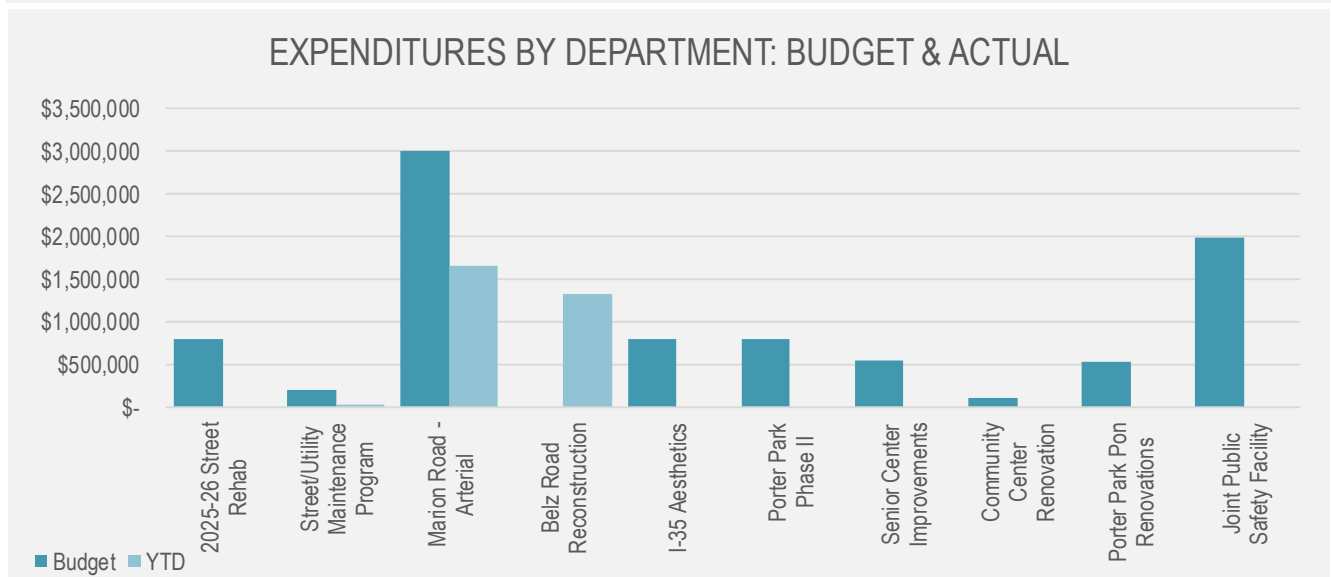
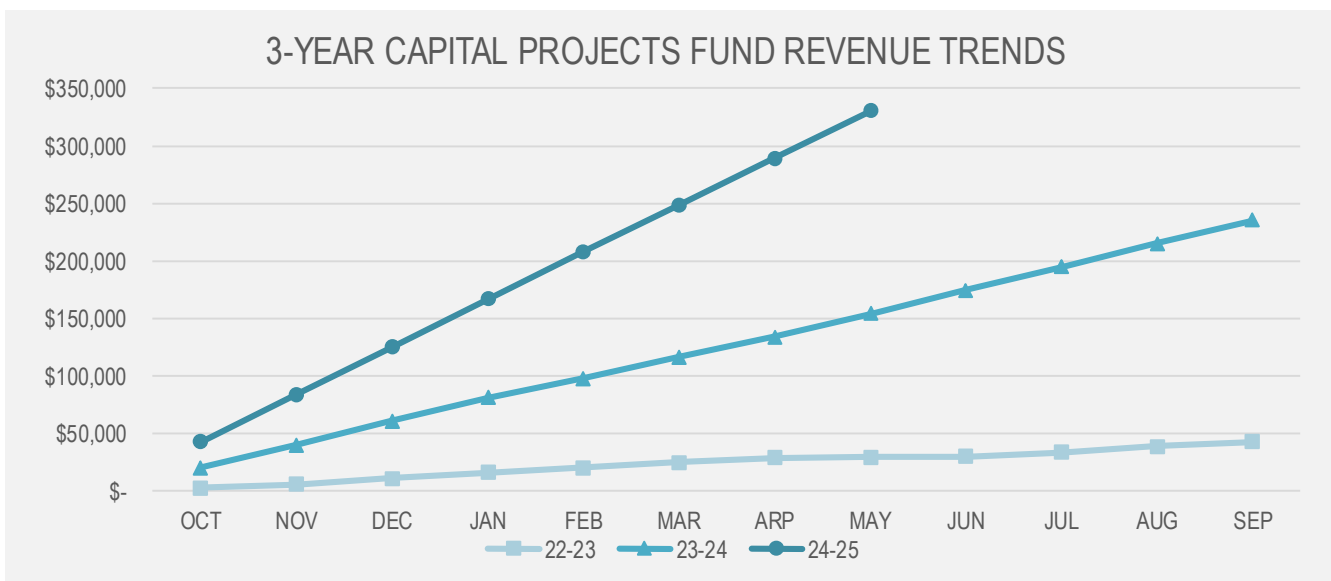
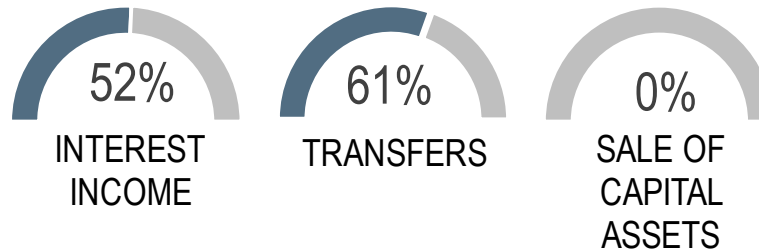
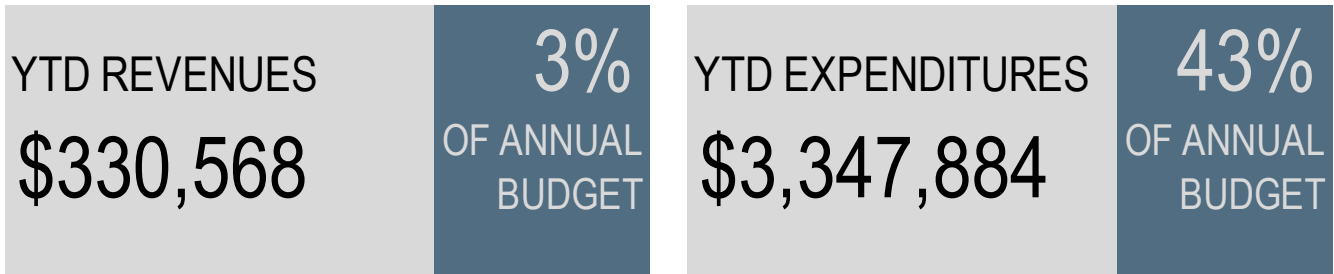
### EXPENDITURES BY DEPARTMENT: BUDGET & ACTUAL



# CAPITAL PROJECTS FUND

**CITY OF SANGER, TEXAS**  
**Capital Projects Fund**  
**Revenue & Expense Report (Unaudited)**  
**May 31, 2025**

	Annual Budget	Year to Date Actual	% of Budget	Budget Balance
<b>Revenues</b>				
Interest	\$ 50,000	\$ 25,772	52%	24,228
Transfers	500,000	304,796	61%	195,204
Sale of Capital Assets	12,000,000	-	0%	12,000,000
<b>Total Revenues</b>	<b>12,550,000</b>	<b>330,568</b>	<b>3%</b>	<b>12,219,432</b>
<b>Operating Expenditures</b>				
2025-26 Street Rehab	791,594	-	0%	791,594
Street/Utility Maintenance Program	200,000	34,650	17%	165,350
Marion Road - Arterial	3,000,000	1,650,700	55%	1,349,300
Belz Road Reconstruction	-	1,335,000	0%	(1,335,000)
I-35 Aesthetics	1,000,000	327,534	33%	672,466
<i>Total Streets Projects</i>	<i>4,991,594</i>	<i>3,347,884</i>	<i>67%</i>	<i>1,643,710</i>
Porter Park Phase II	800,000	-	0%	800,000
Senior Center Improvements	550,000	-	0%	550,000
Community Center Renovation	100,000	-	0%	100,000
Porter Park Pon Renovations	530,000	-	0%	530,000
<i>Total Parks Projects</i>	<i>1,980,000</i>	<i>-</i>	<i>0%</i>	<i>1,980,000</i>
Joint Public Safety Facility	800,000	-	0%	800,000
<i>Total Nondepartmental Projects</i>	<i>800,000</i>	<i>-</i>	<i>0%</i>	<i>800,000</i>
<b>Total Expenditures</b>	<b>7,771,594</b>	<b>3,347,884</b>	<b>43%</b>	<b>4,423,710</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ 4,778,406</b>	<b>\$ (3,017,316)</b>		<b>\$ 7,795,722</b>



# ENTERPRISE CAPITAL PROJECTS FUND

**CITY OF SANGER, TEXAS**  
**Enterprise Capital Projects Fund**  
**Revenue & Expense Report (Unaudited)**  
**May 31, 2025**

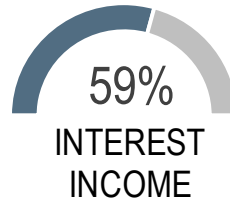
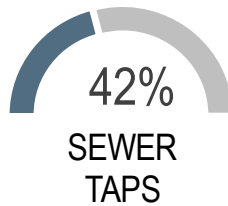
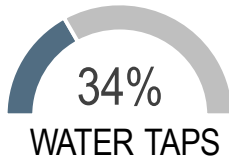
	Annual Budget	Year to Date Actual	% of Budget	Budget Balance
<b>Revenues</b>				
Water Taps	\$ 350,000	\$ 118,050	34%	\$ 231,950
Sewer Taps	400,000	167,250	42%	232,750
Interest	200,000	117,197	59%	82,803
State Reimbursements	3,500,000	266,631	0%	3,233,369
<b>Total Revenues</b>	<b>\$ 4,450,000</b>	<b>669,128</b>	<b>15%</b>	<b>\$ 3,780,872</b>
<b>Operating Expenditures</b>				
Water: Automated Metering System	-	64,429	0%	(64,429)
Water: I-35 Utility Relocation	-	317,322	0%	(317,322)
<i>Total Water Projects</i>	-	381,751	0%	(381,751)
Sewer: I-35 Utility Relocation	-	317,322	0%	(317,322)
Sewer: Railroad Lift Station	208,319	-	0%	208,319
Sewer: Keaton Road Sewer	320,000	-	0%	320,000
Sewer: Fifth Street Rehab	350,000	-	0%	350,000
Sewer: WWTP Blowers	291,681	291,682	0%	(1)
Sewer: WWTP Clarifiers	200,000	-	0%	200,000
<i>Total Sewer Projects</i>	<i>1,370,000</i>	<i>609,004</i>	<i>44%</i>	<i>760,996</i>
Riley Propoerty Purchase	-	7,253	0%	(7,253)
<i>Total Joint Projects</i>	-	7,253	0%	(7,253)
<b>Total Expenditures</b>	<b>1,370,000</b>	<b>998,008</b>	<b>73%</b>	<b>371,992</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ 3,080,000</b>	<b>\$ (328,880)</b>		<b>\$ 3,408,880</b>

YTD REVENUES  
\$669,128

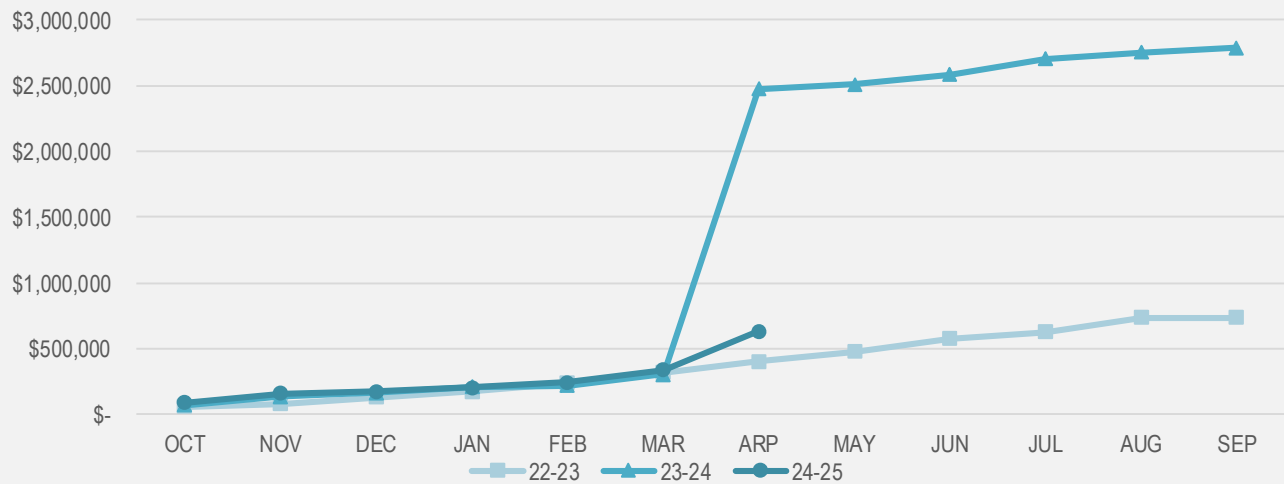
15%  
OF ANNUAL  
BUDGET

YTD EXPENDITURES  
\$998,008

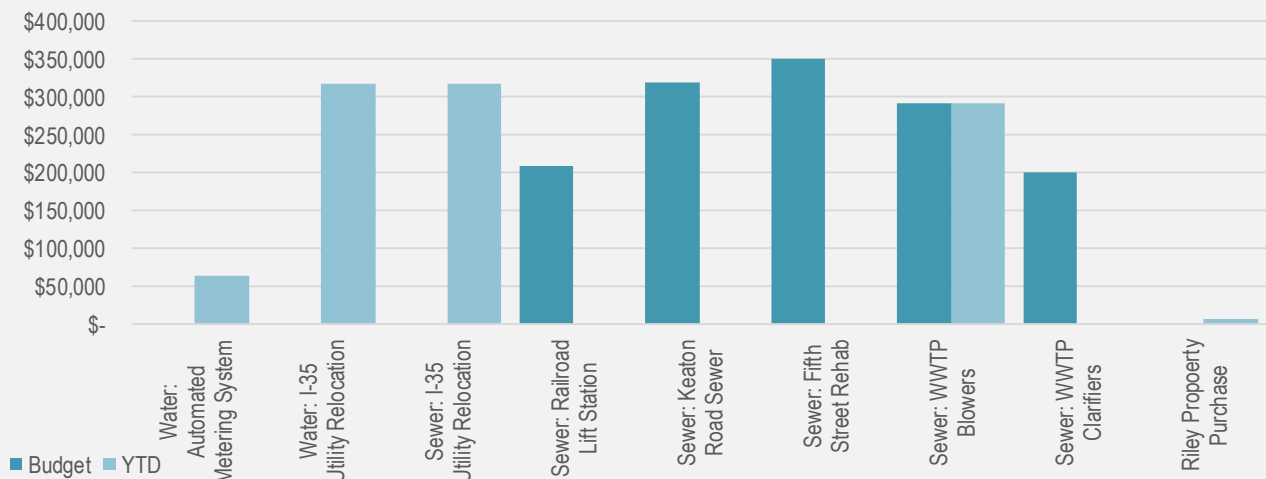
73%  
OF ANNUAL  
BUDGET



### 3-YEAR ENTERPRISE CAPITAL PROJECTS FUND REVENUE TRENDS



### EXPENDITURES BY DEPARTMENT: BUDGET & ACTUAL



# 4A FUND

**CITY OF SANGER, TEXAS**  
**4A Fund**  
**Revenue & Expense Report (Unaudited)**  
**May 31, 2025**

	Annual Budget	Year to Date Actual	% of Budget	Budget Balance
<b>Revenues</b>				
Sales Tax	\$ 962,500	\$ 578,683	60%	\$ 383,817
Interest	95,000	\$ 98,529	104%	(3,529)
<b>Total Revenues</b>	<b>\$ 1,057,500</b>	<b>677,212</b>	<b>64%</b>	<b>\$ 380,288</b>
<b>Operating Expenditures</b>				
Economic Development	\$ 561,747	\$ 317,231	56%	\$ 244,516
Transfers	15,000	15,000	100%	-
<b>Total Expenditures</b>	<b>576,747</b>	<b>332,231</b>	<b>58%</b>	<b>244,516</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ 480,753</b>	<b>\$ 344,981</b>		<b>\$ 135,772</b>



YTD REVENUES  
\$677,212

64%  
OF ANNUAL  
BUDGET

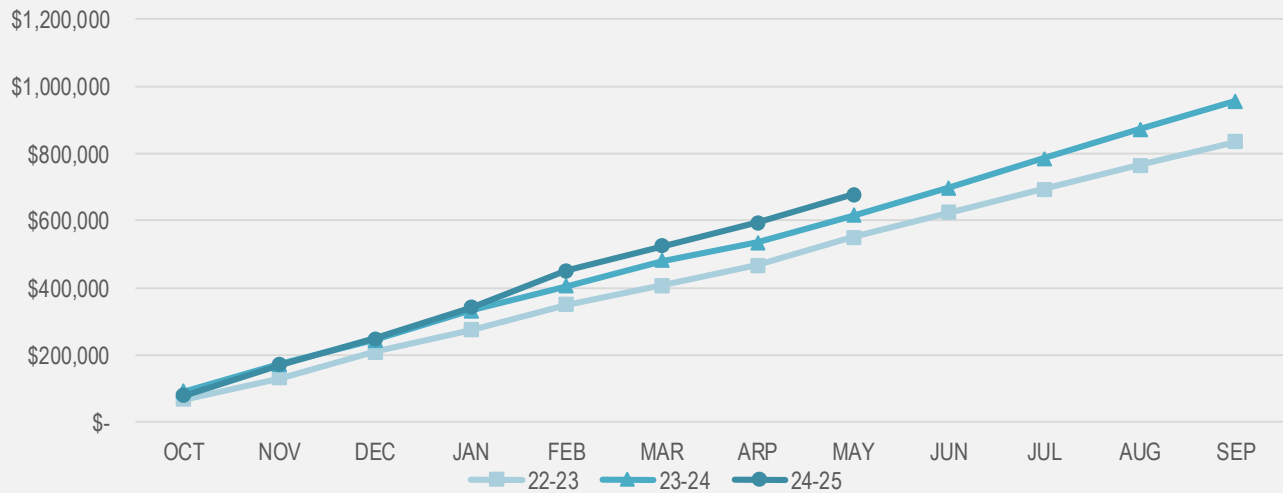
YTD EXPENDITURES  
\$332,231

58%  
OF ANNUAL  
BUDGET

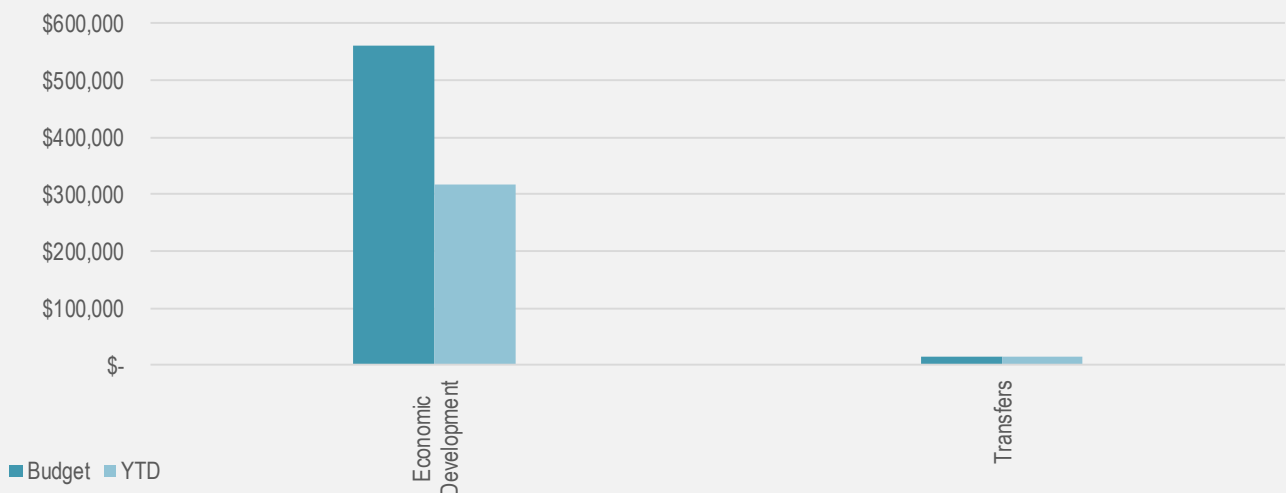
60%  
SALES TAX  
REVENUE

104%  
INTEREST  
INCOME

### 3-YEAR 4A FUND REVENUE TRENDS



### EXPENDITURES BY DEPARTMENT: BUDGET & ACTUAL



# 4B FUND

**CITY OF SANGER, TEXAS**  
**4B Fund**  
**Revenue & Expense Report (Unaudited)**  
**May 31, 2025**

	Annual Budget	Year to Date Actual	% of Budget	Budget Balance
<b>Revenues</b>				
Sales Tax	\$ 962,500	\$ 578,683	60%	\$ 383,817
Interest	44,000	\$ 50,612	115%	(6,612)
<b>Total Revenues</b>	<b>\$ 1,006,500</b>	<b>629,295</b>	<b>63%</b>	<b>\$ 377,205</b>
<b>Operating Expenditures</b>				
Economic Development	\$ 291,746	\$ 83,462	29%	\$ 208,284
Transfers	195,000	195,000	100%	-
<b>Total Expenditures</b>	<b>486,746</b>	<b>278,462</b>	<b>57%</b>	<b>208,284</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ 519,754</b>	<b>\$ 350,833</b>		<b>\$ 168,921</b>

YTD REVENUES  
\$629,295

63%  
OF ANNUAL  
BUDGET

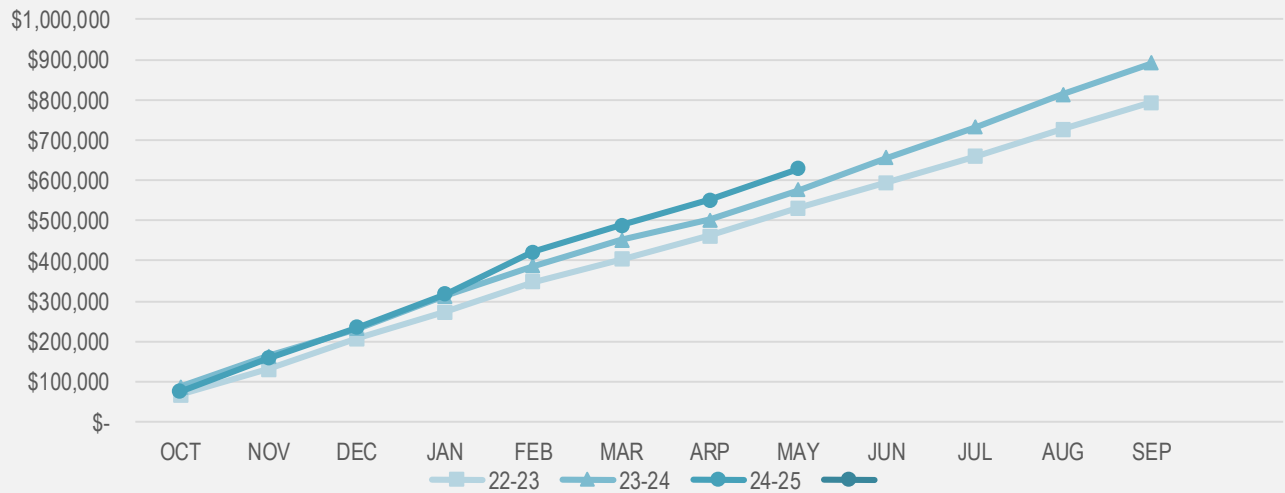
YTD EXPENDITURES  
\$278,462

57%  
OF ANNUAL  
BUDGET

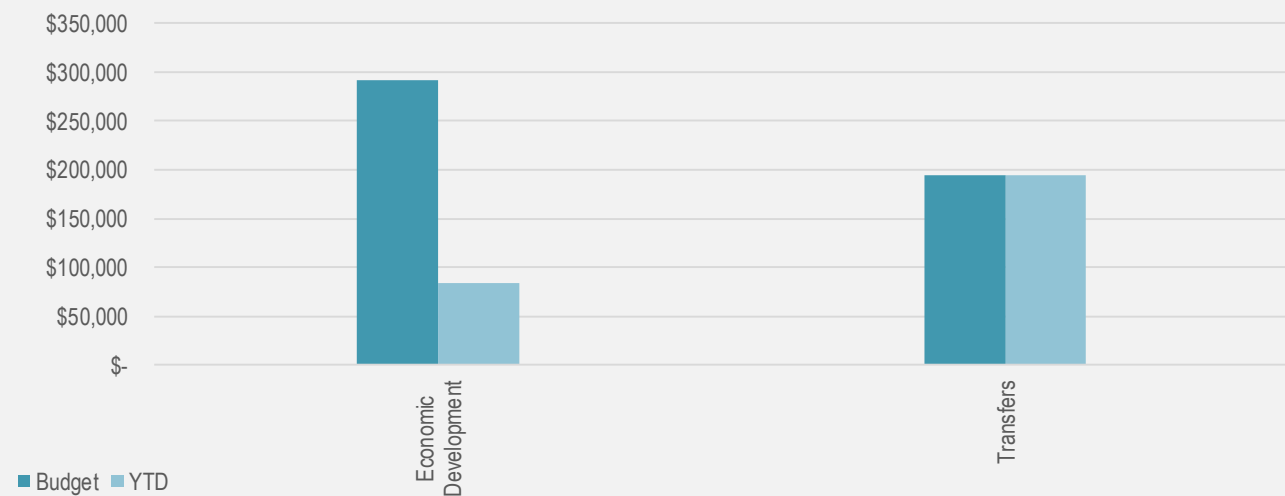
60%  
SALES TAX  
REVENUE

115%  
INTEREST  
INCOME

### 3-YEAR 4A FUND REVENUE TRENDS



### EXPENDITURES BY DEPARTMENT: BUDGET & ACTUAL



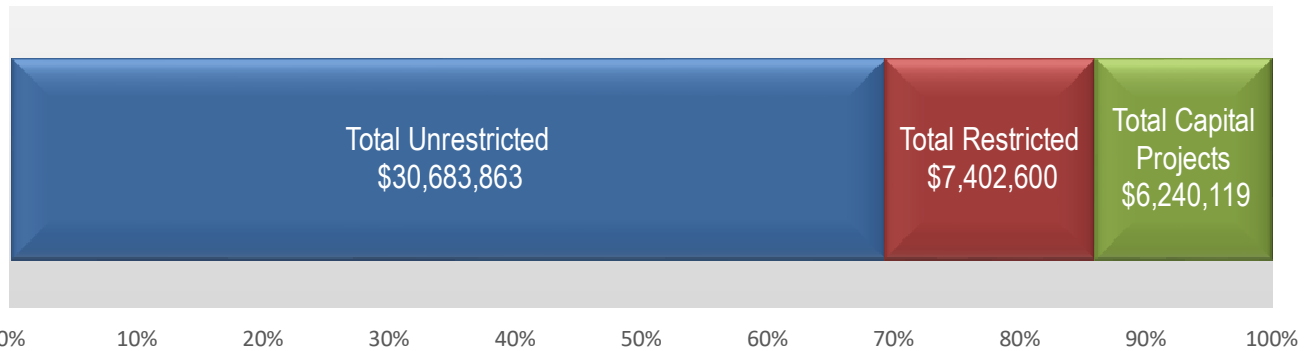
# CASH AND INVESTMENTS REPORT

**CITY OF SANGER, TEXAS**  
**TOTAL CASH AND INVESTMENTS**  
**May 31, 2025**

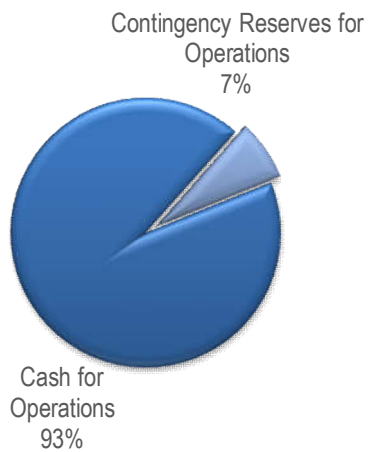
Name	General	Enterprise	Debt Service	Capital Projects	Total
<b>UNRESTRICTED</b>					
Cash for Operations	\$ 21,204,517	\$ 7,241,784	\$ -	\$ -	\$ 28,446,301
Contingency Reserves for Operations	1,119,879	1,117,683	-	-	2,237,562
<b>TOTAL UNRESTRICTED</b>	<b>\$ 22,324,396</b>	<b>\$ 8,359,467</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,683,863</b>
<b>RESTRICTED</b>					
Debt Service	\$ -	\$ 351,740	\$ 1,076,683	\$ -	\$ 1,428,423
Water Deposits	-	498,607	-	-	498,607
Equipment Replacement	1,017,526	160,503	-	-	1,178,029
Electric Storm Recovery	-	988,951	-	-	988,951
Hotel Occupancy Tax	363,816	-	-	-	363,816
Grant Funds	168,351	-	-	-	168,351
Keep Sanger Beautiful (KSB)	5,766	-	-	-	5,766
Library	103,627	-	-	-	103,627
Parkland Dedication	108,981	-	-	-	108,981
Roadway Impact	2,364,974	-	-	-	2,364,974
Court Security	21,684	-	-	-	21,684
Court Technology	3,504	-	-	-	3,504
Youth Diversion Fund	19,048	-	-	-	19,048
Child Safety Fee	98,586	-	-	-	98,586
Forfeited Property	3,661	-	-	-	3,661
Donations	46,592	-	-	-	46,592
<b>TOTAL RESTRICTED</b>	<b>\$ 4,326,116</b>	<b>\$ 1,999,801</b>	<b>\$ 1,076,683</b>	<b>\$ -</b>	<b>\$ 7,402,600</b>
<b>CAPITAL PROJECTS</b>					
General Capital Projects	\$ -	\$ -	\$ -	\$ 1,487,391	\$ 1,487,391
Enterprise Capital Projects	-	-	-	4,752,728	4,752,728
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,240,119</b>	<b>\$ 6,240,119</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ 26,650,512</b>	<b>\$ 10,359,268</b>	<b>\$ 1,076,683</b>	<b>\$ 6,240,119</b>	<b>\$ 44,326,582</b>

*These totals do not include the 4A Corporation and 4B Corporation, which are presented on page 25.*

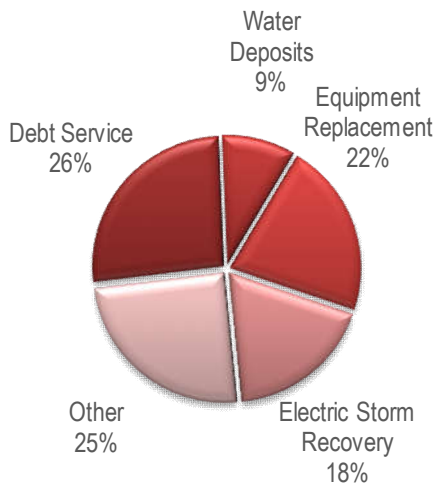
## TOTAL CASH & INVESTMENTS



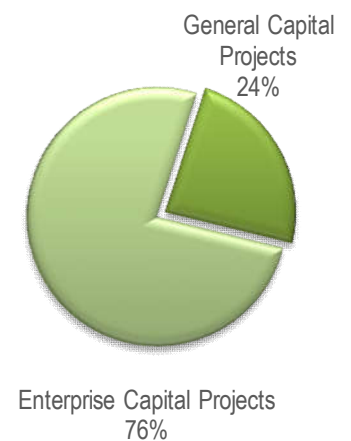
### Unrestricted



### Restricted



### Capital Projects



**GENERAL FUND  
CASH AND INVESTMENTS  
May 31, 2025**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
Pooled Cash	001-00-1000		0.05%	\$ 20,117,212	\$ 20,784,345
Employee Benefits Cash	110-00-1000		0.20%	5,261	5,261
Employee Benefits MM	110-00-1010		0.20%	152,886	155,006
Internal Service Fund	180-00-1000		0.05%	302,328	259,905
<b>OPERATING ACCOUNTS</b>				<b>\$ 20,577,687</b>	<b>\$ 21,204,517</b>
GF Contingency Reserve MM 2487969	001-00-1031		0.20%	\$ 660,835	\$ 659,882
GF Contingency Reserve CD Prosperity	001-00-1039	04/26/26	0.55%	232,417	230,570
GF Contingency Reserve CD 674907	001-00-1043	07/13/25	0.45%	230,937	229,427
<b>CONTINGENCY RESERVE</b>				<b>\$ 1,124,189</b>	<b>\$ 1,119,879</b>
* GF Equipment Replacement MM 2376237	001-00-1032		0.20%	\$ 207,798	\$ 206,977
* GF Equipment Replacement CD 719706	001-00-1033	07/06/25	0.45%	\$ 69,400	\$ 68,946
* General Storm Recovery Pooled Cash	201-00-1000		0.05%	743,015	741,603
<b>EQUIPMENT REPLACEMENT RESERVES</b>				<b>\$ 1,020,213</b>	<b>\$ 1,017,526</b>
* Hotel Occupancy Tax	050-00-1000			349,213	363,816
* Police Grant Fund	320-00-1000			4,998	4,987
* Fire Grant Fund	324-00-1000			162,539	162,230
* Library Grant Fund	342-00-1000			1,137	1,134
* Beautification Board - KSB	432-00-1000			5,777	5,766
* Library Restricted for Building Expansion	442-00-1000			48,310	48,218
* Library Building Expansion CD 702994	442-00-1035	01/22/26	0.45%	55,773	55,409
* Parkland Dedication Fund	450-00-1000			109,189	108,981
* Roadway Impact Fee Fund	451-00-1000			2,370,978	2,364,974
* Court Security Restricted Fund	470-00-1000			22,029	21,684
* Court Technology Restricted Fund	471-00-1000			3,759	3,504
* Youth Diversion Fund	472-00-1000			19,408	19,048
* Child Safety Fee Fund	475-00-1000			98,774	98,586
* Forfeited Property Fund	480-00-1000			3,668	3,661
* Police Donations	620-00-1000			289	289
* Fire Donations	624-00-1000			22,075	22,033
* Banner Account for Parks	632-00-1000			16,468	16,437
* Library Donations	642-00-1000			7,848	7,833
<b>OTHER</b>				<b>\$ 3,302,232</b>	<b>\$ 3,308,590</b>
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 26,024,321</b>	<b>\$ 26,650,512</b>
<b>TOTAL UNRESTRICTED</b>				<b>\$ 21,701,876</b>	<b>\$ 22,324,396</b>

*\*Restricted Funds*

**ENTERPRISE FUND  
CASH AND INVESTMENTS  
May 31, 2025**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
Pooled Cash	008-00-1000		0.05%	\$ 7,484,326	\$ 7,241,784
<b>OPERATING ACCOUNTS</b>				<b>\$ 7,484,326</b>	<b>\$ 7,241,784</b>
* Pooled Cash	008-00-1000		0.05%	\$ 194,558	\$ 197,641
* Water Deposit CD 2375850	008-00-1041	01/03/26	0.45%	300,966	300,966
<b>WATER DEPOSIT REFUND ACCOUNTS</b>				<b>\$ 495,524</b>	<b>\$ 498,607</b>
* Combined EF Debt Service MM 2376113	008-00-1039		0.20%	351,069	351,740
<b>BOND FUNDS</b>				<b>\$ 351,069</b>	<b>\$ 351,740</b>
EF Contingency Reserve MM 2809753	008-00-1012		0.20%	\$ 658,251	\$ 659,201
EF Contingency Reserve CD 787860	008-00-1014	02/14/26	0.45%	341,284	343,390
EF Reserve CD 642541	008-00-1040	09/25/25	0.45%	114,387	115,092
<b>CONTINGENCY RESERVES</b>				<b>\$ 1,113,922</b>	<b>\$ 1,117,683</b>
* EF Storm Recovery MM	208-00-1033		0.20%	\$ 990,379	\$ 988,951
* EF Equipment Replacement MM 2376202	008-00-1034		0.20%	159,841	160,503
<b>OTHER</b>				<b>\$ 1,150,220</b>	<b>\$ 1,149,454</b>
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 10,595,061</b>	<b>\$ 10,359,268</b>
<b>TOTAL UNRESTRICTED</b>				<b>\$ 8,598,248</b>	<b>\$ 8,359,467</b>

*\*Restricted Funds*

**DEBT SERVICE & CAPITAL PROJECTS  
CASH AND INVESTMENTS  
May 31, 2025**

**DEBT SERVICE FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
* Pooled Cash	003-00-1000		0.05%	\$ 1,024,038	\$ 1,012,683
* DSF Money Market 2376105	003-00-1010		0.20%	64,122	64,000
<b>TOTAL RESTRICTED</b>				<b>\$ 1,088,160</b>	<b>\$ 1,076,683</b>

**GENERAL CAPITAL PROJECTS FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current
* Pooled Cash	004-00-1000		0.05%	\$ 1,402,842	\$ 1,362,149
* 2023C Tax Bond Proceeds	004-00-1014		0.05%	125,492	125,242
<b>TOTAL RESTRICTED</b>				<b>\$ 1,528,334</b>	<b>\$ 1,487,391</b>

**ENTERPRISE CAPITAL PROJECTS FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
* Pooled Cash	840-00-1000		0.05%	\$ 4,643	\$ 40,670
* 2023B Bond Proceeds	840-00-1014		0.20%	1,005,171	1,102,608
* Sewer Capital Improvements MM-10% Rev	840-00-1020		0.20%	1,701,371	1,698,918
* Water Capital Reserve MM 2376156 Tap Fees	840-00-1037		0.20%	483,053	468,619
* Sewer Capital Reserve MM 2380226 Tap Fees	840-00-1038		0.20%	1,462,668	1,441,913
<b>TOTAL RESTRICTED</b>				<b>\$ 4,656,906</b>	<b>\$ 4,752,728</b>

*\*Restricted Funds*



**4A & 4B FUNDS  
CASH AND INVESTMENTS  
May 31, 2025**

**General**

<b>Name</b>	<b>Acct. #</b>	<b>Maturity</b>	<b>Yield</b>	<b>Prior Period</b>	<b>Current Balance</b>
* Pooled Cash	41-00-1000		0.05%	\$ 3,538,728	\$ 3,477,448
* Cash NOW 900020693 Prosperity	41-00-1010		0.05%	333,401	333,358
* 4A MM 902551273 Prosperity	41-00-1012		0.20%	2,111,897	2,106,703
* Sanger TX Ind Corp CD 486639	41-00-1013	11/02/25	0.25%	101,710	101,200
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 6,085,736</b>	<b>\$ 6,018,709</b>

**4B FUND**

<b>Name</b>	<b>Acct. #</b>	<b>Maturity</b>	<b>Yield</b>	<b>Prior Period</b>	<b>Current Balance</b>
* Pooled Cash	42-00-1000		0.05%	\$ 2,614,763	\$ 2,557,337
* Cash MM 2379694	42-00-1010		0.05%	212,725	212,571
* 4B CD 653500	42-00-1013	04/03/26	0.45%	23,721	23,571
* 4B CD 659924	42-00-1014	11/12/25	0.45%	23,537	23,383
* 4B CD 664243	42-00-1015	06/05/25	0.45%	23,564	23,410
* 4B CD 673277	42-00-1016	07/09/25	0.45%	23,634	23,479
* 4B CD 686115	42-00-1017	08/04/25	0.45%	23,637	23,483
* 4B CD 689521	42-00-1018	09/11/25	0.45%	23,617	23,463
* 4B CD 694371	42-00-1019	11/14/25	0.45%	23,635	23,481
* 4B CD 697230	42-00-1020	11/17/25	0.45%	23,695	23,540
* 4B CD 699934	42-00-1021	12/18/25	0.45%	23,539	23,385
* 4B CD 702285	42-00-1022	01/31/26	0.45%	23,262	23,110
* 4B CD 706078	42-00-1023	02/19/26	0.45%	23,329	23,186
* 4B CD 720097	42-00-1024	02/09/26	0.45%	23,206	23,064
* 4B CD 720119	42-00-1025	11/09/25	0.45%	23,168	23,026
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 3,133,032</b>	<b>\$ 3,073,489</b>

*\*Restricted Funds*

**CITY OF SANGER, TEXAS**  
**CASH AND INVESTMENTS**  
**May 31, 2025**

The Monthly Investment Report is in full compliance with the objectives, restrictions, and strategies as set forth in the City of Sanger's Investment Policy and Texas Government Code 2256.023, the Public Funds Investment Act (PFIA).

The City only invests in Money Market accounts and Certificates of Deposit. Interest is paid monthly on all accounts. Therefore, book value and market value are the same and the City does not have accrued interest on its investments.

**Ethics Disclosure and Conflicts of Interest**

In accordance with the PFIA, investment officers are required to file a disclosure statement with the Texas Ethics Commission and the governing body if:

- a. the officer has a business relationship with a business organization offering to engage in an investment transaction with the City (as defined in 2256.005 (i) (1-3); or
- b. the officer is related within the second degree by affinity or consanguinity, as determined under Chapter 573 of the Texas Government Code, to an individual seeking to transact investment business with the entity. PFIA 2256.005 (i).



**Clayton Gray**  
Finance Director



**John Noblitt**  
City Manager