



CITY OF SANGER, TEXAS
MONTHLY FINANCIAL AND INVESTMENT
REPORT
FOR THE MONTH ENDING SEPTEMBER 30, 2024

PREPARED BY THE FINANCE DEPARTMENT

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INTRODUCTION

This is the financial report for the period ending September 30, 2024. Revenues and expenditures reflect activity from October 1, 2022, through September 30, 2024 (100% of the fiscal year).

GENERAL FUND

- The General Fund has collected 106.3% of projected operating revenues.
- All revenue categories are performing within projections.
- Operating expenditures & encumbrances are 103.5% of the annual budget
- All expenditure categories are within projections.

ENTERPRISE FUND

- The Enterprise Fund has collected 104.2% of projected operating revenues.
- All revenue categories are performing within projections.
- Operating expenditures & encumbrances are 91.4% of the annual budget.
- All expenditure categories are within projections.

INTERNAL SERVICE FUND

- The Internal Service Fund has collected 86.3% of projected transfers from the General and Enterprise Funds.
- All revenue categories are performing within projections.
- Operating expenditures & encumbrances are 86.5% of the annual budget.
- All expenditure categories are within projections.

COMMENTS

- By the end of the month, all funds from the American Rescue Plan (ARP) and the 2021 Certificates of Obligation had been expended. The final cash balance in the accounts (ARP-\$119 and 2021 CO-\$347) as of September 30th were transferred out on October 1st and First United Bank closed these two accounts.

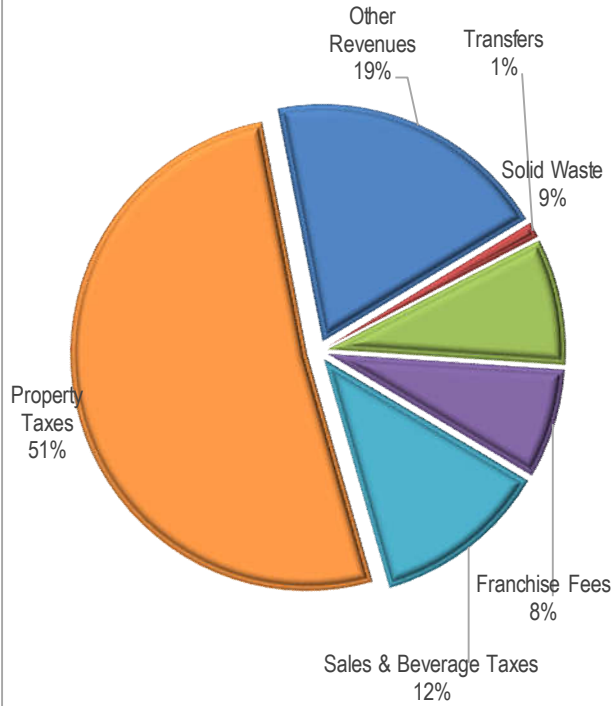
This unaudited report is designed for internal use and does not include all the funds and accounts in the City of Sanger's operations. For a complete report, refer to the City of Sanger Annual Financial Report, available at <https://www.sangertexas.org/177/Financial-Transparency>

GENERAL FUND

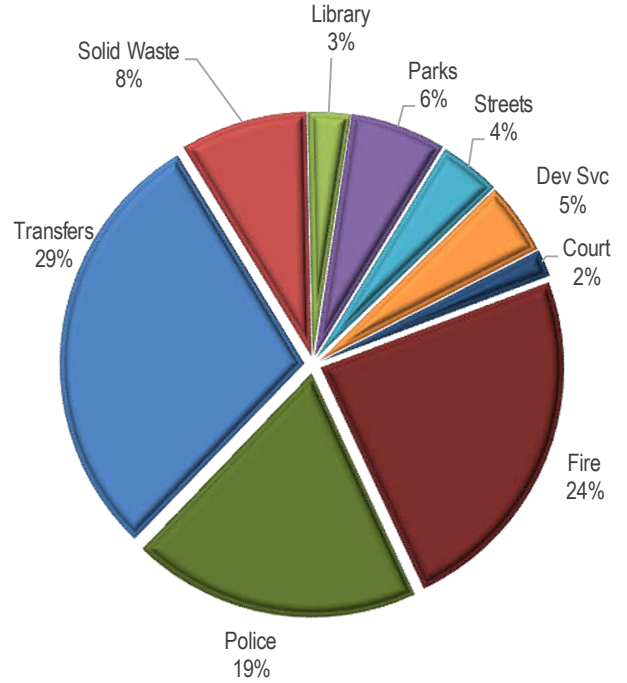
CITY OF SANGER, TEXAS
General Fund
Revenue & Expense Report (Unaudited)
September 30, 2024

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
Revenues					
Property Taxes	\$ 7,100,392	\$ 7,134,960		100.5%	\$ (34,568)
Sales & Beverage Taxes	1,768,000	1,666,994		94.3%	101,006
Franchise Fees	1,060,095	1,039,666		98.1%	20,429
Solid Waste	1,364,000	1,195,423		87.6%	168,577
Licenses & Permits	309,500	403,679		130.4%	(94,179)
Fines & Forfeitures	170,315	163,424		96.0%	6,891
Department Revenues	820,260	1,369,075		166.9%	(548,815)
Interest	200,000	457,684		228.8%	(257,684)
Miscellaneous	119,000	303,707		255.2%	(184,707)
Transfers	146,535	146,535		100.0%	-
Total Revenues	\$ 13,058,097	\$ 13,881,147		106.3%	\$ (823,050)
Expenditures					
Police	\$ 2,869,256	\$ 2,507,536	\$ 93,943	90.7%	\$ 267,777
Fire	3,364,405	2,790,249	424,362	95.5%	149,794
Municipal Court	267,799	244,471	-	91.3%	23,328
Development Services	841,870	722,402	(73,101)	77.1%	192,569
Streets	933,823	547,739	(412)	58.6%	386,496
Parks & Recreation	1,149,073	796,477	56,104	74.2%	296,492
Library	406,403	367,260	441	90.5%	38,702
Solid Waste	1,250,000	1,134,840	-	90.8%	115,160
Transfers	2,020,325	3,943,704	-	195.2%	(1,923,379)
Total Expenditures	\$ 13,102,954	\$ 13,054,678	\$ 501,337	103.5%	\$ (453,061)
Revenues Over (Under) Expenditures	\$ (44,857)	\$ 826,469	\$ (501,337)		\$ (369,989)
Fund Balance - October 1, 2023	18,327,498	18,327,498			
Fund Balance - September 30, 2024	\$ 18,282,641	\$ 19,153,967			

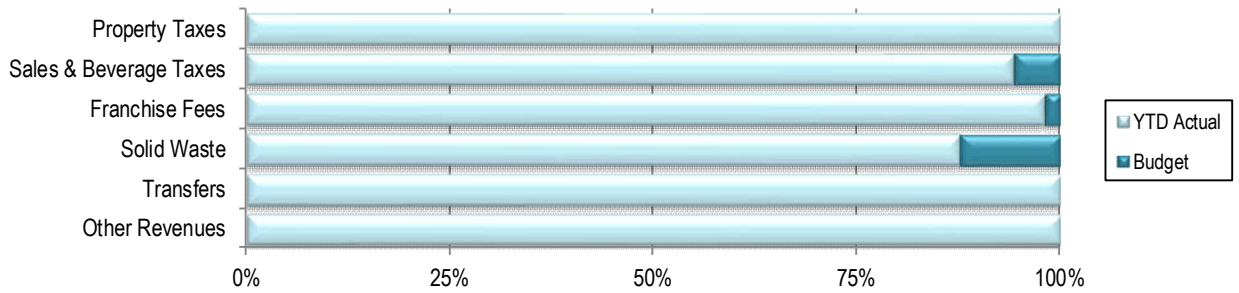
General Fund Revenues



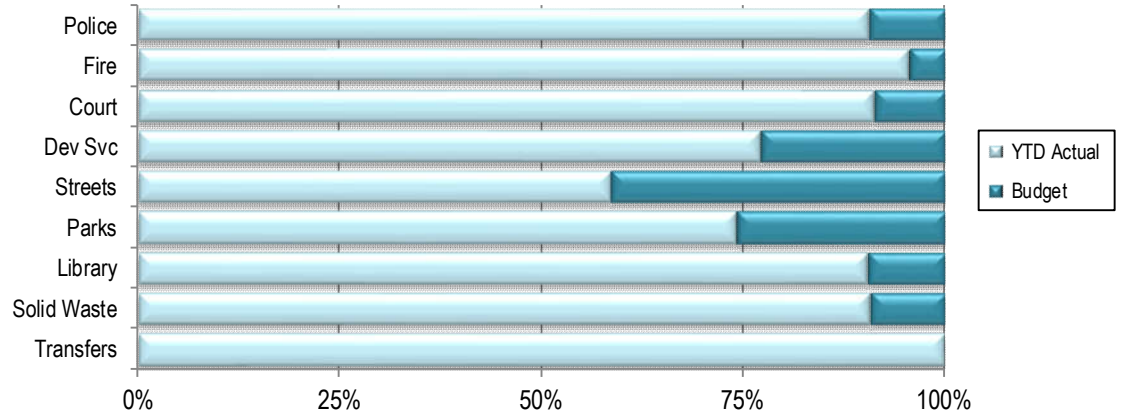
General Fund Expenditures



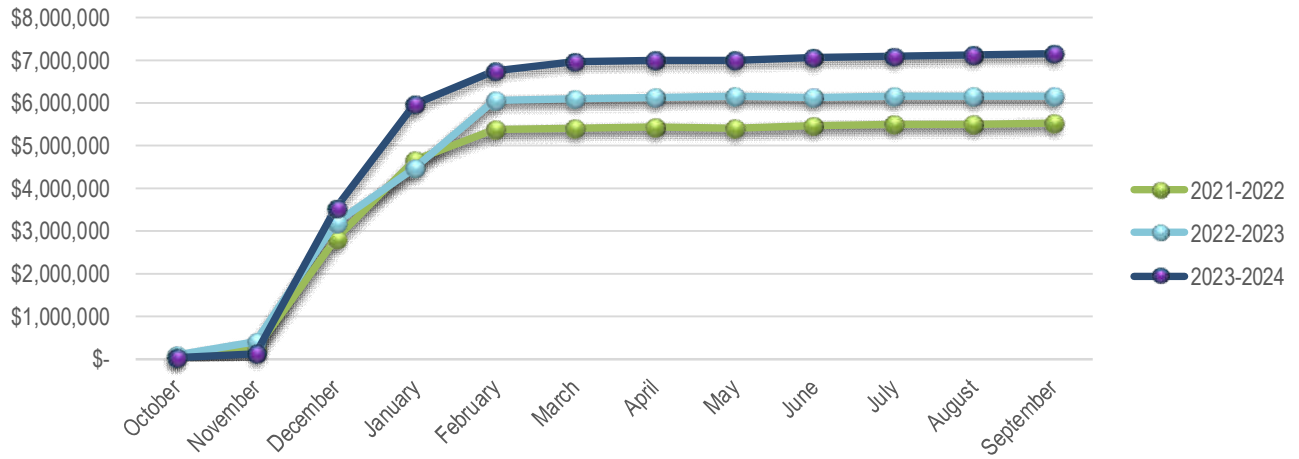
General Fund Revenues: Actual to Budget



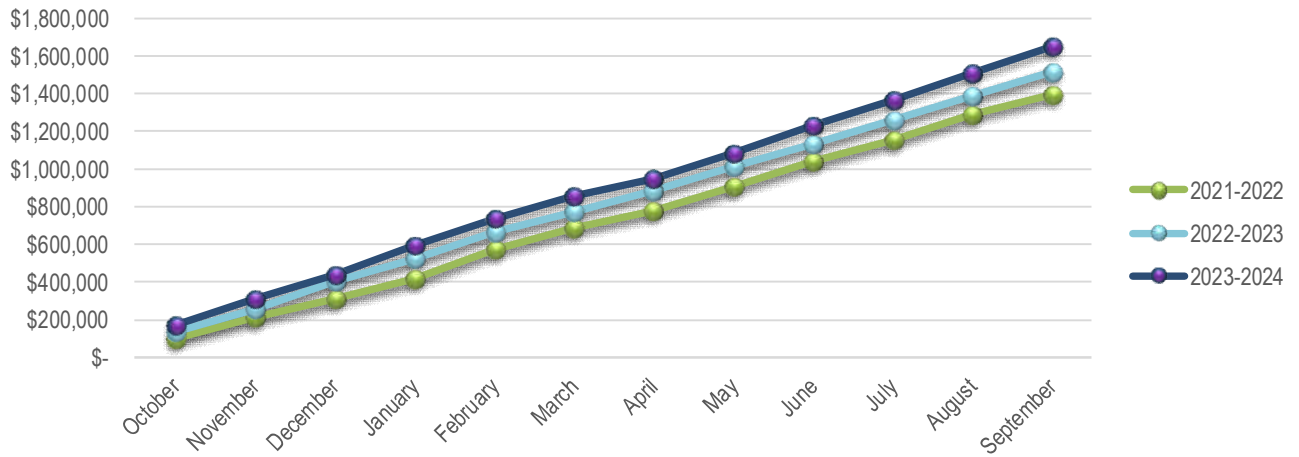
General Fund Expenditures: Actual to Budget



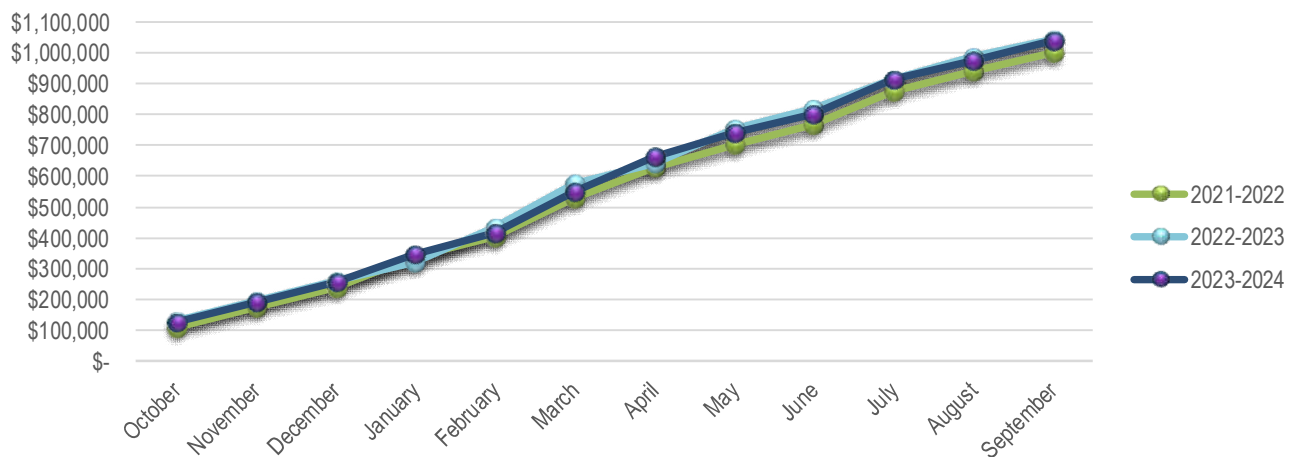
PROPERTY TAX REVENUE



SALES TAX REVENUE



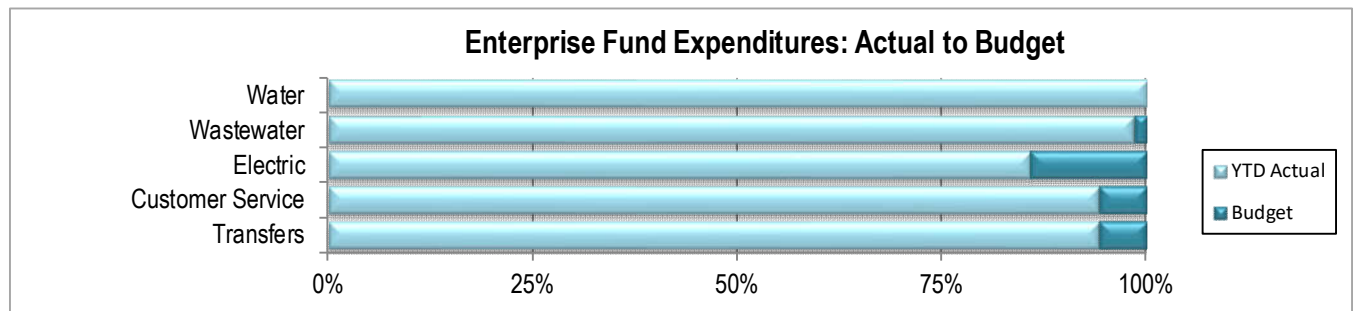
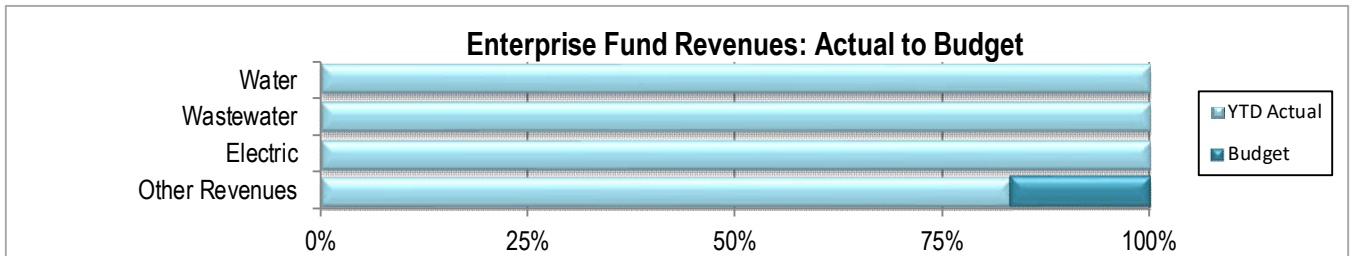
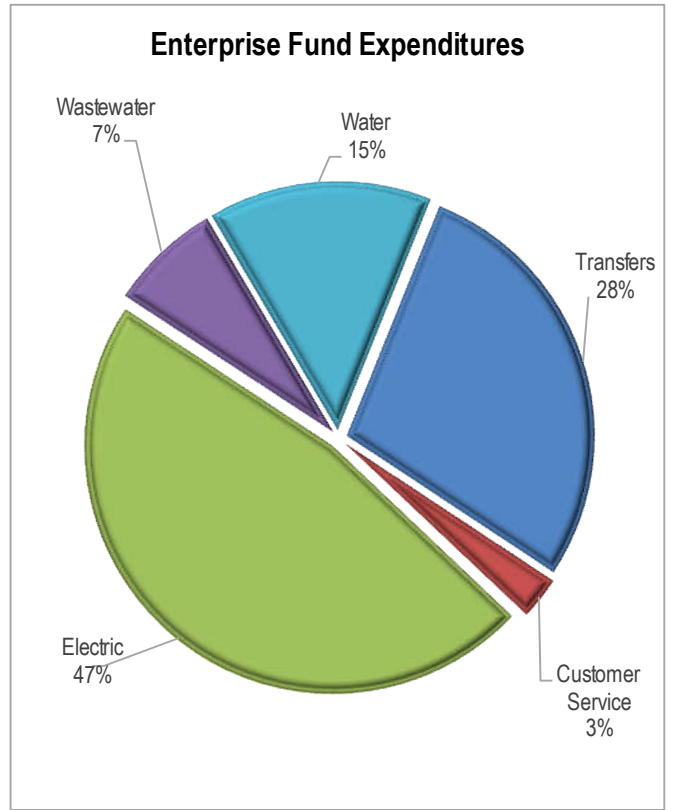
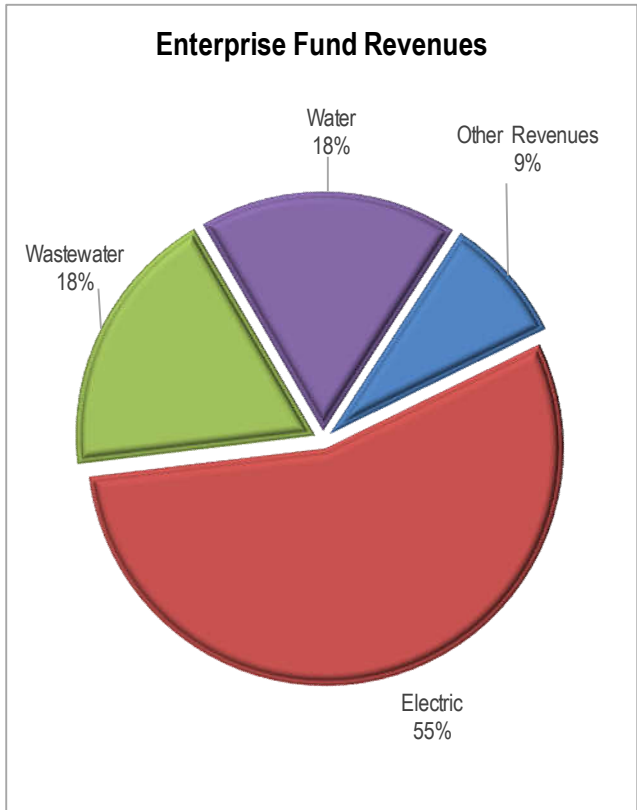
FRANCHISE FEE REVENUE



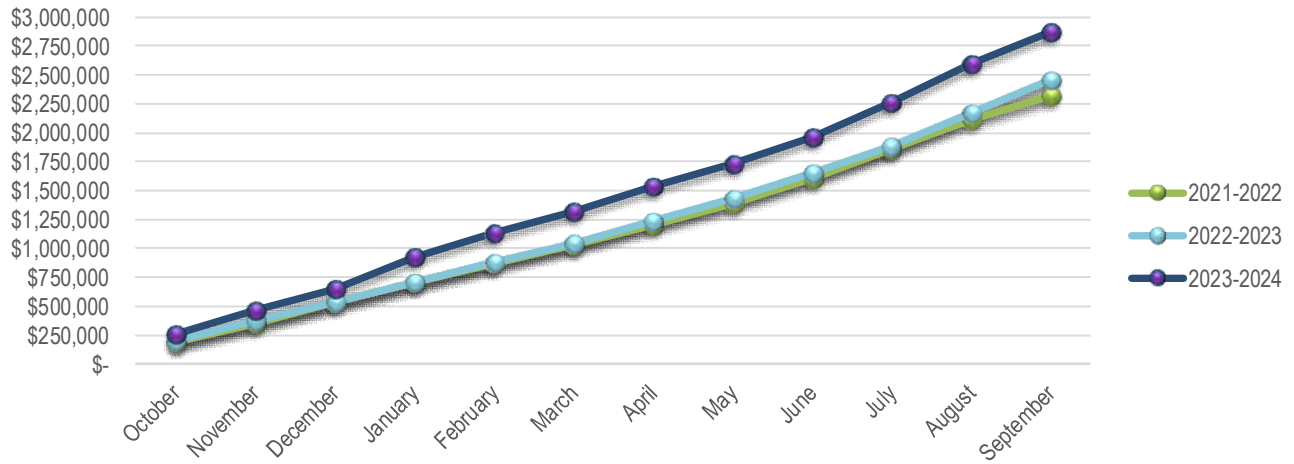
ENTERPRISE FUND

CITY OF SANGER, TEXAS
Enterprise Fund
Revenue & Expense Report (Unaudited)
September 30, 2024

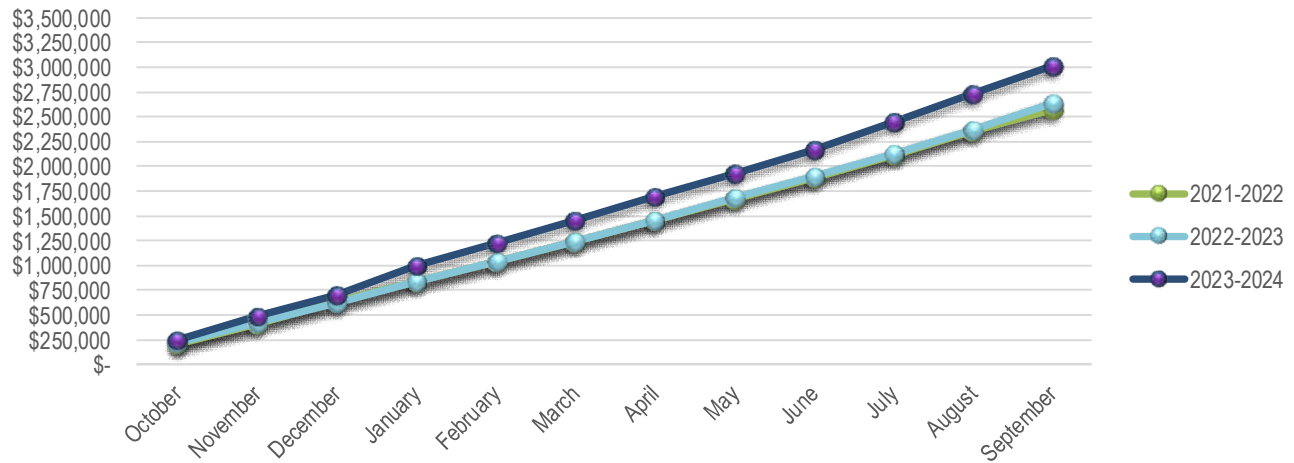
	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
Revenues					
Water	\$ 2,565,619	\$ 2,866,881		111.7%	\$ (301,262)
Wastewater	2,955,440	3,008,310		101.8%	(52,870)
Electric	8,434,353	9,013,433		106.9%	(579,080)
Penalties & Fees	210,000	225,513		107.4%	(15,513)
Interest	75,000	108,291		144.4%	(33,291)
Miscellaneous	119,000	91,729		77.1%	27,271
Transfers	-	977,000		0.0%	(977,000)
Use of Fund Balance	1,279,913	-		0	1,279,913
Total Revenues	\$ 15,639,325	\$ 16,291,157		104.2%	\$ (651,832)
Expenditures					
Water	\$ 2,024,126	\$ 1,959,624	\$ 125,589	103.0%	(61,087)
Wastewater	1,057,715	1,083,733	(43,440)	98.4%	17,422
Electric	7,869,587	6,220,704	532,688	85.8%	1,116,195
Customer Service	419,300	379,770	15,000	94.1%	24,530
Transfers	4,287,487	4,032,316	-	94.0%	255,171
Total Expenditures	15,658,215	13,676,147	629,837	91.4%	1,352,231
Revenues Over (Under) Expenditures	\$ (18,890)	\$ 2,615,010	\$ (629,837)		\$ (2,004,063)
Fund Balance - October 1, 2023	21,054,762	21,054,762			
Fund Balance - September 30, 2024	\$ 21,054,762	\$ 23,669,772			



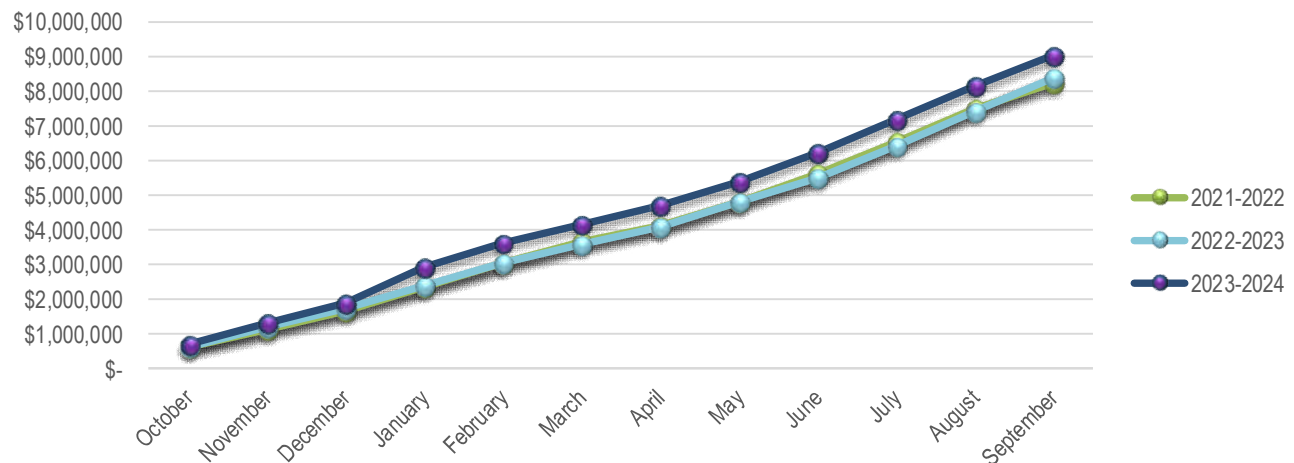
WATER REVENUE



WASTE WATER REVENUE



ELECTRIC REVENUE

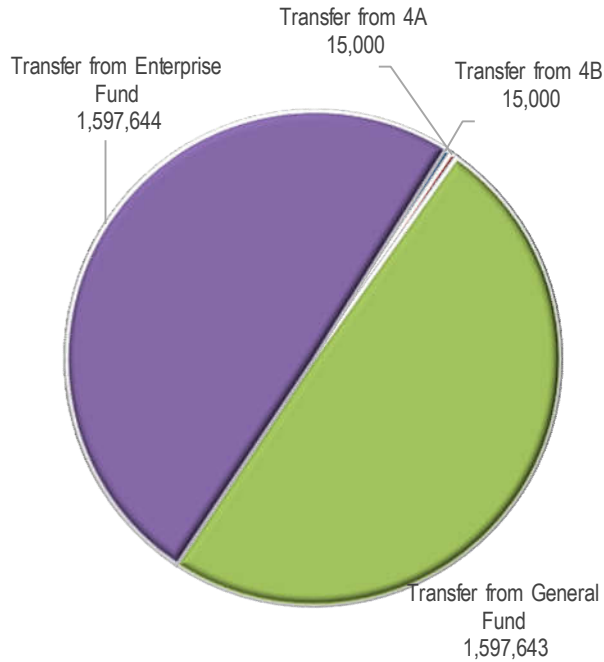


INTERNAL SERVICE FUND

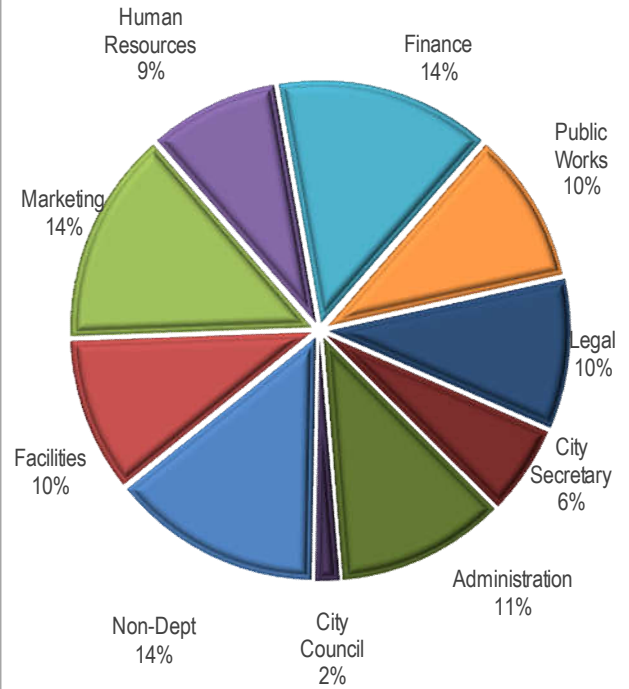
CITY OF SANGER, TEXAS
Internal Service Fund
Revenue & Expense Report (Unaudited)
September 30, 2024

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
Revenues					
Transfer from Enterprise Fund	\$ 1,852,815	\$ 1,597,644		86.2%	\$ 255,171
Transfer from General Fund	1,852,815	1,597,643		86.2%	\$ 255,172
Transfer from 4A	15,000	15,000		100.0%	\$ -
Transfer from 4B	15,000	15,000		100.0%	-
Total Revenues	3,735,630	3,225,287		86.3%	510,343
Operating Expenditures					
City Council	\$ 59,950	\$ 44,692	\$ 5,601	83.9%	\$ 9,657
Administration	457,090	366,296	(1,153)	79.9%	91,947
City Secretary	235,480	185,903	6,424	81.7%	43,153
Legal	319,010	323,369	-	101.4%	(4,359)
Public Works	346,570	292,530	35,265	94.6%	18,775
Finance	497,950	464,380	(3,385)	92.6%	36,955
Human Resources	316,740	279,219	320	88.3%	37,201
Marketing	496,809	463,987	(4,710)	92.4%	37,532
Facilities	353,290	352,407	(22,330)	93.4%	23,213
Non-Departmental	665,300	452,504	-	68.0%	212,796
Total Expenditures	3,748,189	3,225,287	16,032	86.5%	506,870
Revenues Over (Under) Expenditures	\$ (12,559)	\$ -	\$ (16,032)		\$ 3,473
Fund Balance - October 1, 2023	100,205	100,205			
Fund Balance - September 30, 2024	\$ 87,646	\$ 100,205			

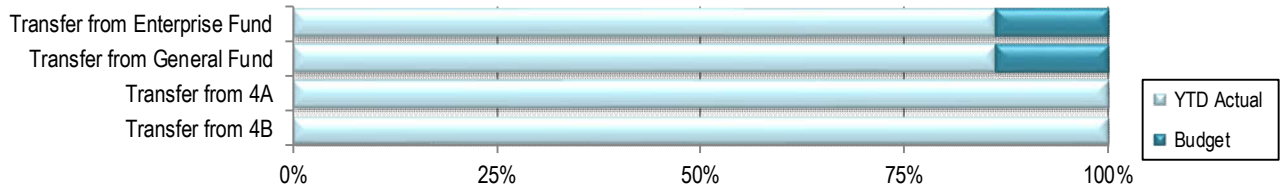
Internal Service Fund Revenues



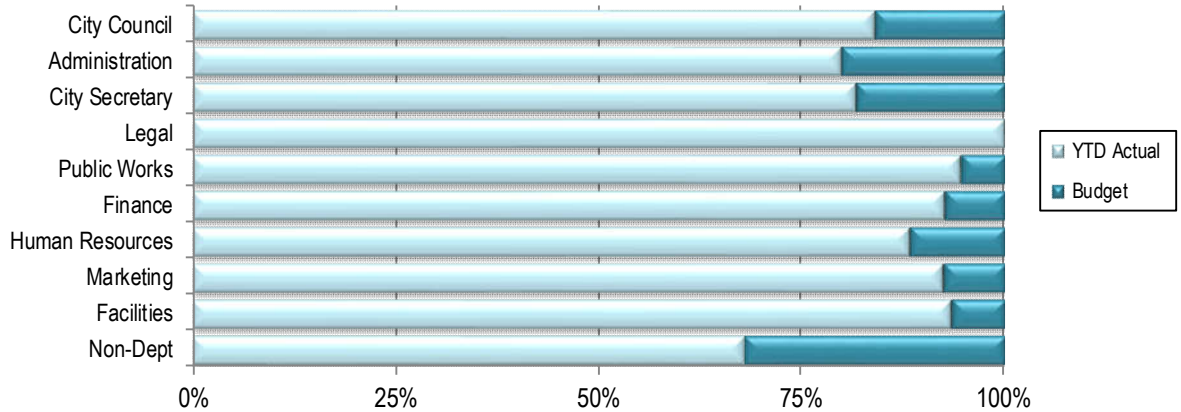
Internal Service Fund Expenditures



Internal Service Fund Revenues: Actual to Budget



Internal Service Fund Expenditures: Actual to Budget

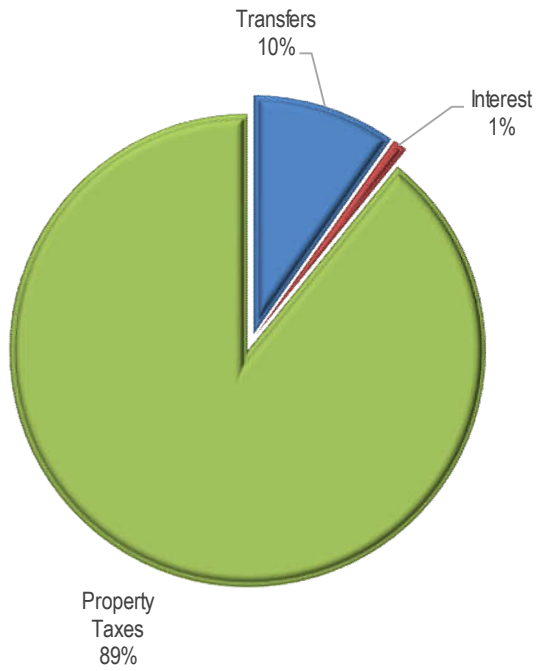


DEBT SERVICE FUND

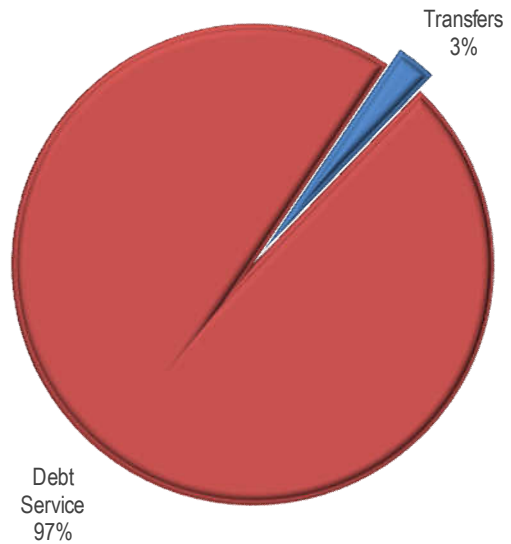
CITY OF SANGER, TEXAS
Debt Service Fund
Revenue & Expense Report (Unaudited)
September 30, 2024

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
Revenues					
Property Taxes	\$ 1,664,441	\$ 1,636,488		98.3%	\$ 27,953
Interest	25,000	18,519		74.1%	6,481
Transfers	180,000	180,000		100.0%	-
Total Revenues	\$ 1,869,441	\$ 1,835,007		98.2%	\$ 34,434
Operating Expenditures					
Debt Service	1,849,247	1,849,745	-	100.0%	(498)
Transfers	51,535	51,535	-	100.0%	-
Total Expenditures	1,900,782	1,901,280	-	100.0%	(498)
Revenues Over (Under) Expenditures	\$ (31,341)	\$ (66,273)	\$ -		\$ 34,932
Fund Balance - October 1, 2023	402,464	402,464			
Fund Balance - September 30, 2024	\$ 371,123	\$ 336,191			

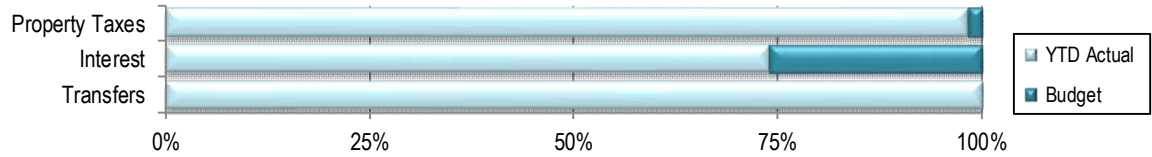
Debt Service Fund Revenues



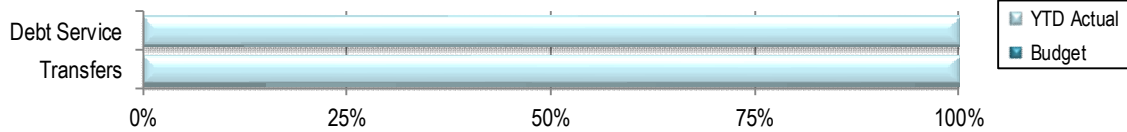
Debt Service Fund Expenditures



Debt Service Fund Revenues: Actual to Budget



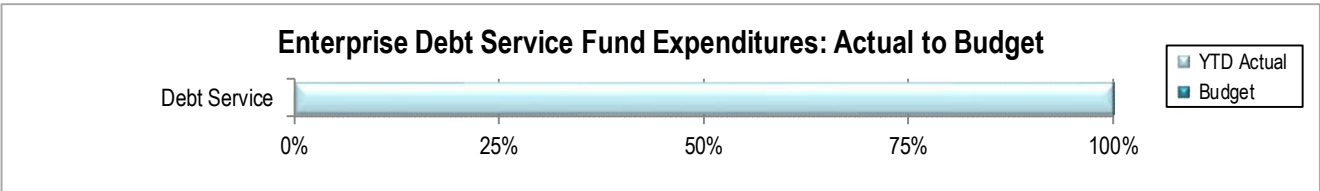
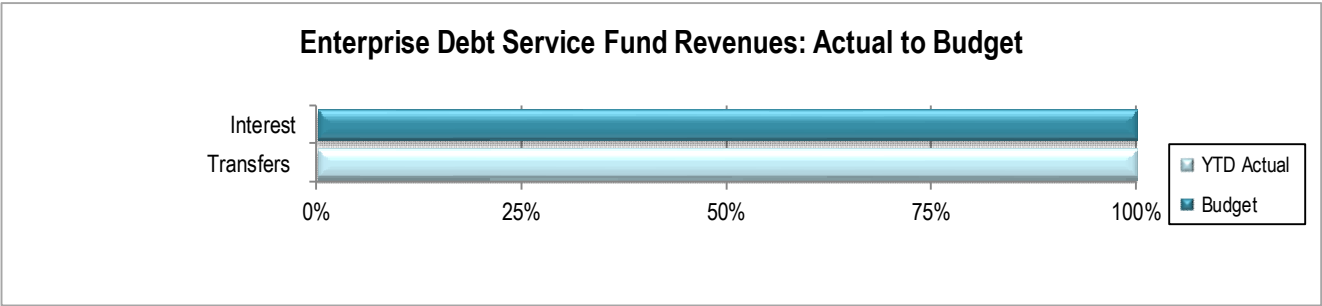
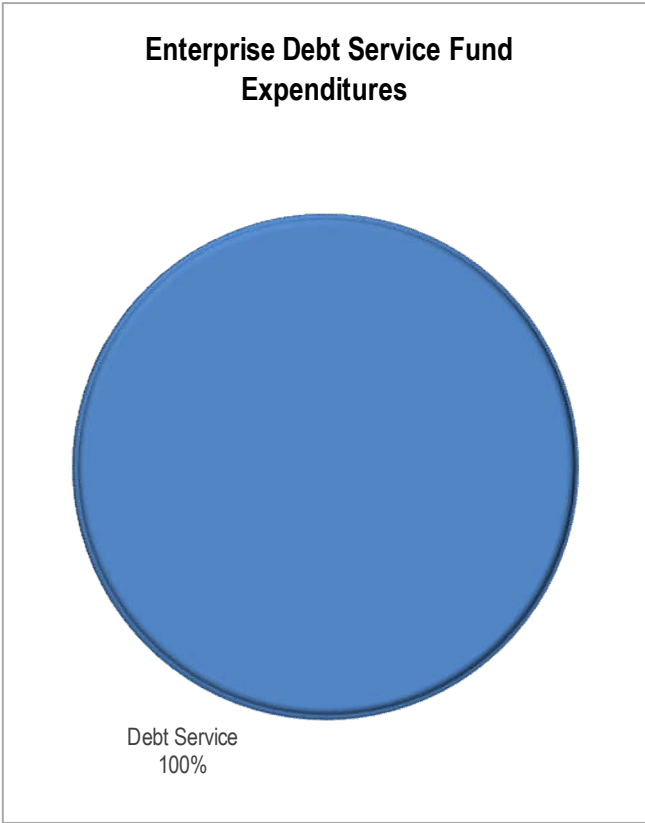
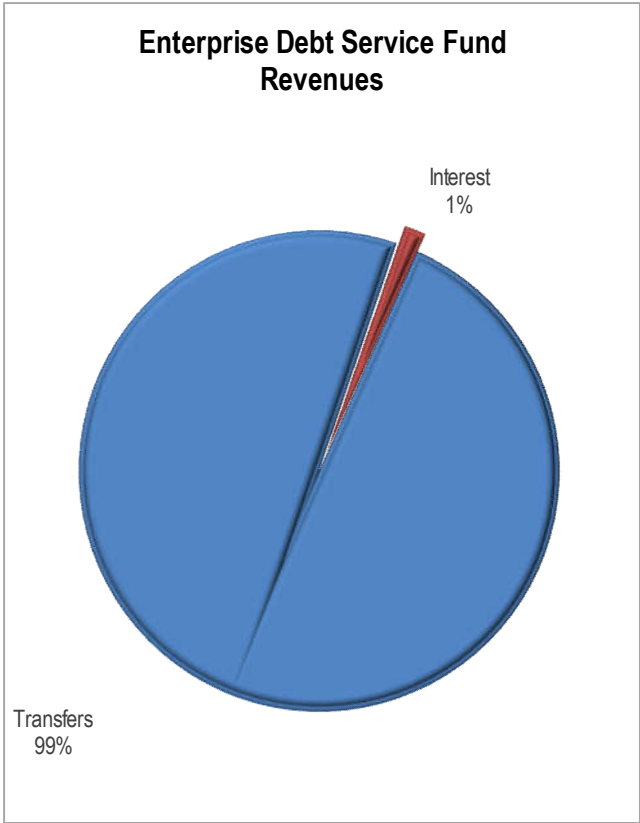
Debt Service Fund Expenditures: Actual to Budget



ENTERPRISE DEBT SERVICE FUND

CITY OF SANGER, TEXAS
Enterprise Debt Service Fund
Revenue & Expense Report (Unaudited)
September 30, 2024

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
Revenues					
Interest	\$ 25,000	\$ 34,174		0.0%	(9,174)
Transfers	2,339,672	2,339,672		100.0%	-
Total Revenues	2,364,672	2,373,846		1.4%	(9,174)
Operating Expenditures					
Debt Service	2,364,672	2,364,422	-	100%	250
Transfers	-	977,000	-	0.0%	(977,000)
Total Expenditures	2,364,672	3,341,422	-	141.3%	(976,750)
Revenues Over (Under) Expenditures	\$ -	\$ (967,576)	\$ -		\$ 967,576
Fund Balance - October 1, 2023	1,291,409	1,291,409			
Fund Balance - September 30, 2024	\$ 1,291,409	\$ 323,833			

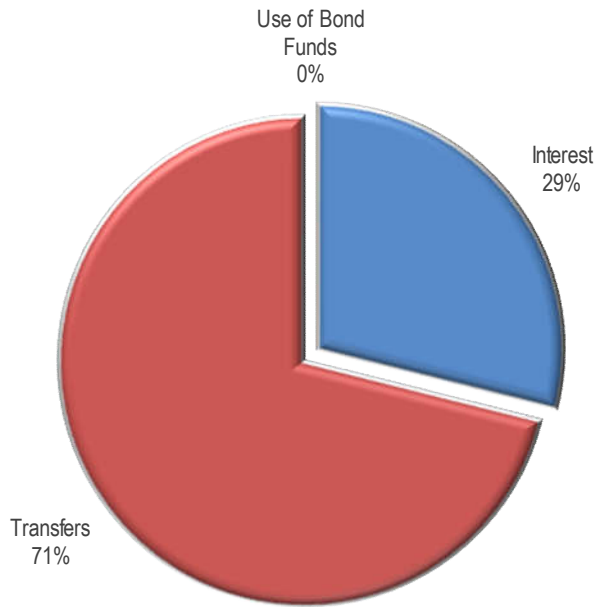


CAPITAL PROJECTS FUND

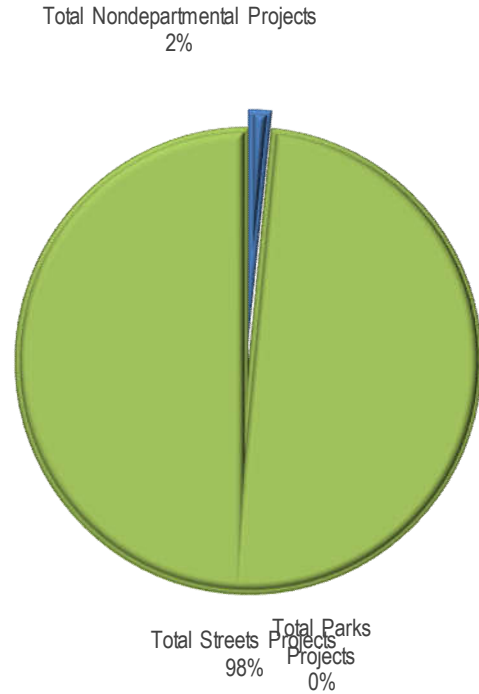
CITY OF SANGER, TEXAS
Capital Projects Fund
Revenue & Expense Report (Unaudited)
September 30, 2024

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
Revenues					
Interest	\$ 50,000	\$ 68,056		136.1%	(18,056)
Transfers	167,510	167,510		100.0%	-
Use of Bond Funds	3,000,000	-		0.0%	3,000,000
Total Revenues	3,217,510	235,566		7.3%	2,981,944
Operating Expenditures					
2023-24 Street Rehab	362,401	391,601	402,139	219.0%	(431,339)
Street/Utility Maintenance Program	425,000	145,350	(41,707)	24.4%	321,357
Marion Road - Arterial	750,000	-	-	0.0%	750,000
I-35 Aesthetics	2,500,000	42,500	(10,500)	1.3%	2,468,000
<i>Total Streets Projects</i>	<i>4,037,401</i>	<i>579,451</i>	<i>349,932</i>	<i>23.0%</i>	<i>3,108,018</i>
Porter Park Phase II	300,000	-	-	0.0%	300,000
Senior Center Improvements	500,000	-	-	0.0%	500,000
<i>Total Parks Projects</i>	<i>800,000</i>	<i>-</i>	<i>-</i>	<i>0.0%</i>	<i>800,000</i>
Riley Property Purchase	-	7,676	-	0.0%	(7,676)
Building Improvements	-	394,611	(387,780)	0.0%	(6,831)
Joint Public Safety Facility	800,000	-	-	0.0%	800,000
<i>Total Nondepartmental Projects</i>	<i>800,000</i>	<i>402,287</i>	<i>(387,780)</i>	<i>1.8%</i>	<i>785,493</i>
Total Expenditures	5,637,401	981,738	(37,848)	16.7%	4,693,511
Revenues Over (Under) Expenditures	\$ (2,419,891)	\$ (746,172)	\$ 37,848		\$ (1,711,567)
Fund Balance - October 1, 2023	4,511,638	4,511,638			
September 30, 2024	<u>\$ 2,091,747</u>	<u>\$ 3,765,466</u>			

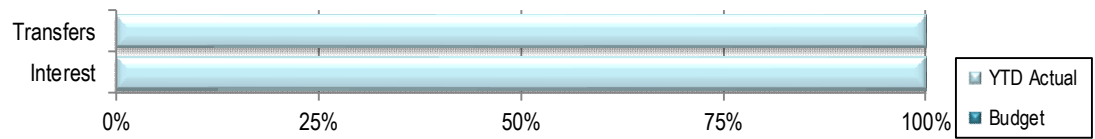
Capital Projects Fund Revenues



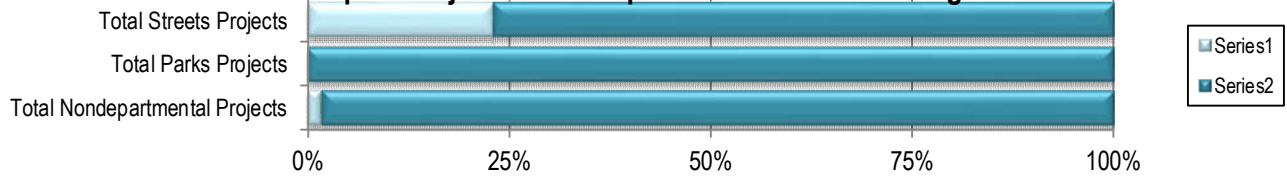
Capital Projects Fund Expenditures



Capital Projects Fund Revenues: Actual to Budget



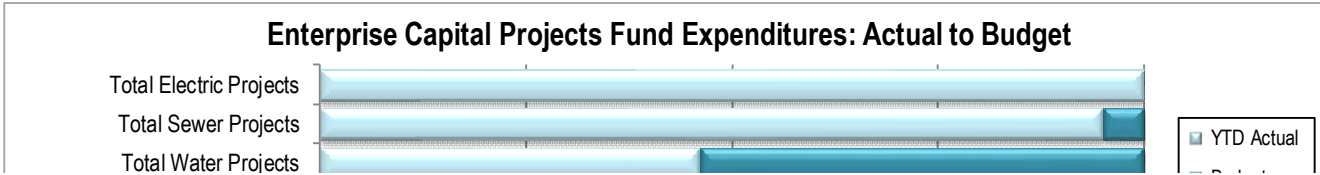
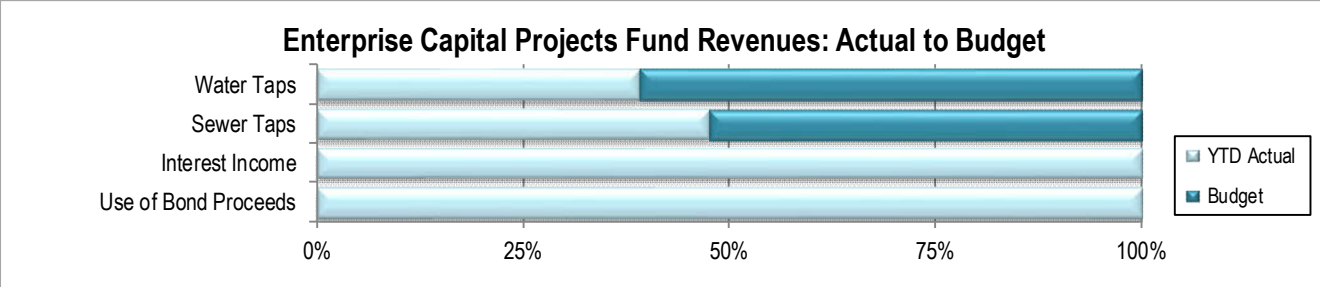
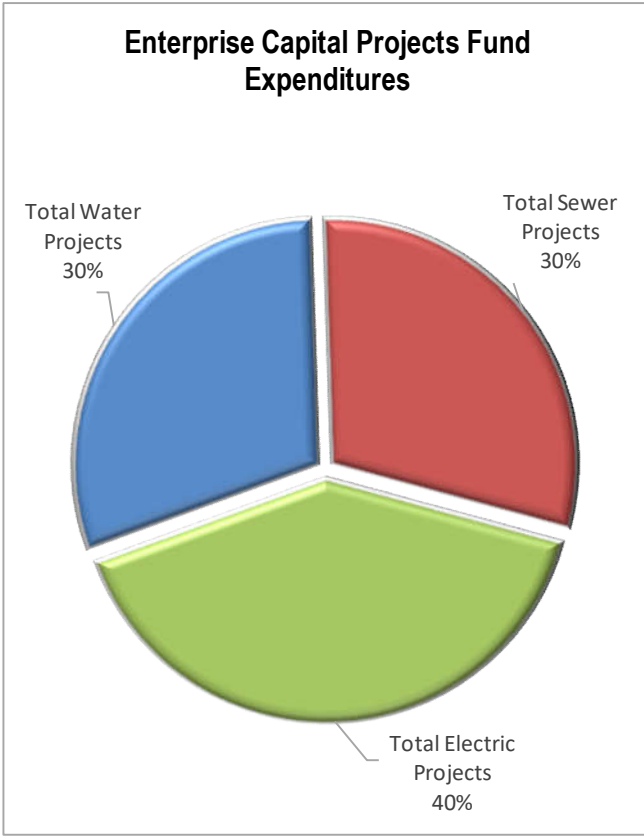
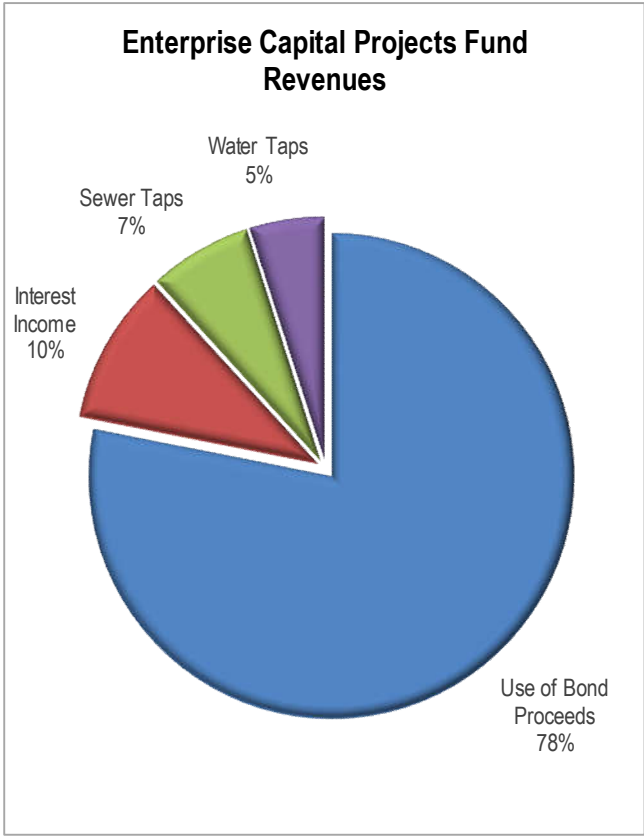
Capital Projects Fund Expenditures: Actual to Budget



ENTERPRISE CAPITAL PROJECTS FUND

CITY OF SANGER, TEXAS
Enterprise Capital Projects Fund
Revenue & Expense Report (Unaudited)
September 30, 2024

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
Revenues					
Water Taps	\$ 350,000	\$ 137,450		39.3%	\$ 212,550
Sewer Taps	400,000	191,050		47.8%	208,950
Interest	150,000	281,876		187.9%	(131,876)
State Reimbursements	3,500,000	-		0.0%	3,500,000
Use of Bond Proceeds	8,270,903	-		0.0%	8,270,903
Transfers	-	2,178,551		0.0%	(2,178,551)
Total Revenues	\$ 12,670,903	\$ 2,788,927		1.5%	\$ 9,881,976
Operating Expenditures					
Water: System Improvements	1,200,000	661,467	(668,833)	-0.6%	1,207,366
Water: FM 455 Relocation	-	5,966	(5,966)	0.0%	-
Water: I-35 Relocation	3,597,732	1,845,717	1,661,456	97.5%	90,559
Automated Metering System	3,200,000	2,466,759	(2,288,081)	5.6%	3,021,322
<i>Total Water Projects</i>	<i>7,997,732</i>	<i>4,979,909</i>	<i>(1,301,424)</i>	<i>46.0%</i>	<i>4,319,247</i>
Sewer: System Improvements	335,000	-	-	0.0%	335,000
Sewer: FM 455 Relocation	-	5,966	(5,966)	0.0%	-
Sewer: I-35 Relocation	2,825,178	1,845,717	1,661,456	124.1%	(681,995)
Sewer: Keaton Road Sewer	320,000	-	-	0.0%	320,000
Sewer: MUD12 Feasibility Study	-	18,083	7,174	0.0%	(25,257)
Sewer: Riley Property Purchase	-	24,082	83,717	0.0%	(107,799)
Sewer: Fifth Street Rehab	350,000	-	-	0.0%	350,000
<i>Total Sewer Projects</i>	<i>3,830,178</i>	<i>1,893,848</i>	<i>1,746,381</i>	<i>95.0%</i>	<i>189,949</i>
Electric: System Improvements	350,000	-	-	0.0%	350,000
Electric: FM 455 Relocation	-	136,180	(120,095)	0.0%	(16,085)
Electric: I-35 Relocation	3,500,000	4,531,480	380,533	140.3%	(1,412,013)
<i>Total Electric Projects</i>	<i>3,850,000</i>	<i>4,667,660</i>	<i>260,438</i>	<i>128.0%</i>	<i>(1,078,098)</i>
Total Expenditures	15,677,910	11,541,417	705,395	78.1%	3,431,098
Revenues Over (Under) Expenditures	\$ (3,007,007)	\$ (8,752,490)	\$ (705,395)		\$ 6,450,878
Fund Balance - October 1, 2023	1,291,409	1,291,409			
Fund Balance - September 30, 2024	\$ (1,715,598)	\$ (7,461,081)			

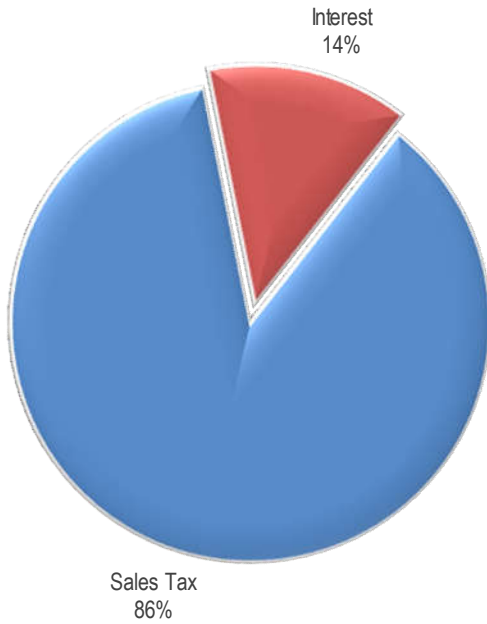


4A FUND

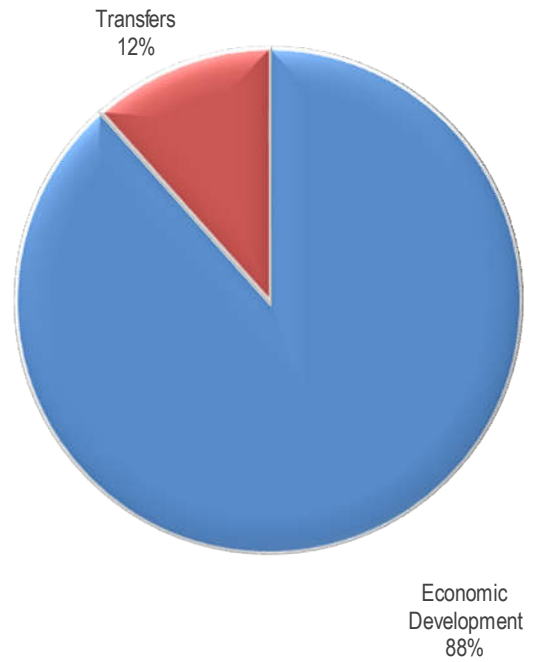
CITY OF SANGER, TEXAS
4A Fund
Revenue & Expense Report (Unaudited)
September 30, 2024

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
Revenues					
Sales Tax	\$ 875,000	\$ 825,750		94.4%	\$ 49,250
Interest	40,000	130,999		327.5%	(90,999)
Total Revenues	\$ 915,000	\$ 956,749		104.6%	\$ (41,749)
Operating Expenditures					
Economic Development	\$ 174,625	\$ 106,097	\$ 8,375	65.6%	\$ 60,153
Transfers	15,000	15,000	-	100.0%	-
Total Expenditures	189,625	121,097	8,375	68.3%	60,153
Revenues Over (Under) Expenditures	\$ 725,375	\$ 835,652	\$ (8,375)		\$ (101,902)
Fund Balance - October 1, 2023	4,479,156	4,479,156			
Fund Balance - September 30, 2024	\$ 5,204,531	\$ 5,314,808			

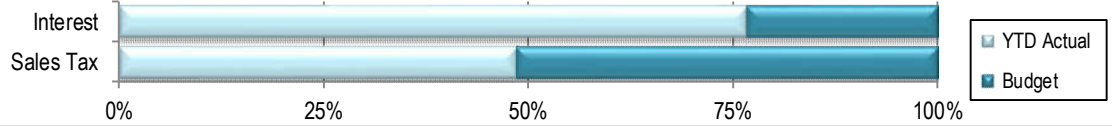
4A Fund Revenues



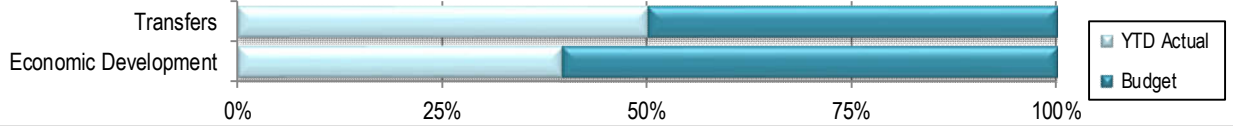
4A Fund Expenditures



4A Fund Revenues: Actual to Budget



4A Fund Expenditures: Actual to Budget

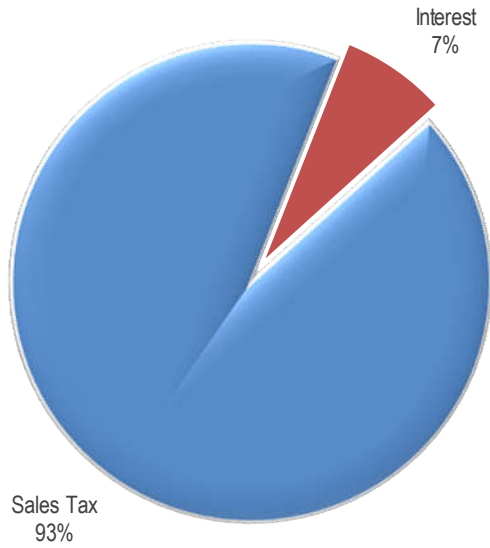


4B FUND

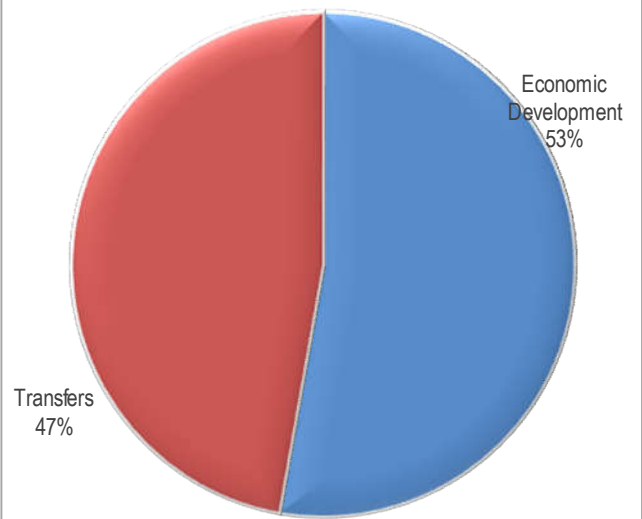
CITY OF SANGER, TEXAS
4B Fund
Revenue & Expense Report (Unaudited)
September 30, 2024

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
Revenues					
Sales Tax	\$ 875,000	\$ 825,750		94.4%	\$ 49,250
Interest	35,000	65,516		187.2%	(30,516)
Total Revenues	\$ 910,000	\$ 891,266		97.9%	\$ 18,734
Operating Expenditures					
Economic Development	\$ 362,625	\$ 273,080	\$ (54,998)	60.1%	\$ 144,543
Transfers	195,000	195,000	-	100.0%	-
Total Expenditures	557,625	468,080	(54,998)	74.1%	144,543
Revenues Over (Under) Expenditures	\$ 352,375	\$ 423,186	\$ 54,998		\$ (125,809)
Fund Balance - October 1, 2023	2,817,046	2,817,046			
Fund Balance - September 30, 2024	\$ 3,169,421	\$ 3,240,232			

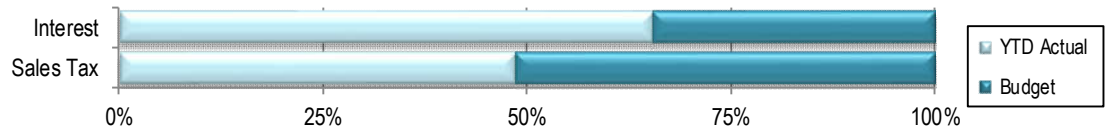
4B Fund Revenues



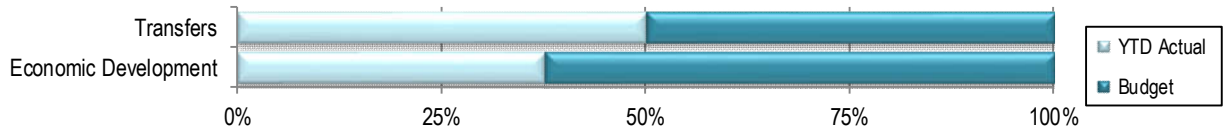
4B Fund Expenditures



4B Fund Revenues: Actual to Budget



4B Fund Expenditures: Actual to Budget



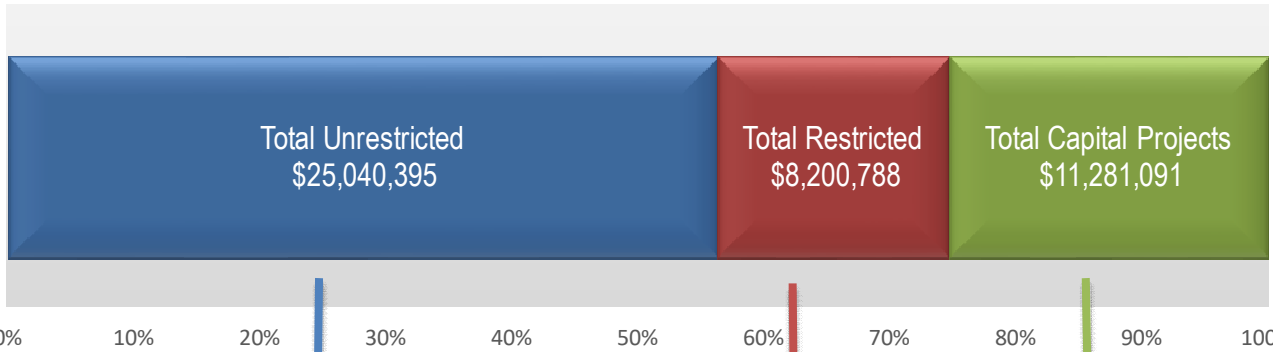
CASH AND INVESTMENTS REPORT

CITY OF SANGER, TEXAS
TOTAL CASH AND INVESTMENTS
September 30, 2024

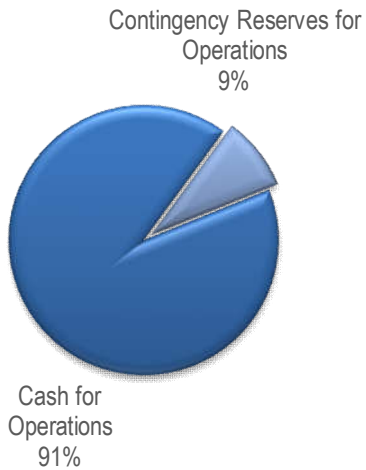
Name	General	Enterprise	Debt Service	Capital Projects	Total
UNRESTRICTED					
Cash for Operations	\$ 18,723,377	\$ 4,113,032	\$ -	\$ -	\$ 22,836,409
Contingency Reserves for Operations	1,105,256	1,098,730	-	-	2,203,986
TOTAL UNRESTRICTED	\$ 19,828,633	\$ 5,211,762	\$ -	\$ -	\$ 25,040,395
RESTRICTED					
Debt Service	\$ -	\$ 346,145	\$ 2,265,125	\$ -	\$ 2,611,270
Water Deposits	-	488,656	-	-	488,656
Equipment Replacement	1,297,537	155,122	-	-	1,452,659
Electric Storm Recovery	-	1,277,474	-	-	1,277,474
A R P Funds Cash	119	-	-	-	119
Hotel Occupancy Tax	283,614	-	-	-	283,614
Grant Funds	143,826	-	-	-	143,826
Keep Sanger Beautiful (KSB)	5,687	-	-	-	5,687
Library	101,893	-	-	-	101,893
Parkland Dedication	107,472	-	-	-	107,472
Roadway Impact	1,571,746	-	-	-	1,571,746
Court Security	20,061	-	-	-	20,061
Court Technology	2,070	-	-	-	2,070
Child Safety Fee	86,867	-	-	-	86,867
Forfeited Property	3,610	-	-	-	3,610
Donations	43,764	-	-	-	43,764
TOTAL RESTRICTED	\$ 3,668,266	\$ 2,267,397	\$ 2,265,125	\$ -	\$ 8,200,788
CAPITAL PROJECTS					
General Capital Projects	\$ -	\$ -	\$ -	\$ 1,934,947	\$ 1,934,947
Enterprise Capital Projects	-	-	-	9,346,144	9,346,144
TOTAL CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ 11,281,091	\$ 11,281,091
TOTAL CASH AND INVESTMENTS	\$ 23,496,899	\$ 7,479,159	\$ 2,265,125	\$ 11,281,091	\$ 44,522,274

These totals do not include the 4A Corporation and 4B Corporation, which are presented on page 29.

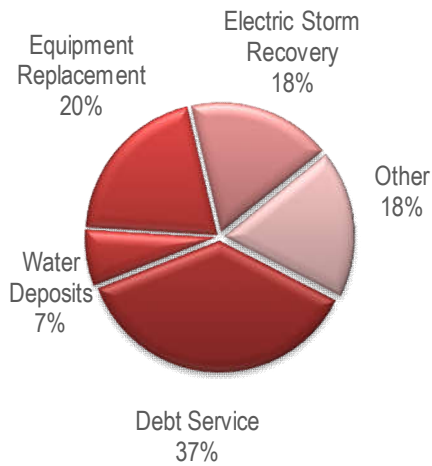
TOTAL CASH & INVESTMENTS



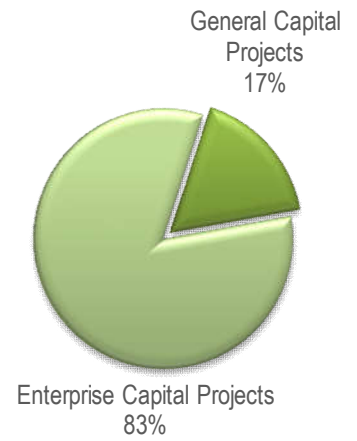
Unrestricted



Restricted



Capital Projects



**GENERAL FUND
CASH AND INVESTMENTS
September 30, 2024**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
Pooled Cash	001-00-1000		0.05%	\$ 18,449,834	\$ 18,285,398
Employee Benefits Cash	110-00-1000		0.20%	4,610	5,289
Employee Benefits MM	110-00-1010		0.20%	132,342	141,641
Internal Service Fund	180-00-1000		0.05%	229,656	291,049
OPERATING ACCOUNTS				\$ 18,816,442	\$ 18,723,377
GF Contingency Reserve MM 2487969	001-00-1031		0.20%	\$ 652,502	\$ 653,411
GF Contingency Reserve CD Prosperity	001-00-1039	4/26/2025	0.55%	226,838	226,838
GF Contingency Reserve CD 674907	001-00-1043	7/13/2025	0.45%	224,258	225,007
CONTINGENCY RESERVE				\$ 1,103,598	\$ 1,105,256
* GF Equipment Replacement MM 2376237	001-00-1032		0.20%	\$ 200,167	\$ 201,125
* GF Equipment Replacement CD 719706	001-00-1033	7/6/2025	0.45%	\$ 67,393	\$ 67,618
* General Storm Recovery Pooled Cash	201-00-1000		0.05%	1,026,053	1,028,794
EQUIPMENT REPLACEMENT RESERVES				\$ 1,293,613	\$ 1,297,537
* A R P Funds Cash	001-00-1034			\$ 129	\$ 119
* Hotel Occupancy Tax	050-00-1000			282,105	283,614
* Police Grant Fund	320-00-1000			4,906	4,920
* Fire Grant Fund	324-00-1000			121,068	136,392
* Library Grant Fund	342-00-1000			14	2,514
* Beautification Board - KSB	432-00-1000			5,671	5,687
* Library Restricted for Building Expansion	442-00-1000			47,424	47,550
* Library Building Expansion CD 702994	442-00-1035	1/22/2025	0.45%	54,163	54,343
* Parkland Dedication Fund	450-00-1000			107,186	107,472
* Roadway Impact Fee Fund	451-00-1000			1,564,565	1,571,746
* Court Security Restricted Fund	470-00-1000			19,804	20,061
* Court Technology Restricted Fund	471-00-1000			1,898	2,070
* Child Safety Fee Fund	475-00-1000			86,636	86,867
* Forfeited Property Fund	480-00-1000			3,600	3,610
* Police Donations	620-00-1000			284	285
* Fire Donations	624-00-1000			19,176	21,728
* Banner Account for Parks	632-00-1000			14,176	14,214
* Library Donations	642-00-1000			7,517	7,537
OTHER				\$ 2,340,322	\$ 2,370,729
TOTAL CASH AND INVESTMENTS				\$ 23,553,975	\$ 23,496,899
TOTAL UNRESTRICTED				\$ 19,920,040	\$ 19,828,633

*Restricted Funds

**ENTERPRISE FUND
CASH AND INVESTMENTS
September 30, 2024**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
Pooled Cash	008-00-1010		0.05%	\$ 3,647,427	\$ 4,113,032
OPERATING ACCOUNTS				\$ 3,647,427	\$ 4,113,032
* Pooled Cash	008-00-1010		0.05%	\$ 186,039	\$ 187,690
* Water Deposit CD 2375850	008-00-1041	1/3/2025	0.45%	300,000	300,966
WATER DEPOSIT REFUND ACCOUNTS				\$ 486,039	\$ 488,656
* Combined EF Debt Service MM 2376113	008-00-1039		0.20%	345,225	346,145
BOND FUNDS				\$ 345,225	\$ 346,145
EF Contingency Reserve MM 2809753	008-00-1012		0.20%	\$ 650,889	\$ 651,796
EF Contingency Reserve CD 787860	008-00-1014	2/14/2025	0.45%	333,678	334,787
EF Reserve CD 642541	008-00-1040	9/25/2024	0.45%	111,774	112,147
CONTINGENCY RESERVES				\$ 1,096,341	\$ 1,098,730
* EF Storm Recovery MM	208-00-1033		0.20%	\$ 1,275,696	\$ 1,277,474
* EF Equipment Replacement MM 2376202	008-00-1034		0.20%	154,354	155,122
OTHER				\$ 1,430,050	\$ 1,432,596
TOTAL CASH AND INVESTMENTS				\$ 7,005,082	\$ 7,479,159
TOTAL UNRESTRICTED				\$ 4,743,768	\$ 5,211,762

*Restricted Funds

**DEBT SERVICE & CAPITAL PROJECTS
CASH AND INVESTMENTS
September 30, 2024**

DEBT SERVICE FUND

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
* Pooled Cash	003-00-1000		0.05%	\$ 272,783	\$ 273,089
* DSF Money Market 2376105	003-00-1010		0.20%	62,935	63,103
TOTAL RESTRICTED				\$ 335,718	\$ 336,192

ENTERPRISE DEBT SERVICE FUND

Name	Acct. #	Maturity	Yield	Prior Period	Current
* Pooled Cash	009-00-1000		0.05%	\$ 1,729,339	\$ 1,928,933
TOTAL RESTRICTED				\$ 1,729,339	\$ 1,928,933

GENERAL CAPITAL PROJECTS FUND

Name	Acct. #	Maturity	Yield	Prior Period	Current
* Pooled Cash	004-00-1000		0.05%	\$ 2,208,490	\$ 1,811,461
* 2023C Tax Bond Proceeds	004-00-1014		0.05%	\$ 123,158	\$ 123,486
TOTAL RESTRICTED				\$ 2,331,648	\$ 1,934,947

ENTERPRISE CAPITAL PROJECTS FUND

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
* Pooled Cash	840-00-1000		0.05%	349,062	18,923
* 2023B Bond Proceeds	840-00-1014		0.20%	1,774,111	1,778,837
* Sewer Capital Improvements MM-10% Rev	840-00-1020		0.20%	\$ 1,679,916	\$ 1,682,257
* Water Capital Reserve MM 2376156 Tap Fees	840-00-1037		0.20%	\$ 2,587,123	\$ 2,598,507
* Sewer Capital Reserve MM 2380226 Tap Fees	840-00-1038		0.20%	3,252,619	3,267,273
* 2021 CO MM	840-00-1039		0.20%	\$ 801,942	\$ 347
TOTAL RESTRICTED				\$ 10,444,773	\$ 9,346,144

*Restricted Funds

**4A & 4B FUNDS
CASH AND INVESTMENTS
September 30, 2024**

General

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
* Pooled Cash	41-00-1000		0.05%	\$ 3,179,545	\$ 3,251,180
* Cash NOW 900020693 Prosperity	41-00-1010		0.05%	333,027	333,068
* 4A MM 902551273 Prosperity	41-00-1012		0.20%	2,065,156	2,070,404
* Sanger TX Ind Corp CD 486639	41-00-1013	11/2/2024	0.25%	99,449	99,703
TOTAL CASH AND INVESTMENTS				\$ 5,677,177	\$ 5,754,355

4B FUND

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
* Pooled Cash	42-00-1000		0.05%	\$ 2,239,985	\$ 2,304,514
* Cash MM 2379694	42-00-1010		0.05%	208,785	209,341
* 4B CD 653500	42-00-1013	4/3/2025	0.45%	23,040	23,117
* 4B CD 659924	42-00-1014	11/12/2024	0.45%	22,856	22,933
* 4B CD 664243	42-00-1015	6/5/2025	0.45%	22,883	22,959
* 4B CD 673277	42-00-1016	7/9/2025	0.45%	22,950	23,027
* 4B CD 686115	42-00-1017	8/4/2025	0.45%	22,954	23,030
* 4B CD 689521	42-00-1018	9/11/2024	0.45%	22,935	23,011
* 4B CD 694371	42-00-1019	11/14/2024	0.45%	22,952	23,029
* 4B CD 697230	42-00-1020	11/17/2024	0.45%	23,010	23,087
* 4B CD 699934	42-00-1021	12/18/2024	0.45%	22,859	22,935
* 4B CD 702285	42-00-1022	1/31/2025	0.45%	22,590	22,665
* 4B CD 706078	42-00-1023	2/19/2025	0.45%	22,669	22,745
* 4B CD 720097	42-00-1024	2/9/2025	0.45%	22,548	22,623
* 4B CD 720119	42-00-1025	11/9/2024	0.45%	22,507	22,582
TOTAL CASH AND INVESTMENTS				\$ 2,745,523	\$ 2,811,598

*Restricted Funds

CITY OF SANGER, TEXAS
CASH AND INVESTMENTS
September 30, 2024

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